



**POSTGRADUATE INSTITUTE OF  
INDIGENOUS MEDICINE**

**(PGIIM)**

**UNIVERSITY OF COLOMBO**

**ANNUAL REPORT AND ACCOUNTS 2020**

## **VISION**

To be a center of excellence, producing Ayurveda, Unani, Siddha and traditional health specialists of high professional standards, to meet health needs of the country and contribute to regional and world health in a responsive manner.

## **MISSION**

To produce specialists who possess knowledge and skills in Ayurveda, Unani, Siddha and traditional medicine with sound clinical and research competence in order to provide optimum humane health care to the people of Sri Lanka, the region and the world.



## **Director's Message**

Sri Lanka has a rich history of medical care long before allopathic medicine arrived in the country. Archeological evidence proves that Mihintale, in Sri Lanka, had one of the ancient hospitals in the world. In this backdrop, we present the annual report of the Postgraduate Institute of Indigenous Medicine for the year 2020.

Even though the year of birth of Postgraduate Institute of Indigenous Medicine is 2017 as the Ordinance was gazetted in 2017, the educational activities were implemented from 2020. The main activity was the commencement of five MD programs in the year 2020. Another four prospectuses were approved by the Senate fulfilling an essential requirement for commencing teaching at the Institute. Further details of the events that had taken place during the year 2020 can be found in this report.

The PGIIM utilizes the premises at its 5<sup>th</sup> floor of the Borella Ayurveda Teaching hospital for administrative purposes. In addition, in order to facilitate the conduction of MD study programmes, the Ayurveda hospitals and its staff are used for teaching purposes of the Institute, paving the way for clinical training of postgraduates.

Year 2020 was a challenging year for the higher education due to COVID-19 pandemic. We need to adapt specific strategies in order to facilitate the smooth functioning of the educational programs. Further strengthening of the system will be able to improve the efficiency and quality of the educational programs. Other improvements such as recruiting rest of the cadre and procuring other material requirements should also be made for the efficient functioning of the institute. It is hoped that the institute will be able to revive the specialist indigenous medical services once it excels in the country with a new format.

***Professor Chrishantha Abeysena***

***Director***

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# **1. The Institute**

## **1.1 Brief Introduction**

The Postgraduate Institute of Indigenous Medicine (PGIIM) is an Educational Institute set up under the University of Colombo as one of its Institutes under the PGIIM Ordinance No.2048/46 of 8<sup>th</sup> December, 2017 under the provisions of the Universities Act No. 16 of 1978. It thus plays an important role in fulfilling Human Resource requirements for health services, universities and the private sector. It is the responsibility of the PGIIM to provide all the required specialists in major specialties of Ayurveda, Siddha and Unani of the Ministry of Health & Indigenous Medicine as per Health Minute and academics for the Institutes of Ayurveda, Unani and Siddha of the Ministry of Higher Education. Accordingly, the PGIIM has taken appropriate measures to commence training programmes to meet the man power requirements of the country.

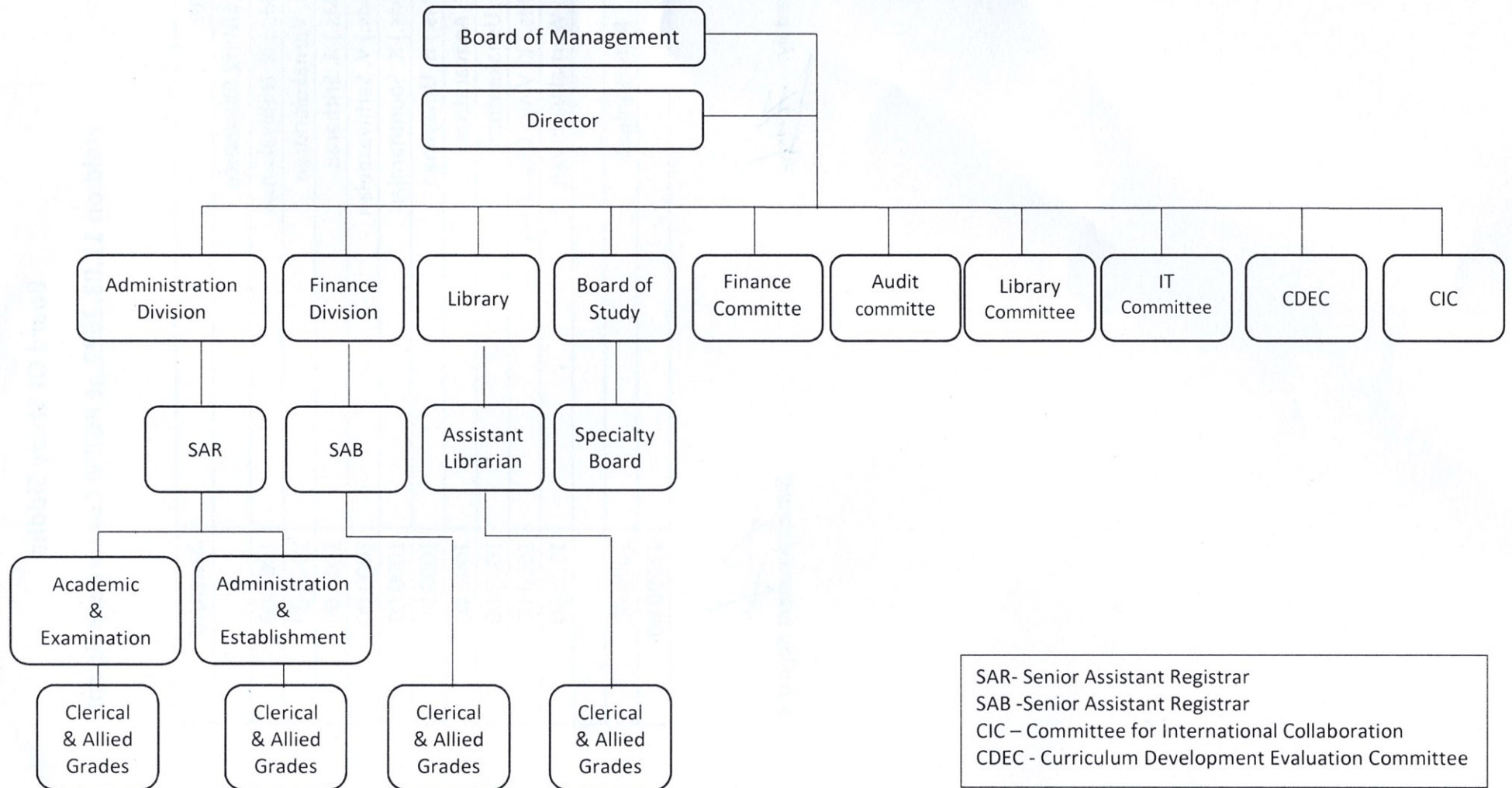
The operational activities of the PGIIM were commenced in March 2019 after conducting the first meeting of the Board of Management on 25<sup>th</sup> February 2019. The PGIIM is located at a temporary building of the Ayurveda Teaching Hospital, Borella of the Ministry of Health and Indigenous Medicine as a temporary arrangement until a permanent building is made available to the PGIIM.

Actions have been taken to obtain the necessary approvals from the Boards of Studies, Board of Management, and Senate of the University of Colombo for the MD degree programmes in Ayurveda, Siddha and Unani during the year 2020. Accordingly, two degree programmes have been approved by the University Grants Commission in year 2020 and four degree programmes have been approved by the Quality Assurance Council and the Standing UGC and forwarded for the University Grants Commission for its approval.

Simultaneously, efforts were taken to develop the infrastructure facilities such as modifying and renovating the buildings and procurement of machineries to the PGIIM. In order to strengthen the human resources, the Director and one Senior Assistant Registrar was appointed by the University Grants Commission The PGIIM with the approval of the University of Colombo have taken actions to extend the services of existing Management Assistants and the Works Aid on assignment basis. The PGIIM was unable to recruit new

persons for the non-academic cadres because of the circulars issued by the government restricting make appointments to the nonacademic posts of the universities.

## Organizational Structure



## 1.2 Director of the Institute

The Chief Executive Officer of the PGIIM is the Director of the Institute.

Prof. Jayantha Jayawardane (From 1<sup>st</sup> January to 30<sup>th</sup> April 2020) and Prof. Wasantha Gunathunga (From 23<sup>rd</sup> June 2020 to 31<sup>st</sup> January 2020) have served as Directors of the PGIIM in the year 2020.

## 1.3 Board of Management

The Board of Management (BoM) is the principal executive and academic body of the PGIIM and its meetings are held in every month. There are 6 (regular and Special) Meetings of the Board of Management of PGIIM were conducted during the year 2020. It was unable to conduct meetings in each month due to the covid 19 Situation in the country.

Meeting numbers, dates of the meetings and attendance records are listed below.

| Meeting No                         | Date of the Meeting | Number of Members attended | Number of members Excused | Number of Members not attended. |
|------------------------------------|---------------------|----------------------------|---------------------------|---------------------------------|
| 10 <sup>th</sup> Meeting (2020-01) | 2020.02.28          | 15                         | 1                         | 02                              |
| 11 <sup>th</sup> Meeting (2020-02) | 2020.07.10          | 15                         | 02                        | 01                              |
| Special Meeting                    | 2020.08.11          | 15                         | 01                        | 02                              |
| 12 <sup>th</sup> Meeting           | 2020.09.18          | 12                         | 07                        | 0                               |
| 13 <sup>th</sup> Meeting           | 2020.11.06          | 10                         | 1                         | 08                              |
| 14 <sup>th</sup> Meeting           | 2020.12.30          | 13                         | 01                        | 05                              |

**Table 1**

**The BoM consisted of the following members during the year under review.**

|                                   |                                                                                            |
|-----------------------------------|--------------------------------------------------------------------------------------------|
| Prof. Jayantha Jayawardana        | - Director                                                                                 |
| Prof. Wasantha Gunathunga         | - Acting Director (w.e.f 23 <sup>rd</sup> Jun 2020)                                        |
| Ms. M.M. Krishanthi               | - Director - Overseas Education,<br>Ministry of Higher Education                           |
| Ms. Kumari Weerasekara            | - Secretary/Ministry of Indigenous<br>Medicine                                             |
| Mr. T.N. Ossan                    | - Additional Director General,<br>Department of Public Enterprises,<br>Ministry of Finance |
| Mr. K.D.C.S. Kumaratunga          | - Commissioner of Ayurveda                                                                 |
| Prof. (Mrs.) P.A. Paranagama      | - Director, IIM                                                                            |
| Prof. Janitha Liyanage            | - Competent Authority, GWAI                                                                |
| Dr. (Mrs.) Thayalini Thileepan    | - Head, Unit of Siddha Medicine,<br>University of Jaffna                                   |
| Dr. N. Varnakulendran             | - Head, Unit of Siddha Medicine,<br>Trincomalee Campus                                     |
| Dr. Swarna Kaluthotage            | - Acting Director/BMARI                                                                    |
| Dr. T. Weeraratna                 | - Specialist Grade Doctor (Ayurveda)                                                       |
| Dr. V. Selvanathan                | - Specialist Grade Doctor (Siddha)                                                         |
| Dr. A.G.F. Najeeya                | - Specialist Grade Doctor (Unani)                                                          |
| Mr. T. Dharamarajah               | - UGC appointed member                                                                     |
| Mr. SDW Saman Diyagaha Waduge     | - UGC appointed member                                                                     |
| Mr. K.K. Saminda Priyuanga Korana | - UGC appointed member                                                                     |
| Prof. J.B. Dissanayake            | - Council Nominee                                                                          |
| Mr. Mahinda Madihahewa            | - Council Nominee                                                                          |

#### **1.4 Finance Committee**

There is only one Finance Committee was held in year 2020 and all of the members of the Finance Committee participated for the meeting.

The Finance Committee consisted of the following members during the year under review.

|                              |                                                                       |
|------------------------------|-----------------------------------------------------------------------|
| Prof. Wasantha Gunathunga    | - Chairman (w.e.f 23 <sup>rd</sup> Jun 2020)                          |
| Prof. (Mrs.) P.A. Paranagama | - Director, IIM                                                       |
| Mr. T. Dharamarajah          | - UGC appointed member of the BoM                                     |
| Mr. Ossan                    | - Additional Director General,<br>Department of Public<br>Enterprises |

## 1.5 Academic Boards

The decisions related to academic matters, training programmes and examinations are taken by the Boards of Study (BOS) and Specialty Boards (SpB) under the approval of the Board of Management and the Senate. Meetings of all the Board of Studies and Specialty Boards are held once a month.

### 1.5.1 Board of Studies

#### 1.5.1.1 List of Board of Studies

Board of Study in Ayurveda

Board of Study in Siddha

Board of Study in Unani

#### 1.5.1.2 Number of Board of Study Meetings held in 2020

| Name of the Board | No. of Meetings Held |
|-------------------|----------------------|
| Ayurveda          | 8                    |
| Siddha            | 3                    |
| Unani             | 6                    |

**Table 2**

#### 1.5.1.3 Chairpersons and Secretaries of the Board of Study – 2020

| Board of Study | Chairperson           | Secretary                |
|----------------|-----------------------|--------------------------|
| Ayurveda       | Dr. S.M.S. Samarakoon | Dr. W.J. Wickramarachchi |
| Siddha         | Dr.(Mrs) A. Sritharan | Dr. S. Ushakanthan       |
| Unani          | Prof. B.M. Nageeb     | Dr. A.W.S. Fowziya       |

**Table 3**

### 1.5.2 Specialty Boards

The PGIIM has 10 specialty boards for the Ayurveda, Siddha and Unani disciplines. Actions are being taken to establish two specialty boards of Unani in year 2021 and members were already appointed.

#### 1.5.2.1 List of Specialty Boards

##### Ayurveda

Specialty Board in Kaumarabhrithya

Specialty Board in Kayachikitsa

Specialty Board in Prasuthithanthra & streeroga

Specialty Board in Shalyathanthra

Specialty Board in Swasthavritta

Specialty Board in Bhaisajya Kalpana & Rasashastra

Specialty Board in Shalakya

**Siddha**

Specialty Board in Gunapadam

Specialty Board in Maruthuvam

**Unani**

Specialty Board in Moalijath

***1.5.2.2 Number of Specialty Board Meetings held in 2020***

| Name of the Board               | No. of Meetings Held |
|---------------------------------|----------------------|
| <b>Ayurveda</b>                 |                      |
| Kaumarabhritya                  | 7                    |
| Kaya Chikithsaka                | 6                    |
| Prasuthitanthara & streeroga    | 7                    |
| Shalyathanthra                  | 4                    |
| Swasthavritta                   | 8                    |
| Bhaisajya Kalpana & Rasashastra | 3                    |
| Shalakya                        | 2                    |
| <b>Siddha</b>                   |                      |
| Gunapadem                       | 3                    |
| Maruthuvam                      | 4                    |
| <b>Unani</b>                    |                      |
| Moalejath                       | 6                    |

**Table 4*****1.5.2.3 Chairpersons and Secretaries of the Board of Study – 2020***

| Specialty Board   | Chairperson                                         | Secretary                           |
|-------------------|-----------------------------------------------------|-------------------------------------|
| Ayurveda          |                                                     |                                     |
| Kaumarabhritya    | Dr . I.A.M.Leena                                    | Dr.O.T.M.R.K.S. Kalawana            |
| Kayachikitsa      | Dr.S.M.S .Samarakoon                                | Dr. K.G.C. Disananyaka              |
| Prasuthitanthara  | Dr. (Mrs). K. P. K. R. Karunagoda                   | Dr. (Mrs). Y.A.U.D.Karunarathne     |
| Shalya            | Dr.L.P.A. Karunathilaka<br>Dr.(Mrs)B.M.S.Amarajeewa | Dr.K.K.V.S.Peshala                  |
| Swasthavritta     | Dr. (Mrs) K.C. Perera                               | Dr. (Mrs) W. M. S. S. K. Kulathunga |
| Bhaisajya Kalpana | Dr. S.K.M.K Herapathdeniya                          | Dr. M.V.R. Wijayanthimala           |
| Shalakya          | Dr K.P.P.Peiris                                     | Dr.B.M.S.Amarajeewa                 |
| <b>Siddha</b>     |                                                     |                                     |
| Gunapadem         | Dr.N.Varnakulendran                                 | Dr. N.Nithiakumar                   |
| Maruthuvam        | DR. T.Kumuthranjan                                  | Dr.B.Uthayanan                      |
| <b>Unani</b>      |                                                     |                                     |
| Moalejath         | Dr.MCM.Maheez                                       | Dr.M.H.M. Hafeel                    |

**Table 5**

## 2. Academic Activities During Year 2020

The PGIIM enrolled its first batch of MD programmes during the year 2020.

### 2.1 Details of Student Registration

Registration of students for following MD in Ayurveda Postgraduate Programmes was taken place on 17<sup>th</sup> August 2020.

1. MD in Ayurveda Kaumarabhrithya and Board Certification
2. MD in Ayurveda Kayachikitsa and Board Certification
3. MD in Ayurveda Prasuthithanthra and Board Certification
4. MD in Ayurveda Shalya and Board Certification
5. MD in Ayurveda Swasthawritha and Board Certification

The Number of Students registered for the above courses are listed below.

| Programme of Study                                                | Full Time/<br>Part Time | Student Enrolment (total no. of registered students) |           |           | Student Enrolment (total no. of students registered for the first year) |           |           |
|-------------------------------------------------------------------|-------------------------|------------------------------------------------------|-----------|-----------|-------------------------------------------------------------------------|-----------|-----------|
|                                                                   |                         | (as at 31 <sup>st</sup> December 2020)               |           |           | (as at 31 <sup>st</sup> December 2020)                                  |           |           |
|                                                                   |                         | Male                                                 | Female    | Total     | Male                                                                    | Female    | Total     |
| MD in Ayurveda Kaumarabhrithya and Board Certification            | Full time               | 1                                                    | 1         | 2*        |                                                                         | 1         | 1         |
| MD in Ayurveda Kayachikitsa and Board Certification               | Full time               | 7                                                    | 9         | 16**      | 6                                                                       | 8         | 14        |
| MD in Ayurveda Prasuthithanthra Streeroga and Board Certification | Full time               |                                                      | 4         | 4***      |                                                                         | 2         | 2         |
| MD in Ayurveda Shalyathantra and Board Certification              | Full time               | 1                                                    |           | 1         | 1                                                                       |           | 1         |
| MD in Ayurveda Swasthawritha and Board Certification              | Full time               |                                                      | 4         | 4****     |                                                                         | 1         | 1         |
| <b>Grand Total</b>                                                |                         | <b>8</b>                                             | <b>15</b> | <b>27</b> | <b>7</b>                                                                | <b>12</b> | <b>19</b> |

**Table No 6**

\* One trainee has been exempted for a period of 6 months.

\*\* 1.One student has not registered for the first year.

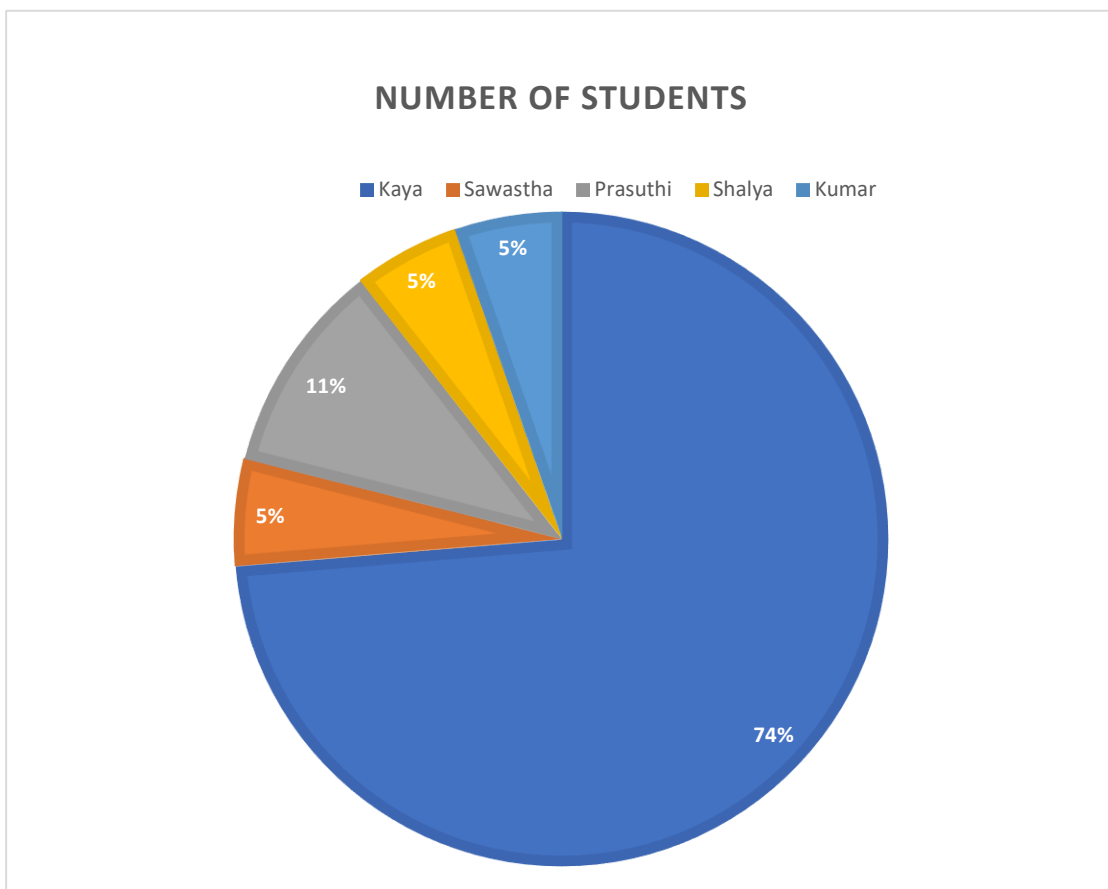
2.One student has been exempted for a period of 1 year.

\*\*\*1.Student left the course.

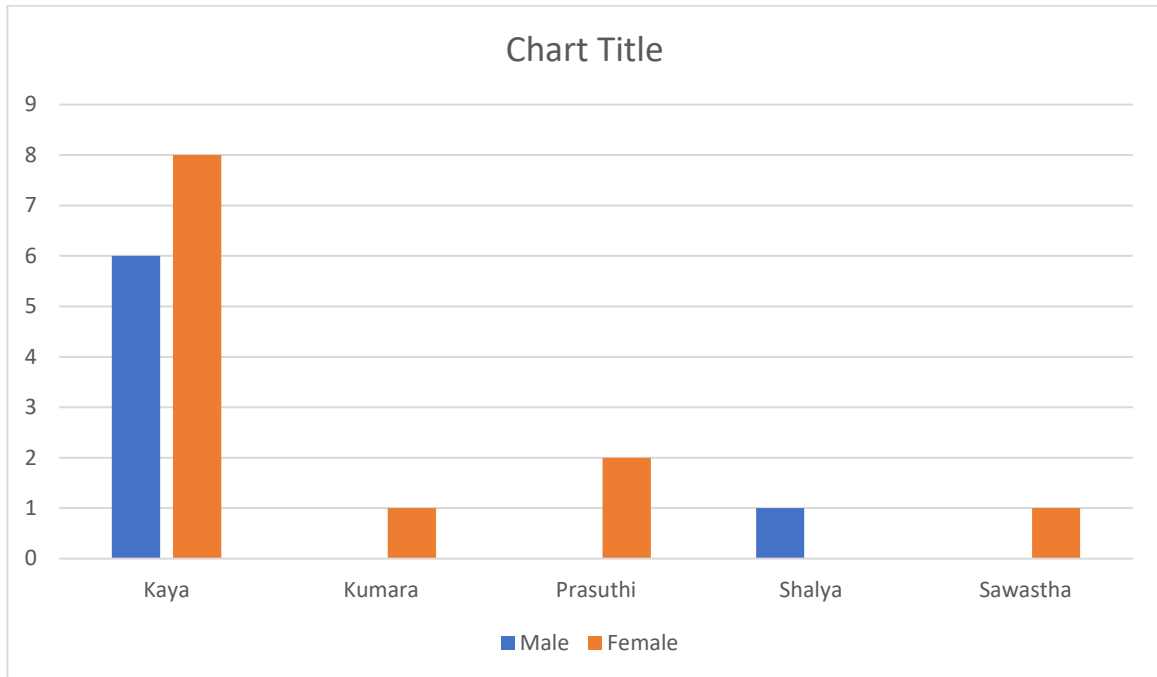
2.One student has been exempted for a period of 1 year.

\*\*\*\* Two Student have been exempted for a period of 6 months.

### 2.1.1 Details of Student Registration specialty wise



**Graph No 12.1.2** Details of Student Registration Gender wise.



**Graph No 2**

## 2.2 Details of Training Centres, Trainers and allocation of Trainees

Actions were taken to approve the required training centers to allocate trainees. The following training centers have been approved by the senate of the University of Colombo with the recommendation of the Board of Management, Study Boards and relevant specialty boards for the MD training. Further, the approval from the Secretary of the Ministry of health has been obtained to utilize the Specialists, other staff and Ayurveda Hospitals of the Ministry for postgraduate training activities of the PGIIM when necessary.

## 2.2.1 Approved Training Centres

### MD in Ayurveda In Kaumarabhrithya and Board Certification

| Name of The Training Center                                 |                                      | Trainers                                                                                                                                                                                                                                                                         | No. of Trainees                                                                                                                                             |
|-------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| National Ayurveda teaching Hospital, Training Unit, Borella | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | Dr. (Mrs) <b>I. A. M. Leena</b> ( <i>Lead trainer</i> )<br><i>BAMS (Hons) (Colombo), MD (Ayu) (India)</i><br>Senior Lecture Grade-II<br>IIM, University of Colombo, Rajagiriya<br><br>Dr. (Mrs) <b>O.T.M.R.K.S.B. Kalawana</b><br><i>BAMS (Hons) (Colombo), MD (Ayu) (India)</i> | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>02</b></li> <li>▪The number of maximum Senior Registrars: <b>02</b></li> </ul> |
|                                                             | T<br>e<br>a<br>c<br>h<br>e<br>r<br>s | Dr. (Mrs.) <b>W.A.S.S Weerakoon</b><br><i>BAMS (Hons) (Colombo), MPhil (Colombo), PhD (USJ)</i><br><br>Dr. (Mrs.) <b>N. Dadallage</b><br><i>BAMS (Hons) (Colombo), MPhil (Colombo)</i>                                                                                           |                                                                                                                                                             |

Table No 7

### MD in Ayurveda Kayachikitsa and Board Certification

| Name of The Training Center               |                                      | Trainers                                                                  | No. of Trainees                                                                                                                                                            |
|-------------------------------------------|--------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gampaha Wickramarachchi Teaching Hospital | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | Dr. (Mrs.) <b>K.G.C. Dissanayake</b><br><i>BAMS, MD (Ay)-Kayachikitsa</i> | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>01</b></li> <li>▪The number of maximum Senior Registrars from each year: <b>01</b></li> </ul> |
| Meegoda Provincial Hospital               | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | Dr. <b>J.A.S. Jayakody</b><br><i>BAMS, MD (Ayu)-Kayachikitsa</i>          | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>02</b></li> <li>▪The number of maximum Senior Registrars: <b>01</b></li> </ul>                |

|                                                                                |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                             |
|--------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Kurunagal Provincial Hospital</b>                                           | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | Dr. <b>M.P.S.K.R. Muthugala</b><br><i>BAMS, M.D. (Ayu) (Kayachikitsa)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>02</b></li> <li>▪The number of maximum Senior Registrars: <b>02</b></li> </ul> |
| <b>Pallekele Provincial Hospital</b>                                           | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | Dr. (Mrs) <b>T.G. Punchihewa</b><br><i>BAMS, MD (Ayu)-Kayachikitsa</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>02</b></li> <li>▪The number of maximum Senior Registrars: <b>01</b></li> </ul> |
| <b>National Ayurveda Teaching Hospital, Borella (University Training Unit)</b> | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | <p>Senior Professor (Mrs). <b>E.R.H.S.S. Ediriweera</b> (Lead Trainer)<br/><i>DAMS, MD (Ayu) Kayachikitsa</i><br/>Institute of Indigenous Medicine, Rajagiriya</p> <p>Dr. <b>S. M. S. Samarakoon</b><br/><i>BAMS, MD (Ayu) Kayachikitsa, PhD (Ayu) Kayachikitsa</i><br/>Senior Lecture Grade-I<br/>Institute of Indigenous Medicine, Rajagiriya.</p> <p>Dr. (Mrs) <b>R. D. H. Kulathunga</b><br/><i>BAMS, MD (Ayu) Kayachikitsa, PhD (Ayu) Kayachikitsa</i><br/>Senior Lecture-Grade II<br/>Institute of Indigenous Medicine, Rajagiriya.</p> <p>Dr.(Mrs) <b>E.D.T.P.Gunaratna</b><br/><i>BAMS, MD (Ayu) Kayachikitsa</i><br/>Senior Lecturer Grade-II<br/>Institute of Indigenous Medicine, Rajagiriya.</p> <p>Dr.<b>K.I.W.K.Somarathna</b><br/><i>BAMS, MD (Ayu) Kayachikitsa</i><br/>Senior Lecturer Grade-II<br/>Institute of Indigenous Medicine, Rajagiriya.</p> <p>Dr.(Mrs) <b>R.H.S.K.De Silva</b> <i>BAMS, BAMS, MD (Ayu) Kayachikitsa</i><br/>Senior Lecturer Grade- II<br/>Institute of Indigenous Medicine, Rajagiriya.</p> <p>Dr.<b>N.D.N.Jayawardhana</b><br/><i>BAMS, MD (Ayu) Kayachikitsa</i> Senior Lecturer Grade-II<br/>Institute of Indigenous Medicine, Rajagiriya.</p> | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>04</b></li> <li>▪The number of maximum Senior Registrars: <b>04</b></li> </ul> |

|                                                     |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                |
|-----------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
|                                                     | <b>T<br/>e<br/>a<br/>c<br/>h<br/>e<br/>r<br/>s</b> | <p><b>Dr. (Mrs) N.V.P.Rohini</b><br/>BAMS, MPhil<br/>Senior Lecturer Grade-I Institute of Indigenous Medicine, Rajagiriya.</p> <p><b>Dr.(Mrs) K.R.Weerasekara</b><br/><i>BAMS, MPhil</i>,<br/>Senior Lecturer Grade-I Institute of Indigenous Medicine, Rajagiriya.</p> <p><b>Dr.(Mrs) A. G. Samarawikrama</b><br/><i>BAMS, MPhil</i><br/>Senior Lecturer Grade- I<br/>Institute of Indigenous Medicine, Rajagiriya.</p> <p><b>Dr.(Mrs) H.G.S.P. Hewageegana</b><br/><i>BAMS, MPhil</i><br/>Senior Lecturer Grade-II<br/>Institute of Indigenous Medicine, Rajagiriya.</p> |                                                                                                                |
| <b>Department of<br/>Ayurveda Training<br/>Unit</b> | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | <p><b>Dr. (Mrs) Nayana Liyanage</b><br/><i>MD (Ayu)-Kayachikitsa</i><br/>National Ayurveda Teaching Hospital,<br/>Borella, Colombo-08 (Lead Trainer)</p>                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>▪The number of maximum Registrars: <b>01</b></p> <p>▪The number of maximum Senior Registrars: <b>01</b></p> |
|                                                     | <b>T<br/>e<br/>a<br/>c<br/>h<br/>e<br/>r<br/>s</b> | <p><b>Dr. (Mrs). Sudharma Kodithuwakku</b><br/><i>BAMS, MD (Ayu)-Kayachikitsa</i><br/>National Ayurveda Teaching Hospital,<br/>Borella, Colombo-08.</p>                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                |

**Table No 8**

## MD in Ayurveda Prasuthi thantra and Sthreeroga and Board Certification

| Name of The Training Center                                                    |                                                    | Trainers                                                                                                                                                                                                                                                                                                                                                                                                                | No. of Trainees                                                                                                |
|--------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| <b>National Ayurveda Teaching Hospital, Borella (University Training Unit)</b> | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | <p>Dr. (Mrs.) <b>S.A.D. Siriwardhena</b> (<i>Lead trainer</i>)<br/> <i>DAMS (Hons) (Colombo), MD (Ay) (India), PhD (Ayu) in Streeroga Prasutithantra</i></p> <p>Dr. (Mrs.) <b>K.P.K.R. Karunagoda</b><br/> <i>BAMS (Hons) (Colombo), MS (Ay) (India), in Streeroga Prasutithantra</i></p> <p>Dr. (Mrs.) <b>Y.A.U.D. Karunaratne</b><br/> <i>BAMS (Hons) (Colombo), MS (Ay) (India), in Streeroga Prasutithantra</i></p> | <p>▪The number of maximum Registrars: <b>02</b></p> <p>▪The number of maximum Senior Registrars: <b>01</b></p> |
| <b>Bandaranayaka Memorial Research Institute</b>                               | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | <p>Dr. (Mrs.) <b>H.L.M.G. Sajeewani</b><br/> <i>BAMS (Hons) (Colombo), MS (Ayu) (India), in Streeroga Prasutithantra</i></p>                                                                                                                                                                                                                                                                                            | <p>▪The number of maximum Registrars: <b>01</b></p> <p>▪The number of maximum Senior Registrar: <b>01</b></p>  |
| <b>Pallekele Provincial Hospital</b>                                           | <b>T<br/>r<br/>a<br/>i<br/>n<br/>e<br/>r<br/>s</b> | <p>Dr. <b>K. M. M. Kadudunkorala</b><br/> <i>BAMS (Colombo), MS (Ay) (India) in Streeroga Prasutitantra</i></p>                                                                                                                                                                                                                                                                                                         | <p>▪The number of maximum Registrars: <b>01</b></p> <p>▪The number of maximum Senior Registrars: <b>01</b></p> |

**Table No 9**

## MD in Ayurveda Shlaya Tantra and Board Certification

| Name of The Training Center                                 |                                      | Trainers                                                                                                                                                                                                                                                                                                              | No. of Trainees                                                                                                                                             |
|-------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| National Ayurveda teaching Hospital, Training Unit, Borella | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | Dr. L.P.A. Karunathilake ( <i>Lead trainer</i> )<br><i>BAMS, MD (Ayu) Shalya Samanya (BHU), PhD (Gujarat) India</i><br><br>Dr. A.K.S. Weerasekara<br><i>BAMS, MS (Ayu) India</i>                                                                                                                                      | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>01</b></li> <li>▪The number of maximum Senior Registrars: <b>01</b></li> </ul> |
|                                                             | T<br>e<br>a<br>c<br>h<br>e<br>r<br>s | Dr. (Mrs) D.R.A. Sakunthala<br><i>BAMS, MS (Shalya- Sagnahrana) (BHU)</i><br><br>Dr. (Mrs) B.M.S. Amarajeewa<br><i>BAMS, MS Ay (Shalya Samanya) (BHU)</i><br><br>Dr. (Mrs). K. K. V. S. Peshala<br><i>BAMS, MD (Ayu) (Shalya Samanya) (BHU)</i><br><br>Dr. Dr. K.D. Lokugamage<br><i>BAMS, MS (Ay) (Shalya) (BHU)</i> |                                                                                                                                                             |
| Bandaranayaka Memorial Research Institute                   | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | Dr. A.S. Ajmeer<br><br><i>BAMS, MS (Ayu) Shalya Tantra IPGT &amp; RA India</i>                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>01</b></li> <li>▪The number of maximum Senior Registrar: <b>01</b></li> </ul>  |
| Gampaha Wickramarachchi Ayurveda Teaching Hospital          | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | Dr. A.A.J. Pushpakumara ( <i>Lead trainer</i> )<br><i>M.S (Ay) (BHU) India</i><br><br>Dr. K.C.P. Gunarathne<br><i>MS (Ayu) (Shalya) (India)</i>                                                                                                                                                                       | <ul style="list-style-type: none"> <li>▪The number of maximum Registrars: <b>01</b></li> <li>▪The number of maximum Senior Registrars: <b>01</b></li> </ul> |

Table No 10

## MD in Ayurveda in Swasthavritta and Board Certification

| Name of The Training Center                                                   |                                      | Trainers                                                                                                                                                                                                                                                                                                                                                                                                | No. of Trainees | Other                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A. National Ayurveda Teaching Hospital, Borella<br>(University Training Unit) | T<br>r<br>a<br>i<br>n<br>e<br>r<br>s | <p>Dr (Mrs) <b>K.C. Perera</b><br/>(<i>LEAD TRAINER</i>)</p> <p><i>DAMS, MD (Ay)</i><br/><i>Swasthavritta and Yoga</i><br/>Senior Lecturer Grade 1</p> <p>Institute of Indigenous Medicine, Rajagiriya</p> <p>Dr. (Mrs) <b>W.M.S.S.K. Kulatunga</b></p> <p><i>BAMS, MD (Ayu)</i><br/><i>Swasthavritta and Yoga</i><br/>Senior Lecturer-Grade I</p> <p>Institute of Indigenous Medicine, Rajagiriya.</p> |                 | <p>▪Number of general clinics per week: 05</p> <p>Number of total clinic attendance per clinic: 50</p> <p>▪Number and names of special clinics per week: 03</p> <p>Yoga Clinic- Number of total clinic attendance per clinic: 30-40</p> <p>▪Average daily attendance of patients in Out-Patient Department: 700-800 (Total OPD patients/Day)</p> |
|                                                                               | T<br>e<br>a<br>c<br>h<br>e<br>r<br>s | <p>Dr. <b>T.D.N. Karunarathne</b><br/><i>BAMS, MPhil</i><br/>Senior Lecturer Grade-I<br/>Institute of Indigenous Medicine, Rajagiriya</p> <p>Dr. (Mrs) <b>K.H.A.S. Jayasinghe</b><br/><i>BAMS, MPhil</i><br/>National Ayurveda Teaching Hospital,<br/>Borella, Colombo-08.</p>                                                                                                                          |                 |                                                                                                                                                                                                                                                                                                                                                  |
| B. Bandaranayaka Memorial Ayurveda Research Institute, Navinna                | T<br>e<br>a<br>c<br>h<br>e<br>r<br>s | <p>Dr. <b>M.R.S.Peiris</b><br/><i>BAMS, MD (Ayu)</i><br/>Panchakarma<br/>Bandaranayaka Memorial Ayurveda Research Institute, Navinna</p>                                                                                                                                                                                                                                                                |                 | <p>▪Number and names of special clinics per week: 01 (Panchakarma clinic)</p> <p>▪Number of total clinic attendance per clinic: 10-15</p> <p>▪Average daily attendance of patients in Out-Patient Department: 500-600</p> <p>▪Number of beds: 08</p> <p>Number of patients per week: 02</p>                                                      |

|                                                                     |                                                    |                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                     |                                                    |                                                                                                                   |  | <p>Average bed occupancy rate per month: 90%</p> <p>Number of new patients admitted for a day: 1-2</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>C. National Institute of Traditional Medicine, Navinna</b>       | <b>T<br/>e<br/>a<br/>c<br/>h<br/>e<br/>r<br/>s</b> | <p><b>Director</b></p> <p>Officer in- Charge</p> <p>Senior Ayurveda Medical Officer</p> <p><i>BAMS</i></p>        |  | <ul style="list-style-type: none"> <li>▪Number of Lecture Halls: 02</li> <li>▪Number of training programs per month: 05-10</li> <li>▪Number of participants per event: 40-100</li> <li>▪A mini reference library in the training unit: 01</li> <li>▪Availability of discussion room: Yes</li> </ul>                                                                                                                                                                                                                                                                                                                    |
| <b>D. Ayurveda Hospital, Galle</b>                                  | <b>T<br/>e<br/>a<br/>c<br/>h<br/>e<br/>r<br/>s</b> | <p>Dr</p> <p><b>K.A.M.G.Nanayakkara</b></p> <p><i>BAMS, Mphil</i></p> <p>Dissanayaka Ayurveda Hospital, Galle</p> |  | <ul style="list-style-type: none"> <li>▪Number and names of special clinics per week: 01 (Madhumeha clinic)</li> <li>▪Number of total clinic attendance per clinic: 45-50</li> <li>▪Average daily attendance of patients in Out-Patient Department: 400-500</li> </ul>                                                                                                                                                                                                                                                                                                                                                 |
| <b>E. Selected Moh Areas - Maharagama. Kotte And Thimbiriasyaya</b> | <b>T<br/>e<br/>a<br/>c<br/>h<br/>e<br/>r<br/>s</b> | <p>Ayurveda Community Medical Officer in the selected area</p> <p><i>BAMS</i></p>                                 |  | <ul style="list-style-type: none"> <li>▪Number school health programmes per week: 01</li> <li>Number of school health programmes per month: 4-5</li> <li>Number of students participate per event: 100-200</li> <li>Place: school auditorium</li> <li>▪Number of Preschool health programmes per month: 02</li> <li>Number of students participate per event: 20-30</li> <li>Place: relevant preschool</li> <li>▪Number of community based adult health programmes per month: 02</li> <li>Number of participants per event: 25-30</li> <li>▪Number of community-based women health programmes per month: 02</li> </ul> |

|                                                                          |                                                    |                                                                                                                                                                  |                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |                                                    |                                                                                                                                                                  |                                                                                                                                                                                                   | <p>Number of participants per event: 25-30</p> <p>Number of participants per month: 80-100</p> <ul style="list-style-type: none"> <li>▪Number of community-based Drug Abuse Management programmes per month: 01</li> <li>Number of participants per programme: 40-50</li> <li>▪Mobile clinics per month: 03</li> <li>Place (Praja shala/ temple in the selected MOH area)</li> <li>Number of total attendances per clinic: 40-50</li> <li>Number of total attendances per month: 125-150</li> </ul> |
| <b>F. Clinics in Colombo Municipl Council</b>                            | <b>T<br/>e<br/>a<br/>c<br/>h<br/>e<br/>r<br/>s</b> | <b>Dr. Ruwan Wijayamuni</b><br><i>MD, MCH</i><br>MSc Community Medicine, Chief Medical Officer,<br>Colombo Municipal Council<br>MOIC of relevant MOH in the unit | <ul style="list-style-type: none"> <li>▪Number of maximum Registrars to be enrolled for each year - 03</li> <li>▪Number of maximum Senior Registrars to be enrolled for each year - 03</li> </ul> | <ul style="list-style-type: none"> <li>▪Number of clinics in Colombo Municipal area: 14</li> <li>▪Number of clinics per week: 05</li> <li>▪Number of total attendances per clinic per day: 100-200</li> <li>▪Number of attendance per clinic per month: 2500-3500</li> </ul>                                                                                                                                                                                                                        |
| <b>G. Water Purification Centers - Labugama, Kalatuwawa And Ambatale</b> |                                                    | Engineer In-Charge in the Centre<br><br><i>BSc Eng</i>                                                                                                           |                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>▪Water purification units: 03</li> <li>▪Lecture halls with audio visual facilities: 01</li> <li>▪Availability of Laboratory facility for water sample testing: Yes</li> <li>▪Availability of discussion room: Yes</li> </ul>                                                                                                                                                                                                                                 |
| <b>H. Slaughter House - Dematagoda</b>                                   |                                                    | Officer In-charge<br>Veterinary surgeon, BVSc                                                                                                                    |                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>▪Availability of Lecture halls with audio visual facilities: Yes</li> <li>▪Availability meat inspection facilities (beef, mutton, pork, chicken): Yes<br/>(10-12 cattle, 10-15 goats, 4-5 pigs slaughtering per day)</li> </ul>                                                                                                                                                                                                                              |

**Table 11**

**2.3 Allocation of Students to the Training Centres and names of the trianers for the period of 17.08.2020 to 16.02.2021**

| No | Name of the Trainee             | Specialty       | Training Centre                              | Name of the Trainer                          |
|----|---------------------------------|-----------------|----------------------------------------------|----------------------------------------------|
| 1  | Dr. J.A. Nirosha                | Kaumarabhrithya | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) I.A.M. Leena                       |
| 2  | Dr. J.C Jayakody                | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Senior Professor<br>E.R.H.S.S Ediriweera     |
| 3  | Dr.(Mrs.) B.G.M.K. Rajakaruna   | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) Nayana Liyanage <b>(Resinged)</b> |
| 4  | Dr. D.N.D.P. Saparamadu         | Kayachikitsa    | Meegoda Provincial Hospital                  | Dr. J.A.S Jayakody <b>(Resinged)</b>         |
| 5  | Dr. R.J. Welikala               | Kayachikitsa    | Meegoda Provincial Hospital                  | Dr. J.A.S Jayakody <b>(Resinged)</b>         |
| 6  | Dr. M.I.J. Jayakody             | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) R.H.S.K De Silva                  |
| 7  | Dr. (Mrs.) K.P.D.C. Perera      | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. R.D.H. Kulathunga                        |
| 8  | Dr. K.K.I Eranga                | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) K.G.C. Dissanayke                 |
| 9  | Dr. S.K.P. Waidyaratne          | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. S.M.S. Samarkoon                         |
| 10 | Dr. W.K. Jayarathna             | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. N.D.N. Jayawardhana                      |
| 11 | Dr. K.A.L.S. Kuruppu Arachchi   | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. K.I.W.K Somarathna                       |
| 12 | Dr. Y.D.S.S. Suraweera          | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) E.D.T.P. Gunaratna                |
| 13 | Dr. P.R. Dharmarathne           | Kayachikitsa    | Kurunegala Ayurveda Hospital                 | Dr. M. Muthugala <b>(Resinged)</b>           |
| 14 | Dr. K.H.M.S.P.K. Kasthurisinghe | Kayachikitsa    | Kurunegala Ayurveda Hospital                 | Dr. M. Muthugala <b>(Resinged)</b>           |
| 15 | Dr. A.M.M. Paranagama           | Kayachikitsa    | National Ayurveda Teaching Hospital, Borella | Dr. S. Koduthuwakku                          |
| 16 | Dr. S.M.D.N.P. Senaratna        | Prasuthithantra | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) Y.A.U.D. Karunarathna              |
| 17 | Dr. P.G.P.N. Wijayawickrama     |                 | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) K.P.K.R. Karunagoda               |
| 18 | Dr. R.N.D. Pathirana            |                 | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) B.M.S. Amarjeewa                   |
| 19 | Dr. S.G. Punchihewa             |                 | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) W.M.S.S.K. Kulathunga             |

**Table 12**

## **2.4 Approvals of MD Degree Programmes**

Preparation of prospectus for MD programmes in all Ayurveda, Siddha and Unani disciplines and submitting for the approvals of the relevant authorities were made during the year under review. This was achieved with the hard work of the Director, all chair persons of the Board of Studies and Specialty Boards. The details of the courses approved by the relevant authorities during the year 2020 is mentioned below.

### **2.4.1 MD in Ayurveda**

The University Grants Commission has given approval for the MD in Ayurveda Kaumarabhrithya and Board Certification, MD in Ayurveda Kayachikitsa and Board Certification degree programs in the year 2020. In addition to that the PGIIM submitted applications for three MD Ayurveda Degree programmes; MD in Ayurveda Prasutitantra & Sthree Roga and Board Certification, MD in Ayurveda Shalya and Board Certification and MD in Ayurveda Swasthavritta and Board Certification to the University Grants Commission for its approval.

In addition to above , The recommendation of the Board of Management of the PGIIM and the Senate of the University of Colombo were obtained for the following MD Ayurveda degree programmes.

- i. MD in Ayurveda Baisajja Kalpana and Rasashashtra and Board Certification
- ii. MD in Ayurveda Shalakya Thantra and Board Certification

### **2.4.2 MD in Siddha**

Following two MD in Sidda Applications were submitted to the University Grants Commission for its approval with the recommendations of Board of Management of The PGIIM and the Senate of the University of Colombo.

- i. MD in Siddha Gunapadam and Board Certification
- ii. MD in Siddha Maruthuvam and Board Certification.

### **2.4.3 MD in Unani**

One Unani MD Programme ; MD in Unani Moelijath was sent to the University Grants Commission for its approval with the recommendations of the Board of Management of

PGIIM and the Senate of the University of Colombo. Further, recommendation was obtained by the Board of Management of PGIIM and Senate of the University of Colombo for following two Unani MD programmes .

1.3 MD in Unani Ilmul Advia and Board Certification

2.3 MD in Unani Amraz-e-Niswan and Board Certification.

### **3. Administrative Divisions**

The Administrative activities of the PGIIM are mainly handled by the Administration Division and the Finance Division of the Institute.

#### **3.1 Administration Division**

The Administrative Division of the PGIIM conducts all the general administration works and the activities related to facilitating academic activities. To provide administrative support for conducting Board of Management and other meetings, sending documents for the approval of the Senate and Council of the University of Colombo as well as the University Grants Commission, handling correspondence related to academic programmes and student requirements with relevant authorities are some of the academic related activities carried out by the Administrative Division during the year under review.

In addition, providing human resources to the PGIIM by recruiting staff and handling personal files, taking responsible for matters relating to the maintenance work including repairs of buildings and equipment, providing general services to the staff and students, procurement of services, providing communication facilities, providing transport facilities are some of the administrative activities of the Administration Division. In year 2020, the division was headed by the Senior Assistant Registrar appointed in the year 2020 to The PGIIM on permeant basis .One Management Assistant and one Works aid assisted to carry out the functions of the division.

### **3.2 Finance Division**

The Finance Division of the PGIIM carries out the works related to financial administration Procurement of goods, preparing annual, quarterly and monthly budgets, sending reports to the relevant authorities on financial matters, making payments on all the services obtained by the institute, handling petty cash, issuing cheques, payment of salaries are the key areas handled by the Finance Division of the PGIIM.

In addition, procurement of all recurrent and capital items, materials, books, periodicals and etc., to the PGIIM is handled by the Finance Division of the PGIIM. In year 2020, the division was headed by the Senior Assistant Bursar appointed by the University Grants Commission on permanent basis and one Management Assistants and One Works aid assisted to carry out the functions of the division.

## 4. Human Resources Data

Recruiting staff to the cadres by the Department of Management Services was one of the major challenges faced by the PGIIM in year 2020. Although the actions had been taken several occasions to recruit staff, the PGIIM was unable to fulfill its cadre due to the Circulars issued by the Government during the year 2020. However, in the month of December a selection test and selection interview were conducted by the PGIIM to recruit suitable persons for the post of Management Assistant (Grade III). Accordingly, Three Management Assistants assumed duties in the post of Management Assistant recruiting staff has become a major challenge to the PGIIM for its well-functioning of the both academic and administrative activities of the PGIIM in the month of January 2021.

### 4.1 Approved Cadre and Present Staff

Approved Cadre and Present Staff as at 31<sup>st</sup> December 2020 - All Staff

**The approved cadre of the PGIIM is 16 and the details of cadre as at 31.12.2020 is as follow:**

| Designation                | Service  | Grade | Salary Code | Service Level | Approved Cadre | Present Cadre | No. of vacancies |
|----------------------------|----------|-------|-------------|---------------|----------------|---------------|------------------|
| Director                   | Academic |       | U-AC 5      | Senior        | 1              | *1            | 0                |
| Assistant Librarian        | Academic |       | U-AC 3      | Senior        | 1              | 0             | 1                |
| Senior Assistant Registrar | UA&FS    | II/I  | U-EX 2      | Senior        | 1              | 1             | 0                |

|                                     |       |              |          |           |           |          |           |
|-------------------------------------|-------|--------------|----------|-----------|-----------|----------|-----------|
| Senior Assistant Bursar             | UA&FS | II/I         | U-EX 2   | Senior    | 1         | 1        | 0         |
| Technical Officer                   | UTS   | III/II/I     | U-MT 1   | Secondary | 1         | 0        | 1         |
| Management Assistant                | UMAS  | III/II/I     | U - MN 1 | Secondary | 5         | **2      | 3         |
| Management Assistant (Book Keeping) | UMAS  | III/II/I     | U - MN 1 | Secondary | 1         | 0        | 1         |
| Driver                              | UDS   | III/II/I/Spl | U - PL 3 | Primary   | 3         | 0        | 3         |
| Works Aid                           | UWAS  | III/II/I/Spl | U - PL 1 | Primary   | 2         | **1      | 1         |
| <b>Total</b>                        |       |              |          |           | <b>16</b> | <b>6</b> | <b>10</b> |

\*Acting Basis

\*\*Assignment Basis

## 5 Financial Statement for the year ended 31st December 2020

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE  
UNIVERSITY OF COLOMBO  
STATEMENT OF FINANCIAL POSITION**

| <b>AS AT 31ST DECEMBER</b>        | <b>Note<br/>No</b> | <b>2020<br/>Rs.</b> | <b>2019<br/>Rs.</b> |
|-----------------------------------|--------------------|---------------------|---------------------|
| <b>ASSETS</b>                     |                    |                     |                     |
| <b>Current Assets</b>             |                    |                     |                     |
| Cash & Cash Equivalents           | 3                  | 14,024,586          | 11,422,717          |
| Investment in Fixed Deposits      | 4                  | 1,500,000           | -                   |
| Loans & Advances to Staff         | 5                  | 155,400             | 80,000              |
| Interest Income Receivable        |                    | 4,283               | -                   |
| Inventories / Stocks              | 6                  | 95,635              | 117,133             |
| Total Current Assets              |                    | 15,779,903          | 11,619,850          |
| <b>Non Current Assets</b>         |                    |                     |                     |
| Loans & Advances to Staff         | 5                  | 331,667             | 260,000             |
| Property, Plant & Equipment (Net) | 7                  | 5,629,510           | 5,739,339           |
| Total Non Current Assets          |                    | 5,961,176           | 5,999,339           |
| <b>TOTAL ASSETS</b>               |                    | <b>21,741,079</b>   | <b>17,619,189</b>   |
| <b>LIABILITIES</b>                |                    |                     |                     |
| <b>Current Liabilities</b>        |                    |                     |                     |
| Accrued Expenses                  | 8                  | 2,878,956           | 1,689,383           |
| Payables                          | 9                  | 930,670             | 1,316,962           |
| Deferred Income                   |                    | 1,341,667           | -                   |
| Total Current Liabilities         |                    | 5,151,292           | 3,006,345           |

|                                |           |                   |                   |
|--------------------------------|-----------|-------------------|-------------------|
| <b>Non Current Liabilities</b> |           |                   |                   |
| Provision for Gratuity         | <b>10</b> | 1,369,603         | 438,776           |
| Total Non Current Liabilities  |           | 1,369,603         | 438,776           |
| <b>TOTAL LIABILITIES</b>       |           | <b>6,520,895</b>  | <b>3,445,120</b>  |
| <b>TOTAL NET ASSETS</b>        |           | <b>15,220,184</b> | <b>14,174,068</b> |
| <b>NET ASSETS /EQUITY</b>      |           |                   |                   |
| Capital Grant Spent            | <b>11</b> | 3,469,477         | 2,718,626         |
| Capital Grant Unspent          | <b>11</b> | 2,422,248         | 3,142,594         |
| Capital Grant from MOHE        | <b>11</b> | 8,403,288         | 8,759,378         |
| Accumulated Surplus/(deficit)  | <b>12</b> | 925,170           | (446,530)         |
| <b>TOTAL NET ASSETS/EQUITY</b> |           | <b>15,220,184</b> | <b>14,174,068</b> |

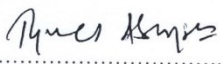
These Financial Statements have been prepared & presented in compliance with Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.

  
.....  
C.P. Hatahrasinghe  
Senior Assistant Bursar

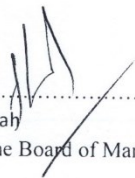
  
.....  
W.N.P.M.N.N. Karunaratna  
Senior Assistant Registrar

Members of the Board of Management are responsible for the preparation and presentation of these financial statements.

These financial statements were approved by the Board of Management and signed on their behalf.

  
.....  
Prof. Chrishantha Abeysena  
Director

Director  
Postgraduate Institute of Indigenous Medicine  
University of Colombo

  
.....  
T. Dharmarajah  
Member of the Board of Management

  
.....  
T.N. Osse  
Member of the Board of Management

Figure in brackets indicate deductions. Notes to the Financial Statements on Pages 10 to 24 form an integral part of these Financial Statements.

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE**  
**UNIVERSITY OF COLOMBO**  
**STATEMENT OF FINANCIAL PERFORMANCE**

| <b>FOR THE YEAR ENDED 31ST DECEMBER</b>     | <b>Note No</b> | <b>2020 Rs.</b>   | <b>2019 Rs.</b>   |
|---------------------------------------------|----------------|-------------------|-------------------|
| <b><u>REVENUE</u></b>                       |                |                   |                   |
| Recurrent Grant from Treasury               |                | 12,851,000        | 9,051,000         |
| Recurrent Grant from UGC                    |                | -                 | 2,000,000         |
| Generated Income                            | <b>13</b>      | 1,086,333         | -                 |
| Other Income                                | <b>14</b>      | 255,465           | 21,317            |
| Amortization Income                         | <b>15</b>      | 825,584           | 594,869           |
| <b>Total Revenue</b>                        |                | <b>15,018,382</b> | <b>11,667,186</b> |
| <b><u>OPERATING EXPENSES</u></b>            |                |                   |                   |
| Personnel Emoluments                        | <b>16-A</b>    | 7,809,970         | 6,283,317         |
| Travelling & Subsistence                    | <b>16-B</b>    | 32,181            | 300               |
| Supplies & Consumables                      | <b>16-C</b>    | 375,752           | 232,702           |
| Maintenance Expenses                        | <b>16-D</b>    | -                 | 37,780            |
| Contractual Services                        | <b>16-E</b>    | 2,947,201         | 3,733,387         |
| Other Recurrent Expenses                    | <b>16-F</b>    | 1,655,994         | 1,231,360         |
| Depreciation                                | <b>16-G</b>    | 825,584           | 594,870           |
| <b>Total Operating Expenses</b>             |                | <b>13,646,682</b> | <b>12,113,716</b> |
| <b>Net Surplus/(Deficit) For the Period</b> |                | <b>1,371,700</b>  | <b>(446,530)</b>  |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE  
UNIVERSITY OF COLOMBO  
STATEMENT OF CHANGES IN EQUITY / NET ASSETS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

|                                                    |                     |                        |                          |                            | (Rs.)             |
|----------------------------------------------------|---------------------|------------------------|--------------------------|----------------------------|-------------------|
|                                                    | Accumulated<br>Fund | Capital Grant<br>Spent | Capital Grant<br>Unspent | Capital Grant<br>From MOHE | Total             |
| Balance as at 01 <sup>st</sup> January 2019        | -                   | -                      | -                        | -                          | -                 |
| Amortisation of Grants                             | -                   | (238,780)              | -                        | (356,089)                  | (594,869)         |
| Capital Grant Received                             | -                   | -                      | 6,100,000                | 9,115,467                  | 15,215,467        |
| Capital Grants spent                               | -                   | 2,957,406              | (2,957,406)              | -                          | -                 |
| Surplus / (Deficit) for the period                 | (446,530)           | -                      | -                        | -                          | (446,530)         |
| <b>Balance as at 31<sup>st</sup> December 2019</b> | <b>(446,530)</b>    | <b>2,718,626</b>       | <b>3,142,594</b>         | <b>8,759,378</b>           | <b>14,174,068</b> |
| Amortisation of Grants                             | -                   | (469,495)              | -                        | (356,089)                  | (825,584)         |
| Capital Grant Received                             | -                   | -                      | 500,000                  | -                          | 500,000           |

|                                                    |                |                  |                  |                  |                   |
|----------------------------------------------------|----------------|------------------|------------------|------------------|-------------------|
| Capital Grants spent                               | -              | 1,220,346        | (1,220,346)      | -                | -                 |
| Surplus / (Deficit) for the period                 | 1,371,700      | -                | -                | -                | 1,371,700         |
| <b>Balance as at 31<sup>st</sup> December 2020</b> | <b>925,170</b> | <b>3,469,477</b> | <b>2,422,248</b> | <b>8,403,288</b> | <b>15,220,184</b> |

**POSTGRADUATE INSTITUTE OF INDIGENOUS  
MEDICINE  
UNIVERSITY OF COLOMBO  
STATEMENT OF CASH FLOWS**

| <b>FOR THE YEAR ENDED 31ST DECEMBER</b>                     | <b>2020<br/>Rs.</b> | <b>2019<br/>Rs.</b> |
|-------------------------------------------------------------|---------------------|---------------------|
| <b><u>Cash Flow From/(Used in) Operating Activities</u></b> |                     |                     |
| Surplus / ( Deficit) from operating activities              | 1,371,700           | (446,530)           |
| <i>Adjustment for</i>                                       |                     |                     |
| <b><u>Non Cash Movements</u></b>                            |                     |                     |
| Depreciation of Property, Plant & Equipment                 | 825,584             | 594,870             |
| Provision for Gratuity                                      | 930,827             | 438,776             |
| Interest Income                                             | (228,267)           | (9,305)             |
| Amortization of Grants                                      | (825,584)           | (594,869)           |
| <b>Surplus / ( Deficit) from Operating activities</b>       | <b>2,074,261</b>    | <b>(17,059)</b>     |
| (Increase) / Decrease in Inventories                        | 21,498              | (117,133)           |
| (Increase) / Decrease in Current Liabilities                | 2,635,938           | 1,703,660           |
| <b>Net cash flows from Operating Activities</b>             | <b>4,731,697</b>    | <b>1,569,468</b>    |
| <b><u>Cash Flow From/(Used in) Investing Activities</u></b> |                     |                     |
| Acquisitions of Property, Plant & Equipment                 | (1,206,746)         | (2,916,056)         |
| Loans Payments to Staff                                     | (287,400)           | (400,000)           |
| Loans Recoveries from Staff                                 | 140,333             | 60,000              |
| Investment in Fixed Deposits                                | (1,500,000)         | -                   |
| Interest Income from Fund Management Account                | 223,984             | 9,305               |
| <b>Net cash flows from /(used in) Investing Activities</b>  | <b>(2,629,828)</b>  | <b>(3,246,751)</b>  |
| <b><u>Cash Flow From Financing Activities</u></b>           |                     |                     |
| Capital Grants recived for the year                         | 500,000             | 13,100,000          |

|                                                                 |                   |                   |
|-----------------------------------------------------------------|-------------------|-------------------|
| <b>Net cash flows from Financing Activities</b>                 | <b>500,000</b>    | <b>13,100,000</b> |
| <b>Net Increased / (Decreased) in cash and cash equivalents</b> | 2,601,869         | 11,422,717        |
| Cash & Cash Equivalents as at the beginning of the year         | 11,422,717        | -                 |
| <b>Cash &amp; Cash Equivalents as at the end of the year</b>    | <b>14,024,586</b> | <b>11,422,717</b> |
| <b>Cash and Cash Equivalents :</b>                              |                   |                   |
| Cash and Bank Balances (Note 3)                                 | <b>14,024,586</b> | <b>11,422,717</b> |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE  
UNIVERSITY OF COLOMBO  
COMPARATIVE STATEMENT OF FINANCIAL PERFORMANCE WITH BUDGET**

| <b>FOR THE YEAR ENDED 31ST DECEMBER</b>     | <b>Note</b> | <b>2020 Actual<br/>Rs.</b> | <b>2020 Budget<br/>Rs.</b> |
|---------------------------------------------|-------------|----------------------------|----------------------------|
| <b>Revenue</b>                              |             |                            |                            |
| Recurrent Grant from Treasury               |             | 12,851,000                 | 18,260,000                 |
| Recurrent Grant from UGC                    |             | -                          | -                          |
| Generated Income                            | <b>13</b>   | 1,086,333                  | -                          |
| Other Income                                | <b>13</b>   | 255,465                    | -                          |
| Amortization Income                         | <b>14</b>   | 825,584                    | -                          |
| <b>Total Revenue</b>                        |             | <b>15,018,382</b>          | <b>18,260,000</b>          |
| <b>Operating Expenses</b>                   |             |                            |                            |
| Personnel Emoluments                        | <b>16-A</b> | 7,809,970                  | 10,370,000                 |
| Travelling & Subsistence                    | <b>16-B</b> | 32,181                     | 100,000                    |
| Supplies & Consumables                      | <b>16-C</b> | 375,752                    | 860,000                    |
| Maintenance Expenses                        | <b>16-D</b> | -                          | 260,000                    |
| Contractual Services                        | <b>16-E</b> | 2,947,201                  | 3,555,000                  |
| Other Recurrent Expenses                    | <b>16-F</b> | 1,655,994                  | 3,115,000                  |
| Depreciation                                | <b>16-G</b> | 825,584                    | -                          |
| <b>Total Operating Expenses</b>             |             | <b>13,646,682</b>          | <b>18,260,000</b>          |
| <b>Net Surplus/(Deficit) For the Period</b> |             | <b>1,371,700</b>           |                            |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE**  
**UNIVERSITY OF COLOMBO**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**1. General Information**

**1.1 Legal and Domicile form**

The Postgraduate Institute of Indigenous Medicine (PGIIM) was established by Ordinance No: 05 of 2017 made by the University Grants Commission under section 18 read with section 24 A of the Universities Act, No. 16 of 1978 and published in Gazette Extraordinary No. 2031/38 of 2017. It is affiliated to the University of Colombo and commenced its activities described in the Ordinance in February 2019. The office is temporary located in the 5<sup>th</sup> Floor, Ayurveda Teaching Hospital, Cotta Road, Borella.

The Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flow as at and for the year ended 31<sup>st</sup> December 2020 was authorized by the Board of Management held on 23<sup>rd</sup> February 2021.

**1.2 Financial Period**

The Financial period of the Institute is from 01<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020.

**1.3 Principal Activities and Nature of Operations**

- (a) to admit students and to provide for postgraduate instructions, training and research in specialties of Ayurveda, Unani and Siddha systems of Medicine as may be approved by the Commission upon recommendation of the Institute and the University.
- (b) to determine with the approval of the University and the concurrence of the Commission, the postgraduate degrees, postgraduate diplomas, postgraduate certificates and other academic distinctions to be awarded in the several specialties of Ayurveda, Siddha and Unani systems of Medicine or relevant specialties.

- (c) to conduct with the approval of the University, postgraduate examinations for the purpose of ascertaining the persons who have acquired proficiency in the several specialties of Ayurveda, Siddha and Unani systems of Medicine or relevant specialties and to recommend to the University of persons Who have passed the examination and satisfied such other conditions as the University may prescribe by By-laws in consultation with the Institute ,are eligible for the award of postgraduate degrees, postgraduate diplomas , postgraduate certificate and other academic distinction of the University.
- (d) to co-operate , by way of exchange of teachers , students and scholar or otherwise with Universities or Institution on Sri Lanka or aboard ,having objects similar or substantially similar to those of the Institute.

#### **1.4 . Going Concern**

The Financial Statements have been prepared on the going concern basis.

#### **1.5 Basis of preparation of Financial Statements**

##### **1.5.1 Statement of Compliance**

The Financial Statements of the Postgraduate Institute of Indigenous Medicine have been prepared under the historical cost convention in conformity with Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka (SLPSAS).

These Financial Statements comprise of the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Equity and Notes to the Financial Statements.

The principal accounting policies applied in the preparation of the Financial Statements are set out below.

##### **1.5.2 Basis of Measurement**

The financial statements have been prepared on accrual basis and under the historical cost basis, except where appropriate disclosures are made with regard to fair value under relevant notes.

### **1.5.3 Comparative Information**

Comparatives figures were disclosed for the previous reporting period of 2019.

### **1.5.4 Materiality and Aggregation**

Each material class of similar items have been presented separately in the Financial Statements. Items of dissimilar nature or function have been presented separately unless they are immaterial.

### **1.5.5 Offsetting**

Asset and liabilities, and revenue and expenses have not been offset unless required or permitted by the SLPSAS.

### **1.5.6 Events after the reporting date**

All material events after the reporting date have been considered and where appropriate adjustments or disclosure wherever necessary have been made in the Financial Statements.

### **1.5.7 Functional & Presentation Currency**

These Financial Statements are prepared and presented in “Sri Lanka Rupees” (Rs.), which is the functional and presentation currency of the Institute.

### **1.5.8 Rounding**

The amounts in financial statements have been rounded off to the nearest rupee, unless otherwise indicated as permitted by the Sri Lanka Public Sector Accounting Standards.

### **1.5.9 Significant Accounting Estimates and Judgements**

Any changes in accounting estimates and critical judgements are disclosed in the relevant notes to the financial statements.

## **2. Summary of Significant Accounting Policies**

### **2.1 Current Assets**

Current Assets classified in the Statement of Financial Position are those which will be recovered within one year after the Statement of Financial Statement date.

### **2.1.1 Cash & Cash Equivalents**

Cash & Cash equivalents comprise cash in hand, the bank balances and short-term investments. Rs.7,000,000.00 received from the Ministry of Higher Education in 2019 as a capital grant was transferred to Fund Management Account in 2019 and the interest earned during the year is Rs. 223,984.29.

### **2.1.2 Investment in Fixed Deposits**

Rs. 1,500,000.00 from the internal revenue was invested in three months three fixed deposits of Rs.500,000.00 each during the current financial year. Interest receivable for the year is Rs.4,282.80.

### **2.1.3 Inventories & Stocks**

Inventories are stated at the lower of cost and net realizable value. In general cost is determined on a first-in-first-out basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition and location.

The inventory of the institute includes stationary and other consumable items.

## **2.2 Non-Current Assets**

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

Office & Teaching Equipment, Furniture & Fittings, Computer & Computer Accessories and Other Assets include the item acquired out of government grants.

University of Colombo has procured assets worth of Rs. 2,264,892.50 in the year 2018 on behalf of the PGIIM out of the initial grant received from the Ministry of Higher Education. These assets were recognized and capitalized in their financial statements as their assets by the University of Colombo in 2018. Further, amounting to Rs. 149,425.53 was recognized as accumulated depreciation for the year 2018 by the University of Colombo. Accordingly, Rs. 2,115,466.97 worth of assets are identified and capitalized as at 01.01.2019 as addition by the PGIIM based on their net written down value and respective grant is amortized during the balance useful life of the assets.

### **a) Basis of Recognition and Measurement**

Property, Plant and Equipment are recognized if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be reliably measured. Properties, plant and equipment are recorded at cost less accumulated depreciation. The cost of property, plant and equipment is the cost of purchase or construction together with any incidental expenses thereon.

All property plant & Equipment are stated initially at cost and subsequently measured at cost less accumulated depreciation and any impairment losses. Repair and maintenance cost are recognized in the statement of comprehensive income as incurred.

Asset is capitalized on the basis of nature. Asset is capitalized if it is tangible, has a life of more than one year and has a significant cost. The life of the asset is dependent on its category ranging from 5 to 20 years

### **c) Subsequent expenditure on existing Fixed Assets**

Expenditure incurred on tangible fixed assets is charged to the Statement of Financial Performance in the period it is incurred, unless it meets one of the following criteria, in which case it is capitalized and depreciates on the relevant basis.

- Market value of fixed assets has subsequently increased.
- Asset capacity increase
- Sustainable improvement in the quality of output or reduction in operating cost.
- Significant extension of the asset life beyond that confirmed by repair and maintenance.

### **d) Depreciation**

Depreciation is recognized in the statement of Financial Performance on a Straight-Line Method Over the estimate useful life of Property, Plant and Equipment items from the date that were made available for use. Land are not depreciated. The estimated useful life periods are as follows.

| <b>Description</b>              | <b>Estimated useful life period</b> |
|---------------------------------|-------------------------------------|
| Office and Teaching Equipment   | 10 years                            |
| Computer & computer accessories | 5 years                             |
| Furniture & Fittings            | 10 years                            |

Depreciation is provided from the date of purchase and up to the date of disposal, based on the period used. Assets transferred from University of Colombo are depreciated w.e.f. 01.01.2019 since these assets were depreciated up to 31<sup>st</sup> December 2018 by the University of Colombo.

## **2.3 Liabilities & Provisions**

### **2.3.1 Current Liabilities**

Liabilities classified as current liabilities in the statement of Financial Positions are those that fall due for payment within one year from the date of the statement of Financial Position . All know liabilities have been accounted for in preparing the Financial Statement.

### **2.3.2 Deferred Income**

Deferred income arises when relating to courses and study programs are collected at the commencement of the courses where the course delivery take place over a period of several months. Income is recognized in the statement of comprehensive income to the extent of course delivery taken place and the balance attributable to the remaining course period is recognized as deferred income as a liability on the statement of financial position until income is recognized.

### **2.3.3 Provision for Retirement Benefits**

#### **Employee Benefits**

##### **a) Defined Benefit Plans-Gratuity**

Defined benefit plans estimate the amount of benefit that an employee will receive on retirement.

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

It usually dependent on one or more factors such as age, years of service and compensation. In order to meet this liability, a provision carried forward as at the reporting date, amount calculated based on an internal management assessment. Accordingly, liability recognizes for the employees who have completed 5 years of service in the university system as at the reporting date. The resulting difference between brought forward provision as at the beginning of the period net of any payments made, and the carried forward provision at the end of the period is dealt with in the statement of profit and loss.

The gratuity liability is not externally funded nor actuarially valued.

#### **b) Defined Contribution Plans**

A defined contribution plan is a post-employment plan under which an entity pays fixed contribution into a separate entity and will have no legal or constructive obligation to pay a further amount. Obligations for contributions to defined contribution plans are recognized as an expense in the statement of comprehensive income as and when they are due.

#### **University Provident Fund (UPF) & University Pension Fund**

The Institute and employees, contribute 15% or 7% and 10% respectively, on their gross salary to the University Provident Fund in line with the respective statutes and legislation in Sri Lanka and University Act. Also, the university contributes 8% to the University Pension Fund in respect of pensionable employees

#### **Employees' Trust Fund (ETF)**

The university contributes 3% on their gross salary of each employee to the Employees' Trust Fund.

### **2.3.4 Contingent Liabilities**

No provision has been made in the accounts with regard to liabilities arising out of litigation. The total estimated amount of liabilities as at 31<sup>st</sup> December 2020 has stated in the Statement of Financial Positions.

## **2.4 Equity**

### **2.4.1 Capital Grants**

Government Grants is recognized at their fair value where is reasonable assurance that the grants will be received and all affecting conditions will be complied with.

Government Grants and contributions from other organizations for the purchase of fixed assets are taken to the grants received in advance in the first instance. They are taken to the unspent capital grant account upon utilization of the grants for the purchase of the assts which are capitalized or to income or expenditure for purchase of assets which are expensed off.

### **2.4.2 Recurrent Grants**

Recurrent Grants are recognized in the Statement of Financial Performance on cash basis. Initial recurrent grant received from the University Grant Commission in 2019 in order to meet initial recurrent expenditures of the PGIIM is Rs. 2,000,000.00 recognized as a revenue received from UGC in 2019. Also, the grant received from the treasury as recurrent is Rs. 9,051,000.00 in 2019 and Rs. 12,851,000.00 in 2020 are recognized as revenue.

### **Accounting for Grants**

Grants that compensate the university for Expenses incurred are recognized as revenue in the income statement in the same period in which the expenses are recognized. Grants that compensate the University for the Cost of an asset are recognized in the income statement on a systematic on a basis over the useful life of the related asset.

As per Sri Lanka Accounting Slandered 20 the university adopted income approach accounting principal when identifying capital grants.

Initial Capital Grant received from the Ministry of Higher Education during the year 2019 is Rs.7,000,000.00 and capital grant received from the treasury as per annual budget 2019

is Rs. 6,100,000.00. These two grants have been recognized separately as capital grants received in 2019 and amortized accordingly. In addition, Rs. 2,115,466.97 has been recognized as capital grants from MOHE based on the assets transferred from University of Colombo in 2019 and amortized accordingly.

Capital Grant received from the General Treasury during the year 2020 is Rs.500,000.00 and recognized as unspent capital grant.

## **2.5 Statement of Comprehensive Income**

### **2.5.1 Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Institute and the revenue can be reliably measured, regardless of when the payments are made. The following specific recognition criteria also be met before revenue is recognized.

#### **01. Income from Courses**

Income from MD courses are recognized as income based on periodic basis. Five MD programs were started in the year 2020. The amount received as registration fee and course fee are Rs.2,428,000.00 and amount recognized as generated income in 2020 is Rs. 1,086,333.00.

#### **02. Interest Income**

Interest income is recognized as it accrues in income or expenditure using the effective interest method. Interest income comprises the interest income received and receivables from fixed deposit investment as well as the fund management account.

#### **03. Other Income**

Any other income not specified under above categories is recognized on accrual basis.

### **2.5.2 Recognition of Expenses**

Expenses in carrying all activities of the institute is recognized on accrued basis and charged to the statement of comprehensive income during the period in which they are incurred.

## **2.6 Statement of Cash Flows**

The cash flow statement has been prepared by using the Indirect Method in accordance with the SLPSAS 2 where by gross cash receipts and gross cash payments of operating activities, finance activities and investing activities have been recognized.

## **2.7 Commitments and Contingencies**

All discernible risks are accounted for in determining the amount of all known liabilities. Contingent liabilities are possible obligations whose existence will be confirmed only by uncertain future events or present obligations where the transfer of economic benefits is not probable or can not be reliably measured. Contingent liabilities are not recognized in the statement of financial position but are disclosed unless they are remote.

## **2.8 Events After the Reporting Date**

The materiality of events occurring after the reporting period has been considered and appropriate adjustments, wherever necessary, has been made in the financial statements

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE  
UNIVERSITY OF COLOMBO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

| <b>Note 03</b>                                               |  |  | <b>2020</b>       | <b>2019</b>       |
|--------------------------------------------------------------|--|--|-------------------|-------------------|
| <b>Cash &amp; Cash Equivalents</b>                           |  |  | <b>Rs.</b>        | <b>Rs.</b>        |
| BOC Borella SG Acc. No: 0084061028 - Recurrent               |  |  | 4,369,048         | 1,270,818         |
| BOC Borella SG Acc. No: 0084060859 - Capital                 |  |  | 494,475           | 142,594           |
| BOC Borella SG Acc. No: 0085283375 - Fund Management Account |  |  | 9,161,062         | 10,009,305        |
|                                                              |  |  | <b>14,024,586</b> | <b>11,422,717</b> |
| <b>Note 04</b>                                               |  |  | <b>2020</b>       | <b>2019</b>       |
| <b>Investments in Fixed Deposits</b>                         |  |  | <b>Rs.</b>        | <b>Rs.</b>        |
| BOC Borella SG Acc. No: 86766165                             |  |  | 500,000           | -                 |
| BOC Borella SG Acc. No: 86766175                             |  |  | 500,000           | -                 |
| BOC Borella SG Acc. No: 86766156                             |  |  | 500,000           | -                 |
|                                                              |  |  | <b>1,500,000</b>  | <b>-</b>          |
| <b>Note 05</b>                                               |  |  | <b>2020</b>       | <b>2019</b>       |
| <b>Loans &amp; Advances to Staff</b>                         |  |  | <b>Rs.</b>        | <b>Rs.</b>        |
| Distress Loan                                                |  |  | 362,067           | 212,500           |
| Computer Loan                                                |  |  | 25,000            | 25,500            |
| Transport Loan                                               |  |  | 100,000           | 102,000           |
|                                                              |  |  | <b>487,067</b>    | <b>340,000</b>    |
| <b>Note 06</b>                                               |  |  | <b>2020</b>       | <b>2019</b>       |
| <b>Inventories / Stocks</b>                                  |  |  | <b>Rs.</b>        | <b>Rs.</b>        |
| Stocks                                                       |  |  | 95,635            | 117,133           |

|  |  |               |                |
|--|--|---------------|----------------|
|  |  |               |                |
|  |  |               |                |
|  |  | <b>95,635</b> | <b>117,133</b> |

**Note 07**

**Property Plant and Equipment**

**Rs.**

| <b>Description</b>              | <b>Balance as at 31.12.2019</b> | <b>Additions</b> | <b>Disposals / Adjustments</b> | <b>Balance as at 31.12.2020</b> |
|---------------------------------|---------------------------------|------------------|--------------------------------|---------------------------------|
| Office & Teaching Equipment     | 1,970,238                       | 667,108          | -                              | 2,637,346                       |
| Computer & Computer Accessories | 1,372,717                       | -                | -                              | 1,372,717                       |
| Furniture & Fittings            | 2,991,253                       | 48,647           | -                              | 3,039,900                       |
| <b>Total</b>                    | <b>6,334,208</b>                | <b>715,755</b>   | <b>-</b>                       | <b>7,049,963</b>                |

**Provisions for Depreciation**

| <b>Description</b>                                   | <b>%</b> | <b>Balance as at 31.12.2019</b> | <b>Charge for the year</b> | <b>Disposals / Adjustments</b> | <b>Balance as at 31.12.2020</b> |
|------------------------------------------------------|----------|---------------------------------|----------------------------|--------------------------------|---------------------------------|
| Provision for Depreciation - Office & Teaching       | 10       | 146,427                         | 229,304                    |                                | 375,731                         |
| Provision for Depreciation - Computers & Accessories | 20       | 278,424                         | 292,510                    |                                | 570,934                         |
| Provision for Depreciation - Furniture & Fittings    | 10       | 170,019                         | 303,770                    |                                | 473,789                         |
| <b>Total</b>                                         |          | <b>594,870</b>                  | <b>825,584</b>             | <b>-</b>                       | <b>1,420,454</b>                |

| <b>Written Down Value</b>       |                                 |                  |                                |                                 |
|---------------------------------|---------------------------------|------------------|--------------------------------|---------------------------------|
| <b>Description</b>              | <b>Balance as at 31.12.2019</b> | <b>Additions</b> | <b>Disposals / Adjustments</b> | <b>Balance as at 31.12.2020</b> |
| Office & Teaching Equipment     | 1,823,810                       | -                | -                              | 2,261,614                       |
| Computer & Computer Accessories | 1,094,294                       | -                | -                              | 801,784                         |
| Furniture & Fittings            | 2,821,234                       | -                | -                              | 2,566,111                       |
| <b>Total</b>                    | <b>5,739,339</b>                | <b>-</b>         | <b>-</b>                       | <b>5,629,510</b>                |

| <b>Note 08</b>             | <b>2020</b>      | <b>2019</b>      |
|----------------------------|------------------|------------------|
| <b>Accrued Expenses</b>    | <b>Rs.</b>       | <b>Rs.</b>       |
| Accrued Expenses-Recurrent | 2,878,956        | 1,689,383        |
| <b>Total</b>               | <b>2,878,956</b> | <b>1,689,383</b> |

| <b>Note 09</b>             | <b>2020</b>    | <b>2019</b>      |
|----------------------------|----------------|------------------|
| <b>Payables</b>            | <b>Rs.</b>     | <b>Rs.</b>       |
| Creditors                  | 774,900        | 1,302,685        |
| Retentions                 | 143,195        | -                |
| Stamp Duty Payable         | 575            | 900              |
| PAYE Tax Payable           | -              | 13,377           |
| Sitting Allowance Payables | 12,000         | -                |
| <b>Total</b>               | <b>930,670</b> | <b>1,316,962</b> |

| <b>Note 10</b>                         | <b>2020</b>      | <b>2019</b>    |
|----------------------------------------|------------------|----------------|
| <b>Provision for Retiring Gratuity</b> | <b>Rs.</b>       | <b>Rs.</b>     |
| Balance as at 1st January              | 438,776          | -              |
| Charge for the year                    | 930,827          | 438,776        |
|                                        | 1,369,603        | 438,776        |
| Payments made during the year          | -                | -              |
| Balance as at 31st December            | <b>1,369,603</b> | <b>438,776</b> |

| <b>Note 11</b>                                          | <b>2020</b>       | <b>2019</b>       |
|---------------------------------------------------------|-------------------|-------------------|
| <b>Capital Grants</b>                                   | <b>Rs.</b>        | <b>Rs.</b>        |
| Spent Capital Grant                                     | 3,469,477         | 2,718,626         |
| Unspent Capital Grant                                   | 2,422,248         | 3,142,594         |
| Capital Grants from MOHE                                | 8,403,288         | 8,759,378         |
|                                                         | <b>14,295,013</b> | <b>14,620,597</b> |
|                                                         |                   |                   |
| <b>Note 12</b>                                          | <b>2020</b>       | <b>2019</b>       |
| <b>Accumulated Surplus and Deficit</b>                  | <b>Rs.</b>        | <b>Rs.</b>        |
| Balance as at 1st January                               | (446,530)         | -                 |
| Adjustments (Prior year)                                | -                 | -                 |
| Net Surplus/(Deficit) For the Period                    | 1,371,700         | (446,530)         |
| Balance as at 31st December                             | <b>925,170</b>    | <b>(446,530)</b>  |
|                                                         |                   |                   |
| <b>Note 13</b>                                          | <b>2020</b>       | <b>2019</b>       |
| <b>Generated Income</b>                                 | <b>Rs.</b>        | <b>Rs.</b>        |
| Registration Fee MD Courses                             | 128,000           | -                 |
| Course Fee MD Courses                                   | 958,333           | -                 |
| <b>Total</b>                                            | <b>1,086,333</b>  | <b>-</b>          |
|                                                         |                   |                   |
| <b>Note 14</b>                                          | <b>2020</b>       | <b>2019</b>       |
| <b>Other Income</b>                                     | <b>Rs.</b>        | <b>Rs.</b>        |
| Interest From Loans & Advance                           | 27,198            | 12,012            |
| Interest From Fund Management Account                   | 223,984           | 9,305             |
| Interest From Fixed Deposits                            | 4,283             | -                 |
| <b>Total</b>                                            | <b>255,465</b>    | <b>21,317</b>     |
|                                                         |                   |                   |
| <b>Note 15</b>                                          | <b>2020</b>       | <b>2019</b>       |
| <b>Amortisation Income</b>                              | <b>Rs.</b>        | <b>Rs.</b>        |
| Amortisation Income -Government Capital Grants (Assets) | 469,495           | 238,780           |
| Amortisation Income - Capital Grants from MOHE (Assets) | 356,089           | 356,089           |
| <b>Total</b>                                            | <b>825,584</b>    | <b>594,869</b>    |

**Total Expenditure**

| <b>Note 16 -A</b>                   | <b>2020</b>      | <b>2019</b>      |
|-------------------------------------|------------------|------------------|
| <b>Personal Emoluments</b>          | <b>Rs.</b>       | <b>Rs.</b>       |
| <b><u>Academic</u></b>              |                  |                  |
| Salaries & Wages                    | 862,708          | 1,918,967        |
| Visiting Lecturer Fee               | 171,450          | -                |
| <b>Total</b>                        | <b>1,034,158</b> | <b>1,918,967</b> |
| <b><u>Non Academic</u></b>          |                  |                  |
| Salaries & Wages                    | 3,349,301        | 3,011,116        |
| University Provident Fund           | 423,536          | 155,237          |
| Pension                             | 199,311          | 73,053           |
| Employee's Trust Fund               | 74,742           | 27,395           |
| Monthly Compensation Allowance      | 717,513          | 260,515          |
| Holiday Payments                    | 25,919           | 6,127            |
| Gratuity                            | 930,827          | 438,776          |
| Research Allowances                 | 556,368          | 202,623          |
| Cost of Living Allowance            | 179,400          | 73,723           |
| Additional Allowance 20%            | 318,895          | 115,785          |
| <b>Total</b>                        | <b>6,775,812</b> | <b>4,364,350</b> |
| <b>Total</b>                        | <b>7,809,970</b> | <b>6,283,317</b> |
| <b>Note 16 -B</b>                   | <b>2020</b>      | <b>2019</b>      |
| <b>Travelling &amp; Subsistence</b> | <b>Rs.</b>       | <b>Rs.</b>       |
| Domestic                            | 32,181           | 300              |
| <b>Total</b>                        | <b>32,181</b>    | <b>300</b>       |

| <b>Note 16 -C</b>                 | <b>2020</b>    | <b>2019</b>    |
|-----------------------------------|----------------|----------------|
| <b>Supplies &amp; Consumables</b> | <b>Rs.</b>     | <b>Rs.</b>     |
| Stationery & Office Requisites    | 305,554        | 155,814        |
| Fuel & Lubricants                 | 45,548         | 60,363         |
| Other Supplies                    | 24,650         | 16,525         |
| <b>Total</b>                      | <b>375,752</b> | <b>232,702</b> |

| <b>Note 16 - D</b>          | <b>2020</b> | <b>2019</b>   |
|-----------------------------|-------------|---------------|
| <b>Maintenance Expenses</b> | <b>Rs.</b>  | <b>Rs.</b>    |
| Building & Structure        | -           | 37,780        |
| <b>Total</b>                | <b>-</b>    | <b>37,780</b> |

| <b>Note 16 - E</b>          | <b>2020</b>      | <b>2019</b>      |
|-----------------------------|------------------|------------------|
| <b>Contractual Services</b> | <b>Rs.</b>       | <b>Rs.</b>       |
| Telecommunication           | 130,399          | 93,582           |
| Postal Charges              | 16,855           | 4,640            |
| Electricity                 | 480,000          | 450,000          |
| Security Service            | 178,280          | 414,972          |
| Water                       | 180,000          | 200,000          |
| Cleaning Service            | 228,666          | 595,148          |
| Rent & Hire Charges         | 1,487,820        | 1,740,629        |
| Printing & Advertising      | 245,182          | 234,416          |
| <b>Total</b>                | <b>2,947,201</b> | <b>3,733,387</b> |

| <b>Note 16 - F</b>                        | <b>2020</b> | <b>2019</b> |
|-------------------------------------------|-------------|-------------|
| <b>Other Recurrent Expenses</b>           | <b>Rs.</b>  | <b>Rs.</b>  |
| Special Service-Council & Committees      | 974,194     | 878,390     |
| Workshops & Seminars                      | 10,050      | -           |
| Special Service-Professional & Other Fees | 470,000     | 340,000     |

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Staff Development & Training      | -                | 5,870            |
| Interest Subsidy on Property Loan | 177,463          | -                |
| Bank Charges                      | 4,250            | 7,100            |
| Contributions & Membership Fees   | 16,000           | -                |
| Examination Fees                  | 4,037            | -                |
| <b>Total</b>                      | <b>1,655,994</b> | <b>1,231,360</b> |

|                                                |                |                |
|------------------------------------------------|----------------|----------------|
| <b>Note 16 -G</b>                              | <b>2020</b>    | <b>2019</b>    |
| <b>Depreciation</b>                            | <b>Rs.</b>     | <b>Rs.</b>     |
| Depreciation - Office & Teaching Equipment     | 229,304        | 146,427        |
| Depreciation - Furniture & Fittings            | 303,770        | 170,019        |
| Depreciation - Computer & Computer Accessories | 292,510        | 278,424        |
| <b>Total</b>                                   | <b>825,584</b> | <b>594,870</b> |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE  
UNIVERSITY OF COLOMBO**

**TRIAL BALANCE AS AT 31ST DECEMBER 2020**

| CODE & ACCOUNT NAME                                                  | DEBIT        | CREDIT       |
|----------------------------------------------------------------------|--------------|--------------|
| 30010 - Provision for Gratuity                                       | -            | 1,369,603.13 |
| 30100 - Creditors                                                    | -            | 774,899.97   |
| 30110 - Accrued Expenses - Recurrent                                 | -            | 2,878,956.10 |
| 30120 - Stamp Duty Payables                                          | -            | 575.00       |
| 30150 - Sitting Allowance Payables                                   | -            | 12,000.00    |
| 30160 - Provision for Depreciation Office & Teaching Equipments      | -            | 375,731.21   |
| 30170 - Provision for Depreciation Computer & Computer Accessories   | -            | 570,933.51   |
| 30180 - Provision for Depreciation Furniture & Fittings              | -            | 473,788.99   |
| 30190 - Differed Income MD Course Fee                                |              | 1,341,666.67 |
| 20050 - Furniture & Fittings                                         | 3,039,900.44 | -            |
| 20060 - Office & Teaching Equipments                                 | 2,637,345.54 | -            |
| 20070 - Computer & Computer Accessories                              | 1,372,717.44 | -            |
| 20200 - Inventories                                                  | 95,634.81    | -            |
| 20210 - Distress Loan                                                | 362,066.60   | -            |
| 20220 - Transport Loan                                               | 100,000.00   | -            |
| 20230 - Computer Loan                                                | 25,000.00    | -            |
| 20235 - Interest Income Recievable                                   | 4,282.80     |              |
| 20240 - Advances                                                     | -            | -            |
| 20245 -Petty Cash Imprest                                            | -            | -            |
| 20250 - BOC Borella SG Acc. No: 0084061028 - Recurrent               | 4,369,048.46 | -            |
| 20260 - BOC Borella SG Acc. No: 0084060859 - Capital                 | 494,475.02   | -            |
| 20270 - BOC Borella SG Acc. No: 0085283375 - Fund Management Account | 9,161,062.08 | -            |
| 20280 - Fixed Deposit Investment - BOC Borella SG                    | 1,500,000.00 | -            |
| 10010 - Salaries & Wages                                             | 862,708.01   | -            |
| 10080 - Visiting Lecture Fees                                        | 171,450.00   |              |
| 10510 - Salaries & Wages                                             | 3,349,301.06 | -            |

|                                                        |  |              |   |
|--------------------------------------------------------|--|--------------|---|
| 10520 - UPF                                            |  | 423,535.90   | - |
| 10530 - Pension                                        |  | 199,310.97   | - |
| 10540 - ETF                                            |  | 74,741.66    | - |
| 10570 - Holiday Payments                               |  | 25,918.88    | - |
| 10590 - Cost of Living Allowance                       |  | 179,400.00   | - |
| 10620 - Gratuity                                       |  | 930,827.48   | - |
| 10680 - Research Allowance                             |  | 556,367.74   | - |
| 10650 - 20% Additional Allowance                       |  | 318,894.77   | - |
| 10690 -45 % Monthly Compensatory Allowance             |  | 717,513.24   | - |
| 11010 - Domestic                                       |  | 32,181.00    | - |
| 12010 - Stationery & Office Requisites                 |  | 305,553.81   | - |
| 12020 - Fuel & Lubricants                              |  | 45,548.35    | - |
| 12070 - Others                                         |  | 24,650.00    | - |
| 14020 - Telecommunication                              |  | 130,398.97   | - |
| 14030 - Postal Charges                                 |  | 16,855.00    | - |
| 14040 - Electricity                                    |  | 480,000.00   | - |
| 14050 - Security Services                              |  | 178,279.76   | - |
| 14060 - Water                                          |  | 180,000.00   | - |
| 14070 - Cleaning Services                              |  | 228,666.00   | - |
| 14080 - Rental & Hire Charges                          |  | 1,487,819.80 | - |
| 14100 - Printing, Advertising etc                      |  | 245,181.60   | - |
| 15020 - Special Services - Council & Committees        |  | 974,193.78   | - |
| 15030 - Special Services - Professional & Other Fees   |  | 470,000.00   | - |
| 15040 - Workshops, Seminars                            |  | 10,050.00    | - |
| 15010 - Interest Subsidy on Property Loans             |  | 177,462.86   | - |
| 15170 - Bank Charges                                   |  | 4,250.00     | - |
| 15190 - Contributions & Membership Fees                |  | 16,000.00    | - |
| 15210 - Examination Fees                               |  | 4,037.00     | - |
| 15240 - Depreciation - Office & Teaching Equipments    |  | 229,304.04   | - |
| 15250 - Depreciation - Computer & Computer Accessories |  | 292,510.00   | - |

|                                                  |  |                      |                      |
|--------------------------------------------------|--|----------------------|----------------------|
| 15260 - Depreciation - Furniture & Fittings      |  | 303,770.13           | -                    |
| 40100 - Recurrent Grant from Treasury            |  | -                    | 12,851,000.00        |
| 40120 - General Reserve                          |  | -                    | (446,529.58)         |
| 30130 - Retention                                |  | -                    | 143,194.50           |
| 40140 - Spent Recurrent Grant from Treasury      |  | -                    | 3,469,476.99         |
| 40150 - Unspent Capital Grant from Treasury      |  | -                    | 2,422,247.81         |
| 40160 - Capital Grant from MOHE                  |  | -                    | 8,403,288.47         |
| 40170 - Interest Income from Loans & Advances    |  | -                    | 27,197.65            |
| 40180 - Interest Income from Fund Management A/C |  | -                    | 223,984.29           |
| 40190 -Amortisation Income - Fixed Assets        |  | -                    | 825,584.16           |
| 40200 - Interest Income from Fixed Deposits      |  | -                    | 4,282.80             |
| 40300 - Registration Fee                         |  | -                    | 128,000.00           |
| 40310 - Course Fee                               |  | -                    | 958,333.33           |
|                                                  |  | -                    | -                    |
| <b>TOTAL</b>                                     |  | <b>36,808,215.00</b> | <b>36,808,215.00</b> |

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## 6. Auditor's General Report

HED/G/PGIIM/ FA/ 01/ 2020/03

30<sup>th</sup> April 2021

Chairperson,  
Postgraduate Institute of Indigenous Medicine

Auditor General's Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31<sup>st</sup> December 2020 of the Postgraduate Institute of Indigenous Medicine affiliated to the University of Colombo.

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### 1. **Financial statements**

#### 1.1 **Opinion**

The audit of financial statements of the Postgraduate Institute of Indigenous Medicine for the year ended 31 December 2020 comprising of 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 corporation and its financial performance and cash flows for the year ended December 31, 2020 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 Opinion**

I have performed the audit according to the Sri Lanka Auditing Standards (SLAS). My responsibility under these auditing standards have been further described under the part of Responsibility of the Auditor on the Audit of the Financial Statements of this report. I

believe that the audit evidence I have obtained, have been adequate and appropriate for my opinion.

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

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.

When reading the 2020 Annual Report of the Corporation, if I conclude that there are significant misrepresentations, such matters should be communicated to the governing parties for correction. If there are more uncorrected misrepresentation, they will be included in the report that will be tabled in due course in Parliament in terms of Article 154 (6) of the Constitution.

### **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 corporation 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 corporation unless the management intends to liquidate the corporation or cease operations in the absence of any other option.

The controlling parties are responsible for the financial reporting process of the corporation. Subject to subsection 16 (1) of the National Audit Act, No. 19 of 2018, the Corporation shall 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 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.

2.1.2 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.

### **Reference to Laws/ Rules and Regulations**

### **Description**

- |     |                                                                          |                                                                 |
|-----|--------------------------------------------------------------------------|-----------------------------------------------------------------|
| (a) | Section 40 (1) of the National Audit Act No. 19 of 2018                  | An Internal Audit Division was not established.                 |
| (b) | Public Finance Circular No. 01/2014 dated 17 <sup>th</sup> February 2014 | An Action Plan for the year under review had not been prepared. |

- (c) Guidelines No. 4.2.1 and 4.2.2 of the Public Procurement Guideline The procurement plan had not been implemented in accordance with the Procurement Guidelines.

2.2.3 That the Institute has acted in non-compliance with the powers, duties and functions 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 Audit Observations**

A motor vehicle that had been rented out for the Director of the Institute with a driver on the basis of the payment of Rs. 150,000 for 3000 kilometers in a month, had been utilized for driving 987 kilo meters for three months in the year 2019 and 4499 kilometers for 11 months in the year 2020. Accordingly, the rental payment of Rs. 1,742,891 that had been paid for the under-utilization of the vehicle, without proper identification of the requirement, has been an uneconomical expenditure.

Signed illegibly

W.P.C. Wickramarathna

Auditor General

## 7. Reply to the Auditor General' Report

My No:- PGIIM/Audit/2020

Your No :- (EDU/B/PGII/M/FA/2020)

10<sup>th</sup> January 2022

### **Auditor General**

National Audit Office,  
No. 306/72,  
Poldoowa Road,  
Battaramulla.

Dear Sir,

Auditor General's Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31<sup>st</sup> December 2020 of the Postgraduate Institute of Indigenous Medicine affiliated to the University of Colombo.

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The explanations in reference to the Auditor General's Report bearing your even numbered and dated 30<sup>th</sup> April 2021, in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements for the year ended 31<sup>st</sup> December 2020 are as followed:

### **2.2.2 Non-compliance to the Laws, Regulations and Management Decisions**

| <b>Reference to the Laws/<br/>Rules and Regulations</b>                      | <b>Description</b>                                              |                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (අ) Section 40 (1) of the National Audit Act No. 19 of 2018                  | An Internal Audit Division was not established.                 | As per the letter No. UGC/CIA/F/IA Circular letters, the request for the new posts was submitted to the Management Board and the approval of same was obtained and has been forwarded to the Management Services Department. |
| (b) Public Finance Circular No. 01/2014 dated 17 <sup>th</sup> February 2014 | An Action Plan for the year under review had not been prepared. | The Action Plan for the Year 2021 has been prepared and the approval of the Management Board has been obtained.                                                                                                              |
| (c) Guidelines No. 4.2.1 and 4.2.2 of the Public Procurement Guideline       | The Procurement Plan had not been implemented in                | The Procurement Plan and the Procurement Timetable have been prepared in accordance with the Procurement                                                                                                                     |

|  |                                             |                                                                                                          |
|--|---------------------------------------------|----------------------------------------------------------------------------------------------------------|
|  | accordance with the Procurement Guidelines. | Guidelines for the year 2021. A Three year Procurement Plan has been prepared for the years 2021 – 2023. |
|--|---------------------------------------------|----------------------------------------------------------------------------------------------------------|

### **2.3 Other Matters**

The relevant motor vehicle service has been terminated from 30.06.2021 and the procurement process for obtaining a new transport service as required has been initiated.

Director  
The Postgraduate Institute of Indigenous Medicine

\*Signed in Sinhala version

## 8. Proposal for Sustainable Development

1. The Postgraduate Institute of Indigenous Medicine (PGIIM) was established in year 2019 and it plays an important role in fulfilling Human Resource requirements for health services, universities and the private sector. It is the responsibility of the PGIIM to provide all the required specialists in major specialties of Ayurveda, Siddha and Unani of the Ministry of Health & Indigenous Medicine as per Health Minute and academics for the Institutes of Ayurveda, Unani and Siddha of the Ministry of Higher Education. Accordingly, the PGIIM has taken appropriate measures to commence training programmes to meet the man power requirements of the country. To achieve this target, the academic activities of the PGIIM were commenced in the year 2020. By offering MD programmes in Indigenous Medicine disciplines, the PGIIM helps to **Ensure healthy lives and promote well-being for all at all ages.**
2. The Institute makes every effort to produce qualified MD holders to the indigenous medical sector of Sri Lanka. The Institute is planning to establish a Quality Assurance Centre for the PGIIM with the purpose of offering an education of the highest quality to the MD trainees through quality assurance programmes, so that the Institute helps **enhance quality education and promote lifelong learning opportunities in Sri Lanka.**
3. The Institute always takes actions to maintain the **gender equity and equality.**
4. Being a recently established institute the PGIIM is in the process of **Ensure availability and sustainable management of water and sanitation for all.** As an initiative for that, the institute has taken actions to collect garbage separately categorized into degradable material - glass, polythene/plastic and paper, and disposed appropriately.
5. The Institute offered MD programmes to Ayurveda, Siddha and Unani Disciplines of Indigenous Medical Sector in Sri Lanka. For theses MD programmes, trainees

belonging to different nationalities. At present, only MD Ayurveda programmes have been started and actions were taken to enroll the first batch of the MD Unani Programmes in near future. Further, actions are being taken to introduce MD Siddha programmes in future. The PGIIM is taking every effort to develop mutual conviviality among trainees belongs to different nationalities and religions.

All MD Degree Programmes offered by the PGIIM consists one year overseas training in the final year of Post-MD programme. The PGIIM is planning to sign MoUs with educational institutes in other countries (specialty in India for providing final year training for MD Scholars. Through this process, the PGIIM allows students and staff to develop national and international relations.)