



# Annual Report - 2020

Gampaha Wickramarachchi Ayurveda Institute

University of Kelaniya

## ***VISION***

*“To become a centre of excellence in Ayurveda Medical Education and Research in Sri Lanka”*

## ***MISSION***

*“To produce young men and women who possess knowledge and skills in Ayurveda Medicine and Allied Sciences Sound Clinical & Research competence to cater to the national & global needs”*

## DIRECTOR'S REVIEW

### MILESTONES IN 2020

- Issuing the Gazette Extraordinary on Wednesday, 28<sup>th</sup> October 2020, to make the Gampaha Wickramarachchi Ayurvedic Institute into the Gampaha Wickramarachchi Indegenous Medical University.
- Conducting the programme review of the B.A.M.S. Degree course from 11<sup>th</sup> to 14<sup>th</sup> February 2020 with the precedence of the Internal Quality Assurance Committee.
- Conducting the inauguration event of the Post-Graduate degree programmes on 25<sup>th</sup> January 2020.
- Conducting a special workshop on improving the online teaching of the academic staff.
- Conducting a work performance workshop for the academic staff.
- Conducting a workshop on Leadership and Communication Skills for the B.A.M.S. students.



### FUTURE PLANS

The Institutional Plan of the Institute from the year 2018 to 2020 has been approved by the 257<sup>th</sup> Management Board held on 06.07.2018 and it has been planned to achieve its vision with the collaboration of its stakeholders by the development of its teaching and learning activities, research activities and infrastructure.

At the same time, it is expected to achieve the following targets in this year:

- a) With the upgrading of the Gampaha Wickramarachchi Ayurvedic Institute into the Gampaha Wickramarachchi Indegenous Medical University, approving the cadre and making recruitments for the respective posts.
- b) Establishing new faculties and new Departments.
- c) Acquiring the lands surrounding the Institute.
- d) Initiating new courses.
- e) Completing the future work of the academic building and the administration building.
- f) Planning to initiate several academic courses of the new university at several places outside the university premises after calling public- private partnerships.

Senior Prof. Janitha A. Liyanage  
Competent Authority

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## 01. INTRODUCTION OF THE INSTITUTE

### 1.1 BRIEF INTRODUCTION

**W**ith the objective of providing theoretical knowledge and practical training in *Ashtanga* Ayurveda, while developing professional value among trainees, this institute, in the name of “the Gampaha Sidayurveda Vidyalaya” was established on the invitation of the Gampaha Ayurvedic Medicine Organization on 19<sup>th</sup> July, 1929 by the Ayurveda Chakrawarti Pandit G.P. Wickramarachchi, who hailed from an Ayurvedic heritage of the Nadungamuwa family of renowned traditional physicians from the *Siyane Korala*.

Due to the tremendous contribution made by the Vidyalaya to the field of Ayurvedic medicine and the service rendered to the general public, it was declared as a state-owned institute by a Gazette notification in 1951. The diploma awarded by the Vidyalaya was highly recognized at that time, granting eligibility for its holders to be employed in state sector Ayurveda Hospitals. In recognition of its high academic standards and great service to the public, in 1982, the Vidyalaya was incorporated by an Act of Parliament and named as ‘Gampaha Wickramarachchi Ayurveda Vidyalaya’ under the Ministry of Indigenous Medicine.

As per the powers under the University Act No. 16 of 1978, it was upgraded to a University Institution in the year 1995 and thereby the following functions are performed under the title ‘Gampaha Wickramarachchi Ayurvedic Institute’:

- a) Admit students selected by the University Grants Commission to award the degree of Bachelor of Ayurveda Medicine and Surgery (BAMS)
- b) Provide undergraduate training in the field of Ayurveda
- c) Exchange of teachers, scholars, students or otherwise for the purpose of teaching and research in the field of Ayurveda Medicine
- d) Conducting Certificate Courses, Diploma Courses, Post-Graduate Diploma Courses and Post-Graduate Degree Courses in relation to the Ayurveda medical field.
- e) Provide technical support, consultancy services related to the field of Ayurveda medicine
- f) Conduct research related to Ayurveda and traditional medicine
- g) Conduct health care provision activities in the community
- h) Dissemination of knowledge through research publications, lectures and discussions to general public and school children
- i) Dissemination of scientific knowledge through research symposia, academic sessions, etc.

At present, the Gampaha Wickramarachchi Ayurvedic Institute is one of the pioneering Ayurvedic institute in Sri Lanka. It is situated around 30 km away from Colombo, in the

Yakkala city, adjacent to the Colombo-Kandy main road. The main academic and administration premises is situated in a land of around 7 acres in Yakkala and the Ayurvedic Herbal Garden is situated in a land extent of around 5 acres in Wathupitwala, Yakadawala.

The Institute offers the Aurdevic Medical and Surgical (BAMS) Degree that consists of a five-year academic programme and a one-year apprenticeship period.

The Institute consists of five academic Departments; namely the Department of Ayurveda Muladarma (Ayurveda Basic Principles), Department of Cikitsa, Department of Dravyaguna Vignana, Department of Shalya Shalakya and Department of Kaumarabruthya & Stree Roga.

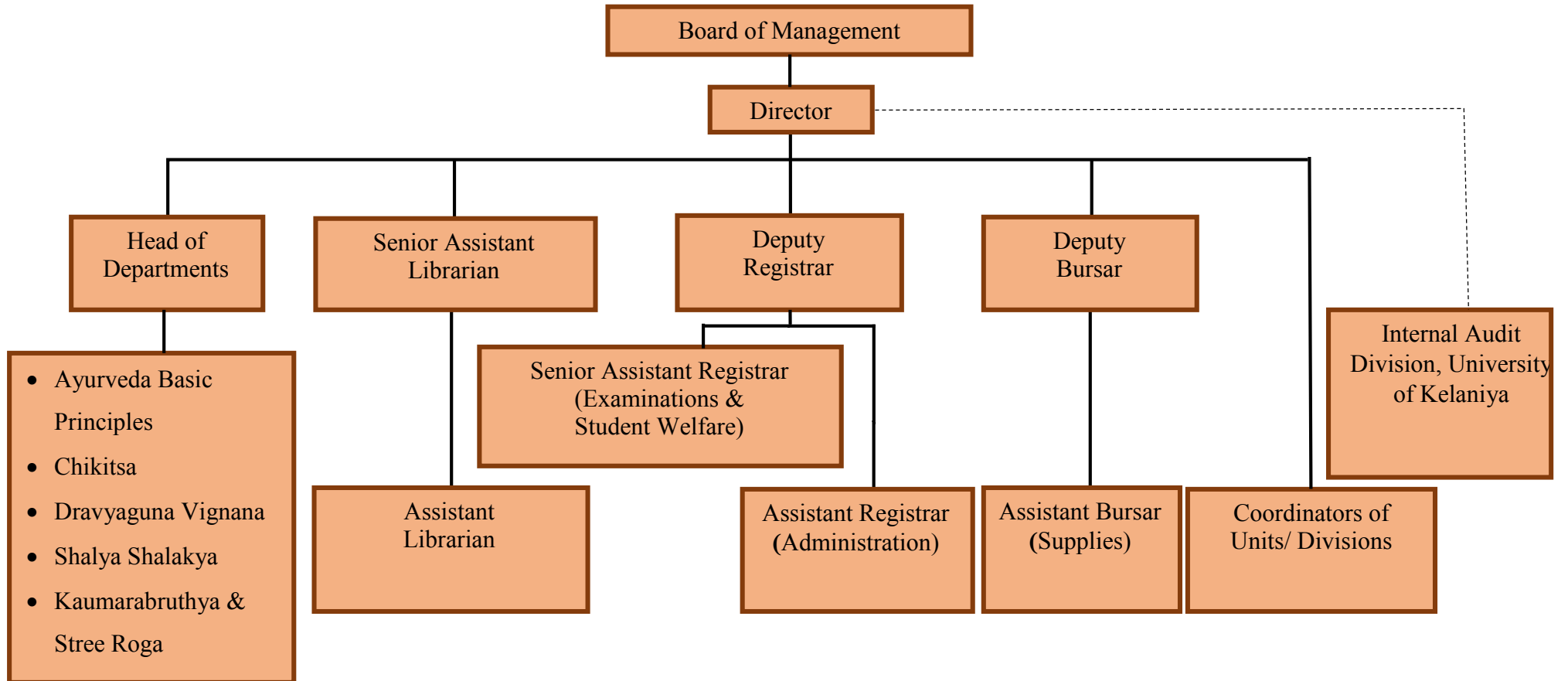
The Post-graduate Studies Section, Research and Publication Unit, Medical Studies Unit, Library, laboratory with modern equipment, auditorium and the small auditorium with 300 and 150 seating facilities respectively and the playground have further strengthened the activities of the Institution.

And the Information and Communication Centre with 100 computers contribute immensely to the activities of the Institution by teaching the Information and Communication Technology subject (2 Credits) in the Level I, Level III, and Level IV of the BAMS degree programme, providing and maintaining e-mailing and internet facility obtained from the LEARN company, maintaining the internal network systems and LMS systems of the Institution, updating the website of the Institution, posting the information and pictures of the workshops and training programmes held in the Institution.

The women's hostel complex of the Institution is situated in Weediyawatta, 500 meters away from the Yakkala main premises. At the same time, action has been taken to provide accommodation facility to the students by utilizing 07 houses (Jayathilaka hostel, Senevirathna hostel, Ranweli hostel, Keselwathugoda hostel, Mahawita hostel, Parakrama hostel, Karunanayaka hostel) that have been leased out temporarily.

In the year 2020, the total number of students registered for the Ayurvedic Medicine and Surgery Degree Programme of this Institute was 519.

## 1.2 ORGANIZATIONAL CHART OF THE GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE



### 1.3 MEMBERS OF THE BOARD OF MANAGEMENT OF THE INSTITUTE

<b>01. Ex-officio Members</b>	<b>Name of the Member</b>	<b>Duration</b>
	Senior Prof. Janitha A. Liyanage Competent Authority	2020.01.15-2021.02.28
	Mrs. J.A.I.A. Perera Senior Assistant Secretary, Ministry of Health, Nutrition and Indigenous Medicine	2020.01.15-2021.02.28
	Dr. Priyantha Premakumara Secretary, University Grants Commission	2020.01.15-2021.02.28
	Dr. (Mrs) K.P. Hettiarachchi Director, Gampaha Wickramarachchi Ayurveda Teaching Hospital	2020.01.15-2021.02.28
	Prof. (Mrs.) Janaki De S. Hewawisenth Dean, Faculty of Medicine, University of Kelaniya	2020.01.15-2021.02.28
	Dr. P. Vithana Head, Department of Cikitsa	2020.01.15-2021.02.28
	Prof. K.P.P. Peiris Head, Department of Shalya Shalakya	2020.01.15-2021.02.28
<b>02. Nominee from Ayurveda Medical Council</b>	Dr. Basil Ranjith Fernando	2020.01.15-2021.02.28
	Dr.D.P.P. Wijerathne	2020.01.15-2021.02.28
<b>03. Members Appointed by the University Grants Commission</b>	Mrs. A.D. Wickramarachchi	2020.01.15-2021.02.28
	Mr. R.K.A. Ranaweera	2020.01.15-2021.02.28
	Prof. P.M.C. Thilakarathne	2020.01.15-2021.02.28
	Prof. Prashanthi Narangoda	2020.01.15-2021.02.28
	Mr. Sunil Jayalath	2020.01.15-2021.02.28
	Dr. P.W.W. Dissanayake	2020.01.15-2021.02.28
	Dr. P.K.H. Dharmawijaya	2020.01.15-2021.02.28
	Dr. W.P.S.P. Wijerathne	2020.01.15-2021.02.28
	Dr. O.A.A.S. Bandara	2020.01.15-2021.02.28
<b>04. Secretary to the Board</b>	Mrs. D.M.R.S. Dasanayaka Deputy Register	2020.01.15-2021.02.28

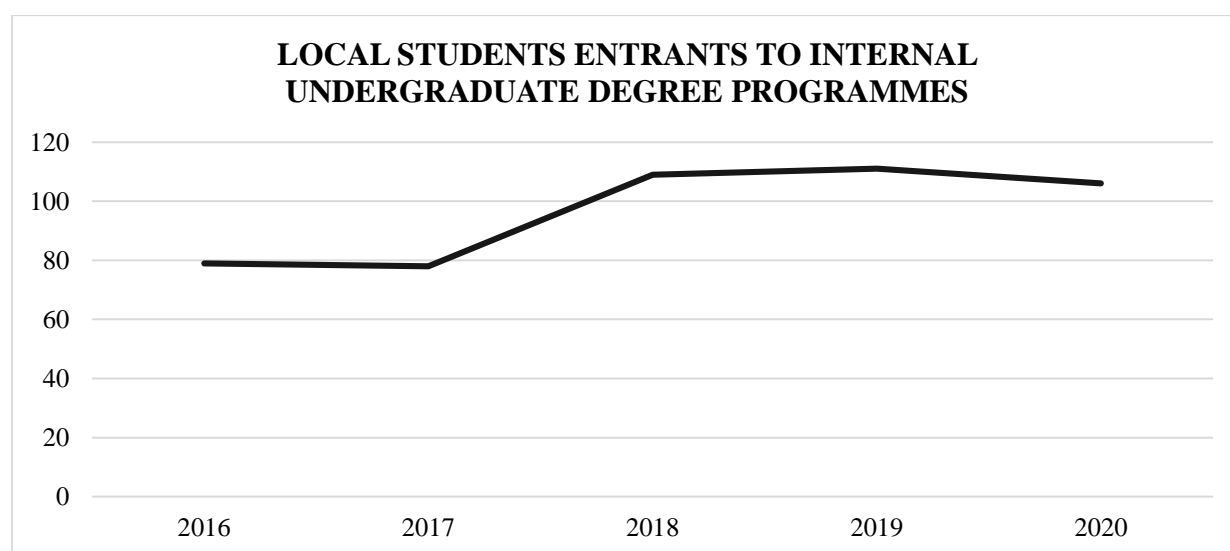
### 1.4 DETAILS OF MEETING IN 2020 IN THE INSTITUTE

<b>Name of the Meeting</b>	<b>No. of Meetings held in 2020</b>
Board of Management	06
Board of Studies (Undergraduate)	05
Finance Committee	03
Audit Committee	03
Board of Studies (Postgraduate)	02

## 02. NEW ENTRANTS (LOCAL) AND STUDENT ENROLLMENT (TOTAL NO.OF STUDENTS) IN UNDERGRADUATE PROGRAMMES

### 2.1 LOCAL STUDENTS ENTRANTS TO INTERNAL UNDERGRADUATE DEGREE PROGRAMMES

Programme of Study	Year of Intake	Agreed Intake	Actual No. Registered
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2016	120	79
	2017	120	78
	2018	120	109
	2019	120	111
	2020	120	106



### 2.2 LOCAL STUDENTS ENTRANTS TO INTERNAL UNDERGRADUATE DEGREE PROGRAMMES (TOTAL NUMBER OF STUDENTS AS AT 31.12.2020)

Programme of Study	Medium	Level of Study					
		Level I	Level II	Level II (1 <sup>st</sup> Semester)	Level III (2 <sup>nd</sup> Semester)	Level IV	Level V
Bachelor of Ayurveda Medicine and Surgery Degree (BAMS) 2018 / 2019	Sinhala	104	91	104	-	-	-
Bachelor of Ayurveda Medicine and Surgery Degree(BAMS) 2017/ 2018	Sinhala	-	-	-	68	66	86

### 03. NEW ENTRANTS AND TOTAL NO. OF STUDENT ENROLLMENT IN POSTGRADUATE DEGREE AND OTHER EXTENSION PROGRAMMES (2020)

Programme of Study	New Students	Total Enrolment (2020) (Total Number of Registered Students)
Master of Science in Management and Administration of Ayurveda Institutions	36	36
Postgraduate Diploma in Management and Administration of Ayurveda Institutions	21	21
Postgraduate Diploma in Panchakarma	08	08
Postgraduate Diploma in Kayachikitsa	17	17
Postgraduate Diploma in Shalyathantra	19	19

### 04. NUMBER OF INTERNAL GRADUATES

#### 4.1 BACHELOR OF AYURVEDA MEDICINE AND SURGERY (BAMS) DEGREE

Programme of Study	Name of the Exam	No. Sat for Final Exam	First Class	Second Class (Upper)	Second Class (Lower)	Pass	Total	
Bachelor of Ayurveda Medicine and Surgery (BAMS) 2018 Degree	2014/2015 Additional Examination	20	-	01	03	16	20	20
Bachelor of Ayurveda Medicine and Surgery (BAMS) 2019 Degree	2015/2016 (2 <sup>nd</sup> Semester) Examination	81	02	22	14	22	60	80
	2015/2016 Additional Examination	21	-	02	03	11	16	
	2016/2017 (1 <sup>st</sup> Semester) Examination	05	-	-	-	04	04	
Bachelor of Ayurveda Medicine and Surgery (BAMS) 2020 Degree	2016/2017 (2 <sup>nd</sup> Semester) Examination	69	-	18	06	24	48	64
	2016/2017 Additional Examination	21	-	02	01	13	16	

## 4.2 POSTGRADUATE AND OTHER COURSES

<b>Programme of Study</b>	<b>Total No. Graduated</b>
Master of Science in Management and Administration of Ayurveda Institutions	12*
Postgraduate Diploma in Management and Administration of Ayurveda Institutions	-
Master of Science in Kayachikitsa	06*
Postgraduate Diploma in Kayachikitsa	08*
Master of Science in Panchakarma	07*
Postgraduate Diploma in Panchakarma	25*
Postgraduate Diploma in Shalya Thantra	14*

\* The candidates registered in the previous years, have passed after submitting the final degree thesis.

### DIPLOMA COURSES

<b>Name of the Course</b>	<b>No. of Sat for Final Exam</b>	<b>Passed No.</b>
Diploma in Yoga & Relaxation Techniques	28	26

## 05. HUMAN RESOURCE DATA

### 5.1 APPROVED CADRE AND PRESENT STAFF

Service Level	Staff category	Salary Scale	Approved Cadre	Number of Present Permanent Staff			Number of Temporary Staff			Permanent Cadre Vacancies	Actual Cadre Vacancies
				Male	Female	Total	Male	Female	Total		
				(1)		(2)			(3)		
Senior Level	Academic Staff Senior Lecturer (Grade I) Senior Lecturer (Grade II) Lecturer Lecturer Probationary	U-AC 3to U-AC 5	50	13	22	35*				15	13
	Library Staff Senior Assistant Librarian Assistant Librarian	U-AC 3	02	1		1					
	Administrative Staff & Financial Executive Staff	U-EX 2	03	2	1	3					
Tertiary Level	Academic Support Staff	U-AS 2	4	2	1	3					
		U-AS 1			1	1					
	Temporary Lecturer Temporary Demonstrator Temporary Reserch Assistant	U-AC 1 to U-AC 2	14 1	1 1	1 1	2 1				14	14
	Administrative Staff & Financial Executive Staff	U-EX 1	2	1	1	2					
	Other Executive Staff	U-EX 1	1	1		1					
Secondary Level	Technical Staff	U-EX 2	16							3	3
		U-EX 1									
		U-MN 4		1	1	2					
		U-MN 3									
		U-MN 2									
		U-MT 1		8	2	10					
	Management Assistant & Allied	U-MN 4	51	6	21	27					
		U-MN 3		1	1	2					
U-MN 2		0		1	1						
Primary Level	Primary Staff	U-PL 3	14	17	1	18				2	2
		U-PL 2	10	1	2	3				3	3
		U-PL 1	35	13	9	22				11	11

\* As the post of Competent Authority is a temporary appointment, the Competent Authority is not included in the actual staff of the academic staff.

## 5.2 APPROVED CADRE AND PRESENT STAFF – ACADEMIC STAFF

Academic Staff	Salary Scale	Approved Cadre	Number of Present Permanent Staff			Number of Temporary Staff			Permanent Cadre Vacancies	Actual Cadre Vacancies
			Male	Female	Total	Male	Female	Total		
			(1)		(2)			(3)		
Senior Lecturer Gr I	U-AC 3(I)	49	6	5	11				15	13
Senior Lecturer Gr II	U-AC 3(II)		4	9	13					
Lecturer	U-AC 3(III)		3	5	8					
Prob. Lecturer	U-AC 3(IV)		0	3	3					
Temporary Lecturer/ Asst. Lecturer	U-AC 2	-				1	1	2		
Temporary Research Assistant	U-AC 2	1				1		1		
Temporary Demonstrator	U-AC 1	14							14	14
<b>Total</b>		<b>64</b>	<b>13</b>	<b>22</b>	<b>35</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>29</b>	<b>27</b>

## 5.3 HIGHEST QUALIFICATION OF ACADEMIC STAFF– 2020

Qualifications	Name of the Department					
	Ayurveda Basic Principles	Kaumaraburthya & Stree Roga	Dravyaguna Vignana	Cikitsa	Shalya Shalakyas	Total
Ph.D / M.D./ M.S.	03	03	06	06	02	20
M.Phill	03	-	03	-	-	06
M.A.	01	-	-	-	-	01
MSc.	-	02	-	02	01	05
Bachelor/ BAMS	02	-	01	-	-	03
<b>Total</b>	<b>09</b>	<b>05</b>	<b>10</b>	<b>08</b>	<b>03</b>	<b>35</b>

#### 5.4 DETAILS OF EXECUTIVE OFFICERS

Type	2020		
	Approved	Actual	Vacancies
Director	01	00	01*
Administrative Staff	05	05	-
Other Staff	01	01	-

\* Though there is a vacancy in the Post of Director, a Competent Authority has been appointed on temporary basis by the UGC.

#### 5.5 DETAILS OF NON-ACADEMIC STAFF - 2020

Department / Division / Unit	Management Assistant & Allied Grades	Technical & Allied Grades	Minor Staff	Total
Director's Office	01	-	01	02
Administration Division	15	01	08	24
Examination & Students Welfare Division	09	-	02	11
Finance Division	12	-	01	13
Department of Ayurveda Basic Principles	02	02	04	08
Department of Kaumarabhruthya & Stree Roga	01	01	01	03
Department of Dravyaguna Vignana	02	01	02	05
Department of Shalya Shalakyia	01	01	01	03
Department of Chikitsa	02	03	01	06
Library	03	01	05	09
Information and Communication Technology Centre	-	01	01	02
Science and Technology Division	-	02	02	04
Maintenance Division	03	-	13	16
Physical Education Unit	-	-	01	01
<b>Total</b>	<b>51</b>	<b>12</b>	<b>43</b>	<b>107</b>

#### 5.6 SCHOLARSHIPS, FELLOWSHIPS, TRAINING PROGRAMMES AND RESOURCE PERSON CONTRIBUTIONS RECEIVED BY THE STAFF IN THE YEAR 2020

Department / Division / Unit	Designation	Type of Programme	No. of Staff Received / Target Group
Department of Kaumarabhruthya & Stree Roga	Lecturer	Pre MD Clinical Hospital Training MD in Ayurveda Kaumarabhruthya & Board Certification	02
Department of Ayurveda Basic Principles	Lecture (Prob.)	Ayush Scholarship 2020-2021(sponsored by Indian Government)	01

## 5.7 REGISTRATION / COMPLETION OF POSTGRADUATE COURSES BY THE ACADEMIC STAFF IN 2020

Department	Course of study	No. of Staff Reading	No. of Staff Completed
Kaumarabruthya & Stree Roga	Doctor of Medicine [MD]	02	00

## 06. RESEARCH OUTPUT DATA

### 6.1 NUMBER OF PUBLICATIONS DONE BY THE ACADEMIC STAFF IN 2020

Department / Division / Unit	Publications	Published – Local	Published - International
Department of Basic Principles	No. of Abstract publications	14	07
	No. of Books published – by the Publisher	01	
	No. of Full papers published in indexed journals		17
	No. of published papers		01
Department of Kaumarabruthya & Stree Roga	No. of Full papers published in indexed journals		04
	No. of published papers	01	
Department of Dravyaguna Vignana	No. of Abstract publications		01
	No. of published papers		01
Department of Cikitsa	No. of Abstract publications	08	
	No. of Books published – by the Author	01	
	No. of Full papers published in indexed journals	03	16
Department of Shalya Shalakya	No. of Full papers published in indexed journals		05
Science & Technology Division	No. of Full papers published in indexed journals		01
Library	No. of Book Chapters published	01	
	No. of Books published – by the Publisher	01	
	No. of Full papers published in indexed journals	01	

## 6.2 DETAILS OF TRAINING PROGRAMMES / WORKSHOPS / GUEST LECTURES CONDUCTED IN YEAR 2020

Department / Division / Unit	Title of the Programme & Resource Person	Date & Time	Target Group
Department of Shalya Shalakya	International Webinar on update Shalakyatantra – 2020 (Dr. K P P Peiris)	09-11.2020 1.00 – 3.30 pm	UG & PG Scholars and Academics
	Shalakya Vidyadhara – 2020 1 <sup>st</sup> International Webinar Series – II Lecture – 08 (Dr. K P P Peiris)	26-06.2020 8.00 am – 9.00 am	UG & PG Scholars
Department of Kaumarabruhya & Stree Roga	“Introductory program for cultivation of Clitoria ternatea as commercial plant” <b>Dr (Mr)W.A.R.P. Weerasinghe</b>		Apekama Organization, Walgammulla, Urapola
	"Sobaketha" –SLBC Radio programme <b>Dr (Mr)W.A.R.P. Weerasinghe</b>	12.04.2020	Island wide Public
	TV Programme in ITN on prevention of Covid pandemic <b>Dr (Mr)W.A.R.P. Weerasinghe</b>	19.04.2020	Island wide Public
	TV Programm-"Wedagedara" (ITN)- Awareness of Ayurveda Pediatrics. <b>Dr (Mr)W.A.R.P. Weerasinghe</b>	31.07.2020	Island wide Public
Department of Ayurveda Basic Principles	Study circle Graduate Doctors	November /December	Graduate Doctors
	Diploma in yoga & Relaxation Techniques	2020 - August to October	Student in yoga Diploma Course
Sports Unit	International Day of University Sports. Organized by the Sri Lanka University Sports Association and University of Kelaniya.	20.09.2020 at 9.00am to 4.00pm	Sports colleagues in all Universities

<b>Department / Division / Unit</b>	<b>Title of the Programme &amp; Resource Person</b>	<b>Date &amp; Time</b>	<b>Target Group</b>
Library	Daily activities of the school prefects	06.03.2020 8.30 a.m.-11.30 a.m.	School student community of the years 6-13
	Maintaining the library in the proper manner	11.03.2020 8.30 a.m. - 4.00 p.m.	University Library Assistan Staff
	The role of the Public Librarians in conservating the local knowldge	24.09.2020 8.30 a.m. - 4.00 p.m.	North-Western Workshop, Library staff of the Local Authorities
	How do you sell you?	25.09.2020 10.00 a.m. -12.00 p.m.	School student community At the North-Western University
	Classification of Library books	27.09.2020 1.00 p.m. -3.30 p.m.	School Librarians National Education Institute, Maharagama
Department of Dravyaguna Vignana	Pharmaceutical Industrial Training Monitoring Programme	07.01.2020 to 09.01.2020	BAMS Level III Semester II
	Herbarium sheet preparation workshop (National Herbarium - Peradeniya)	02.01.2020 9.00 a.m.– 4.00P.m.	BAMS Level II Semester II students
	Tissue culture workshop (Botanical garden tissue cultural (Gampaha Center))	13.01.2020 9.00 a.m.– 4.00P.m.	BAMS Level II Semester II students
	Syllabus & curriculum Development Workshop	28/01/2020 1.00 p.m.– 4.00P.m.	All Academic Staff
	Syllabus & curriculum Development Workshop	30/01/2020 9.00 a.m - 4.00P.m.	All Academic Staff
	Qualitative Research Workshop-Session 01	22.10.2020	All Academic Staff
	Qualitative Research Workshop-Session 02	22.10.2020	All Academic Staff
	LMS workshop	16.07. 2020 9.00 a.m.– 12.00P.m.	All Academic Staff
	Online evaluation workshop	20.11.2020., 15.12.2020 9.00 a.m.– 12.00P.m.	All Academic Staff
	Clinical training programme	24.08.2020	BAMS Level IV, V students

## Highlights of the above events



### 6.3 DETAILS ON DISSEMINATION OF KNOWLEDGE TO THE PUBLIC WITHIN THE YEAR 2020

Department	Name of Programme	Target Group	Number of Participants
Department of Kaumarabruhya & Stree Roga	"Introductory program for cultivation of Clitoria ternatea as commercial plant"	BAMS students	200
	"Sobaketha" –SLBC Radio programme	Public	Island wide
	TV Programme in ITN on prevention of Covid pandemic	Public	Island wide
	TV Programm-"Wedagedara" (ITN)- Awareness of Ayurveda Pediatrics.	Public	Island wide
Department of Ayurveda Basic Principles	Eye diseases and prevention methods (Tv program)	General Public	PEO TV Subscribers
	Ayurvedic treatments for eye diseases (TV program)		
Department of Cikitsa	Online Speach on immunomodulatory role of Yoga in the programme of International Yoga Day	General Public	100
Science & Technology Division	Validated the effectiveness of a light source (ultra violet) fixed on a mobile robot which is used for evaluating the germicidal effect	public	06
	Microbiological evaluation of a newly invented herbal face mask was carried out at the Central Laboratory	public	03

## Highlights of the above events



## 6.4 DETAILS OF AWARD RECEIVED

Award	Department / Division / Unit	Name of Award	Name of Recipients
Senate Award	Department of Kaumarabrut hya & Stree Roga	Senate Honors and cash Price for publishing paper in indexed journals	Dr. H.P Wakkubura
		Award of a Bronze Medal and Certificate for 25 Years of Continuous and Meritorious Service	Dr. H.P Wakkubura
		Award of a Bronze Medal and Certificate for 25 Years of Continuous and Meritorious Service	Dr. W.L.A.R.S. Pushpakumari
Vice-Chancellors Awards	Department of Cikitsa	The Reasercher Highest number of Publications	Dr. KGC Dissanayake
		The Outstandig Senior Reasercher 2nd Place	Dr. KGC Dissanayake
Vice-Chancellors Awards	Department of Shalya Shalakya	The Outstanding Senior Researcher in the GWAI 1st Place	Dr. K P P Peiris (Senior Lecturer – Grade I)
		Best services for 25 years	Mrs. N B A N S R S Thalangalla
Vice-Chancellors Awards	Department of Ayurveda Basic Principles	The outstanding early career researcher 1st place - Gampaha Wickramarachchi Ayurveda Institute, UOK	Dr. N.S. Abegunasekara
		The outstanding early career researcher 2nd place - Gampaha Wickramarachchi Ayurveda Institute, UOK	Dr. G.V.P. Samaranayake
		The outstanding early career researcher 3rd place - Gampaha Wickramarachchi Ayurveda Institute, UOK	Mr. A.K. Harsha Dharmapriya

## 07. FINANCIAL DATA

### 7.1 TOTAL INCOME IN 2019 & 2020 (RS.)

		Year	
		2019	2020
<b>Recurrent Grant</b>			
Personnel Emoluments		265,045,000	326,414,000
Other Recurrent		48,000,000	65,124,000
Mahapola	Treasury	734,000	-
	Trust	705,600	-
Bursary Grants		5,250,330	7,652,430
<b>Total Recurrent</b>		<b>319,735,330</b>	<b>399,190,430</b>
<b>Capital Grant</b>			
Rehabilitation & Improvement of Capital Assets		20,515,000	48,250,000
Acquisition of Fixed Assets		25,655,000	13,750,000
Construction Projects		-	45,000,000
Human Capital Development		330,000	1,000,000
<b>Total Capital</b>		<b>46,500,000</b>	<b>108,000,000</b>
<b>Generated Income</b>			
Self- Financing Activities		7,709,677	13,536,282
All Other Internal Income		21,446,116	20,270,990
<b>Total</b>		<b>29,155,793</b>	<b>33,807,272</b>

### 7.2 CAPITAL EXPENDITURE IN 2020 (RS)

Description	Government Grant	Total Expenditure
Construction Projects		
Academic Building	45,000,000	46,063,209
Acquisition of Fixed Assets	13,750,000	6,115,923
Rehabilitation & Improvement of Capital Assets	48,250,000	20,051,723
Human Capital Development	1,000,000	-
<b>Total</b>	<b>108,000,000</b>	<b>72,230,855</b>

### 7.3 RECURRENT EXPENDITURE IN 2020 (RS)

Description	Total Expenditure
Personnel Emoluments	312,018,590
Travelling	144,743
Supplies	5,409,489
Maintenance Expenditure	2,436,852
Contractual Services	40,439,582
Other Recurrent Expenditure	9,647,349
Bursary (Treasury)	7,652,430
<b>Total</b>	<b>377,749,035</b>

#### 7.4 DETAILS OF FUNDS UTILIZED IN RESEARCH PROJECTS - 2020

Name & Details	Funding Agency	Total Cost (Rs.)	Expenditure (Rs.)
Ms. R.S.C.G. Rajapaksha Lecturer	University Grants Commission	4,355,000	1,485,000
Dr. (Mrs.) T.A.N.R. Gunarathne Lecturer	University Grants Commission	3,029,000	-

#### 08. FINANCIAL PERFORMANCE ANALYSIS -2020

Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	Recurrent Expenditure ÷ Number of Students	713,095.58

#### 09. DETAILS OF INFRASTRUCTURE FACILITIES RECEIVED IN 2020

Infrastructure Details	Expenditure Rs.
Construction Projects Academic Building	46,063,209

#### 10. HOSTEL DATA - 2020

##### 10.1 PERMANENT FEMALE HOSTELS

Name of Hostel	Location	Number of occupants as at 31.12.2020
Wickramarachchi Girls' Hostel	Weediyawaththa, Yakkala	134

##### 10.2 RENTED FACILITIES

Name of Hostel	Location	Number of Students who received hostel facilities as at 31.12.2020			Rental Cost per Year Rs.
		Male	Female	Total	
Jayathilaka	Pahala Weediya Waththa, Yakkala	-	12	12	480,000
Senevirathna	Samagi Mawatha, Yakkala	30	-	30	924,000
Ranweli	Ranweli Place, Yakkala	20	-	20	360,000
Keselwathugoda	Chadrajothi Mawatha, Yakkala	34	-	34	720,000
Mahavita	Mahavita, Yakkala	17	-	17	540,000
Parakrama	Ranweli Place, Yakkala	-	38	38	1,500,000
Karunanayake	Kandy Road, Yakkala	-	41	41	1,440,000
<b>Total</b>		<b>101</b>	<b>91</b>	<b>192</b>	<b>5,964,000</b>

## 11. MAHAPOLA AND BURSARY SCHOLARSHIP DATA

Number of students Registered	No. of Students Received Mahapola	No of Students Received Bursary
519	108	229

## 12. LIBRARY DATA IN 2020

### 12.1 INFORMATION OF BOOK RESOURCES IN 2020

Description	Amount (Rs.)	No. of Books
Book Purchasing	383,690	443
Book Donation	23,370	61
<b>Total</b>	<b>407,060</b>	<b>504</b>

### 12.2 LIBRARY FINES IN 2020

Year	Amount (Rs.)
From 01.01.2020.01 To 31.12.2020.	163,031

### 12.3 LIBRARY USAGE DATA FROM 01.01.2020 TO 31.12.2020

Type of Members	No. of Actual Members	No. of members Registered
Level I – 1 <sup>st</sup> Year (2017)	110	98
Level II – 2 <sup>nd</sup> Year (2016)	106	73
Level III – 3 <sup>rd</sup> Year (2015)	68	54
Level IV – 4 <sup>th</sup> Year (2016)	66	20
Level V – 5 <sup>th</sup> Year (2016)	85	14
Non Academic Staff	110	67
Academic Staff	36	29
Academic Staff (Temporary)	20	16
<b>Total</b>	<b>601</b>	<b>371</b>

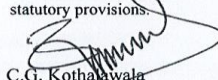
## 13. FINANCIAL STATEMENT

**GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE,  
UNIVERSITY OF KELANIYA  
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2020**


(All Amounts Are In Sri Lanka Rupees)

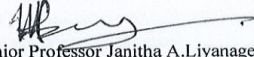
Description	Notes	2020		2019	
		Rs.	Rs.	Rs.	Rs.
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash & Cash equivalents	2	89,770,023		11,839,909	
Sundry Debtors	3	1,696,430		304,430	
Loans & Advances	4	19,168,250		21,420,960	
Inventory	5	2,372,060		1,472,380	
Prepayments	6	1,422,010		864,616	
Short-term Investment		189,682,951		140,297,242	
Other Current Assets	7	2,206,983	<b>306,318,707</b>	2,549,806	<b>178,749,343</b>
<b>Investments</b>					
Fixed Deposits			114,853,093		109,899,653
<b>Non-Current Assets</b>					
Property Plant & Equipment	8	552,533,037		437,543,390	
Work- in- Progress	9	46,635,209		73,136,346	
Capital Advances		2,316,225		24,266,921	
Intangible Assets	10	243,323		761,800	
Others		236,500	601,964,295	330,000	536,038,457
			<b>716,817,388</b>		<b>645,938,110</b>
<b>TOTAL ASSETS</b>			<b>1,023,136,095</b>		<b>824,687,453</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accrued Expenses	11	5,605,470		10,598,127	
Payables	12	978,955		1,908,521	
Refundable Deposits & others	13	41,480,562		52,733,222	
			<b>48,064,987</b>		<b>65,239,870</b>
<b>Non Current Liabilities</b>					
Provision for Gratuity	14		132,403,243		145,801,140
<b>Total liabilities</b>			<b>180,468,230</b>		<b>211,041,010</b>
<b>TOTAL NET ASSETS</b>			<b>842,667,865</b>		<b>613,646,443</b>
<b>NET ASSETS/EQUITY</b>					
Capital (spent)		416,337,418		376,365,443	
Capital (unspent)		214,758,924		178,989,779	
General Reserves		(58,771,841)		(128,687,237)	
Restricted Funds & Grants	15	48,954,236		19,642,014	
Re-valuation Reserve & others	16	221,389,128		167,336,444	
<b>Total Net Assets/Equity</b>			<b>842,667,865</b>		<b>613,646,443</b>

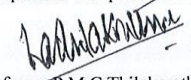
These Financial Statements are in compliance with the requirements of the Universities Act No 16 of 1978 and other statutory provisions.

  
C.G. Kothalawala  
Deputy Bursar

The Board of Management of the Institute is responsible for the preparation and presentation of these Financial Statements.

  
R.K.A. Ranaweera  
Board Member  
25th February 2021  
Yakkala.

  
Senior Professor Janitha A. Liyanage  
Competent Authority

  
Professor P.M.C. Thilakarathna  
Board Member



**GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE, UNIVERSITY OF KELANIYA**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

*(All Amounts Are In Sri Lanka Rupees)*

	Notes	2020		2019	
		Rs.	Rs.	Rs.	Rs.
<b>REVENUE</b>					
Recurrent Grants			391,538,000		313,045,000
Amortization of Capital Grants			33,562,711		36,805,885
Other income					
(1) Interest from Loans & Advances		737,598		1,080,086	
(2) Miscellaneous Receipts	17	1,131,586		627,058	
(3) Interest from Investments		17,793,318		19,143,056	
(4) Registration Fees		371,000		329,220	
(5) Exam Fees		25,300		30,600	
(6) Library Fine		22,019		40,785	
(7) Medical Fees		2,000		24,250	
(8) Rent from Properties	18	186,257		161,661	
(9) Sale of Stocks		1,913		9,400	
(10) Mahapola & Bursary	19	-		-	
(13) Income of Self Financed Programmes		13,536,282	33,807,272	7,709,677	29,155,793
<b>TOTAL REVENUE</b>			<b>458,907,983</b>		<b>379,006,678</b>
<b>EXPENSES</b>					
(1) Personnel Emoluments		312,018,590		345,168,133	
(2) Travelling & subsistence		144,743		314,872	
(3) Supplies and Consumables Used		5,409,489		6,765,838	
(4) Maintenance		2,436,852		4,595,680	
(5) Contractual Services		40,439,582		45,143,310	
(6) Research and Development		-		6,500	
(7) Depreciation		33,562,711		36,805,885	
(8) Other Operating Expenses		9,647,349		11,808,898	
(9) Expenses of Self Financed Programmes		8,390,551		6,333,636	
(10) Generated Funds Expenses		1,507,699		2,604,001	
<b>TOTAL EXPENSES</b>			<b>413,557,566</b>		<b>459,546,753</b>
<b>SURPLUS/DEFICIT FOR THE YEAR</b>			<b>45,350,417</b>		<b>(80,540,075)</b>



**GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE, UNIVERSITY OF KELANIYA**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

Object Code	Capital Spent	Capital Unspent	Revaluation Reserve	General Reserve	Reserves & Restricted Funds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 31 December 2018	367,379,924	176,530,257	154,864,062	(46,742,422)	19,045,700	671,077,521
Surplus/(Deficit) for the Year Transfers / Net Movements	8,985,519	2,459,522	12,472,381	(80,540,075)	596,314	(56,026,339)
Adjustments made to General Reserve Account - 2019				(1,404,740)		(1,404,740)
Balance as at 31 December 2019	<u>376,365,443</u>	<u>178,989,779</u>	<u>167,336,443</u>	<u>(128,687,237)</u>	<u>19,642,014</u>	<u>613,646,442</u>
Surplus/(Deficit) for the Year Transfers / Net Movements	39,971,975	35,769,145	54,052,685	45,350,417	29,312,222	204,456,444
Adjustments made to General Reserve Account - 2020				33,231,682 (8,666,703)		33,231,682 (8,666,703)
Balance as at 31 December 2020	<u>416,337,418</u>	<u>214,758,924</u>	<u>221,389,128</u>	<u>(58,771,841)</u>	<u>48,954,236</u>	<u>842,667,865</u>



**GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE,  
UNIVERSITY OF KELANIYA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

Description	2020 Rs. 000'	2019 Rs. 000'
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus (deficit) from ordinary activities	45,350	(80,540)
<b>Add :- Non - Cash Movements</b>		
Depreciation	33,563	36,806
Provision For Retirements Benefit Obligation - Gratuity	9,578	77,671
Amortization of Capital Grant	(33,563)	(36,806)
Amortization of Intangible Assets	612	(532)
<b>Operating Profit Before Working Capital Changes</b>	<b>55,540</b>	<b>(3,401)</b>
Increase/(Decrease) in payables	(55,638)	27,330
(Increase)/Decrease in Inventories	(900)	(68)
(Increase)/Decrease in Trade and Other receivables	646	48
(Increase)/Decrease in Trade and Other Payables	8,249	(5,200)
<b>Cash Generated From Operations</b>	<b>6,480</b>	<b>18,709</b>
Gratuity Paid	(3,820)	(3,659)
<b>Net cash flows from operating activities</b>	<b>2,660</b>	<b>15,050</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of plant and equipment	(27,453)	(37,008)
Work-in- Progress	26,501	(6,500)
Capital Advances and Others	21,951	7,967
Net Investment	(54,528)	(22,015)
<b>Net cash flows from investing activities</b>	<b>(33,529)</b>	<b>(57,555)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Prior period Adjustments (Net)	-	(1,405)
Grants Received	108,000	46,500
Restricted Funds	605	(1,256)
<b>Net Cash Flows from financing activities</b>	<b>108,605</b>	<b>43,839</b>
Net increase/(decrease) in cash and cash equivalents	77,931	1,333
Cash and cash equivalents at the beginnings of the period	11,840	10,506
<b>Cash and cash equivalents at the end of the period</b>	<b>89,770</b>	<b>11,838</b>



**GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE,**  
**UNIVERSITY OF KELANIYA**  
**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS**

**1. Corporate Information**

**1.1 Domicile & Legal Form**

Gampaha Wickramarachchi Ayurveda Institute is recognized as an institute affiliated to the University of Kelaniya by the Government Gazette Extraordinary No. 859/12 of 23<sup>rd</sup> February 1995 issued under the Universities Act No.16 of 1978 as subsequently amended, with effect from 01<sup>st</sup> March 1995. The Institute is located at Yakkala, Sri Lanka. Further, Gampaha Wickramarachchi Ayurveda institute is to be upgraded to the level of a fully-fledged university named “Gampaha Wickramarachchi University of Indigenous Medicine” w.e.f 1<sup>st</sup> March 2021 by the Government Gazette Extraordinary No.2199/12 Of 28<sup>th</sup> October 2020.

**1.2 Powers, Duties and Functions of the Institute**

According to the Gampaha Wickramarachchi Ayurveda Institute Ordinance published in Government Gazette Extraordinary No 862/8 of 13<sup>th</sup> March 1995, the powers, duties and functions of the Institute are to admit students selected by the Commission, to provide for instruction and training in such branches of Ayurveda Medicine as may be approved by the Commission upon the recommendation of the Institute and the University, to liaise with Universities or institutes, both in Sri Lanka or abroad, by way of exchange of teachers, scholars, students, or otherwise for the purpose of teaching, training and research etc.

**1.3 Board of Management / Trustees**

The Board of Management is responsible for the preparation and presentation of the financial statements.

**1.4 Date of Authorization for Issue**

The financial statements were authorised for issue by the Board of Management on 24<sup>th</sup> February 2020.

**2. Accounting Policies and Basis of Preparation**

**2.1 Statement of Compliance**

The financial statements of the Institute comprise the Statement of Financial Position as at 31<sup>st</sup> December 2020 and the Statements of Financial Performance, Cash Flows, Changes in Net Assets/equity, Accounting policies and notes to the financial statements for the year then ended.

These financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS Volume I, Volume II and Volume III as applicable) laid down by the Institute of Chartered Accountants of Sri Lanka. Except for the statement of cash flows, the financial statements have been prepared on accrual basis



### **2.1.1 Basis of Measurement**

The financial statements are prepared on historical cost basis except where appropriate disclosures are made with regard to fair value under relevant notes. Assets and liabilities are grouped in an order that reflects their relative liquidity.

### **2.1.2 Comparative Information**

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of the previous period for all amounts reported in the financial statements in order to enhance the understanding of the financial statements of the current period and to improve the inter-period comparability. When the presentation or classifications of items in the financial statements have been amended, comparative amounts have also been reclassified to conform with the current year in order to provide a better presentation.

### **2.1.3 Going Concern**

The financial statements have been prepared on the assumption that the Institute will continue as a going concern for the foreseeable future.

The Board of Management of the institute has made an assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in operation for a foreseeable future. Furthermore, Board of Management is not aware of any material uncertainties that may cast significant doubt upon the Institute's ability to continue as a going concern.

### **2.1.4 Functional Currency**

The financial statements of the Institute are presented in Sri Lankan Rupees (LKR), which is the functional and reporting currency of the Institute. All the financial information presented in Rupees has been rounded to nearest Rupee.

### **2.1.5 Use of estimates and judgments**

The preparation of the financial statement of the Institute in conforming with the Sri Lanka Public Sector Accounting Standards (SLPSAS) as applicable, requires the management to make judgment, estimates and assumptions that affect the application of policies and reported amount of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed reasonable under the circumstances. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

## **2.2 Summary of Significant Accounting Policies**

### **2.2.1 Property, Plant & Equipment**

#### **(a) Recognition and Measurement**

Property, plant and equipment are stated at cost or fair value less accumulated depreciation and any accumulated impairment in value. All items of property, plant and equipment are initially recorded at cost.



When an asset is revalued, any increase in the carrying amount is credited directly to revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset previously recognized in the Statement of Financial Performance, in which case the increase is recognized in the Statement of Financial Performance.

Any revaluation deficit that offsets a previous surplus in the same asset is directly offset against the surplus in the revaluation reserve and any excess recognized as an expense to Statement of Financial Performance.

Upon disposal, any revaluation surplus relating to the asset sold is transferred to accumulated surplus or deficit. Items of property, plant and equipment are derecognized upon replacement, disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognition of the asset is included in the Statement of Financial Performance in the year the asset is derecognized.

**(b) Depreciation**

Provision for depreciation is calculated by using the straight line method, other than freehold land, in order to write off such amounts over the estimated useful economic lives of such assets. The estimated useful lives of assets are as follows;

Description	Years
Buildings	20
Furniture & Fittings	10
Equipment	10
Office Equipment	05
Motor Vehicle	05
Library Books & Periodicals	05
Laboratory, Teaching Equipment	05

Depreciation commence when an asset is available for use and ceased when it is disposed & permanently withdrawn.

**(c) Subsequent Expenses**

Subsequent expenditure is capitalized only when it increases the future economic benefits or service potential associated with the item will flow to the entity. Costs of day-to-day servicing are primarily the costs of labour and consumables and may include the cost of small parts. The purpose of these expenditures is often described as for the “repairs and maintenance” of the item of property, plant and equipment, these expenses are recognized in the Statement of Financial Performance as an expense when it is incurred.



#### **(d) Capital work in progress**

Capital work in progress is stated at cost. These are expenses of a capital nature directly incurred in the construction of buildings, building renovation work, major plant and machinery and system development, awaiting capitalization.

Final bill of the construction of Library building (completed in 2012) was not received to the Institute to date. The cost of the construction incurred to that date for the above project was capitalized during the year with the approval of Board of Management and depreciated accordingly.

Further capital advance paid in relation to student center stage II was capitalized during the year and depreciated accordingly.

#### **2.2.2 Intangible Assets**

Computer software not integral to computer hardware are shown as intangible assets and recognized at cost less accumulated amortization and any accumulated impairment losses. An intangible asset is recognized only when its cost can be measured reliably and it is probable that the expected future economic benefits that are attributable to it will flow into the Institute and the all Intangible assets are amortized over the estimated lifetime.

#### **2.2.3 Investments**

Investments in fixed deposits are recognized at transaction price and are reflected in the statements of Financial Position at cost plus the interest receivable. All fixed deposits are within the state banks.

Interest received or receivable from those investments for the year has been recognized at the Statement of Financial Performance on the rate declared by the bank for those investments during the year.

#### **2.2.4 Inventories (Stores Advances)**

Inventories are valued at the lower of cost or net realizable value. Net realizable value is the estimated selling price less the estimated costs.

The cost of each category of inventories is determined by FIFO Method.

#### **2.2.5 Cash and Cash Equivalents**

Cash and Cash equivalents in the statement of financial position comprise cash at banks and in hand.

For the purpose of the statement of cash flows which is prepared under Indirect Method, cash and cash equivalents consist of cash at bank and cash in hand, as defined above are considered an integral part of the Institute's cash management.



#### **2.2.6 Sundry Debtors**

"Loans" refer to the Loans and Advances granted to the University staff, these loans are issued under surety. Further, the loan balances are recovered from the employees' monthly salary or if the employee leaves such amounts are recovered fully from the employees' Provident Fund balance. Hence, no provision had been made for the recovery of bad debts.

#### **2.2.7 Short - Term Investments**

Short term investment represents deposits with a maturity of three months or less, which subject to an insignificant risk of changes in value are carried at cost plus the interest receivable.

#### **2.2.8 General Reserve**

General reserve includes the surpluses and deficits of statement of Financial Performance accumulated over the years. An amount of Rs.104,122,258/- relevant to the previous year has been credited to the General reserve during the year.

#### **2.2.9 Restricted Funds and Grants**

Restricted Funds and Grants represent research grants and other Grants received which are set aside for specific purposes.

#### **2.2.10 Employee benefits**

##### **(1) Defined Benefit Plans**

The Institute has adopted the defined benefit plan as required under the payment of Gratuity Act No. 12 of 1983 for the eligible employees. Provisions for Gratuity have been made to the staff members with a minimum of one-year service.

However, under the Payment of Gratuity Act No. 12 of 1983, the liability to an employee arises only on completion of 5 years of continued service and the liability is not externally funded. The liability is grouped under non- current liabilities in the Statement of Financial Position.

Gratuity provision is accounted in terms of Sri Lanka Public Sector Accounting Standards (SLPSAS 19) as applicable w.e.f 01.01.2020.

##### **(ii). Defined Contribution Plans**

All employees of the Institute are members of the University Provident Fund (UPF) in accordance with the Universities Act No.16 of 1978. The Institute contributes 15% of basic salary and allowances for the same. Further, employees recruited on or after 01<sup>st</sup> September 1999 are the members of contributed Pension Fund. Out of the 15% contribution made to the University Provident Fund, 8% of its contribution transferred to the contributed Pension Fund monthly.



The University Provident Fund and University Pension Fund are separately administered by the University Grants Commission.

The Institute contribute 3% of the salary and allowances of each employee to the Employees' Trust Fund (ETF) which is separately administered defined contribution plan.

Obligations for contributions to defined contribution plans are recognized on an undiscounted basis as an expense in the Statement of Financial Performance as and when they arise.

#### **2.2.10 Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Institute and it can be reliably measured.

Enrolment fee, annual student registration fees and medical fees received from the students are recognized as revenue at the time of completion of the registration and revenue on receipt basis.

The fees for conducting examinations, seminars, courses and other educational activities are recognized as revenue on completion of such activity.

The fees on self-financed programmers are recognized to the income statement based on the stage of completion of such course as at the year-end. Lecture fees and payments that relate to future periods are shown in the Statement of Financial Position under current liabilities. Interest income and rent income are recognized on accrued basis.

Grants received from the General Treasury of the Government of Sri Lanka are recognized as income in the period in which the related costs are recognized.

Government Grants utilized to acquire assets that will be expensed in subsequent periods are recognized as deferred income (capital -unspent). Government Grants represented by other assets including cash and cash equivalents, less liabilities (Other than liabilities on account of the Grants received) are recognized as liabilities. Government Grants recognized as deferred income has been amortized over the useful lifetime of the related asset.

#### **2.2.11 Expenditure Recognition**

Expenses are recognized in the Statement of Financial Performance on the basis of a direct association between the cost incurred and the earnings of specific items of income. All expenditure incurred in the operation of the institute and in maintaining the property, plant and equipment in a state of efficiency have been charged to the statement of financial performance. For the purpose of presentation of the Statement of Financial Performance, the "function of expenses" method has been adopted, on the basis that it presents fairly the elements of the Institute's performance.

All material commitments and contingent liabilities are considered and where necessary adjustments or disclosures are made in these financial statements.



#### **2.2.14 Events Occurring after the Reporting Date**

All material events after reporting date have been considered, and where appropriate adjustments or disclosures have been made in respective notes to the financial statements.

Gampaha Wickramarachchi Ayurveda institute is to be upgraded to the level of a fully-fledged university named “Gampaha Wickramarachchi University of Indigenous Medicine” w.e.f 1st March 2021 by the Government Gazette Extraordinary No.2199/12 of 28th October 2020.

#### **2.2.15 Capital Commitments and Contingent Liabilities**

All material commitments and contingent liabilities are considered and where necessary adjustments or disclosures are made in these financial statements.

There was one court case (Writ Application ) filed by a contractor at Commercial High Court, Colombo, against the encashment of the performance bond and the advance bond lodged as a security for the particular construction contract in 2018. However, the case was withdrawn by the contractor in 2019 and mutually agreed to settled by the parties during the year 2020. All the outstanding bills under this project was paid and settled during the year no any contingency liabilities arises under this in future.

Final bill of the construction of Library building (completed in 2012) was not received to the Institute to date. The cost of the construction incurred to that date for the above project capitalized and depreciated accordingly.

#### **2.2.16 Related Party Transaction**

No significant related party transaction has been entered in to during the year which might reasonably affect any decisions made by the users of these financial statements.

#### **2.2.17 Taxation**

The Institute is exempt from Income Tax under Section 7(b) of the Inland Revenue Act No.10 of 2006.



NOTES TO THE FINANCIAL STATEMENTS

	Rs.	Rs.
	<u>2020</u>	<u>2019</u>
<b>Note - 02</b>		
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>		
Bank balances		
A/C 333-1001-1-0000059	63,697,808	1,171,139
A/C 333-1002-0-0000059	26,072,216	10,668,770
	<u>89,770,023</u>	<u>11,839,909</u>
<b>Note - 03</b>		
<b><u>SUNDRY DEBTORS</u></b>		
Bursary	1,696,430	304,430
	<u>1,696,430</u>	<u>304,430</u>
<b>Note - 04</b>		
<b><u>LOANS &amp; ADVANCES TO STAFF</u></b>		
Distress Loan	17,446,685	19,420,321
Staff Loan	118,490	126,820
Vehicle Loan	610,000	1,117,585
Computer Loan	903,089	621,700
Special Distress Loan (Two Months)	89,987	82,034
Festival Advance	-	52,500
	<u>19,168,250</u>	<u>21,420,960</u>
<b>Note - 05</b>		
<b><u>STORES ADVANCE</u></b>		
Stores Advance Account (Inventories)	2,372,060	1,472,380
	<u>2,372,060</u>	<u>1,472,380</u>
<b>Note - 06</b>		
<b><u>PRE - PAYMENTS</u></b>		
As at the end of the year	1,422,010	864,616
	<u>1,422,010</u>	<u>864,616</u>
<b>Note - 07</b>		
<b><u>OTHERS</u></b>		
Deposits - Fuel	138,500	138,500
- Food	3,000	3,000
- Electricity	511,395	511,395
- Gas Cylinders	43,768	43,768
- Water	276,000	276,000
- Dialog Television	18,000	18,000
-Dialog Package for Employee	49,335	2,415
Canteen Charges receivables	500	500
Interest receivables from Investment	1,166,485	1,526,795
Receivables of Diploma In Shalyatanthra111	-	6,716
Receivables of Diploma In Kayachikisha 2018/2019	-	20,501
Receivables of Master of science 2018/2019\	-	2,216
Total	<u>2,206,983</u>	<u>2,549,806</u>



**NOTE - 8 - PROPERTY, PLANT & EQUIPMENT**

**Cost / Valuation**

*Freehold Assets*

	Land	Buildings	Office Equipment	Lab & Tec Equipment	Furniture & Fittings	Library Book & Periodicals	Motor Vehicle	Plant & Machinery	Total
Balance As At 01.01.2020	72,126,250	412,276,685	56,946,258	54,688,780	34,199,908	15,418,395	24,264,600	22,178,683	692,099,559
Additions*1	-	66,953,067	2,122,107	1,217,339	1,392,559	383,641	857,617	1,427,660	74,353,990
Donation*2	-	-	26,884,071	-	-	23,370	1,800,000	-	28,707,441
Transfers From Wip	-	-	-	-	-	-	-	-	-
Adjustments	(72,126,250)	(922,000)	-	-	-	-	-	-	(922,000)
Revaluations*3	236,000,000	(343,446,453)	-	-	-	-	-	-	(415,572,703)
Balance As At 31.12.2020	236,000,000	266,806,300	85,952,436	55,906,119	35,592,467	15,825,406	26,922,217	23,606,343	746,611,288

**Accumulated Depreciation**

	Lands	Buildings	Office Equipment	Lab & Tec Equipment	Furniture & Fittings	Library Book & Periodicals	Motor Vehicle	Plant & Machinery	Total
Balance As At 01.01.2020	-	111,231,959	38,381,668	48,875,899	23,537,057	15,314,850	4,686,466	12,528,272	254,556,170
Charged for the year	-	12,864,539	7,410,683	3,703,514	2,154,039	457,004	4,899,442	2,082,498	33,562,711
Adjustments	-	(12,687)	-	-	(3,825)	-	-	282	(16,229)
Removal For Revaluations-Add*4	-	8,645,986	-	-	-	-	-	-	8,645,986
Removal For Revaluations-Less	-	(102,670,386)	-	-	-	-	-	-	(102,670,386)
Balance As At 31.12.2020	-	30,069,402	45,792,351	52,579,413	25,687,271	15,771,853	9,576,908	14,611,052	194,078,251

Carrying Value As At 31.12.2019

72,126,250	301,044,726	18,564,590	5,812,881	10,662,851	103,545	19,578,134	9,650,412	437,543,390
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Carrying Value As At 31.12.2020

236,000,000	236,746,898	40,160,085	3,326,706	9,905,196	53,553	17,345,309	8,995,292	552,533,037
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**Notes**

1. Value amounted to Rs.46,901,344 carried forwarded from the Student Centre Stage II and an advance paid amounted to Rs.4,513,788 for the Library Building capitalized during the year and adjusted the depreciation accordingly.
2. A Donation amounted to Rs.26,884,071/= received from the Ministry of Higher Education for ICT infrastructure and secured wifi Network Connectivity at the Institute. A vehicle amounted to Rs.1,800,000 received from the Ministry of Higher Education and books received to the Library as donation were accounted during the year.
3. The Lands, Buildings and Motor Vehicles (excluding New Administration building, the lands under the acquiring process and one motor vehicle received on September 2020 from the Ministry of Education) revalued by the Department of Valuation and necessary adjustments were made in the accounts during the year. Valuation committees were appointed to revalue the fully depreciated assets at the end of the financial year 2020 and the revaluation process is in progress. The Institute is to be uplifted to a University level w.e.f. 01.03.2021 and it is expected to identify the new values as at 01.03.2021 from the year 2021. Further, disposal of assets were not yet completed during this transition period of the Institute.



	Rs.	Rs.
	<u>2020</u>	<u>2019</u>
<b>Note - 09</b>		
<b><u>WORK-IN-PROGRESS</u></b>		
Student Centre Building	-	46,901,344
Academic Building	46,063,209	25,663,002
Female Girls' Hostel	572,000	572,000
	<u>46,635,209</u>	<u>73,136,346</u>

<b>Note - 10</b>		
<b><u>INTANGIBLE ASSETS</u></b>		
Balance at the beginning	761,800	559,800
Additions during the year	-	202,000
Less. during the year	(518,477)	
	<u>243,323</u>	<u>761,800</u>

<b>Note - 11</b>		
<b><u>ACCRUED EXPENSES</u></b>		
Electricity	315,000	995,874
Water	321,000	175,000
Telephone	1,084,000	76,340
Other Recurrent	45,800	88,000
Visiting Lecture Fees	-	445,000
Fuel	146,000	159,198
Travelling	9,000	18,000
Overtime	168,000	121,000
Exam Payment	750,000	850,000
Maintenance -Vehicle	150,000	300,000
Security	1,215,920	2,776,464
News Papers	170,000	100,000
Maintenance Plant & Machinery	-	159,700
Cleaning Services	702,250	677,134
Rate & Taxes	3,000	380,460
Salaries	300,000	3,052,345
Other Services	213,000	6,950
Printing Charges	-	23,500
Other Supply	-	12,150
Holiday Payments	7,000	-
Speccial services	4,500	172,012
Season Tickets	-	9,000
Total	<u>5,604,470</u>	<u>10,598,127</u>

<b>Note - 12</b>		
<b><u>PAYABLES</u></b>		
Sundry Creditors	978,955	1,908,521
	<u>978,955</u>	<u>1,908,521</u>



	Rs.	Rs.
	<u>2020</u>	<u>2019</u>
<b>Note - 13</b>		
<b><u>REFUNDABLE DEPOSITS &amp; OTHERS</u></b>		
<b><u>Refundable Deposits</u></b>		
Refundable deposits	5,000	5,000
Miscellaneous deposits	918,411	21,349,410
Unpaid Vouchers	65,220	38,720
<b><u>Others</u></b>		
Retention	10,157,693	11,611,592
Diploma in Yoga VI	738,833	738,833
Diploma in Yoga V11	867,417	-
Certificate Course in Yoga XXIII	-	53
Certificate Course in Yoga XXIV	-	63
Certificate Course in Yoga XXV	-	53
Certificate Course in Yoga XXVI	-	67
Certificate Course in Yoga XXV11	23,000	23,000
Master of Science 2013/2014	358,036	462,036
Master of Science Part II 2013/2014	461,052	461,053
Master of Science Panchakarma 2013/2014	1,713,386	1,758,386
Master of Science kayachikisha 2013/2014	1,049,179	1,049,179
Diploma in Panchakarma - 2015	2,997,313	3,150,163
Diploma in Pharmacy - II	475,319	475,319
Diploma in Panchakarma - 2016/2017	2,392,424	2,462,374
Diploma in Kayachikithsa - 2016/2017	2,420,634	2,416,634
Diploma in Kayachikithsa - 2015	1,093,896	1,147,896
Diploma in Shalyathantra 2016/2017	1,749,214	1,859,214
Diploma in Shalyathantra-03	1,022,118	-
Certificate Course in Yoga -28	18,055	-
Certificate Course in Yoga -29	26,000	-
Certificate Course in Yoga -30	44,000	-
Diploma in Kayachikithsa - 2017/2018	895,447	967,447
Diploma in Kayachikithsa - 2018/2019	1,170,750	-
Diploma in Panchakarma - 2017/2018	1,160,148	1,179,148
Diploma in Panchakarma - 2018/2019	1,572,725	1,954
Diploma in M.A.A.I.- 2018/2019	7,032,156	59,864
Master of Science kayachikisha 2017/2018	3,655	3,655
Provision for Audit Fees	1,049,356	1,083,146
P.A.Y.E.Tax	-	416,088
Stamp Fee	125	12,875
<b>Total</b>	<b><u>41,480,562</u></b>	<b><u>52,733,222</u></b>

**Note - 14**  
**RETIREMENT BENEFIT OBLIGATION**

Balance as at the Beginning	145,801,141	71,788,586
Paid for the year	(3,819,832)	(3,658,534)
Ajustment for the year <i>(Capital Gain/Loss)</i>	(30,214,196)	-
Charged for the Year	20,636,130	77,671,088
<b>Total</b>	<b><u>132,403,242</u></b>	<b><u>145,801,140</u></b>



	Rs.	Rs.
<b>Note - 15</b>		
<b><u>RESTRICTED FUNDS &amp; GRANTS</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
NCAS Research Fund - Dr. W.A.L. Chandrasiri	111,299	111,299
PHD Research - Mrs.R.S.C.G.Rajapaksha	1,645,000	-
G.P.Wickramarachchi Symposium	1,178,551	1,305,638
Development Undergraduate Programme	1,214,142	1,214,142
Three Languages Funds	114,450	114,450
Piyaseeli Wickramarachchi Jayasekara Sc.	582,742	512,716
Gift & Donation	40,923,766	13,142,133
Sports Fund	314,540	314,540
Research Fund	1,439,234	1,428,874
Director's Fund	387,441	497,214
Development Activities of G.S.D.	208,903	203,723
Wickramabini Programme	83,640	83,640
Suwarnamudika Programme	290,000	290,000
Development Fund	10,000	10,000
Dr. Leelarathna Memorial Scholarship	116,150	111,591
G.P.Wickramarachchi Memorial Scholarship	73,320	66,994
Dr. Sisira Wickramarachchi Scholarship	220,819	200,000
F.G.S.Fund	31,240	26,060
Development Fund (shalyashalakya)	9,000	9,000
	<b><u>48,954,236</u></b>	<b><u>19,642,014</u></b>

**Note - 16**

**FIXED ASSETS REVALUATION RESERVE  
& OTHERS**

Fixed Assets	196,103,517	141,060,834
Motor vehicle Re-valuation Reserve	24,832,651	24,832,651
Capital Assets Purchasing Fund	452,960	1,442,959
	<b><u>221,389,128</u></b>	<b><u>167,336,444</u></b>



**NOTE - 17**

**MISCELLANEOUS RECEIPTS**

	<u>2020</u>	<u>2019</u>
Miscellaneous Income	945,586	533,058
Registration Fees (Suppliers)	186,000	94,000
<b>Total</b>	<b><u>1,131,586</u></b>	<b><u>627,058</u></b>

**NOTE - 18**

**RENT FROM PROPERTIES**

Rent from Canteen	10,000	6,500
Rent from Properties	176,257	341,445
<b>Total</b>	<b><u>186,257</u></b>	<b><u>347,945</u></b>

**NOTE - 19**

**BURSARY & MAHAPOLA**

Received from Bursary	7,652,430	3,309,930
Bursary Payments	(7,652,430)	(3,309,930)
Received from Mahapola	-	3,760,650
Mahapola Payments*	-	(3,760,650)
<b>Net</b>	<b><u>-</u></b>	<b><u>-</u></b>

**\* Note**

Mahapola scholarship Payment directly credited to the individual student bank accounts during the year 2020 by the Mahapola Trust Fund .



**UNIVERSITY OF KELANIYA**  
**GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE**  
**PROGRAMME EXPENDITURE BY PROJECTS & OBJECTS - 2020**

Code No.	Description	GENERAL ADMINI. 01 - 01	FINANCIAL ADMINI. 01 - 02	ACADEMIC SERVICES 02 - 11	TEACHING RESOURCES 03 - 01	TOTAL
01	<b>Personal Emoluments</b>					
01	Personal Emoluments - Academic					
01.01	Salaries & Wages	-	-	39,498,129.05	1,654,055.34	41,152,184.39
01.02	U.P.F.	-	-	10,636,745.12	289,927.81	10,926,672.93
01.03	Pension	-	-	4,431,845.14	331,346.17	4,763,191.31
01.04	E.T.F.	-	-	3,013,718.50	124,254.84	3,137,973.34
01.05	Acting Pay	-	-	-	-	-
01.06	Academic Allowance	-	-	57,691,177.01	2,326,715.56	60,017,892.57
01.07	Equalization Allowance	-	-	-	-	-
01.08	Cost of Living Allowance	-	-	3,276,000.00	161,283.87	3,437,283.87
01.09	Other Allowances	-	-	123,934.35	-	123,934.35
01.10	Language Proficiency Allowance	-	-	-	-	-
01.11	Visiting Lecture Fees	-	-	788,588.00	-	788,588.00
01.14	Gratuity	-	-	-	-	-
01.15	Other Allowance 5%	-	-	-	-	-
01.16	Research Allowance	-	-	13,277,859.58	413,014.00	13,690,873.58
01.17	Entertainment Allowance	-	-	-	-	-
01.18	Property Loan	-	-	465,288.59	-	465,288.59
01.19	20% Allowance	-	-	7,833,691.85	330,765.42	8,164,457.27
01.22	Allowance 10000	-	-	-	-	-
2	<b>Personal Emoluments - Non Academic</b>					
02	Personal Emoluments					
1.02.01	Salaries & Wages	28,575,251.19	8,832,446.65	26,647,222.91	4,375,398.86	68,430,319.61
1.02.02	U.P.F.	4,545,672.45	1,504,647.65	4,175,213.67	795,219.50	11,020,753.27
1.02.03	Pension	2,263,915.70	660,443.82	1,956,538.64	305,584.06	5,186,482.22
1.02.04	E.T.F.	1,361,917.97	433,018.55	1,211,181.67	220,160.73	3,226,278.92
1.02.05	Acting Pay	-	102,568.59	-	-	102,568.59
1.02.08	Cost of Living Allowance	5,060,024.54	1,400,418.71	4,658,241.67	896,748.39	12,015,433.31
1.02.09	Other Allowances	243,544.00	22,877.16	69,000.00	-	335,421.16
1.02.12	Over Time	2,795,536.47	134,435.20	-	225,211.05	3,155,182.72
1.02.13	Holiday Payments	143,971.94	11,934.75	19,589.57	-	175,496.26
1.02.14	Gratuity	20,636,130.05	-	-	-	20,636,130.05
02.15	5% Other Allowance	-	-	-	-	-
02.16	Research Allowance	687,451.10	-	-	-	687,451.10
02.17	Property Loan	373,850.87	62,365.66	175,685.85	85,633.40	697,535.78
02.18	20% Allowance	5,391,672.13	1,922,507.20	3,672,076.14	1,228,533.56	12,214,789.03
02.20	20% Allowance	12,125,650.93	4,044,886.19	8,529,798.86	2,757,453.94	27,457,789.92
02.21	Allowance 10000/-	-	-	-	-	-
02.23	Transport Allowance	8,617.74	-	-	-	8,617.74
02.01	Domestic	103,680.00	2,022.50	7,805.00	31,235.92	144,743.42
02.02	Foreign (sabbatical, seminars, etc.)	-	-	-	-	-
03.01	Stationery & office requisites	1,055,506.46	239,710.11	635,770.55	19,994.72	1,950,981.84
03.02	Fuel & Lubricants	1,329,268.84	-	-	-	1,329,268.84
03.03	Uniform & tailoring charges	212,003.36	12,096.72	170,761.88	-	394,861.96
03.04	Mechanical & Electrical goods	-	-	-	-	-
03.05	Chemical & Glassware	-	-	3,142.50	-	3,142.50
03.06	Medical Supplies	-	-	202,059.83	-	202,059.83
03.07	Other supplies	816,570.40	28,167.75	643,948.38	40,487.75	1,529,174.28
04.01	Vehicles	1,063,604.74	-	-	-	1,063,604.74
04.02	Plant, Machinery & Equipment	468,625.15	226,024.76	170,286.54	7,004.84	871,941.29
04.03	Buildings & Structures	499,221.80	-	-	-	499,221.80
04.04	Furniture	-	-	-	-	-
04.05	Others	2,084.00	-	-	-	2,084.00



05.01	Transport	73,884.00	-	-	-	73,884.00
05.02	Telecommunication	1,414,510.61	98,991.05	3,489,771.34	3,265.90	5,006,538.90
05.03	Postal Charges	88,260.00	-	-	-	88,260.00
05.04	Electricity	5,569,558.83	-	-	-	5,569,558.83
05.05	Security Services	14,356,116.90	-	-	-	14,356,116.90
05.06	Water	1,403,962.03	-	-	-	1,403,962.03
05.07	Cleaning services	5,829,925.85	-	-	-	5,829,925.85
05.08	Rents & Hire Charges	-	-	-	-	-
05.09	Rates & Taxes to local Authorities	6,244,784.83	-	-	-	6,244,784.83
05.10	Printing, Advertising etc.,	1,832,904.80	-	4,821.00	28,825.00	1,866,550.80
05.11	Others	-	-	-	-	-
06.01	Travel Grants to University Teachers	-	-	-	-	-
06.02	Special Services - Council & Committees	695,000.00	98,000.00	39,000.00	-	832,000.00
06.03	Special Services - Professional & Other ee	1,797,620.38	71,000.00	175,500.00	18,000.00	2,062,120.38
06.04	Workshops, Seminars	21,000.00	39,000.00	52,500.00	15,000.00	127,500.00
06.05	Academic Research	-	-	-	-	-
06.06	Staff Development(Training for Teachers,)	-	-	15,286.00	-	15,286.00
06.07	Postgraduate Research & Scholarship	-	-	-	-	-
06.08	Course Materials for Students & Learning	-	-	2,627,411.00	-	2,627,411.00
06.09	Industry Internships, Practical & Career Gu	-	-	-	-	-
06.10	Students' Develop. Initiatives & Comm. Re	-	-	40,202.00	-	40,202.00
06.11	University Sports Activities	-	-	-	-	-
06.12	Student Welfare,Emp. Welfare, Stu. Coun.	-	-	-	-	-
06.13	Corporate Planning, Governance & Outrea	-	-	-	-	-
06.14	Grants to other organization	-	-	-	-	-
06.15	Holiday Warrants & Season Tickets	57,235.60	10,243.90	77,251.70	2,048.80	146,780.00
06.16	Entertainment Expenses	221,982.00	13,084.50	59,620.00	-	294,686.50
06.17	Bank Charges	-	-	-	-	-
06.18	Awards & Indemnities	-	-	-	-	-
06.19	Contribution & membership Fees	-	-	-	-	-
06.20	Convocations	-	-	-	-	-
06.21	Examination Expenses	-	-	1,904,802.88	-	1,904,802.88
06.22	Others - Newspapers, Magazines, etc.,	645,847.50	50,100.00	494,563.00	136,875.00	1,327,385.50
06.23	Expenditure on Postgraduate Co.	8,390,550.94	-	-	-	8,390,550.94
06.24	Entertainment Allowances	-	-	269,174.35	-	269,174.35
06.25	Generated Fund Expenses	1,507,699.05	-	-	-	1,507,699.05
07.01	Mahapola Scholarship	-	-	-	-	-
07.02	Bursary	-	-	-	-	-
08	<b>Depreciation</b>					
1801	Buildings	12,864,530.29	-	-	-	12,864,530.29
1802	Furniture & Fittings	2,154,038.91	-	-	-	2,154,038.91
1805	Plant & Machinery	2,082,497.91	-	-	-	2,082,497.91
1806	Office Equipment	7,410,683.34	-	-	-	7,410,683.34
1807	Library Books	457,003.88	-	-	-	457,003.88
1808	Motor Vehicles	4,890,442.31	-	-	-	4,890,442.31
1809	Laboratory & Teaching Equipment	3,703,514.19	-	-	-	3,703,514.19
	<b>Total</b>	<b>173,477,325.98</b>	<b>20,020,991.42</b>	<b>203,235,204.12</b>	<b>16,824,044.43</b>	<b>413,557,565.95</b>

**Total Value excluding Mahapola  
& Bursary**

**421,209,995.95**



**STATEMENT OF BUDGET & ACTUAL COMPARISION - 2020**

	<b>2020 Budget Rs.</b>	<b>Additional Allocation Transfer Rs</b>	<b>Total Revised Budget Rs</b>	<b>2020 Actual Rs.</b>
<b>Operating Revenue</b>				
Recurrent Grant	392,413,000	-	-	391,538,000
Other Grants	-	-	-	-
	<b>392,413,000</b>	<b>-</b>	<b>-</b>	<b>391,538,000</b>
<b>Other income</b>				
(1) Interest from Loans & Advance	875,000		-	737,598
(2) Miscellaneous Receipts	80,000		-	1,131,586
(3) Interest from Investments	17,145,000		-	17,733,336
(4) Registration Fees	100,000		-	371,000
(5) Exam Fees	35,000		-	25,300
(6) Library Fine	25,000		-	22,019
(7) Medical Fees	10,000		-	2,000
(8) Rent from Properties	125,000		-	186,257
(9) Sale of old Stock	-		-	1,913
(10) Courses Income	635,000		-	13,536,282
<b>Total</b>	<b>19,030,000</b>		<b>-</b>	<b>33,747,291</b>
	<b>411,443,000</b>		<b>-</b>	<b>425,285,291</b>
<b>Operating Expenses</b>				
(1) Personal Emoluments	328,109,000	-	-	312,018,590
(2) Travelling	745,000		-	144,743
(3) Supplies and Consumable Used	11,157,000		-	5,409,489
(4) Maintenance	2,407,000		-	2,436,852
(5) Contractual Services	52,189,000		-	40,439,582
(6) Depreciation				33,562,711
(7) Generated Funds Expences				1,507,699
(8) Other Operating Expenses	15,256,000		-	9,647,349
(9) Courses Expenses	1,580,000		-	8,390,551
<b>Total</b>	<b>411,443,000</b>	<b>-</b>	<b>-</b>	<b>413,557,566</b>
<b>Capital Expenditure</b>				
Rehabilitation & Improvement of Capital Assets	48,250,000		-	20,051,723
Acquisition of Fixed Assets	13,750,000		-	6,115,923
Construction Projects - Continuation	45,000,000		-	46,063,209
Construction Projects -New				-
Research & Development				-
Human Capital Development Project	1,000,000		-	-
	<b>108,000,000</b>		<b>-</b>	<b>72,230,855</b>
	<b>519,443,000</b>	<b>-</b>	<b>-</b>	<b>485,788,421</b>



**Notes**

1. The budget is approved on a cash basis by functional classification. The approved budget covers the fiscal period from January 1, 2020 to December 31, 2020.

2. The budget and the accounting bases differ. The financial statements for the whole-of - Government are prepared on the accrual basis, using a classification based on the nature of expenses in the statement of financial performance. The financial statements are prepared for the fiscal period from January, 1, 2020 to December 31, 2020. The financial statements differ from the budget which is



**14. REPORT ON THE FUTURE PROSPECTS BASED ON SUSTAINABLE DEVELOPMENT GOALS**



**Gampaha Wickramarachchi Ayurveda Institute-Yakkala**

2020

**Report on the Future Prospects based on Sustainable  
Development Goals**

**Gampaha Wickramarachchi Ayurveda Institute - Yakkala**

01. The Institute was informed about the Sustainable Development Goals from the following Circulars issued on the achievement of such goals and the respective measures for achieving the said goals have been prepared in the planning of the future activities of the Institute.

The National Budget Circular No. 2/2017 dated 25.07.2017 issued by the Ministry of Finance and Mass Media.

The letter No. BD/CBP/4/1/2-2018 dated 31.07.2017 of the Department of National Budget.

The letter No. NP/SP/SDG/17 dated 14.08.2017 of the Ministry of National Policy and Economic Affairs.

02. Attention was drawn to the relevant sections of the 2030 Agenda under the Mission and Vision of our Institute from the above Circulars, letters and other media. As such, the 4<sup>th</sup> Goal of 'Quality Education' out of the 17 said goals were initially identified. Maintaining 120 registered students for the First degree programme of the Institute, recruiting a higher number of students for the courses below the undergraduate degree programme and the post-graduate degree programme, increasing the quality of such programmes and commencing new courses, enhancing the welfare facilities and the physical resources of the students and the staff can be indicated.
03. These goals, objectives and the Key Performance Indicators (KPI) have been incorporated into the Plan of the Institute for the year 2020. Further, the Government has given a high priority to the 03 new policy strategies. That is, 1. The Sustainable Development Goals 2. Budgetary in compliance with the gender equity 3. Strengthening the disabled persons and action has been taken to pay more attention to these goals. A Management Strategic Plan, in line with it, has also been prepared.

Goal	Objective	Action	KPI	SDG
1 To be the centre of excellence in Ayurveda Medical Education in Sri Lanka	1.1 Increase the academic excellence	1.1.5 Promote Community based service learning projects	% of time allocated for community based projects	Increase the access to the Health & Education
		1.1.3.1 Offer new undergraduate degree programmes for Technology stream	No. of courses started	Increase the access to the Health & Education & Goal 4
		1.1.3.2 Offer new extension courses	No. of courses started	
		1.1.3.3 Offer new postgraduate degree/ diploma programmes	No. of courses started	
		1.1.3.4 Increase the student registration for existing programmes	No. of students registered	

		1.1.3.5 Decrease the student drop outs	No. of student drop outs per year	
		1.1.3.6 Provide opportunity to traditional medical practioners to access professional education	No. of traditional med. % registered per year	
	1.3 Improve the quality of Ayurveda Education through Standards, clinical & professional training	1.3.1.2 Improve/ widen clinical training programmes in different areas	No. of clinical training programmes Conducted	
		1.3.1.3 Improve/ widen professional training	No. of professional training programmes Conducted	
2 To become a centre of Research Excellence in Ayurveda in Sri Lanka	2.1 Improve the quality of Ayurveda Education through Standards, clinical & professional training	2.1.2.2 Encourage multi-disciplinary research	No. of multidisciplinary research per year	Increase the access to the Health & Education
		2.1.2.3 Forming research collaborations with Universities/ HEIs etc.	No. of collaborations per year	

5 Create more opportunities to improve the communication, interaction and understanding among students and practitioners of three branches of indigenous medicine namely of Ayurveda, Unani, Siddha system of Medicine	5.1 Promote ethnic cohesion by improving the collaboration between main three branches of traditional medicine; Ayurveda, Unani & Siddha	5.1.1.1 Conduct staff/ student exchange programmes within HEIs	"No. of exchange prog. per year"	Increase the access to the Health & Education and Peace Building (Goal 16)
		5.1.1.2 Conduct multi-disciplinary research programmes	No. of multidisciplinary research per year	
		5.1.1.3 Conduct joint health camps/ training programmes in Unani & Siddha	No. of joint health camps per year	
		5.1.1.4 Conduct joint recreation programmes in Unani & Siddha	No. of recreational prog. Conducted	
6 Enhance the Governance through efficient and effective Administration and Financial Management	6.1 Efficient system of governance in 2020	6.1.1.3 Construction of Academic building (AC2)	% of work completed	Increase access to disable people and Goal 4
		6.1.2.7 Promote green & sustainable initiatives	No. of green initiatives activities introduced	Goal 7

04. In the year 2020, the Institute has implemented the following activities in order to achieve the Sustainable Development Goals.

- I. More attention has been paid to the gender equality in the recruitments to the human resource and filling the vacancies with the aim of increasing the institutional contribution in performing the daily duties at the Institute.
- II. In order to provide a conducive working environment for the security of the female staff members of the Institute, steps have been taken to reduce the working hours after 6 p.m. and action has been taken to provide transport facilities to the female staff to their destinations in the instances of urgent requirements and steps have been taken to obtain the assistance of female supervisory officers for this purpose to be best possible extent.

- III. At the same time, a working environment that contributes to the efficient working capability has been created by distributing an equal amount of work among more number of female officers.
05. Under the maintenance of data, the data on employees are maintained under the Administration Section and the data on students are maintained under the Examinations and Student Welfare Section. Further, an information system is maintained to obtain details on gender basis separately.
06. Under the Sustainable Development Goals, actions have been taken to provide equal opportunities for higher education and reap its benefits to both male and female students without any gender, racial, religious, and caste differences.
07. At the same time, staff at the Gampaha Wickramarachchi Ayurveda Institute have made a significant contribution towards protecting the environment and the bio-diversity and prevent the soil erosion.
- I. An herbal garden is maintained at the land of around 6 acres in Wathupitiwala, paying special attention to the cultivation and protection of herbal plants required for the educational purpose of the undergraduates at the Institute. Herbal plants were planted on the first of January 2019 and contributed to the pursuance of the Government policy.
- Conducting a herbal plant planting programme at the Institute and the Wathupitiwala Herbal Garden to commemorate the 91<sup>st</sup> anniversary of the Institute. :Margosa, Arjun(kumbuk) tree, Yakinaran (*Atalantia ceylanica*), Lime, Wara (Around 55 herabl plants such as *Calotropis gigantea*), Sepalika (*Nyctanthes arbor-tristis*), Cloves, White sandalwood, Lovi-lovi (or batoko plum), Ahala (The Golden shower), Nelli (Indian gooseberry), Karanda (Mullikulam Tree), Naa tree (Ironwood), Thembu (Canereed)
  - A compost preparation process by collecting the fallen tree leaves at the Institute (Steps have been taken to utilize such compost as fertilizer to the herbal plants at the Institute and at the herbal garden in Wathupitiwala.)
  - Planting naa plants at the entrance area of the new administration building of the Institute.
- II. With the objective of contributing towards the environmental conservation, aa annual herbal plants planting programme has also been implemented and a herbal plants distribution programme organized by the students of the Institute annually, has also been implemented.

- III. In order to reduce the degrading effect to the environment from disposing garbage to the environment, a programme to collect the garbage at the Institute to produce organic fertilizer has been already implemented and immense contribution is made to use the said organic fertilizer for the plantation of the Institute and create an environmentally friendly atmosphere within the Institute.
- \* Due to the Covid-19 Pandemic situation in the Island from March to May 2020 and in the months of October, November in 2020, there was a time constrains in achieving some identified objectives.
08. At the end of every year, information is obtained to measure the progress of these activities in order to identify the decisions and goals of the upcoming year. At the same time, it gives pleasure to have taken every steps in the year 2020, as per the advice of the higher Management of the Institute to maintain a greener environment within the Institute premises in order to create a conducive academic space for the benefit of both the staff and the students.

## 15. REPORT OF THE AUDITOR GENERAL

### NATIONAL AUDIT OFFICE

HED/E/GWAI/01/20/09

21<sup>st</sup> May 2021

Vice- Chancellor,

Gampaha Wickramarachchi University of Indegenous Medicine.

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Gampaha Wickramarachchi Ayurveda Institute for the year ended 31<sup>st</sup> December 2020 in terms of the Section 12 of the National Audit Act No. 19 of 2018.**

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#### 1. Financial Statements

##### 1.1 Qualified Opinion

The audit of financial statements of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year ended and a summary of significant accounting policies and other explanatory notes 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 with the provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My report will be tabled in due course in Parliament in terms of Article 154 (6) of the Constitution.

I am of the view that the financial condition of the Institute and its financial performance and cash flows for the year ended December 31, 2019 reflect the true and equitable position of the corporation in accordance with Sri Lanka Accounting Standards, excluding the impact of the matters described in the section for the audited opinion of my report.

## **1.2 Basis for the Qualified Opinion**

- (a) Though fixed assets costing Rs. 108,343,085 had been completely depreciated as a result of not assessing the useful life time of the non-current assets as per the Paragraph 65 of the Sri Lanka Public Sector Accounting Standard No. 07, and they had been continuously used, and action had not been taken to revise the the estimate defect occurred therein in accordance with the Sri Lanka Public Sector Accounting Standard No. 03.
- (b) The machine and machinery included in the Property, Plant and Equipment, had been depreciated as 10% without disclosing the depreciation policy.

## **1.3 Other information contained in the Annual Report 2020 of the Institute.**

The ‘other information’ means the financial statements included in the 2020 Annual report of the Corporation that is expected to be given to me after the date of this audit and the information that is not included in my audit report. The management is responsible for these other information.

My opinion on the financial statements does not cover the other information and I, in any manner, do not guarantee or make any statement on them.

My responsibility on the audit of the financial statements is to read the above mentioned other information when they are made available and to consider if such other information is significantly inconsistent with the financial statements or audit or my knowledge obtained otherwise.

If I conclude that there are significant misrepresentations based on the other information I received before the date of this Audit report and the tasks I had performed, such matters should be communicated to the governing parties for correction. I have nothing to be reported in this regard.

## **1.4 Responsibility of the Management and Administration for the Financial Statements**

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

When preparing financial statements, it is the management's responsibility to determine the ability to maintain the Institution and it is also the responsibility of the management to keep accounts on the basis of continuity and disclose the matters relating to the continuity of the Institution unless the management intends to liquidate the Institution or cease operations in the absence of any other option.

The controlling parties are responsible for the financial reporting process of the Institution.

Subject to subsection 16 (1) of the National Audit Act, No. 19 of 2018, the Institution should maintain proper books and records of its income, expenses, assets and liabilities in order to prepare annual and periodic financial statements.

## **1.5 Responsibility of the Auditor in the Audit of Financial Statements**

My objective is to provide a reasonable assurance that financial statements are free from frauds and errors that occurred due to inaccurate false statements and to release the auditor's report along with my opinions. While fair assurance is a high-level guarantee, it does not always mean that auditing in accordance with Sri Lanka Audit Standards that will always detect quantitative disclosures. Frauds and mistakes are likely to result in quantitative disclosures, either individually or collectively, and may be expected to affect users' economic decisions based on these financial statements.

I audited in accordance with Sri Lanka Auditing Standards with professional judgment and professional compliance,

- By planning appropriate audit procedures when identifying and assessing the risk of inaccurate misrepresentations in financial statements due to fraud or error, I obtained adequate and appropriate audit evidence to avoid the risks of fraud or error. The impact of fraud is stronger than the impact of inaccurate misrepresentation, and can lead to fraud, misconduct, forgery, intentional avoidance or avoidance of internal controls.
- In designing audit procedures that are appropriate in the circumstances, the auditor considers internal control relevant to the Corporation, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.

- The appropriateness of accounting policies used and the reasonableness of accounting estimates made by management is appreciated.
- The relevance of using the institution's continuity basis for accounting was determined based on the audit evidence obtained on whether there was sufficient uncertainty about the corporation's existence as a result of the events or circumstances. If I determine that there is sufficient uncertainty, my audit report should focus on the disclosures in the financial statements, and if that disclosure is inadequate, my opinion must be modified. However, continuity can end on future events or circumstances
- The presentation, structure and content of the financial statements included in the disclosures were evaluated and the underlying transactions and events were evaluated in a reasonable and fair manner.

Governing parties will be informed on the key audit findings, key internal control deficiencies and other issues identified during my audit.

## **2. Report on other legal and regulatory requirements**

- 2.1 The National Audit Act No. 19 of 2018 contains special provisions relating to the following requirements.
- 2.1.1 In accordance with the requirements set out in Section 12 (a) of the National Audit Act No. 19 of 2018, I have obtained all the information and explanations required for the audit, excluding the impact of what is described in the section on the basis of the Qualified Opinion of my report. My investigation shows that the proper financial records were maintained by the Institution.
- 2.1.2 The financial statements presented by the Corporation in accordance with the requirements of Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018, are consistent with the previous year.
- 2.1.3 The recommendations I made last year have been included in the financial statements submitted as per the requirement of Section 6 (i) (d) (iv) of the National Audit Act No. 19 of 2018.
- 2.2 In terms of the measures adopted and the amount of evidence and quantitative considerations, nothing came to my attention as to the following statements:

- 2.2.1 In accordance with the requirements of section 12 (d) of the National Audit Act, No. 19 of 2018, that any member of the Governing Body may be involved in any contract involving the corporation, directly or otherwise, out of the ordinary course of business.
- 2.2.2 In compliance with the requirements set out in Section 12 (f) of the National Audit Act No. 19 of 2018, except for the following observations, that anyone has acted in non-compliance with a written law or any other general or special directive issued by the Governing Body of the Corporation.
- 2.2.3 That the Corporation has acted in non-compliance with the powers, duties and functions of the Corporation except the following observations as required under Section 12 (g) of the National Audit Act No. 19 of 2018.
- 2.2.4 That the Corporation has not procured and utilized its resources in an economical, efficient and effective manner as required under Section 12 (h) of the National Audit Act No. 19 of 2018.

### **2.3 Other Matters**

- (a) The construction of the girls' hostel was commenced in the year 2017, spending around Rs. 572,000 and it was abandoned as the approval for it was not received.
- (b) The approved cadre as at 31<sup>st</sup> December of the year under review was 200 and there were 44 vacancies as the actual cadre was 156. Action was not taken to fill 14 vacancies in the permanent lecturer staff and service of visiting lecturers were obtained and an amount of Rs. 788,588 had been paid in the year under review as allowances for the visiting lecturers.
- (c) A total fund of Rs. 2,400,358 existed as at 31<sup>st</sup> December in the year under review on 19 Funds and grants had not been utilized for the respective purposes.

Signed illegibly

**W. P. C. Wickramarathna**

**Auditor General**

## **16. ANSWERS TO THE AUDITOR GENERAL'S REPORT FOR THE YEAR 2020**

### **Gampaha Wickramarachchi University of Indegenous Medicine**

GWUIM/ IA/ NAOQu./06/2021

09.07.2021

Auditor-Generl

Nationa Audit Office,

No. 306/72,

Poldoowa Road,

Battaramulla.

#### **Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Gampaha Wickramarachchi Ayurveda Institute for the year ended 31<sup>st</sup> December 2020 in terms of the Section 12 of the National Audit Act No. 19 of 2018.**

Reference to the Report of the Auditor-General No. HED/E/PWAI/01/20/09 dated 21.05.2021 sent on the above matter.

The following explanations are submitted after the observations of the said report were considered at the Council Meeing No. 05 of the Gampaha Wickramarachchi University of Indegenous Medicine held on 08.07.2021.

#### **1. Financial Statements**

##### **1.1 Qualified Opinion**

##### **1.2 Basis for the Qualified Opinion**

- (a) The assests of the University including the lands, buildings, motor vehicles were assessed by the Department of Valuation from the year 2019 and have been adjusted in the accounts. Upon the approval of the No. 274 Management Board of the Institute held on 23.09.2020, committees required to assess the office equipment, laboratory equipments and machinery in the year 2020 were appointed. The assessment of all the computer equipment have been already completed and assessment of other assets are underway. Steps have been taken to assess the said assets as at the commencement date, i.e. as at 01.03.2021 and account the assessments.

(b) According to the Page No. 07 of the Final Accounts Report under the Disclosure of the Accounting Policies, the machine and machinery under Equipment are noted as 10% of the annual depreciation and steps will be taken in future to present this separately in the final accounts.

1.3 Other information contained in the Annual Report 2020 of the Institute.

1.4 Responsibilities of the Management and the governing Parties on the Financial Statements.

1.5 Responsibility of the Auditor on the Audit of the Financial Statements

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

2.3 Other Matters

(a) This amount was incurred for the initial expenses incurred under the duly approved project for the construction of a girls' hostel for the Institute. This project was suspended as approval for the proposed land reclamation and construction was not given due to the decision on not using any low level lands for any development purpose according to the town planning project of the Ministry of Megapolis and Western Development. However, action will be taken in future to capitalize the incurred amount or write off this amount if this project is re-implemented in future.

(b) The approved cadre of the Gampaha Wickramarachchi Ayurveda Institute was 203 and there were 203 vacancies as at 31.12.2020. Approval for the transfers for 02 vacancies for drivers, 02 vacancies for the Laboratory Assistants from other universities were made through the University Grants Commission. Due to the Pandemic situation in the country during the year 2020, all the academic activities of the university were conducted online.

At the same time, as per the Gazette Extraordinary No. 2199/12 dated 28.10.2020, orders were made for the transition into a University from 01.03.2021. Therefore, filling such vacancies was suspended as a staff approved by the Department of Management Services were to be provided to the university as the university requirements were different from the requirements of the Institute, as it was more suitable to look into the requirements of the university and fill the academic and non-academic vacancies after the commencement of the new university and as a considerable amount of money and time is spent for the newspaper advertisements to fill the posts such as lecturer vacancies and it was more advantage to fill such posts after the commencement of the new

university. At present the new university has been established and recruitments are made for the vacant posts.

- (c) The provisions for the Sports Fund, Research Fund, Director's Fund, Development Fund, GSD development activities, FGS Fund and Development Fund (surgery, shalaky) are the funds allocated from the self-financed courses implemented in this Institute and these funds are utilized from time to time for the development activities of the Institute.

Signed illegibly

**Senior Professor Janitha A Liyanage**

**Vice Cahncellor**

Copies -	1. Chairman	-	University Grants Commission
	2. Secretary	-	Ministry of Education
	3. Secretary	-	Ministry of Finance