



ගම්පහ විකුමාරච්චි

දේශීය වෛද්‍ය විශ්වවිද්‍යාලය

**கம்பஹா விக்ரமாராச்சி
சுதேச மருத்துவப் பல்கலைக்கழகம்**

**GAMPAHA WICKRAMARACHCHI
UNIVERSITY OF INDIGENOUS MEDICINE**

වාර්ෂික වාර්තාව හා ගිණුම්

ஆண்டறிக்கையும் கணக்கும்

ANNUAL REPORT & ACCOUNTS

2021

VISION

**To be a Center of Excellence in Education and Research in
Indigenous Medicine and Services**

MISSION

**To provide a high-quality learning environment and to promote
innovative research culture in indigenous medicine and sciences
to produce professionals equipped with knowledge, skills, and
attitude to cater to the national and global needs**

VICE - CHANCELLOR'S REVIEW

I would be eager to present the Annual Report of the Gampaha Wickramarachchi University of Indigenous Medicine for the year 2021. As the Vice-Chancellor I would like to inform you that the year 2021 would be a remarkable year for the university because the existing institute was uplifted as the 16th national university under the purview of the University Grants Commission.



In 1929, Ayurveda Cakrawarti Pandith G.P. Wickramarachchi established the Gampaha Siddhayurveda Vidyalaya as a centre of learning of the Siddhayurveda system of medicine. The first batch consisted of 20 students. In 1995, it was elevated to the status of a University Institute, affiliated with the University of Kelaniya.

By the Extra Ordinary Gazette No. 2199/12 dated 28.10.2020 the institute uplifted into a University by the name of "Gampaha Wickramarachchi University of Indigenous Medicine" with effect from 01.03.2021. The new university comprises four faculties namely the Faculty of Indigenous Medicine, the Faculty of indigenous Health Sciences and Technology, Faculty of Indigenous Social Sciences and Management Studies and the Faculty of Graduate Studies. The above faculties include 13 academic departments that will offer nearly 11 undergraduate courses and 09 postgraduate courses. The university proposed to admit about 600 students for undergraduate level based on the Advanced Level results in the 2020 examination and the intake will gradually be increased.

Achievements

- Extra Ordinary Gazette No. 2199/12 dated 28.10.2020 to uplift the current institute into a University by the name of "Gampaha Wickramarachchi University of Indigenous Medicine" with effect from 01.03.2021.
- Sr. Prof. Janitha A. Liyanage was appointed as the first Vice-Chancellor of the University
- Mr. B.A.N. Krishantha was appointed as the first Registrar of the University
- The ceremony to mark the official launch of Gampaha Wickramarachchi Ayurveda Institute into a fully-fledged University was held under the patronage of President Gotabaya Rajapaksa at the BMICH, 04.03.2021
- Established four faculties namely the Faculty of Indigenous Medicine, the Faculty of indigenous Health Sciences and Technology, the Faculty of Indigenous Social Sciences and Management Studies and the Faculty of Graduate Studies.

- Appointed Deans for the four faculties and recruited academic staff for the Faculty of Indigenous Medicine, Faculty of indigenous Health Sciences and Technology, Faculty of Indigenous Social Sciences and Management Studies.
- Established the Council and the Senate of the University.
- Filled the vacancies of the administrative staff of the University.
- Filled most of the non-academic staff of the University.
- Established the Career Guidance Unit, Staff Development Centre, Centre for Gender Equity/Equality (CGEE), Social Reconciliation Center (SRC), Centre for Quality Assurance
- Established an Operations Technical Secretariat Office of the Acceleration of Higher Education Expansion and Development (AHEAD) Project at the University.
- Conducted staff development course for newly recruited academic staff
- A workshop was conducted for the non-academic staff of the University on 21 & 22 December 2021
- The “Vikum Uyana” Walking Lane Project commenced on the 28th of May 2021. The first phase of the project will cost Rs. 70 million and the project will be managed by the Urban Development Authority. This project includes a herbal garden, a rest area and drives through selling area.
- Completion works of landscaping such as Turfing and Backfilling, paving slab, retaining wall and security fence in the year 2021 to improve the environmental aspirations to the newly established University
- Completion of New Administrative building by 2021 to provide infrastructure facilities to administrative functions of the University
- Completion of the construction project of the four-storied academic building (AC2) in the year 2022 to facilitate infrastructure for the newly established Faculty of Indigenous Health Sciences and Technology
- Completion of rehabilitation projects of addition and alteration of the electrical workshop, Aluminum grill works at library building, renovation of Wathupitiwala herbal garden in the year 2022 to facilitate infrastructure for upgrade the facilities for students’ practical of indigenous medicine, staff development, etc.

Special highlights of the University

➤ Opening Ceremony of GWUIM - 2021.03.01



➤ The first Vice-Chancellor of the University Sr. Prof. Janitha A. Liyanage and The First Registrar of the University Mr. B.A.N. Krishantha assumed duties on 2021.03.01



➤ Inauguration of Gampaha Wickramarachchi Ayurveda Institute into a fully-fledged University - 04.03.2021 at BMICH



➤ **Inaugural Ceremony of Vikum Uyana - 2021.05.28**



➤ **Acting Vice-Chancellor Professor Ranjana Wickrema Seneviratne assumed duties on - 01.10.2021**



➤ **A workshop was conducted for the non-academic staff on 21 & 22 December 2021**



Future plans

1. Streamline the curriculum of the BAMS Degree Programme
2. Implementing the "Work while Learning' Concept. The University has discussed with private and government institutions to get help from them to allow our students to get practical experience within their institutions.
3. Create employable graduates. It has been decided to introduce course modules to all undergraduates to get knowledge in 21st-century skills, management skills, HR skills, etc. in the main curriculum.
4. Establishment of Departments. The University hopes to establish its academic departments more towards its practical implementation areas.
5. Implementing the "Vikum Uyana" project. We are hoping to manage the project as a social project.
6. Development of Wathupitiwala Herbal Garden. Hope to develop this land as a traditional Ayurveda Museum.
7. Introduce new courses in various disciplines.
8. Streamline the postgraduate courses

Professor Ranjana Wickrema Seneviratne

Acting Vice-Chancellor

TABLE OF CONTENTS

| | |
|---|----|
| Vision | i |
| Mission | i |
| Vice Chancellor's Review | ii |
| 1. Introduction – Gampaha Wickramarachchi University of Indigenous Medicine | 1 |
| 1.1 The mandate of the New University | 2 |
| 1.2 Milestones of the University | 3 |
| 2. Goals of the Gampaha Wickramarachchi University of Indigenous Medicine | 4 |
| 3. Values of the University | 5 |
| 4. Organizational structure of the Gampaha Wickramarachchi University of Indigenous Medicine | 6 |
| 5. Members of the Council – 2021..... | 7 |
| 6. Officers of the University – 2021..... | 8 |
| 7. Faculties & Departments | 9 |
| 8. Undergraduate Programmes Offered by the faculties | 10 |
| 9. Postgraduate Programmes Offered by the University..... | 10 |
| 10. External Courses Offered by the University | 10 |
| 11. Details of New Courses Started – 2021..... | 11 |
| 12. Details of Local Students – 2021 | 11 |
| 13. Details of Students for the Academic Year 2019/2020 | 11 |
| 14. Graduate Output – 2021 | 12 |
| 15. Postgraduate Output – 2021 | 12 |
| 16. Details of Human Resources & Students – 2021 | 12 |
| 17. Student Affairs | |
| 17.1. Hostel Accommodation for Undergraduates – 2021 | 14 |
| 17.2. Number of Bursary/Mahapola Scholarships Recipients – 2021 | 14 |
| 18. Human Resources | |
| 18.1. Details of Academic Staff, Academic Support Staff, Executive Staff, Library Staff and Non-Academic Staff as at 31.12.2021 | 16 |
| 19. Research & Development | |
| 19.1. Details of Research, Innovation, and Publications | 18 |
| 19.2. Details of Awards Received | 19 |

| | |
|--|----|
| 20. Other Units & Centers | |
| 20.1. Library | 21 |
| 20.2. Department of Physical Education | 23 |
| 20.3. Career Guidance Unit | 25 |
| 20.4. Staff Development Center | 25 |
| 20.5. Medical Center | 27 |
| 20.6. Information & Communication Technology Center | 27 |
| 20.7. Prof. Janitha A. Liyanage Central Laboratory | 28 |
| 20.8. Centre for Gender Equity/Equality (CGEE) | 31 |
| 20.9. Social Reconciliation Center (SRC) | 32 |
| 20.10. Centre for Quality Assurance | 32 |
| 21. Accounts – 2021 | |
| 21.1. Details of Recurrent Expenditure | 35 |
| 21.2. Details of Capital Expenditure | 35 |
| 21.3. Details of Financial Progress (Expenditure) | 35 |
| 21.4. Details of Financial Progress (Generated Income) | 35 |
| 21.5. Financial Performance Analysis - 2021 | 36 |
| 21.6. Cost per Student by Faculty 2017-2021 | 36 |
| 21.7. Details of Infrastructure Development Projects in 2021 | 36 |
| 22. Financial Statements – 2021 | 38 |
| 23. Report on the Future Prospects Based on Sustainable Development Goals 2021 | 58 |
| 24. Report of the Auditor General – 2021 | 62 |
| 25. Answer to the Auditor General's Report for the Year 2021 | 69 |

ABBREVIATIONS

| | | |
|--------|---|--|
| GWUIM | - | Gampaha Wickramarachchi University of Indigenous Medicine |
| FIM | - | Faculty of Indigenous Medicine |
| FIHST | - | Faculty of Indigenous Health Sciences and Technology |
| FISSMS | - | Faculty of Indigenous Social Sciences and Management Studies |
| FGS | - | Faculty of Graduate Studies |
| SDC | - | Staff Development Center |
| ICTC | - | Information & Communication Technology Center |
| CGU | - | Career Guidance Unit |
| CGEE | - | Centre for Gender Equity/Equality |
| SRC | - | Social Reconciliation Center |
| CQA | - | Centre for Quality Assurance |
| DR | - | Deputy Registrar |
| SAR | - | Senior Assistant Registrar |
| SAL | - | Senior Assistant Librarian |
| SAIA | - | Senior Assistant Internal Auditor |
| AR | - | Assistant Registrar |
| AB | - | Assistant Bursar |

1. Introduction – Gampaha Wickramarachchi University of Indigenous Medicine



The university is located in Yakkala about 30 km away from Colombo city along the Colombo – Kandy Road. This institution was founded in 1929 by the late Ayurveda Chakravarthy Pandith Gebrial Perera Wickramarachchi as Gampaha Siddhaurveda Vidyalaya. It was in his private land in Yakkala to provide knowledge and

competence in Ashtanga Ayurveda including herbal drug preparation and Cikitsa to traditional physicians. A drug manufacturing unit, hospital, and herbal garden of a rare collection of plants were the valuable resources available to the institute at its inception of them. By recognizing the emerging trends in Ayurveda medicine and its tremendous contribution to the national health sector, the Vidyalaya was declared as a state-recognized institute in 1951, making its diploma holders eligible for the state sector Ayurveda hospitals. In 1982 Vidyalaya was incorporated as Gampaha Wickramarachchi Ayurveda Vidyalaya under the Ministry of Indigenous Medicine by the parliamentary act No 30, in 1982. In 1995, it was uplifted to the status of a university institute that was affiliated to the University of Kelaniya by the Extraordinary Gazette No. 859/12 of February 23, 1995.

The Cabinet of Ministers meeting held on 08.07.2020 decided to uplift Gampaha Wickramarachchi Ayurveda Institute, Yakkala to a fully-fledged university that aligns with the development of Gampaha District under the national policy framework of "Vistas of Prosperity and Splendor" and the order was issued by the Extra Ordinary Gazette No. 2199/12 dated 28.10.2020 to uplift the current institute into a University by the name of "Gampaha Wickramarachchi University of Indigenous Medicine" with effect from 01.03.2021.

The new university comprises four faculties with 13 academic departments that will offer nearly 08 undergraduate courses and 09 postgraduate courses. The university proposed to admit about 600 students for undergraduate level based on the Advanced Level results in the 2020 examination and the intake will gradually be increased.

The University comprises four faculties namely the Faculty of Indigenous Medicine, the Faculty of Indigenous Health Sciences and Technology, the Faculty of Indigenous Social Sciences and

Management Studies, and the Faculty of Graduate Studies. The above faculties include 14 academic departments. The University will intend to start seven new undergraduate courses apart from the BAMS degree program in 2021 and subsequently introduce new courses for both undergraduate and postgraduate levels.

The Founder, Pandith G P Wickramarachchi. His work has been widely accredited, and he was the first to be awarded the title of 'Ayurveda Chakravarthi Raja Vaidya' by the government of Sri Lanka, which is the highest honor given to an Ayurveda physician. (The photo was taken from Gampaha Wickramarachchi Siddhayurveda Ausheda Company (Pvt). Ltd.)

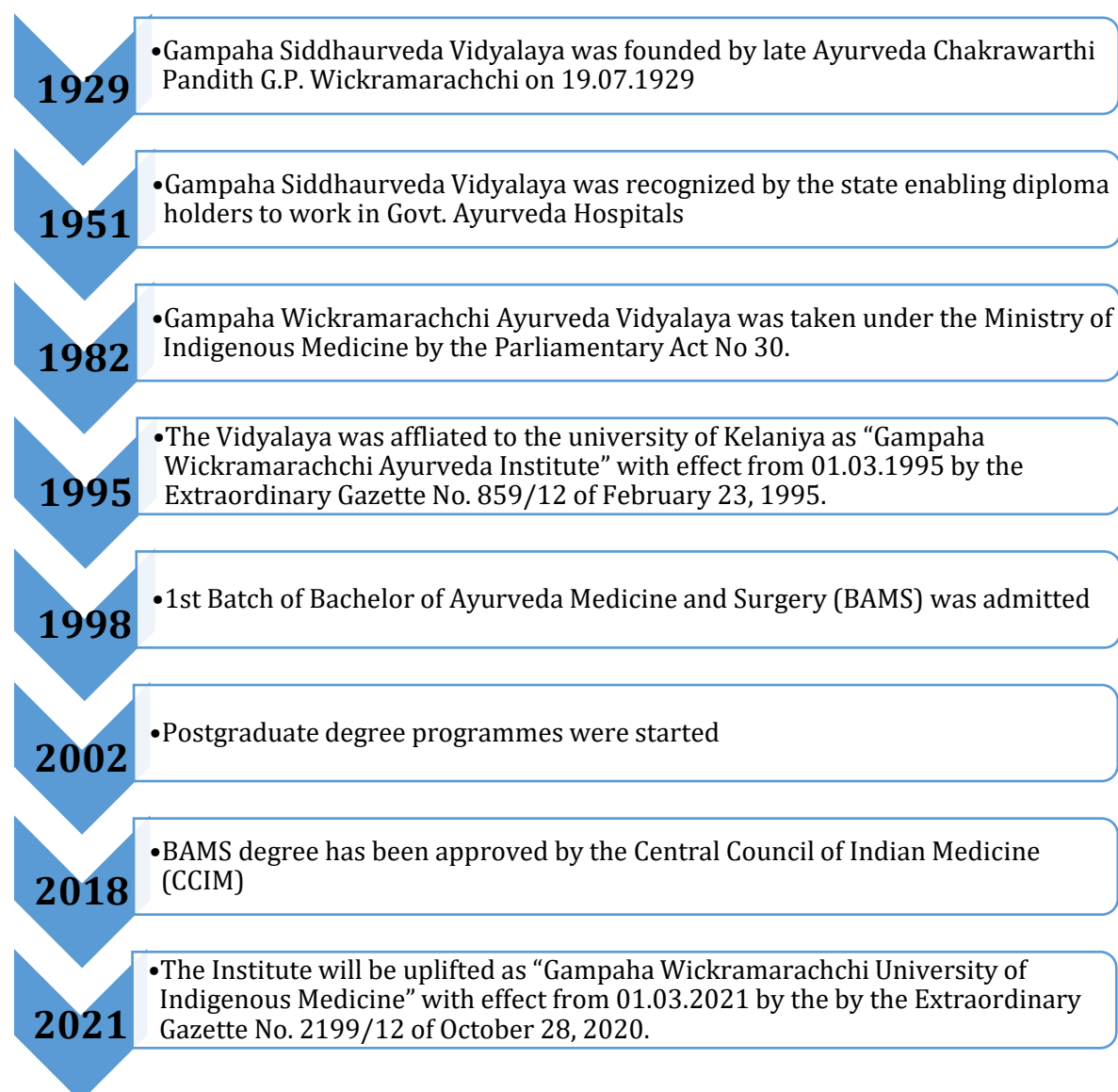


1.1. The mandate of the New University

According to the present National Policy Framework “Vistas of Prosperity and Splendor”, upgrading the present Gampaha Wickramarachchi Ayurveda Institute into a university was the topmost priority. Accordingly, the cabinet Ministers’ meeting held on 08 July 2020 decided to upgrade the institute into a fully-fledged university. The new university was established by the Extraordinary Gazette No. 2199/12 of October 28, 2020, with effect from March 01, 2021, under Section 21 of the Universities Act No 16 of 1978 and revoked by the Extraordinary Gazette, No.

859/12 of February 23, 1995, with effect from February 28, 2021. The mandate of the new university will be providing, promoting, and developing Higher Education in the branches of learning of Indigenous Medical Sciences and developing human capital in the said fields that can cater the future demands. The university will not be functioning as a conventional university. The university has planned to go for Private Public Partnership (PPP) Programs in order to conduct some degree programs and to provide hostel facilities. The university is hoping to introduce a new concept to the Sri Lankan university system as “Learning while Working” in which the student gets the opportunity to apply the theoretical knowledge that he/ she acquires in the classroom to the real world while working as an apprentice under the supervision of lecturers and industrial experts.

1.2. Milestones of the University



2. Goals of the Gampaha Wickramarachchi University of Indigenous Medicine

- GOAL 01** - Develop the University to Enhance the Indigenous Medical Education
- GOAL 02** - Increase the Access to State Higher Education in Indigenous Medical Education through Enhancing its Quality
- GOAL 03** - Improve the Academic Excellence Thorough High-Quality Research and Innovations in the Field of Indigenous Medical Education
- GOAL 04** - Improve the University with High Quality, Efficient Human Capital
- GOAL 05** - Produce an Energetic Competence Graduate
- GOAL 06** - Strengthen the Governance and Management of the University through Secure and Stable Systems to Achieve Efficient and Effective Management Culture

3. Values of the University

The values of the university define what the organization believes in and how people in the organization are expected to behave with each other, with customers and suppliers, and with other stakeholders.

The four core values of the university are identified as below

1. Integrity

We believe that we will earn the trust of the stakeholders through integrity and reliability

2. Motivation

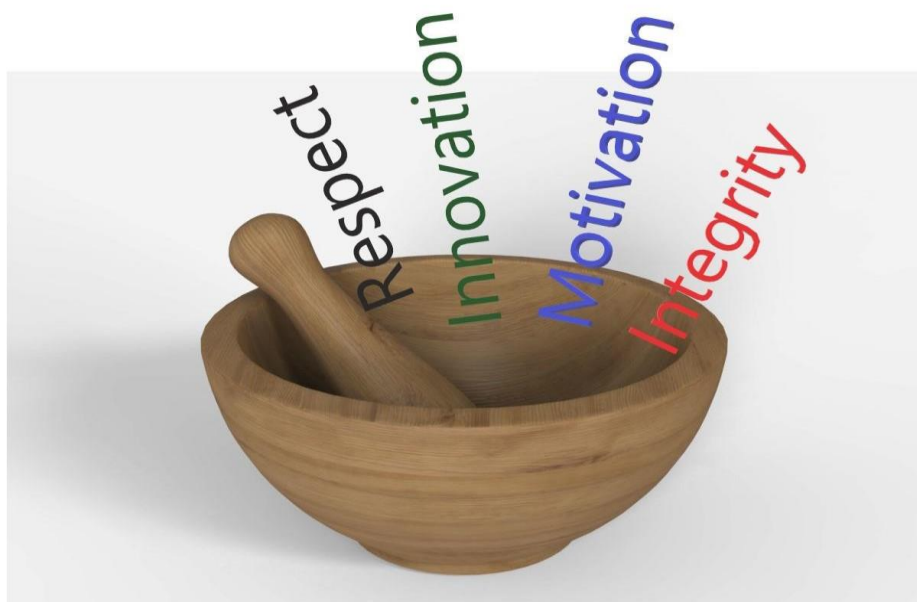
We are moving towards excellence through the motivation

3. Innovation

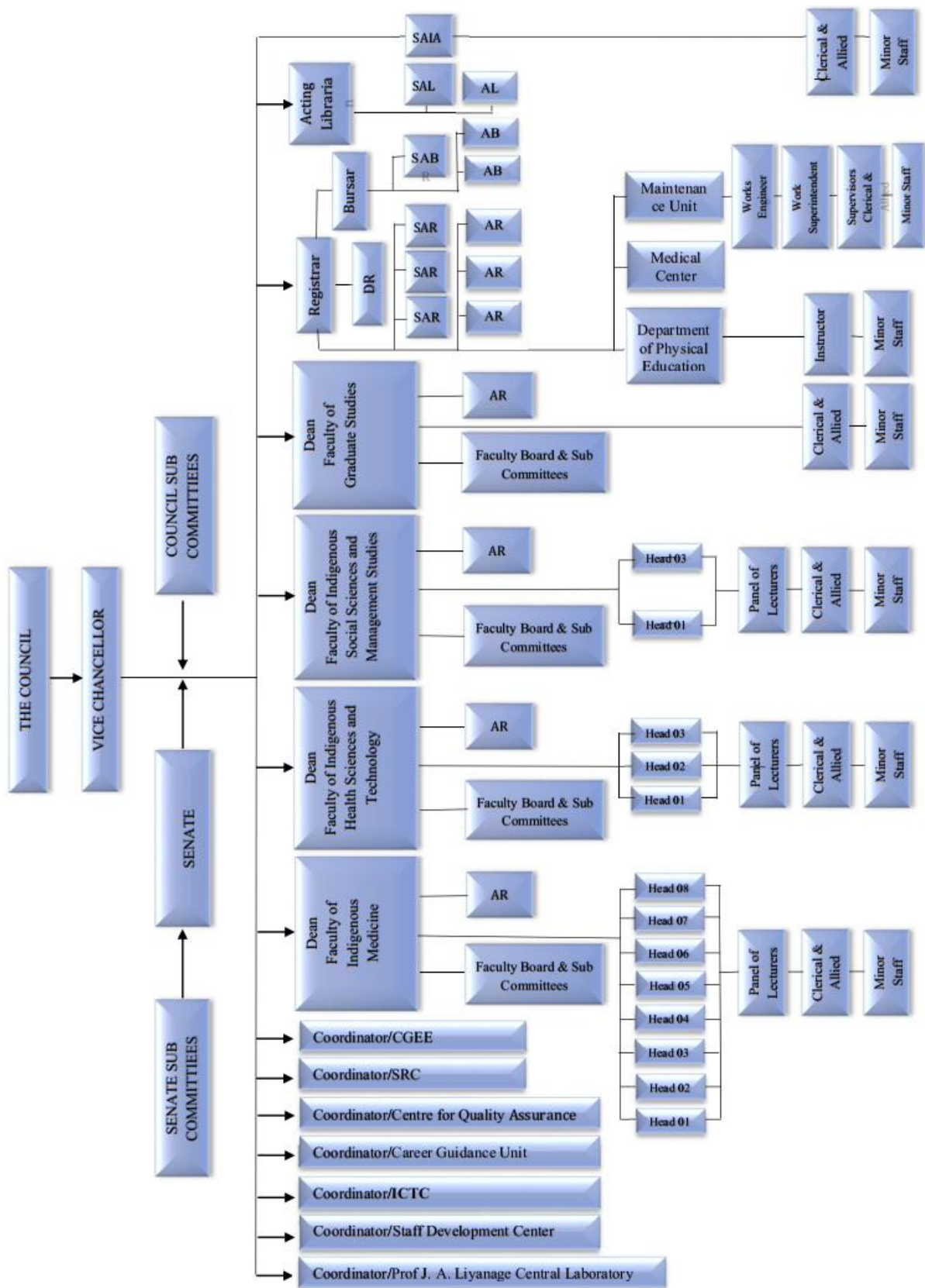
We will generate new knowledge through innovation and creativity to explore new avenues

4. Respect

We will achieve the values through a collaborative environment that will create teamwork and respect for each other



4. Organizational Structure of the Gampaha Wickramarachchi University of Indigenous Medicine



5. Members of the Council – 2021

Vice-Chancellor

- i. Senior Professor Janitha A. Liyanage - 01.03.2021 - 30.09.2021
- ii. Professor Ranjana Wickrema Seneviratne - 01.10.2021 – Up to date

Deans of Faculties

- i. Dean - Faculty of Indigenous Medicine
 - a. Dr. H.P. Wakkumbura - 01.03.2021 - 24.09.2021
 - b. Dr. W.M.B. Weerasooriya - 28.09.2021 - 22.12.2021
 - c. Dr. W.J. Wickramarachchi - 23.12.2021 - Up to date
- ii. Dean - Faculty of Indigenous Health Science & Technology
 - a. Dr. W.M.B. Weerasooriya - 01.03.2021 - 27.09.2021
 - b. Dr. N.T. B Madhushanka - 29.09.2021 - Up to date
- iii. Dean - Faculty of Indigenous Social Sciences & Management
 - a. Dr. K.G.C. Dissanayaka - 01.03.2021 - 27.09.2021
 - b. Dr. G.K. Jayathilake - 01.10.2021 - Up to date
- iv. Dean - Faculty of Graduate Studies
 - a. Dr. W.A.L. Chandrasiri Weliwita - 01.03.2021 – Up to date

Members Appointed by the UGC

- i. Prof. Harischandra Abeygunewardena
- ii. Dr. H. Dharmawijaya
- iii. Mr. Sirimal Senarathne
- iv. Dr. P.W.W. Dissanayaka
- v. Mr. Prasantha Lal De Alwis
- vi. Mr. Sunil Jayalath
- vii. Mrs. Geetha Karandawala
- viii. Mr. Jagath Wallawatte

Senate Nominees

- i. Dr. Renuka Hewage
- ii. Dr. Shalika Pathirathne

Registrar (Secretary)

Mr. B.A.N. Krishantha

6. Officers of the University – 2021

Chancellor

Sahithya Chakravarthi, Anunayaka Thero of Malwatta Chapter, Venerable Dr. Niyangoda Dharmakeerthi Sri Sangarakkitha Vijithasiri Thero



Vice-Chancellor

Professor Ranjana Wickrema Seneviratne (From 01.10.2021)



Deans of Faculties

Dean, Faculty of Indigenous Medicine

Dr. (Mrs.) W.J. Wickramarachchi (From 23.12.2021)



Dean, Faculty of Indigenous Health Sciences and Technology

Dr. N.T.B. Madushanka (From 29.09.2021)



Dean, Faculty of Social Sciences and Management Studies

Dr. G.K. Jayatilaka (From 01.10.2021)



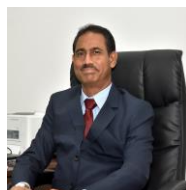
Dean, Faculty of Graduate Studies

Dr. W.A.L.C. Waliwita



Registrar

Mr. B.A.N. Krishantha



Acting Librarian

Dr. (Mrs.) Nayana Wijayasundara (From 15.07.2021)



Bursar

Mr. C.G. Kothalawala



7. Faculties & Departments

Faculty of Indigenous Medicine

- Department of Ayurveda Basic Principles
- Department of Cikitsa
- Department of Drvyaguna vignana
- Department of Kaumarabhruthya and Streeroga
- Department of Shalyashalakya
- Department of Languages
- Department of Rogavijnana
- Department of Desheeya Cikitsa

Faculty of Indigenous Health Sciences and Technology

- Department of Indigenous Health Sciences
- Department of Indigenous Medical Resources
- Department of Technology

Faculty of Indigenous Social Sciences and Management Studies

- Department of Indigenous Social Sciences
- Department of Management Studies

Faculty of Graduate Studies

8. Undergraduate Programmes Offered by the Faculties

| Faculty | Degree Programmes |
|--|--|
| Faculty of Indigenous Medicine | Bachelor of Ayurveda Medicine and Surgery |
| Faculty of Indigenous Health Sciences and Technology | Bachelor of Science Honors in Yoga and Parapsychology |
| | Bachelor of Science Honors in Health Tourism and Hospitality Management |
| | Bachelor of Science Honors in Indigenous Medicinal Resources |
| | Bachelor of Health Science Honors in Indigenous Pharmaceutical Technology |
| | Bachelor of Health Science Honors in Biomedical Technology |
| | Bachelor of Health Science Honors in Health Information and Communication Technology |
| Faculty of Indigenous Social Sciences and Management Studies | Bachelor of Science Honors in Social Studies of Indigenous Knowledge |

9. Postgraduate Programmes Offered by the University

| Faculty | Postgraduate Degree/Diploma |
|--------------------------------|--|
| Faculty of Indigenous Medicine | Master of Science in Management and Administration of Ayurveda Institutions |
| | Master of Science in Kayacikitsa |
| | Master of Science in Pancakarma |
| | Master of Science in Shalyatantra |
| | Postgraduate Diploma in Management and Administration of Ayurveda Intuitions |
| | Postgraduate Diploma in Kayacikitsa |
| | Postgraduate Diploma in Pancakarma |
| | Postgraduate Diploma in Shalyatantra |
| | Postgraduate Diploma in Yoga Science |

10. External Courses Offered by the University

| Faculty/Unit/Center | Courses |
|--------------------------------|--|
| Faculty of Indigenous Medicine | Diploma in Yoga and Relaxation Techniques |
| | Diploma in Ayurveda Pharmacy |
| | Certificate Course in Yoga and Relaxation Techniques |
| | Certificate Course in Astrology |

11. Details of New Courses Started – 2021

| Faculty | Course | Medium | Certificate /Diploma | Degree | PG Diploma | Master | M. Phil | PhD |
|--|--|---------|----------------------|--------|------------|--------|---------|-----|
| Faculty of Indigenous Health Sciences and Technology | B.Sc. in Yoga and Parapsychology | English | | ✓ | | | | |
| | B.Sc. in Health Tourism and Hospitality Management | English | | ✓ | | | | |
| | B.Sc. in Indigenous Medicinal Resources | English | | ✓ | | | | |
| | B.Sc. in Indigenous Pharmaceutical Technology | English | | ✓ | | | | |
| | B.Sc. in Biomedical Technology | English | | ✓ | | | | |
| | B.Sc. in Health Information and Communication Technology | English | | ✓ | | | | |
| Faculty of Social Sciences and Management Studies | B.Sc. in Social Studies of Indigenous Knowledge | English | | ✓ | | | | |

12. Details of Local Students – 2021

| Faculty | Degree Programme | Medium | Intake 2021 | 1st Year Students (2019/2020) | 2nd Year Students | | 3rd Year Students (2016/2017) | 4th Year Students (2015/2016) | 5th Year Students (2014/2015) |
|--------------------------------|---|---------|-------------|-------------------------------|-------------------|-------------|-------------------------------|-------------------------------|-------------------------------|
| | | | | | (2018/2019) | (2017/2018) | | | |
| Faculty of Indigenous Medicine | Bachelor of Ayurveda Medicine and Surgery | Sinhala | 120 | 115 | 102 | 88 | 103 | 68 | 66 |

13. Details of Students for the Academic Year 2019/2020

| Faculty | Programme of Study | Agreed Intake | No. Registered |
|--------------------------------|---|---------------|----------------|
| Faculty of Indigenous Medicine | Bachelor of Ayurveda Medicine and Surgery | 120 | 115 |

14. Graduate Output – 2021

| Faculty | Degree Programme | No. of students Graduated |
|--------------------------------|---|---------------------------|
| Faculty of Indigenous Medicine | Bachelor of Ayurveda Medicine and Surgery | 61 |

15. Postgraduate Output – 2021

| Faculty | Degree Programme | No. of Postgraduates |
|--------------------------------|----------------------|----------------------|
| Faculty of Indigenous Medicine | Pg Dip in Pancakarma | 01 |

16. Details of Human Resources & Students – 2021

| Faculty | Degree Programme/s | Total Students | Total Academic Staff | Total Administrative Staff | Total Academic Support Staff | Total Non-Academic Staff |
|--|---|----------------|----------------------|----------------------------|------------------------------|--------------------------|
| Faculty of Indigenous Medicine | Bachelor of Ayurveda Medicine and Surgery | 542 | 36 | 1 | 2 | 26 |
| Faculty of Indigenous Health Sciences and Technology | Six Bachelor's programs | - | 25 | 1 | - | 7 |
| Faculty of Indigenous Social Sciences and Management Studies | B.Sc. in Social Studies of Indigenous Knowledge | - | 9 | 1 | 1 | 3 |
| Faculty of Graduate Studies | | - | - | 1 | - | 3 |
| Total | | 542 | 70 | 04 | 03 | 39 |

17. Student Affairs

17.1 Hostel Accommodation for Undergraduates – 2021

17.2 Number of Bursary/Mahapola Scholarships Recipients - 2021



17.1. Hostel Accommodation for Undergraduates – 2021

| Name of the Hostel | Ownership | No. can be Accommodated | | No. Occupied (As of 31 st December 2021) | |
|------------------------|------------|-------------------------|------------|--|------------|
| | | Male | Female | Male | Female |
| Senevirathne Hostel | Private | 34 | - | 31 | - |
| Ranveli Hostel | Private | 20 | - | 19 | - |
| Mahawita Hostel | Private | 18 | - | 17 | - |
| Samagi Mawatha Hostel | Private | 36 | - | 17 | - |
| Wickramarachchi Hostel | University | - | 134 | - | 124 |
| Parakrama Hostel | Private | - | 52 | - | 40 |
| Karunanayake Hostel | Private | - | 45 | - | 38 |
| Total | | 108 | 231 | 84 | 202 |

17.2. Number of Bursary/Mahapola Scholarships Recipients – 2021

| Faculty | Mahapola | Bursary |
|--------------------------------|----------|---------|
| Faculty of Indigenous Medicine | 75 | 266 |

18. Human Resources

18.1 Details of Academic Staff, Academic Support Staff, Executive Staff, Library Staff and Non-Academic Staff as at 31.12.2021



18.1 Details of Academic Staff, Academic Support Staff, Executive Staff, Library Staff and Non-Academic Staff as at 31.12.2021

| Service Category | Salary Code | Approved Cadre | Existing Cadre | Vacancies |
|--|-------------|----------------|----------------|-----------|
| Primary Level | | | | |
| Primary Grade - Unskilled | PL - 1 | 36 | 24 | 10 |
| Primary Grade - Semi Skilled | PL - 2 | 9 | 4 | 1 |
| Primary Grade - Skilled | PL - 3 | 14 | 19 | 1 |
| Secondary Level | | | | |
| Management Assistant – Non-Technical | U-MN 1 | 70 | 43 | 1 |
| Management Assistant - Technical* | U-MN 1 | 20 | 15 | 3 |
| Associate Officers - Segment 2 | U-MN 2 | 2 | 2 | 0 |
| Associate Officers - Segment 1 | U-MN 3 | 2 | 2 | 0 |
| Staff Assistant/Supra & Senior Staff Assistant | U-MN 4 | | 26 | |
| Tertiary Level | | | | |
| Academic Support - Segment 2 | U-AS 1 | 1 | 1 | 0 |
| Junior Executive/ Managers* | U-EX 1 | 11 | 9 | 3 |
| Academic Support - Segment 1 | U-AS 2 | 5 | 5 | 0 |
| Senior Level | | | | |
| Medical Officer | U-MO 1 | 2 | 0 | 2 |
| Chief Medical Officer | U-MO 2 | | | |
| Middle Level Executives* | U-EX 2 | 6 | 6 | 1 |
| Middle Level Executives | U-EX 2(a) | | | |
| Senior Executives | U-EX 3 | 2 | 2 | 0 |
| Lecturer | U-AC 3 | 77 | 77 | 0 |
| Associate Professors | U-AC 4 | | | |
| Professors/Senior Professors | U-AC 5 | | | |
| Total | | 257 | 235 | 22 |

*We have two technical officers in executive grades. They are included in U-EX 1 & U-EX 2 categories in exist in the cadre but their actual cadre included in U-MN1

19. Research & Development

19.1 Details of Research, Innovation, and Publications

19.2 Details of Awards Received



19.1. Details of Research, Innovation, and Publications

Faculty of Indigenous Medicine

| | Publication Category | | Number | |
|---|---|--|-----------------|-------------------|
| | | | Published Local | Published Foreign |
| 1 | No. of publications in refereed indexed Journals including e-journals | | - | 22 |
| 2 | No. of publications in refereed non-indexed journals including e-journals | | - | 12 |
| 3 | Conference Proceedings | 3.1 No. of papers published as full papers | 02 | 04 |
| | | 3.2 No. of abstract publications | 03 | 18 |
| 4 | No. of Book Chapters published | | - | - |
| 5 | No. of Books/Text Books published in the area of expertise | 5.1 By a publisher | - | 01 |
| | | 5.2 By an author | - | 03 |

Faculty of Indigenous Health Sciences and Technology

| | Publication Category | | Number | |
|---|---|--|-----------------|-------------------|
| | | | Published Local | Published Foreign |
| 1 | No. of publications in refereed indexed Journals including e-journals | | 01 | 03 |
| 2 | No. of publications in refereed non-indexed journals including e-journals | | - | - |
| 3 | Conference Proceedings | 3.1 No. of papers published as full papers | 04 | - |
| | | 3.2 No. of abstract publications | 27 | - |
| 4 | No. of Book Chapters published | | 01 | - |
| 5 | No. of Books/Text Books published in the area of expertise | 5.1 By a publisher | - | - |
| | | 5.2 By an author | - | - |

Faculty of Indigenous Social Sciences and Management Studies

| | Publication Category | | Number | |
|---|---|--|-----------------|-------------------|
| | | | Published Local | Published Foreign |
| 1 | No. of publications in refereed indexed Journals including e-journals | | 02 | 07 |
| 2 | No. of publications in refereed non-indexed journals including e-journals | | - | - |
| 3 | Conference Proceedings | 3.1 No. of papers published as full papers | 08 | - |
| | | 3.2 No. of abstract publications | 01 | - |
| 4 | No. of Book Chapters published | | - | - |
| 5 | No. of Books/Text Books published in the area of expertise | 5.1 By a publisher | - | - |
| | | 5.2 By an author | - | - |

19.2. Details of Awards Received

| Faculty | Name/s of the recipient | Award category | Name of the Award | National/ International | Description of the award | Name of the awardee and country |
|--------------------------------|---------------------------|---|--|----------------------------|--------------------------|-----------------------------------|
| Faculty of Indigenous Medicine | Dr. K. G. C. Dissanayake | Vice Chancellor's Awards 2020 Awarded on 01.01.2021 | Researcher with the highest number of Publications in Indexed Journals - 2020 GWAI/UOK | National/ University level | Research Awards | University of Kelaniya, Sri Lanka |
| | Dr. K. G. C. Dissanayake | Vice Chancellor's Awards 2020 Awarded on 01.01.2021 | Outstanding Senior Researcher - 2020 GWAI/UOK | National/ University level | Research Awards | University of Kelaniya, Sri Lanka |
| | Prof. K.P.P. Peiris | Vice Chancellor's Awards 2020 Awarded on 01.01.2021 | The Outstanding Senior Researcher – 2020 – 1 st place - GWAI- UOK | National/ University level | Research Awards | University of Kelaniya, Sri Lanka |
| | Dr. P.A.D.H.J Gunathilaka | SSI | Senate Award of University of Kelaniya | National/ University level | Research Awards | University of Kelaniya, Sri Lanka |

20. Other Units & Centers

20.1 Library

20.2 Department of Physical Education

20.3 Career Guidance Unit

20.4 Staff Development Center

20.5 Medical Center

20.6 Information & Communication Technology Center

20.7 Prof. Janitha A. Liyanage Central Laboratory

20.8 Centre for Gender Equity/Equality (CGEE)

20.9 Social Reconciliation Center (SRC)

20.10 Centre for Quality Assurance



20.1. Library



Background Information

The main objectives of this Library are to provide resources necessary for the three main pillars of the university; teaching, learning, and research in Ayurveda, Indigenous Medicine, Medical Sciences, Health Science, and other related disciplines. The library will achieve it by providing and promoting excellent and innovative library services and products. In addition, it is expected to offer more electronic resources with remote access and automate library functions enabling more efficient and effective library services for the benefit of the entire University community.

To fulfil the objectives mentioned above, the Library has organized its collection as Lending Section, Scheduled Reference Section, Permanent Reference Section, and Rare Books Collection. The Library collection contains more than 34,000 monographs published in Sinhala, English, Sanskrit, Pali, Hindi, and Bengali. There are some pal leaf manuscripts in the collection as well. All the books in the Library are classified and arranged according to a standard classification system, Dewey Decimal Classification System (DDC) and catalogued following the Anglo-American Cataloguing Rules (AACR-2 R). The collection is being computerized using Koha integrated library management system. Koha is an open-source software system.

Building

The Gampaha Wickramarachchi University of Indigenous Medicine Library is located in the Pandith G.P. Wickramarachchi Memorial Library Building, a four-storied building. It is being developed up to the level of meeting Higher Educational requirements.

Workshops Attended

- Using Excel on 17.12.2021 – to all library staff

- Office procedures for Library Information Assistants and Technical Officers on 22.12.2021
- Office procedures for Library Attendants on 21.12.2021

REGISTERED USERS

| Users | | Till 31.12.2020 | In 2021 |
|--------------------|-----------|-----------------|---------|
| Students | | 422 | 95 |
| Academic Staff | Permanent | 37 | 16 |
| | Temporary | 79 | - |
| Executive Staff | | 03 | 01 |
| Non-Academic Staff | | 81 | 08 |

BOOKS AND PERIODICAL VOTE

Books & Periodicals - Rs. 1,250,000

EXPENDITURE

| | |
|-------------------|-------------------------|
| Books | Rs. 3280.00 (Two Books) |
| Periodicals | - |
| Total Expenditure | Rs. 3280.00 |

BOOK STOCK

The Number of Books in Stock as of 31.12.2021 - 34,153

20.2. Department of Physical Education



Introduction

The Physical Education Unit is responsible for delivering a balanced sports life for students, which promotes a healthy active lifestyle.

Vision

To develop a very strong sports participation culture and exciting sporting life.

Mission

To foster excellence in both the academic and sports performances of talented student-athletes, and to engage in an active lifestyle amongst all students.

Department of Physical Education Team Structure

At the moment only one Instructor is present, there is no Director in Physical Education Unit, and because of that, we have a sports Coordinator. There is a Gym Attendant who is on the minor staff.

Annual Programs

International Day of University Sports (Date: 19th & 20th September 2021) This online event is held using zoom with all university sports students' participation.

Other Tournaments

- Inter-University Online Chess Championship – 2021
- 1st Virtual Inter-University Taekwondo Poomsae Championship – 2021
- 1st Virtual Inter-University Karate Kata Championship – 2021

Special Programs

Online Sports Introduction for fresher batch (Date:14th June 2021)

Orientation Program

There is no time allocation for the Physical Education Unit, but we organized an online sports introduction for the fresher batch (14th June 2021)

Contribution to Regional Sports Development

| Indoor Stadium Reservation | | | |
|----------------------------|-----------------------------------|--|----------------------|
| Date | Institute Or Company | Event | Full-day or Half Day |
| 2021.11.17 | University of Sri Jayewardenepura | Conduct practical of the course unit SSM 282 1.0 Badminton | Full day |



20.3. Career Guidance Unit

The Career Guidance Unit (CGU) of the Gampaha Wickramarachchi University of Indigenous Medicine was established with the objective of enhancing the quality of professional and soft skills of the undergraduates, while strengthening the link between the undergraduates and the industrial sector. The Unit supports the University in producing capable and employable graduates who are empowered to contribute positively to the development of their field of profession.

The Unit organizes workshops, seminars, clinics, and entrepreneurship programmes from time to time to develop the abilities and skills vital for undergraduates to cope with the needs of the present globalization and to develop life-long learning ambitions. The Unit prioritizes the development of soft skills such as communication skills, interpersonal skills, presentation skills, time management, teamwork, organizational skills, and study support skills.

In addition, the undergraduates who are looking forward to career opportunities in private sector including those in tourist hotels and other health & management disciplines will be benefited from the Unit by making them aware of these opportunities as well as by providing them with necessary guidance for placement.

Staff positions

1. Coordinator - Career Guidance Unit

20.4. Staff Development Center

Introduction

Staff Development Center (SDC) of the Gampaha Wickramarachchi University of Indigenous Medicine, is the University's central provider of professional development for all University staff and is also responsible for a wide range of organizational development projects and initiatives.

SDC works as a strategic partner with Human Resources to deliver the University Human Resource Strategy, to create greater efficiency and stronger synergies across each element of the employee journey, and to create the conditions where individuals and the GWUIM can achieve higher levels of performance.

Contribute to a new culture in GWUIM which holds learning and teaching in high esteem while supporting inclusive and learner-centred education.

Encourage exploration and reflection within and beyond disciplinary boundaries using the critical and effective incorporation of technology to enhance learning.

Vision/Mission

To become a centre of excellence in facilitating the personal and professional development opportunities that are required to enhance the academic profession and research culture.

Objectives

1. Uplift the university standards by adopting a research-informed approach in all aspects of its work, and encouraging research-based practices across the University to enhance student learning
2. Contribute to a new culture in GWUIM which holds learning and teaching in high esteem while supporting inclusive and learner-centred education.
3. Encourage exploration and reflection within and beyond disciplinary boundaries using the critical and effective incorporation of technology to enhance learning.
4. Play a key role in the implementation of the University Human Resource Strategy, leading on or contributing to different workstreams and initiatives.
5. Deliver comprehensive and high-quality professional courses and training programs to all professionals within the University and outside using a variety of approaches and interventions.
6. Support change within the Institution at the strategic and operational level through organizational design and change methodologies and appropriate interventions.
7. Develop and deliver strategies for organizational development around different themes such as leadership, talent management, well-being & engagement, and performance

Staff Positions

1. Coordinator - Staff Development Center

Special Programmes Conducted by the Staff Development Center in the year 2021

| Programme Name | To whom |
|---|----------------|
| Induction to Sri Lankan University System | CCSD Batch 1 |
| Teambuilding and Group work | CCSD Batch 1 |
| Being an Effective Teacher | CCSD Batch 1 |
| Being an Effective Researcher | All Staff |
| ICT in Higher Education | CCSD Batch 1 |
| Enhancing Personal / Life Skills | CCSD Batch 1 |

20.5. Medical Center

Introduction

Medical Centre is located in the Student Centre building and played a key role in promoting health among the student and the staff of the University in 2020. Other than treating minor ailments of students and staff the Medical Centre played a major role in the Covid pandemic and health education of university students and staff.

Facilities providing for the Students and Staff

The University Medical Centre provides and coordinates all health requirements of university students, and staff. It opens from 8.00 a.m. to 4.00 p.m. on weekdays. Medical Centre provides OPD consultation, treatment, and emergency treatment for University Community.

Further, the medical centre of the university verifies medical certificates submitted by university students for their absence in academic activities.

Staff Positions

1. Chief Medical Officer
2. Nursing Officer

20.6. Information & Communication Technology Center



Introduction

The ICT Centre is a common centre providing computer facilities and services to students, and academic and non-academic staff of the University. The centre consists of the main laboratory and is equipped with 100 computers, servers and other accessories.

Internet facilities have been obtained through a leased line from LEARN. The facilities can be obtained by any student or a staff member of the University. These facilities can be obtained through the Network system of the University too. Also, Gampaha Wickramarachchi University of Indigenous Medicine offers free WIFI access.

Training /Awareness Programmes

ICT facilities were provided for the following workshop also;

- The Workshop on how MS Excel software can be used for library functions for staff of the Pandith G P Wickramarachchi Memorial Library.
- The Mini Auditorium provides facilities for conducting workshops, seminars, special lectures, functions and special meetings of the University.

Staff Positions

| Sr. No. | Name of the Position | No. of Positions |
|---------|-------------------------|------------------|
| 1 | Computer Instructor | 02 |
| 2 | Asst. Network Manager | 01 |
| 3 | Temp. Demonstrator | 01 |
| 4 | Staff Technical Officer | 01 |
| 5 | Lab Attendant | 01 |

Any other Relevant Information

It also provides the following services and facilities;

- Conducted IT annual lecturers and practical examinations for one credit course components of Level I, Level III and Level IV of BAMS Undergraduate students of the Faculty of Indigenous Medicine
- Provides IT technical consultations and services to all Faculties, Departments, Divisions and staff of the University
- Maintaining all the computers and other accessories in the University
- Maintaining E-mail and Internet facilities using a Leased line from LEARN
- Maintaining LMS and Network systems within the University
- Maintaining the Web site of the University (www.gwu.ac.lk)

20.7. Prof. Janitha A. Liyanage Central Laboratory



Introduction

The two-story laboratory building is equipped with super grade laboratory furniture, modern laboratory equipment and a non-interrupted supply of electricity, gas and water. The laboratory consists of two sections namely the Main

laboratory and the Research laboratory.

Prof. Janitha A. Liyanage Central Laboratory

Main laboratory

Main laboratory provides facilities to conduct practical sessions of BAMS curriculum such as Microbiology, Biochemistry, Histology, Physiology and Metabolism & Nutrition. In addition, several income generating testing facilities are provided to industrial and state sectors.

Research laboratory

The research laboratory established in the ground floor mainly used to conduct practical sessions and researches related to Chemistry.



It is enormous pleasure to state that the new laboratory building facilitates to work 85 undergraduates in practical classes, 20 students to carry out their research projects and the academic staff to perform their research activities at a time.

Vision

The Central Laboratory provides a research environment in the field of indigenous Medicine through a Science-based approach

Mission

The central laboratory prompts innovative research activities in Indigenous Medicine Sciences focusing on research activities in the fields of biochemistry, photochemistry, phytology and microbiology

Objectives

1. To offer practical training sessions for undergraduates to produce competent indigenous medical graduates.

2. To introduce research methodologies leading to conduct research projects related to indigenous medicine
3. To conduct nationally and internationally recognized research, investigation analytical services and inventions.

Laboratory Staff

1. Laboratory Coordinator

Staff of Main Laboratory

1. Chief Technical Officer
2. Senior Staff Technical Officer
3. Lab. Attendant

Staff of Research Laboratory

1. Technical Officer
2. Lab Attendant

Special Programs

- Training workshops on standardization techniques of mediational herbal plants
- workshop on medical laboratory techniques
- Studies on antimicrobial effectiveness, chemical analysis and clinical efficacy of indigenous and Ayurveda treatments



Other information

knowledge and skills of the staff members are transferred and utilized by the interested groups, organizations in the country through consultancy services, workshops and training sessions

20.8. Centre for Gender Equity/Equality (CGEE)

Introduction

The Centre for Gender Equity and Equality has been established within the university to promote Gender Equity/Equality by facilitating the establishment and promotion of gender-sensitive university culture and environment which would allow not only students but also the university staff (academic/administrative/support) to pursue their work without any form of oppression and discrimination.

Vision/Mission

The Vision of our CGEE is to ensure that the University has the institutional capability to ensure a conducive, gender-just working and learning environment for all its members and are recognized for their excellent practices.

Objectives

- Conduct awareness and training programmes for students and staff on gender equity/equality, diversity, and ragging
- Initiate and deliver the 'living with diversity and other related courses for students and staff
- Maintain the ragging complaints portal

Staff Positions

1. Coordinator - Centre for Gender Equity/Equality (CGEE)

Special Programmes Conducted by the Centre for Gender Equity/Equality (CGEE)

In the Year 2021

1. The University CGEE was established in late 2021
2. The course Living with Diversity was received from the UGC and assessed to be initiated in 2022

20.9. Social Reconciliation Center (SRC)

Introduction

The Social Reconciliation Centre (SRC) has been established to promote understanding of different religions and ethnicities whilst encouraging the Sri Lankan spirit rather than parochial identities.

Vision/Mission

To promote social reconciliation and harmony through social and cultural and the dissemination of research output.

Objectives

- Encourage students and staff to engage in reconciliation and peacebuilding processes
- Promote reconciliation as a continuous process
- Contribute to knowledge and research on broad, post-conflict dynamics of the country
- Build an offline/online platform to collaborate and interact with universities both internal and external
- Educate and promote individuals to remove elements of hate, prejudice, suspicion, and mistrust
- Encourage harmonious relations between different categories of staff

Staff Positions

1. Director - Social Reconciliation Center (SRC)

Special Programmes Conducted by the Social Responsibility Center in the year 2021

The Centre has been established in 2022

20.10. Centre for Quality Assurance

Introduction

Centre for Quality Assurance (CQA) of the Gampaha Wickramarachchi University of Indigenous Medicine (GWUIM), Sri Lanka in compliance with the Commission Circular No. 04/2015 issued by the University Grants Commission (UGC) on 05th May 2015. As the 16th state university and the first indigenous medical university in Sri Lanka, GWUIM has the responsibility to maintain its quality and standards to produce highly energetic and skillful graduates to develop the nation.

The CQA is responsible for strengthening and enhancing the quality of education offered by the university in line with the National Quality Assurance Framework of Sri Lanka under the directions of the Quality Assurance Council (QAC) of the UGC. The CQA of the University is headed by a director, who is working on a part-time basis, to fulfil the academic and administrative tasks involved with the CQA. Each faculty of study has established an Internal Quality Assurance Cell (IQAC) to guide and oversee the quality assurance activities relevant to the programs of study.

Vision/Mission

Support to sustainable quality enhancement within the GWUIM leading to a quality culture

Objectives

- To provide good quality education
- To prepare for external evaluation
- Coordinate all QA related activities within the University
- Implementing QA Reviews
- Preparation of Institutional Self-evaluation report
- Preparation of Guidelines on QA for the University
- Provide advice on QA to all faculties and departments
- Monitor and guide faculty level QA activities
- Organize awareness programs on QA for the staff members
- Contribute Quality and QA aspects into the corporate plan
- Identification and sharing of good practices with other departments

Staff Positions

1. Director
2. Secretary for QA Council

Any other information

- Faculty QA cells, except FGS were established
- QA council were formed, the first meeting was held in December 2021

21. Accounts 2021

- 21.1. Details of Recurrent Expenditure**
- 21.2. Details of Capital Expenditure**
- 21.3. Details of Financial Progress (Expenditure)**
- 21.4. Details of Financial Progress (Generated Income)**
- 21.5. Financial Performance Analysis - 2021**
- 21.6. Cost per Student by Faculty 2017-2021**
- 21.7. Details of Infrastructure Development Projects in 2021**



21.1. Details of Recurrent Expenditure

| Subject | 2020 Rs. | 2021 Rs. |
|-----------------------------|--------------------|--------------------|
| Personnel Emoluments | 312,018,590 | 383,889,753 |
| Travelling & subsistence | 144,743 | 85,748 |
| Supplies & Consumables Used | 5,409,489 | 12,432,029 |
| Maintenance | 2,436,852 | 6,766,066 |
| Contractual services | 40,439,582 | 38,731,230 |
| Other Operating Expenses | 9,647,349 | 16,562,968 |
| Total | 370,096,605 | 458,467,794 |

21.2. Details of Capital Expenditure

| Subject | 2020 Rs. | 2021 Rs. |
|---|-------------------|--------------------|
| Rehabilitation & Improvement of Capital | 17,269,727 | 68,838,175 |
| Acquisition of fixed Assets | 19,738,625 | 29,650,460 |
| Construction Projects | 6,500,126 | 32,167,661 |
| Human Capital Development Project | 532,000 | - |
| Total | 44,040,478 | 130,656,296 |

21.3. Details of Financial Progress (Expenditure)

| Subject | Provision in 2021 Rs. | Expenditure in 2021 Rs. | Savings/Excess Rs. |
|--------------|-----------------------|-------------------------|--------------------|
| Recurrent | 489,000,000 | 458,467,794 | 30,532,206 |
| Capital | 118,800,000 | 130,656,296 | (11,856,296) |
| Total | 607,800,000 | 589,124,090 | |

21.4. Details of Financial Progress (Generated Income)

| Source of Revenue | Collection 2021 Rs. |
|------------------------------------|---------------------|
| Interest from Loans & Advances | 793,084 |
| Miscellaneous Receipts | 9,040,405 |
| Interest from Investments | 19,395,484 |
| Registration Fees | 534,150 |
| Exam Fees | 69,850 |
| Library Fine | 2,935 |
| Medical Fees | - |
| Rent from Properties | 126,845 |
| Sale of stocks | 42,680 |
| Income of self-financed programmes | 13,283,709 |
| Total | 43,289,142 |

21.5 Financial Performance Analysis - 2021

| Subject | Formula | Expenditure Per Student Rs. |
|------------|---|-----------------------------|
| Re-Current | $\frac{\text{Re-Current Expenditure}}{\text{Total Students}}$ | 845,881 |

21.6 Cost per Student by Faculty 2017 - 2021

| Faculty | Cost Per Student (Rs.) | | | | |
|----------|------------------------|---------|---------|---------|---------|
| | 2017 | 2018 | 2019 | 2020 | 2021 |
| GWAI/FIM | 662,460 | 692,702 | 681,810 | 713,095 | 845,881 |

21.7 Details of Infrastructure Development Projects in 2021

| Name of the Project | Approved Cabinet Total Cost Estimate (TCE) Rs. | Physical Progress |
|-----------------------------------|--|-------------------|
| Construction of Academic Building | 134 Mn | 122 Mn |

22. Financial Statements – 2021



**GAMPAHA WICKRAMARACHCHI UNIVERSITY OF
INDIGENOUS MEDICINE**

**FINANCIAL STATEMENTS FOR THE YEAR 2021
CONTENT**



| | Page No |
|--|------------|
| 1 Statements of Financial Position | 01 |
| 2 Statements of Financial Performance | 02 |
| 3 Statements of Changes in Net Assets/Equity | 03 |
| 4 Cash Flow Statements | 04 |
| 5 Significant Accounting Policies and Notes to the Financial Statements | 05-17 |
| 6 Statements of Budget & Actual Comparision | 18 |



Financial Statements 2021 GWUIM

GAMPAHA WICKRAMARACHCHI UNIVERSITY OF INDIGENOUS MEDICINE

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2021

(All Amounts Are In Sri Lanka Rupees)

| Description | Note | 2021 | | 2020 | |
|--------------------------------|------|--------------|----------------------|--------------|----------------------|
| | | Rs. | Rs. | Rs. | Rs. |
| ASSETS | | | | | |
| <u>Current Assets</u> | | | | | |
| Cash & Cash equivalents | 2 | 59,389,852 | | 89,770,023 | |
| Sundry Debtors | 3 | 2,428,430 | | 1,696,430 | |
| Loans & Advances | 4 | 18,538,751 | | 19,168,250 | |
| Inventory | 5 | 13,300,902 | | 2,372,060 | |
| Prepayments | 6 | 102,110 | | 1,422,010 | |
| Short-term Investment | | 252,310,840 | | 189,682,951 | |
| Other Current Assets | 7 | 2,297,269 | 348,368,154 | 2,206,983 | 306,318,707 |
| <u>Investments</u> | | | | | |
| Fixed Deposits | | | 137,486,855 | | 114,853,093 |
| <u>Non-Current Assets</u> | | | | | |
| Property Plant & Equipm | 8 | 627,201,046 | | 552,533,037 | |
| Work- in- Progress | 9 | 78,230,870 | | 46,635,209 | |
| Capital Advances | | 13,696,625 | | 2,316,225 | |
| Intangible Assets | 10 | 157,284 | | 243,323 | |
| Others | | 170,500 | 719,456,325 | 236,500 | 601,964,295 |
| TOTAL ASSETS | | | 1,205,311,334 | | 1,023,136,095 |
| LIABILITIES | | | | | |
| <u>Current Liabilities</u> | | | | | |
| Accrued Expenses | 11 | 8,155,800 | | 5,605,470 | |
| Payables | 12 | 1,972,633 | | 978,955 | |
| Refundable Deposits & o | 13 | 25,669,049 | | 41,480,562 | |
| | | | 35,797,482 | | 48,064,987 |
| <u>Non Current Liabilities</u> | | | | | |
| Provision for Gratuity | 14 | 142,636,305 | 142,636,305 | | 132,403,243 |
| Total liabilities | | | 178,433,787 | | 180,468,230 |
| TOTAL NET ASSETS | | | 1,026,877,548 | | 842,667,865 |
| NET ASSETS/EQUITY | | | | | |
| Capital (spent) | | 539,752,002 | | 416,337,418 | |
| Capital (unspent) | | 202,902,628 | | 214,758,924 | |
| General Reserves | | (10,439,360) | | (58,771,841) | |
| Restricted Funds & Grants | 15 | 64,111,926 | | 48,954,236 | |
| Re-valuation Reserve & o | 16 | 230,550,352 | | 221,389,128 | |
| Total Net Assets/Equity | | | 1,026,877,548 | | 842,667,865 |

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

C.G. Kothalawala

Bursar

The Council of the University is responsible for the preparation and presentation of these Financial Statements.

Mr. Srimal Senarathne

Council Member

25th February 2022

Yakkala.

Professor Ranjana.W.Seneviratne

Vice Chancellor

Mr. Prasantha Lal De Alwis

Council Member



GAMPAHA WICKRAMARACHCHI UNIVERSITY OF INDIGENOUS MEDICINE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER 2021

(All Amounts Are In Sri Lanka Rupees)

| | Notes | 2021 | | 2020 | |
|--|-------|-------------|--------------------|-------------|--------------------|
| | | Rs. | Rs. | Rs. | Rs. |
| REVENUE | | | | | |
| Recurrent Grants | | | 489,000,000 | | 391,538,000 |
| Amortization of Capital Grants | | | 41,092,657 | | 33,562,711 |
| Other income | | | | | |
| (1) Interest from Loans & Advances | | 793,084 | | 737,598 | |
| (2) Miscellaneous Receipts | 17 | 9,040,405 | | 1,131,586 | |
| (3) Interest from Investments | | 19,395,484 | | 17,793,318 | |
| (4) Registration Fees | | 534,150 | | 371,000 | |
| (5) Exam Fees | | 69,850 | | 25,300 | |
| (6) Library Fine | | 2,935 | | 22,019 | |
| (7) Medical Fees | | - | | 2,000 | |
| (8) Rent from Properties | 18 | 126,845 | | 186,257 | |
| (9) Sale of Stocks | | 42,680 | | 1,913 | |
| (10) Mahapola & Bursary | 19 | | | - | |
| (11) Income of Self Financed Programmes | | 13,283,709 | 43,289,143 | 13,536,282 | 33,807,272 |
| TOTAL REVENUE | | | 573,381,800 | | 458,907,983 |
| EXPENSES | | | | | |
| (1) Personnel Emoluments | | 383,889,753 | | 312,018,590 | |
| (2) Travelling & subsistence | | 85,748 | | 144,743 | |
| (3) Supplies and Consumables Used | | 12,432,029 | | 5,409,489 | |
| (4) Maintenance | | 6,766,066 | | 2,436,852 | |
| (5) Contractual Services | | 38,731,230 | | 40,439,582 | |
| (6) Research and Development | | - | | - | |
| (7) Depreciation | | 41,092,657 | | 33,562,711 | |
| (8) Other Operating Expenses | | 16,562,968 | | 9,647,349 | |
| (9) Expenses of Self Financed Programmes | | 13,400,375 | | 8,390,551 | |
| (10) Generated Funds Expenses | | 3,186,369 | | 1,507,699 | |
| TOTAL EXPENSES | | | 516,147,195 | | 413,557,566 |
| SURPLUS/DEFICIT FOR THE YEAR | | | 57,234,605 | | 45,350,417 |



GAMPAHA WICKRAMARACHCHI UNIVERSITY OF INDIGENOUS MEDICINE
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2021

| Object Code | Capital Spent Rs. | Capital Unspent Rs. | Revaluation Reserve Rs. | General Reserve Rs. | Reserves & Restricted Funds Rs. | Total Rs. |
|---|----------------------|------------------------|----------------------------|---------------------------|------------------------------------|---------------------------|
| Balance as at 31 December 2019 | 376,365,443 | 178,989,779 | 167,336,443 | (128,687,237) | 19,642,014 | 613,646,442 |
| Surplus/(Deficit) for the Year/ Transfers / Net Movements | 39,971,975 | 35,769,145 | 54,052,685 | 45,350,417 | 29,312,222 | 204,456,444 |
| Adjustments made to General Reserve Account - 2020 | | | | 33,231,682 (8,666,703) | | 33,231,682 (8,666,703) |
| Balance as at 31 December 2020 | 416,337,418 | 214,758,924 | 221,389,128 | (58,771,841) | 48,954,236 | 842,667,865 |
| Gain/Loss on property revaluation | | | 9,614,184 | | | 9,614,184 |
| Surplus/(Deficit) for the Year Transfers / Net Movements | 123,414,584 | (11,856,296) | | 57,234,604 | 15,157,690 | 57,234,604 126,715,978 |
| Adjustments made to General Reserve Account - 2021 | | | (452,960) | 1,597,993 (10,500,116) | | 1,145,033 (10,500,116) |
| Transfer to Self Finance Activities Balance as at 31 December 2021 | 539,752,002 | 202,902,628 | 230,550,352 | (10,439,360) | 64,111,926 | 1,026,877,548 |



GAMPAHA WICKRAMARACHCHI UNIVERSITY OF INDIGENOUS MEDICINE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

| Description | 2021 Rs. 000' | 2020 Rs. 000' |
|---|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Surplus (deficit) from ordinary activities | 57,235 | 45,350 |
| Add :- Non - Cash Movements | | |
| Depreciation | 35,637 | 33,563 |
| Provision For Retirements Benefit Obligation - Gratuity | 26,091 | 9,578 |
| Amortization of Capital Grant | (35,637) | (33,563) |
| Amortization of Intangible Assets | 152 | 612 |
| Operating Profit Before Working Capital Changes | 83,478 | 55,540 |
| Increase/(Decrease) in payables | 3,544 | (55,638) |
| (Increase)/Decrease in Inventories | 10,929 | (900) |
| (Increase)/Decrease in Trade and Other receivables | (1,127) | (646) |
| (Increase)/Decrease in Trade and Other Payables | (15,811) | 8,249 |
| Cash Generated From Operations | 81,013 | 6,480 |
| Gratuity Paid | (15,858) | (3,820) |
| Net cash flows from operating activities | 65,154 | 2,660 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of plant and equipment | (99,489) | (27,453) |
| Work-in- Progress | (31,596) | 26,501 |
| Capital Advances and Others | (11,380) | 21,951 |
| Net Investment | (85,262) | (54,528) |
| Net cash flows from investing activities | (227,727) | (33,529) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Prior period Adjustments (Net) | (1,766) | - |
| Grants Received | 118,800 | 108,000 |
| Restricted Funds | 15,158 | 605 |
| Net Cash Flows from financing activities | 132,192 | 108,605 |
| Net increase/(decrease) in cash and cash equivalents | (30,381) | 77,931 |
| Cash and cash equivalents at the beginnings of the period | 89,770 | 11,840 |
| Cash and cash equivalents at the end of the period | 59,389 | 89,770 |



GAMPAHA WICKRAMARACHCHI UNIVERSITY OF INDIGENOUS MEDICINE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

1. Corporate Information

1.1 Domicile & Legal Form

Gampaha Wickramarachchi Ayurveda Institute is recognized as an institute affiliated to the University of Kelaniya as per the Government Gazette Extraordinary No. 859/12 of 23rd February 1995 issued under the Universities Act No.16 of 1978 as subsequently amended, effect from 01st March 1995, until the said notification was abolished with effect from 28 February 2021.

The Cabinet of Ministers meeting held on 08.07.2020 decided to uplift the Gampaha Wickramarachchi Ayurveda Institute, Yakkala to a fully-fledge university and the order was issued by the Extra Ordinary Gazette No. 2199/12 dated 28.10.2020 to uplift the Institute into a University by the name of "Gamapaha Wickramarachchi University of Indigenous Medicine" with effect from 01.03.2021. The Gamapaha Wickramarachchi University of Indigenous Medicine was established and commenced its operations with effect from 01.03.2021.

The university is located in Yakkala about 30 km away from the Colombo city along the Colombo – Kandy Road. The new university comprises four faculties with 14 academic departments that will offer nearly 11 undergraduate courses and 10 postgraduate courses. The university proposed to admit about 600 students for undergraduate level based on the Advanced Level results in 2020 examination and the intake will gradually be increased.

During the financial year 2021 under considered, the University shall be a body corporate with perpetual succession and common seal. The annual budget allocation and the disbursement of funds were done under the heading of Gampaha Wickramarachchi Ayurveda Institute for the year 2021.

1.2 Powers, Duties and Functions of the University

According to the Extra Ordinary Gazette No. 2199/12 dated 28.10.2020, the Gamapaha Wickramarachchi University of Indigenous Medicine was established for the purpose of providing, promoting and developing Higher Education in the branches of learning Indigenous Medicine, Indigenous Health Sciences and Technology and Indigenous Social Sciences and Management Studies.

Further, it specifies that the University should develop courses connected to a wide range of related disciplines with the aim of providing the students with a well-grounded education with potential to develop specialization in chosen disciplines and should place greater emphasis on creating value within the local resources base.

1.3 The Council of the University

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



1.4 Date of Authorization for Issue

The financial statements were authorised for issue by the approval of the Council of the University.

2. Accounting Policies and Basis of Preparation

2.1 Statement of Compliance

The financial statements of the University comprise the Statement of Financial Position as at 31st December 2021 and the Statements of Financial Performance, Cash Flows, Changes in Net Assets/equity, Accounting policies and notes to the financial statements for the year then ended.

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

2.1.1 Basis of Measurement

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

2.1.2 Comparative Information

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of the previous period for all amounts reported in the financial statements in order to enhance the understanding of the financial statements of the current period and to improve the inter-period comparability. Since the budgetary allocation was made for the year 2021 under one heading and no any major financial policy changes or classifications occurred with the establishment of the university during year under review.

2.1.3 Going Concern

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

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

2.1.4 Functional Currency

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

2.1.5 Use of estimates and judgments

The preparation of the financial statement of the University in conforming with the Sri Lanka Public Sector Accounting Standards (SLPSAS) as applicable, requires the management to make judgment, estimates and assumptions that affect the application of policies and reported amount of assets and



liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed reasonable under the circumstances. Actual results may defer from these estimates. Estimates and underline assumptions are reviewed on an ongoing basis.

2.2 Summary of Significant Accounting Policies

2.2.1 Property, Plant & Equipment

(a) Recognition and Measurement

Property, plant and equipment are stated at cost or fair value less accumulated depreciation and any accumulated impairment in value. All items of property, plant and equipment are initially recorded at cost. Where any item of property, plant and equipment subsequently revalued, the entire class of such assets is revalued.

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

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

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

Buildings owned are used for purposes of the University and therefore do not fall under the definition of investment property.

(b) Subsequent Expenses

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

(c) Depreciation

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

| <u>Asset Category</u> | <u>Estimated Life</u> |
|-----------------------|-----------------------|
| Buildings | 20 |
| Furniture & Fittings | 10 |

7



| | |
|--------------------------------|----|
| Plant & Machinery | 10 |
| Office Equipment | 05 |
| Motor Vehicle | 05 |
| Library Books & Periodicals | 05 |
| Laboratory, Teaching Equipment | 05 |
| Cloaks | 05 |

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

(d) Capital work in progress

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

(e) Donated Assets

Where property, plant and equipment is purchased as a part of a project through restricted funds or foreign funder projects, until the conclusion of the project or, if on conclusion of the project, the assets is not handed over to the beneficiary or returned to the original donor, the cost of the assets is not included in property, plant and equipment.

2.2.2 Intangible Assets

An intangible asset is recognized only when its cost can be measured reliably and it is probable that the expected future economic benefits that are attributable to it will flow into the University and the all Intangible assets are amortized over the estimated lifetime.

2.2.3 Investments

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

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

2.2.4 Inventories (Stores Advances)

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

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

2.2.5 Cash and Cash Equivalents

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



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

2.2.6 Sundry Debtors

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

2.2.7 Short - Term Investments

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

2.2.8 General Reserve

General reserve includes the surpluses and deficits of statement of Financial Performance accumulated over the years.

2.2.9 Restricted Funds and Grants

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

2.2.10 Employee benefits

(1) Defined Benefit Plans

Interms of section 75(1) of the Universities Act, the optional age of retirement of employees (non academic staff) in university system other than that of teachers is 57 years of age, however, if any officer intends to serve beyond this limit, he/she may continue to serve up to the compulsory age of retirement 62 years of age w.e f. 01.01.2022. The academic employees in the university system are eligible to serve up to the compulsory age of retirement is 65 years. The above period is considered as a basis for the provision of Gratuity for the year 2021.

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

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

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



(ii). Defined Contribution Plans

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

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

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

2.2.10 Revenue Recognition

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

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

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

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

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

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

2.2.11 Expenditure Recognition

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



The preliminary expenses incurred for the Construction of Hostel Complex in 2017 has been written off during the year since the project will not be implemented further.

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

2.2.14 Events Occurring after the Reporting Date

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

2.2.15 Capital Commitments and Contingent Liabilities

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

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

2.2.16 Related Party Transaction

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

2.2.17 Taxation

The University is exempt from paying Tax under Section 9(1) of the Inland Revenue Act No.24 of 2017.



NOTES TO THE FINANCIAL STATEMENTS

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

| | 2021 Rs. | 2020 Rs. |
|--|-------------------|-------------------|
| Note - 02 | | |
| <u>CASH & CASH EQUIVALENTS</u> | | |
| <u>Bank Balances</u> | | |
| A/C 333-1001-1-0000059 | 42,446,403 | 63,697,808 |
| A/C 333-1002-0-0000059 | 5,043,237 | 26,072,216 |
| A/C 333-1001-200-64705 | 11,900,213 | |
| | 59,389,852 | 89,770,023 |
| Note - 03 | | |
| <u>SUNDRY DEBTORS</u> | | |
| Bursary | 2,428,430 | 1,696,430 |
| | 2,428,430 | 1,696,430 |
| Note - 04 | | |
| <u>LOANS & ADVANCES TO STAFF</u> | | |
| Distress Loan | 17,210,247 | 17,446,685 |
| Staff Loan | 83,640 | 118,490 |
| Vehicle Loan | 666,136 | 610,000 |
| Computer Loan | 522,000 | 903,089 |
| Special Distress Loan (Two Months) | 16,728 | 89,987 |
| Festival Advance | 40,000 | - |
| | 18,538,751 | 19,168,250 |
| Note - 05 | | |
| <u>STORES ADVANCE</u> | | |
| Stores Advance Account (Inventories) | 13,300,902 | 2,372,060 |
| | 13,300,902 | 2,372,060 |
| *A stock of Rs.49,034.98 included in the stores advance as at 31.12.2021 has not been identified as to be disposed due to the fact that final BOS decision has not been taken yet. Therefore no provision has been made for the year ended 31.12.2021. | | |
| Note - 06 | | |
| <u>PRE - PAYMENTS</u> | | |
| As at the end of the year | 102,110 | 1,422,010 |
| | 102,110 | 1,422,010 |
| Note - 07 | | |
| <u>OTHERS</u> | | |
| Deposits - Fuel | 138,500 | 138,500 |
| - Food | 3,000 | 3,000 |
| - Electricity | 511,395 | 511,395 |
| - Gas Cylinders | 43,768 | 43,768 |
| - Water | 276,000 | 276,000 |
| - Dialog Television | 18,000 | 18,000 |
| -Dialog Packge for Employees | 1,725 | 49,335 |
| Canteen Charges receivables | 1,500 | 500 |
| Interest receivables from Investments | 998,916 | 1,166,485 |
| Receivables as Hostel Fees | 70,520 | |
| Salary Advance | 176,000 | |
| Receivables of Diploma In Yoga 2021/2022 | 18,649 | - |
| Receivables of Certificate Course in Astrology2021 | 10,649 | - |
| Receivables of Certificate Course In Ayurveda Ther | 14,649 | - |
| Micellaniouse Depo: (for Sim Card) | 14,000 | |
| | 2,297,269 | 2,206,983 |



NOTE - 8 - PROPERTY, PLANT & EQUIPMENT

Cost / Valuation
Freehold Assets

| | Land | Buildings | Office Equipment | Lab & Tec Equipment | Furniture & Fittings | Library Book & Periodicals | Motor Vehicle | Plant & Machinery | Cloaks | Total |
|---------------------------------|--------------------|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|-------------------|----------------|-----------------------------|
| Balance As At 01.01.2021 | 236,000,000 | 266,806,300 | 85,952,436 | 55,906,119 | 35,592,467 | 15,825,406 | 26,922,217 | 23,606,343 | | 746,611,288 |
| Additions | - | 68,838,175 | 13,553,120 | 1,822,760 | 10,667,551 | 8,580 | 1,675,025 | 2,324,424 | 599,000 | 99,488,634 |
| Adjustments Revaluations | | | (59,068,365) 25,325,500 | (55,906,119) 7,366,500 | (35,592,467) 3,430,100 | - | - | | | (150,566,951) 36,122,100 |
| Balance As At 31.12.2021 | 236,000,000 | 335,644,474 | 65,762,691 | 9,189,260 | 14,097,651 | 15,833,986 | 28,597,242 | 25,930,767 | 599,000 | 731,655,071 |
| Accumulated Depreciation | | | | | | | | | | |
| | Lands | Buildings | Office Equipment | Lab & Tec Equipment | Furniture & Fittings | Library Book & Periodicals | Motor Vehicle | Plant & Machinery | Cloaks | Total |
| Balance As At 01.01.2021 | - | 30,059,402 | 45,792,351 | 52,579,413 | 25,687,271 | 15,771,853 | 9,576,908 | 14,611,052 | | 194,078,251 |
| Charged for the year | - | 14,897,589 | 10,699,416 | 1,473,300 | 575,343 | 334,603 | 5,641,743 | 1,907,649 | 107,660 | 35,637,302 |
| Adjustments | | | | | | (1,202,492) | | | | (1,202,492) |
| Removal For Revaluations | | | (45,792,351) | (52,579,413) | (25,687,271) | | | | | (124,059,036) |
| Balance As At 31.12.2021 | - | 44,956,990 | 10,699,416 | 1,473,300 | 575,343 | 14,903,965 | 15,218,651 | 16,518,701 | 107,660 | 104,454,025 |
| Carrying Value As At 31.12.2020 | 236,000,000 | 236,746,898 | 40,160,085 | 3,326,706 | 9,905,196 | 53,553 | 17,345,309 | 8,995,292 | | 552,533,038 |
| Carrying Value As At 31.12.2021 | 236,000,000 | 290,687,484 | 55,063,275 | 7,715,960 | 13,522,308 | 930,021 | 13,378,591 | 9,412,067 | 491,340 | 627,201,046 |

Notes

- The Lands, Buildings and Motor Vehicles (excluding New Administration building, the lands under the acquiring process revalued by the Department of Valuation and necessary adjustments were made in the accounts in the year 2020. Valuation committees were appointed to revalue the assets related to office equipment, laboratory & teaching equipment, furniture & fittings as at the end of the financial year 2020 and the revaluation process was completed. New values were identified and recorded as at 01.01.2021 and depreciated accordingly.
- A sum of Rs.21,452,624 received in December, 2021 under Accelerating Higher Education and Development (AHEAD) Project for the additional student intake has been fully utilized for the purchase of office equipment, office furniture, laboratory and teaching equipment and included in the property, plant and equipment.
- A stock of library books (513) amounted to Rs. 317,137.50 has been identified unutilized, outdated by the Library Committee meeting held on 09.12.2021. An independent committee was appointed to review and give recommendation on this matter by the Finance Committee at its 6th Meeting held on 03 February 2022. However, this was not yet finalized up to the date of reporting and no any provision was made in the financial statements.
- A vehicle (WP-KL-6080) received from the Ministry of Higher Education during the month of September 2020 and the request has been made from the Department of Valuation to get a valuation for the vehicle. However, the valuation report was received on 24th February 2022 for Rs 10Mn. Action will be taken to record the new value from the year of 2022.



Note - 09**WORK-IN-PROGRESS**

Construction of Academic Building
Female Girls' Hostel

| 2021 | 2020 |
|-------------------|-------------------|
| Rs. | Rs. |
| 78,230,870 | 46,063,209 |
| - | 572,000 |
| 78,230,870 | 46,635,209 |

Note - 10**INTANGIBLE ASSETS**

Balance at the beginning
Additions during the year
Less. Charged for the year

| | |
|----------------|----------------|
| 243,323 | 761,800 |
| - | - |
| (86,040) | (518,477) |
| 157,284 | 243,323 |

Note - 11**ACCRUED EXPENSES**

Electricity
Water
Telephone
Other Recurrent
Visiting Lecture Fees
Fuel
Travelling
Transport
Overtime
Exam Payment
Maintenance -Vehicle
Security
News Papers
Maintenance Plant & Machinery
Cleaning Services
Rate & Taxes
Salaries
Other Services
Printing Charges
Other Supply
Holiday Payments
Speccial services
Season Tickets
Entertainment Expenditure
E.T.F. Contributions

| | |
|------------------|------------------|
| 125,000 | 315,000 |
| 125,000 | 321,000 |
| 810,500 | 1,084,000 |
| 202,000 | 45,800 |
| - | - |
| 155,000 | 146,000 |
| - | 9,000 |
| 5,000 | - |
| 268,000 | 168,000 |
| 2,200,000 | 750,000 |
| 485,600 | 150,000 |
| 1,934,700 | 1,215,920 |
| 25,000 | 171,000 |
| 5,000 | - |
| 894,000 | 702,250 |
| 530,000 | 3,000 |
| 330,000 | 300,000 |
| 7,000 | 213,000 |
| - | - |
| - | - |
| - | 7,000 |
| 35,000 | 4,500 |
| - | - |
| 15,000 | - |
| 4,000 | - |
| 8,155,800 | 5,605,470 |

Note - 12**PAYABLES**

Sundry Creditors

| | |
|------------------|----------------|
| 1,972,633 | 978,955 |
| 1,972,633 | 978,955 |



Note - 13**REFUNDABLE DEPOSITS & OTHERS****Refundable Deposits**

| | | |
|------------------------|---------|---------|
| Refundable deposits | 15,000 | 5,000 |
| Miscellaneous deposits | 971,823 | 918,411 |
| Unpaid Vouchers | 72,220 | 65,220 |

Others

| | | |
|---|-------------------|-------------------|
| Retention | 6,682,558 | 10,157,693 |
| Diploma in Yoga VI | 267 | 738,833 |
| Diploma in Yoga VII | 598,858 | 867,417 |
| Certificate Course in Yoga XXVII | 52 | 23,000 |
| Master of Science 2013/2014 | 50,000 | 358,036 |
| Master of Science Part II 2013/2014 | 30,000 | 461,052 |
| Master of Science Panchakarma 2013/2014 | 100,000 | 1,713,386 |
| Master of Science Kayacikitsa 2013/2014 | 100,000 | 1,049,179 |
| Diploma in Panchakarma - 2015 | 100,000 | 2,997,313 |
| Diploma in Pharmacy - II | - | 475,319 |
| Diploma in Panchakarma - 2016/2017 | 1,639,424 | 2,392,424 |
| Diploma in Kayacikitsa - 2016/2017 | 100,000 | 2,420,634 |
| Diploma in Kayacikitsa - 2015 * | 100,000 | 1,093,896 |
| Diploma in Shalyathantra 2016/2017 | 1,335,064 | 1,749,214 |
| Diploma in Shalyathantra-03 | 3,047,598 | 1,022,118 |
| Certificate Course in Yoga -28 | 51 | 18,055 |
| Certificate Course in Yoga -29 | 60 | 26,000 |
| Certificate Course in Yoga -30 | 44,000 | 44,000 |
| Diploma in Kayacikitsa - 2017/2018 | 421,057 | 895,447 |
| Diploma in Kayacikitsa - 2018/2019 | 1,708,957 | 1,170,750 |
| Diploma in Panchakarma - 2017/2018 | 1,160,148 | 1,160,148 |
| Diploma in Panchakarma - 2018/2019 | 1,111,362 | 1,572,725 |
| Diploma in M.A.A.I.- 2018/2019 | 3,913,578 | 7,032,156 |
| Master of Science Kayacikitsa 2017/2018 | - | 3,655 |
| Provision for Audit Fees | 1,439,156 | 1,049,356 |
| P.A.Y.E.Tax | - | - |
| Stamp Fee | 19,250 | 125 |
| M.S.C.in Management of Administration | 296,000 | |
| Postgraduate Diploma In Ma,of Admin2021/2022 | 108,853 | |
| Postgraduate Diploma In Yoga Science2021/2022 | 84,851 | |
| yoga-2021/2022(31) | 3,351 | |
| Diploma in Ayurveda Pharmacy 2021/2022 | 27,351 | |
| M.S.C.Kayacikitsa 2021/2022 | 67,721 | |
| M.S.C.Panchakarma2021/2022 | 29,501 | |
| M.S.C.Shalyakarma 2021/2022 | 221,501 | |
| Postgraduate Diploma in Kayacikitsa 2021/2022 | 8,041 | |
| Postgraduate Diploma In Panchakarana2021/2022 | 2,041 | |
| Postgraduate Diploma In Shalyatatra2021/2022 | 59,351 | |
| | 25,669,049 | 41,480,562 |

Note - 14**RETIREMENT BENEFIT OBLIGATION**

| | | |
|-----------------------------|--------------------|--------------------|
| Balance as at the Beginning | 132,403,242 | 145,801,141 |
| Paid for the year | (15,858,210) | (3,819,832) |
| Ajustment for the year | 5,781,886 | (30,214,196) |
| Charged for the Year | 20,309,386 | 20,636,130 |
| | 142,636,305 | 132,403,242 |

**



Note - 15**RESTRICTED FUNDS & GRANTS**

| | 2021 | 2020 |
|---|-------------------|-------------------|
| | Rs. | Rs. |
| NCAS Research Fund - Dr. W.A.L. Chandrasiri | 111,299 | 111,299 |
| PHD Research - Mrs.R.S.C.G.Rajapaksha | - | 1,645,000 |
| G.P.Wickramarachchi Symposium | 1,166,551 | 1,178,551 |
| Development Undergraduate Programme | 1,214,142 | 1,214,142 |
| Three Languages Funds | 114,450 | 114,450 |
| Piyaseeli Wickramarachchi Jayasekara Sc. | 591,507 | 582,742 |
| Gift & Donation | 34,286,521 | 40,923,766 |
| Sports Fund | 314,540 | 314,540 |
| Research Fund | 3,482,761 | 1,439,234 |
| V.C.Fund | 858,101 | 387,441 |
| Development Activities of FGS. | 328,762 | 208,903 |
| Wickramabini Programme | 83,640 | 83,640 |
| Suwarnamudika Programme | 290,000 | 290,000 |
| Development Fund | 10,000 | 10,000 |
| Dr. Leelarathna Memorial Scholarship | 119,622 | 116,150 |
| G.P.Wickramarachchi Memorial Scholarship | 77,185 | 73,320 |
| Dr. Sisira Wickramarachchi Scholarship | 232,468 | 220,819 |
| F.G.S.Fund | 69,139 | 31,240 |
| Development Fund (Shalyashalakya) | 9,000 | 9,000 |
| Development of information Technology | 10,000,000 | |
| Self Financing Activities | 10,752,239 | |
| | 64,111,926 | 48,954,236 |

Note - 16**FIXED ASSETS REVALUATION RESERVE
& OTHERS**

| | | |
|--|--------------------|--------------------|
| Fixed Assets | 196,103,517 | 196,103,517 |
| Motor vehicle Re-valuation Reserve | 24,832,651 | 24,832,651 |
| Capital Assets Purchasing Fund | - | 452,960 |
| Furniture, Equipment etc. Re-valuation | 9,614,184 | |
| | 230,550,352 | 221,389,128 |

NOTE - 17**MISCELLANEOUS RECEIPTS**

| | | |
|-------------------------------|------------------|------------------|
| Miscellaneous Income | 8,833,405 | 945,586 |
| Registration Fees (Suppliers) | 207,000 | 186,000 |
| | 9,040,405 | 1,131,586 |



NOTE - 18**RENT FROM PROPERTIES**

Rent from Canteen
 Rent from Properties

| 2021 | 2020 |
|----------------|----------------|
| Rs. | Rs. |
| 6,000 | 10,000 |
| 120,845 | 176,257 |
| 126,845 | 186,257 |

NOTE - 19**BURSARY & MAHAPOLA**

Received from Bursary
 Bursary Payments
 Received from Mahapola
 Mahapola Payments*
Net

| | |
|-------------|-------------|
| 9,840,430 | 7,652,430 |
| (9,840,430) | (7,652,430) |
| - | - |
| - | - |
| - | - |

*** Note**

Mahapola scholarship Payment directly credited to the individual student bank accounts during the year 2021 by the Mahapola Trust Fund .

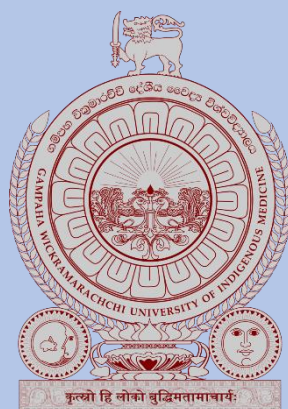


STATEMENT OF BUDGET & ACTUAL COMPARISON - 2021

| | 2021 Budget Rs. | Additional Allocation Transfer Rs. | Total Revised Budget Rs | 2021 Actual Rs. |
|--|-----------------------|---|-------------------------------|-----------------------|
| Operating Revenue | | | | |
| Recurrent Grant | 464,000,000 | 40,000,000 | 504,000,000 | 489,000,000 |
| Other Grants | - | - | - | - |
| | 464,000,000 | - | 504,000,000 | 489,000,000 |
| Other income | | | | |
| (1) Interest from Loans & Advance | 810,000 | - | - | 793,084 |
| (2) Miscellaneous Receipts | 288,000 | - | - | 9,040,405 |
| (3) Interest from Investments | 14,860,000 | - | - | 19,395,484 |
| (4) Registration Fees | 725,000 | - | - | 534,150 |
| (5) Exam Fees | 52,000 | - | - | 69,850 |
| (6) Library Fine | 40,000 | - | - | 2,935 |
| (7) Medical Fees | 110,000 | - | - | - |
| (8) Rent from Properties | 355,000 | - | - | 126,845 |
| (9) Sale of old Stock | - | - | - | 42,680 |
| (10) Courses Income | 13,325,000 | - | - | 13,283,709 |
| Total | 30,565,000 | - | - | 43,289,142 |
| | 494,565,000 | - | 504,000,000 | 532,289,142 |
| Operating Expenses | | | | |
| (1) Personal Emoluments | 374,000,000 | - | - | 383,889,753 |
| (2) Travelling | 635,000 | - | - | 85,748 |
| (3) Supplies and Consumable Used | 10,285,000 | - | - | 12,432,029 |
| (4) Maintenance | 7,240,000 | - | - | 6,766,066 |
| (5) Contractual Services | 61,570,000 | - | - | 38,731,230 |
| (6) Depreciation | - | - | - | 35,637,302 |
| (7) Generated Funds Expenses | - | - | - | 3,186,369 |
| (8) Other Operating Expenses | 27,000,000 | - | - | 16,562,968 |
| (9) Courses Expenses | 13,835,000 | - | - | 13,400,375 |
| Total | 494,565,000 | - | 504,000,000 | 510,691,840 |
| Capital Grant | 130,000,000 | | | 118,800,000 |
| Capital Expenditure | | | | |
| Rehabilitation & Improvement of Capital Assets | 58,750,000 | - | - | 68,838,175 |
| Acquisition of Fixed Assets | 25,825,000 | - | - | 29,650,460 |
| Construction Projects - Continuation | 39,000,000 | - | - | 32,167,661 |
| Construction Projects -New | - | - | - | - |
| Research & Development | 3,325,000 | - | - | - |
| Human Capital Development Project | 3,100,000 | - | - | - |
| | 130,000,000 | | - | 130,656,296 |
| | 519,443,000 | | | 641,348,136 |



23. Report on the Future Prospects Based on Sustainable Development Goals - 2021



Gampaha Wickramarachchi University of Indigenous Medicine

Proposals for Sustainable Development

Gampaha Wickramarachchi University of Indigenous Medicine

The Cabinet of Ministers meeting held on 08.07.2020 decided to uplift Gampaha Wickramarachchi Ayurveda Institute, Yakkala to a fully-fledged university that aligns with the development of Gampaha District under the national policy framework of "Vistas of Prosperity and Splendor" and the order was issued by the Extra Ordinary Gazette No. 2199/12 dated 28.10.2020 to uplift the current institute into a University by the name of "Gampaha Wickramarachchi University of Indigenous Medicine" with effect from 01.03.2021. The new university comprises four faculties with 14 academic departments that will offer nearly 11 undergraduate courses and 10 postgraduate courses. The university proposed to admit about 600 students for undergraduate level based on the Advanced Level results in the 2020 examination and the intake will gradually be increased.

The University comprises four faculties namely the Faculty of Indigenous Medicine, the Faculty of Indigenous Health Sciences and Technology, the Faculty of Indigenous Social Sciences and Management Studies and the Faculty of Graduate Studies. The above faculties include 14 academic departments. The University will intend to start seven new undergraduate courses apart from the BAMS degree program in 2021 and subsequently introduce new courses for both undergraduate and postgraduate levels.

The University has submitted 06 Goals for the period of 2021-2025 in accordance with the sustainability objectives as mentioned below. Accordingly, the strategic plan of this university has also been prepared.

Goal 01 - Develop the University to Enhance the Indigenous Medical Education

Goal 02 - Increase the Access to State Higher Education in Indigenous Medical Education through Enhancing its Quality

Goal 03 - Improve the Academic Excellence Thorough High-Quality Research and Innovations in the Field of Indigenous Medical Education

Goal 04 - Improve the University with High Quality, Efficient Human Capital

Goal 05 - Produce an Energetic Competence Graduate

Goal 06 - Strengthen the Governance and Management of the University through Secure and Stable Systems to Achieve an Efficient and Effective Management Culture

1. In the year 2021, the University has implemented the following activities in order to achieve Sustainable Development Goals.
 - i. More attention has been paid to gender equality in the recruitment of human resources and filling the vacancies with the aim of increasing the institutional contribution in performing the daily duties at the University.
 - ii. In order to provide a conducive working environment for the security of the female staff members of the university, steps have been taken to reduce the working hours after 6.00 p.m. and action has been taken to provide transport facilities to the female staff to their destinations in the instances of urgent

requirements and steps have been taken to obtain the assistance of female supervisory officers for this purpose to be best possible extent.

- iii. At the same time, a working environment that contributes to efficient working capability has been created by distributing an equal amount of work among more female officers.
2. Under the Sustainable Development Goals, actions have been taken to provide equal opportunities for higher education and reap its benefits for both male and female students without any gender, racial, religious, or caste differences.
3. In order to reduce the degrading effect on the environment from disposing of garbage to the environment, a programme to collect the garbage at the University to produce organic fertilizer has been already implemented and immense contributions is made to use the said organic fertilizer for the plantation of the Institute and create an environmentally friendly atmosphere within the University
4. Implementing the "Work while Learning' Concept. The University has discussed with private and government institutions to get help from them to allow our students to get practical experience within their institutions.
5. Create employable graduates. It has been decided to introduce course modules to all undergraduates to get knowledge in 21st-century skills, management skills, HR skills, etc. in the main curriculum.
6. The “Vikum Uyana” Walking Lane Project commenced on the 28th of May, 2021. This project includes a herbal garden, a rest area and drives through selling area. The University expects to manage the project as a social project.
7. The staff at the Faculty of Indigenous Medicine have made a significant contribution towards protecting the environment and biodiversity and preventing soil erosion.
 - i. An herbal garden is maintained on the land of around 6 acres in Wathupitiwala, paying special attention to the cultivation and protection of herbal plants required for the educational purpose of the undergraduates at the Faculty of Indigenous Medicine. Herbal plants were planted by the students who follow the Medicinal Plant Cultivation course unit under the department of Dravyaguna Vignana and contributed to the pursuance of the Government policy.
 - ii. A compost preparation process by collecting the fallen tree leaves at the faculty premises. Steps have been taken to utilize such compost as fertilizer for the herbal plants at the University and the herbal garden in Wathupitiwala.
8. The Faculty of Indigenous Health Sciences and Technology has implemented the following activities to achieve the Sustainable Development Goals
 - i. The active involvement and attentive commitment of the faculty in activities mediated by the Center for Gender Equity/ Equality and Prevention of SGBV and Ragging, University Grants Commission.
 - ii. Fostering an internal institutional culture with free bidirectional communications, casual ties between all the internal stakeholders, accommodating gestures of staff members, teamwork, and spirit, rewarding and motivation, etc.

- iii. Institutional advocacy and consultancy on sustainability. The proposal developed to train the Youth Corps as climate leaders for climate-smart initiatives in agriculture and technology - Ministry of Sports and Youth Affairs
- 9. The Faculty of Indigenous Social Sciences and Management Studies has implemented the following activities in order to achieve the Sustainable Development Goals
 - i. To provide quality education for the students, the faculty commit to the appropriate review, upgrade as well as creation of new degree programmes to meet the demands of a rapidly evolving society, nation, and world. We are geared towards student-centered holistic education where learning exceeds the curriculum into essential professional and life skills. We envision the creation of positive work culture at the faculty for both students and staff where values such as compassion, collaboration, integrity, and inclusiveness are highly promoted and upheld in order to meet the requirements of a 'quality education for our future generations.
 - ii. In terms of this last value, we are committed towards creating an environment of inclusiveness with reduced inequalities in line with SDG (10). The faculty is home to a very diverse community representing a microcosm of Sri Lankan society. As such we have ensured a collaborative and open environment where each and every individual irrespective of ethnicity, gender or physical demarcation is accepted and welcome to work together as a team. We are committed to enabling a support system as well as a supportive environment within the faculty to safeguard student wellbeing. In doing so we make sure that the staff are approachable to students, and we have set in place a mentorship programme through which students receive regular advice and direction for academic and non-academic issues. We also place special emphasis on the promotion of the English language to reduce inequalities between Sinhala and Tamil-speaking students.
 - iii. In a bid to increase general consciousness and practices on climate action, sustainability, and the environment. As part of this, we have initiated a proposal for a sustainable mobility call by the Embassy of the Kingdom of Netherlands. We proposed to create a cycling culture within the faculty and having placed third in the competition and offered consultancy through the Embassy we endeavor to uphold the values highlighted in this proposal.
 - iv. The faculty committed to continuing programmes such as the annual poster competition and tree planting campaign to mark World Environment Day through which students of the faculty learn the importance of protecting the environment and safeguarding its sustainability.
- 10. At the end of every year, information is obtained to measure the progress of these activities in order to identify the decisions and goals of the upcoming year. At the same time, it gives a pleasure to have taken every step in the year 2021, as per the advice of the higher Management of the University to maintain a greener environment within the University premises in order to create a conducive academic space for the benefit of both the staff and the students.

24. Report of the Auditor General - 2021



NATIONAL AUDIT OFFICE

HED/E/GWUIM/01/21/07

31st May 2022

Vice- Chancellor,

Gampaha Wickramarachchi University of Indigenous Medicine.

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Gampaha Wickramarachchi University of Indigenous Medicine for the year ended 31st December 2021 in terms of the Section 12 of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of financial statements of the Gampaha Wickramarachchi University of Indigenous Medicine for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 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 Sub-Section 107 (5) of the University Act No. 16 of 1978, and the National Audit Act No. 19 of 2018. My opinion and observations that I intend to be published as per Sub-Section 108 (1) of the University Act, are indicated in this report. 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 University and its financial performance and cash flows for the year ended December 31, 2021 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 basis for the qualified opinion of my report.

1.2 Basis for the Qualified Opinion

- (a) Though 379 items in relation to 15 types of goods costing of Rs. 8,510,955 in the stores without issuing after purchasing in the year under review, require to be identified as property, plant and equipment as per the Section 14 of the Sri Lanka Public Accounting Standard, they had been identified as current assets. As such the cost of current assets and non-current assets indicated in the Statement on the Financial Position has been increased and decreased in the same amount respectively.
- (b) The Capital grants of Rs. 118,800,000 received by the University during the year under review, had not been recognized and measured in the Financial Statements as per Section 11 of the Sri Lanka Public Accounting Standard.
- (c) As an amount of Rs. 1,150,500 spent for the repair of a motor vehicle during the year under review, had been capitalized, the motor vehicle cost had been increased in the same amount and the depreciation of motor vehicle for the year had been increased in Rs. 247,752 as at 31st December 2021. Therefore, the excess of the year under review had been indicated with an excess of Rs. 902,748.

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 Annual Report 2021 of the University.

The 'other information' means the financial statements included in the 2021 Annual report of the University that is expected to be given to me after the date of this audit and the information that is not included in my audit report. The management is responsible for these other information.

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

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

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

1.4 Responsibility of the Management and Administration for the Financial Statements

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

When preparing financial statements, it is the management's responsibility to determine the ability to maintain the University 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 University unless the management intends to liquidate the University or cease operations in the absence of any other option.

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

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

1.5 Responsibility of the Auditor in the Audit of Financial Statements

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

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

- By planning appropriate audit procedures when identifying and assessing the risk of inaccurate misrepresentations in financial statements due to fraud or error, I obtained adequate and appropriate audit evidence to avoid the risks of fraud or error. The impact of fraud is stronger than the impact of inaccurate misrepresentation, and can lead to fraud, misconduct, forgery, intentional avoidance or avoidance of internal controls.
- In designing audit procedures that are appropriate in the circumstances, the auditor considers internal control relevant to the Corporation, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- The appropriateness of accounting policies used and the reasonableness of accounting estimates made by management is appreciated.
- The relevance of using the University continuity basis for accounting was determined based on the audit evidence obtained on whether there was sufficient uncertainty about the corporation's existence as a result of the events or circumstances. If I determine that there is sufficient uncertainty, my audit report should focus on the disclosures in the financial statements, and if that disclosure is inadequate, my opinion must be modified. However, continuity can end on future events or circumstances
- The presentation, structure and content of the financial statements included in the disclosures were evaluated and the underlying transactions and events were evaluated in a reasonable and fair manner.

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

2. Report on other legal and regulatory requirements

2.1 The National Audit Act No. 19 of 2018 contains special provisions relating to the following requirements.

2.1.1 In accordance with the requirements set out in Section 12 (a) of the National Audit Act No. 19 of 2018, I have obtained all the information and explanations required for the audit, excluding the impact of what is described in the section on the basis of the Qualified Opinion of my report. My investigation shows that the proper financial records were maintained by the University.

2.1.2 The financial statements presented by the University in accordance with the requirements of Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018, are consistent with the previous year.

2.1.3 The recommendations I made last year have been included in the financial statements submitted as per the requirement of Section 6 (i) (d) (IV) of the National Audit Act No. 19 of 2018.

2.2 In terms of the measures adopted and the amount of evidence and quantitative considerations, nothing came to my attention as to the following statements:

2.2.1 In accordance with the requirements of section 12 (d) of the National Audit Act, No. 19 of 2018, that any member of the Governing Body may be involved in any contract involving the University, 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 Institute.

| Reference to Laws/ Directions | Observation |
|---|--|
| Financial Regulation 570 (c) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka | Action had not been taken with regard to the money of total Rs. 1,240,057 retained for exceeding two years as at 31 st December 2021. |

2.2.3 That the Corporation has acted in non-compliance with the powers, duties and functions of the Corporation except the following observations as required under Section 12 (g) of the National Audit Act No. 19 of 2018.

2.2.4 That the Corporation has not procured and utilized its resources in an economical, efficient and effective manner as required under Section 12 (h) of the National Audit Act No. 19 of 2018.

2.3 Other Matters

- (a) Though it had planned to implement three Faculties in the Institute that had been converted to a university status with effect from 01st March 2021, only the preexisting Faculty of Indigenous Medicine had been in operation as at 31st December 2021. Though the two new Faculties had not been commenced, 48 employees for the academic and non-academic staff for the said Faculties had been recruited as at the month of August 2021 and a total amount of Rs. 41,423,070 had been paid as salary and allowances from the said date to the 31st December 2021.
- (b) An amount of Rs. 10,000,000 given for providing facilities to the online teaching, learning and IT infrastructure by the University Grants Commission on 16th February 2021, had not been utilized for the respective objective as at 31st December 2021 and the said amount had been invested in a fixed account.
- (c) A total of Rs. 6,457,008 in 14 funds had not been utilized for the respective objectives during the year under review.
- (d) Though the contract value of Rs. 134.5 million for the construction of the four-story academic building had been awarded on 18th September 2014, the contract had been terminated on 03rd July 2019 due to a dispute and the total amount spent as at that date was Rs. 114.15 million. Though the construction of the remaining part of the building had been resumed as Phase II on 24th December 2020, it had been failed to complete the construction work as at 31st December 2021 and an amount of Rs. 4,247,209 had been paid to the consultant company for these constructions work.

Signed illegibly

W. P. C. Wickramarathna
Auditor General

25. Answer to the Auditor General's Report for the Year 2021



Gampaha Wickramarachchi University of Indigenous Medicine

GWUIM/ IA/ AG/2022

14.09.2022

Auditor-General

National Audit Office,

No. 306/72,

Poldoowa Road,

Battaramulla.

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Gampaha Wickramarachchi University of Indigenous Medicine for the year ended 31st December 2021 in terms of the Section 12 of the National Audit Act No. 19 of 2018.

Reference to the Report of the Auditor-General No. HED/E/PWUIM/01/21/07 dated 21.05.2022 sent on the above matter.

The opinion and the present status of the University on the matters contained in the said report are submitted along with this report.

Further, the matters contained in this report were discussed and recommended at the meeting of the Audit Committee No. 05 of the University held on 15th August 2022 and approved at the Council No. 17 of the University held on 07th September 2022.

Signed illegibly

Professor Ranjana W. Senevirathna

Vice Chancellor

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

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Gampaha Wickramarachchi University of Indigenous Medicine for the year ended 31st December 2021 in terms of the Section 12 of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

1.2 Basis for the Qualified Opinion

(a) The majority of the goods in said Stores Stocks Advance Account had been purchased under the provisions of the AHEAD project and they are the goods/equipments received to the stores on the 30th and 31st of December 2021 and they had been temporarily (short term) classified under the goods/equipments received to the stores until they are issued to the respective Departments/ Units. It is hereby shown that they can not be classified as fixed assets as they had not been issued to the respective Departments/ Units and they have not been used. It is further stated that this balance has been indicated as Stores Advances under Note No. 05, submitted along with the Final Account Statements. However, all the said goods have been issued from the Stores Account and have been accounted under the respective Capital Votes.

However, action will be taken in future when preparing the final accounts to disclose this type of goods that come under the Stores Advance Account under the financial statements.

(b) The provision of Rs. 118,000,000/- received as Capital grants for the University in the year 2021, have been accounted in the unspent Capital account as Capital receivables. The outcome of the unspent account balance under the Capital Stock Statement has been correctly indicated and it is expected to note down receivables and payables separately in future.

(c) An amount of Rs. 1,043,517.78 out of this expenses has been spent for a motor vehicle received by the University as a donation and as the expenses incurred for its upgrading before using it, are considered as capital expenses, actions have been taken to capitalize the said expenses. Further, an amount of Rs. 106,982/-

that has been capitalized as expenses for repairings, has been spent for the repairing of the air conditioning system and replacing a new air conditioning system of the motor vehicle bearing No. KF-7918. Accordingly, it is hereby shown that this spent amount has been capitalized as per Paragraph No. 23 of the Sri Lanka Public Accounting Standards.

2. Report on the Other Legal and Regulatory Requirements

2.2.2 Reference to Laws/ Directions

Action has been taken to add the amount of around Rs. 65,220/- for the two years from 2018 to 2020 from the **Unspent voucher deposit balance** to the income by the journal no. 2022/48.

An amount of Rs. 101,500/- from the value of the **Sundry deposit balance** has been released now and the relevant parties have been informed to provide information on the remaining balances of the sundry deposits and payable deposits and action will be taken in the year 2022 to either release or account to the income of the remaining balance after receiving such information.

An amount of Rs. 350,156/- from the value of the **retained balance** has been released now and the relevant parties have been informed to provide information on the remaining balances and action will be taken in the year 2022 to either release or account to the income of the remaining balance after receiving such information.

2.3 Other Matters

- (a) At the time the Gampaha Wickramarachchi Ayurveda Institute was upgraded to the Gampaha Wickramarachchi University of Indigenous Medicine with effect from 01st March 2021, by way of the Gazette notification NO. 2199/12, there were four Faculties including three new faculties were established for the University. Accordingly, steps were taken to fill the academic and non-academic staff vacancies approved by the Department of Management Service for the four faculties, i.e. the Faculty of Indigenous Medicine (existing so far), the Faculty of Indigenous Health Science and Technology, the Faculty of Indigenous Social Sciences and Management and the Faculty of Post-Graduate Studies. As such the

non-academic staff was recruited on 15.03.2021 and the academic staff was recruited on 02.08.2021 and 16.08.2021 after following the approved recruitment procedures.

542 students who had registered for the Ayurveda Medical and Surgery Degree programme at the Institute were integrated to this University by way of the Gazette notification No. 2209/75 and their education was continued. It had been planned to enroll students for 07 degree courses based on the Z score marks of the 2021 G.C.E. (Advance level) Examination for the newly created two Faculties. At the University Grants Commission is required to provide the list of the names of the students, the said list had not been received from the University Grants Commission even as at 31.12.2021, the date mentioned in the audit inquiry. However, the University Grants Commission had sent a list of 518 students on 15.02.2022 to the University. The number students contained in that list is as follows:

| | |
|---|-----|
| Faculty of Indigenous Health Science and Technology | 346 |
| Faculty of Indigenous Social Science and Management Studies | 68 |
| Faculty of Medical Science | 104 |

The teachings of these Faculties have been conducted online with effect from 21.03.2022. Before commencing such online teachings, a number of matters are required to be completed for starting such courses and the recruitment of the staff is mandatorily required to be made before enrolling the students. As such the following activities have been performed as preliminary activities of the two new faculties.

- Preparing the syllabus for the new degree course with the approval of the University Grants Commission
- Implement staff development programmes for the newly recruited academic staff
- Arranging office space and lecture halls required for the new faculties.
- Preparing plans and specifications for establishing laboratories and purchasing equipment and conduct necessary technical assessments.
- Preparing an internal quality assurance scheme for assessing the performance of the academic staff
- Arranging preliminary activities for the coordination activities with foreign higher educational institutes and strengthen such activities.

- Study materials required for the new degree programmes (course wise study guides development by way of learning aids for undergraduates)

- (b) This amount was invested short term until the procurements in relation to providing infrastructure facilities are being made after establishing the University. The procurement activities were initiated in the year 2022 and payments for purchasing such goods have been made after releasing such investments.
- (c) Due to the Covid 19 Pandemic in the country in the years 2020 and 2021, the academic and student activities for the said years could not be performed as expected. However, relevant action has been taken during th year 2022 and it is expected to utilize the said funds in future.
- (d) The S.M.A. Constructions Company was awarded the contract on 10.09.2014 for constructing the four-story building for this University and the construction work was scheduled to be completed on 03.03.2016. However, due to the sudden death of the owner of the construction company, the contractor could not complete the construction of the building on the due date. Due to the internal disputes arised in the said company, the contractor, by way of a letter dated 19.03.2018 had informed that the contract had been terminated and filed a litigation in the Commercial High Court Colombo. Due to the court litigation the construction work of the company was temporarily suspended and after reaching an agreement by the both parties, on 29.05.2020, the contract was terminated on mutual agreement after making payments only for the completed construction work. Thereafter, after following the relevant procurement procedures, two new contractor were awarded the contracts for constructing the roof and the internal building upon the approval of the Cabinet of Ministers dated 15.07.2021.

Thereafter, the S.D.S. Constructions Company had commenced the construction of the roof on 24.12.2020 and completed the said work on 10.04.2021. On 14.12.2020, the Tissa Builders and Constructions Company was awarded the

contract for the rest of the construction work and the construction work was commenced on 06.01.2021 and was due to be completed on 03.12.2021. However, due to the Covid 19 pandemic situation in the country and the curfew and travel restrictions imposed by the Government and the scarcity of the construction materials due to such situation, and the current adverse economic condition in the country, it has been unable to complete the construction work on that date. However, as at August 2022, the progress of the construction work had been approximately 95%.

As at August 2022, the total cost for the construction of the four-story academic building has been as follows:

| Construction Stage | Estimated Amount (Rs. Mn.) | Expenditure (Rs. Mn.) |
|--|----------------------------|-----------------------|
| Phrase I | 98.3 | 55.0 |
| Phrase II – Construction of the roof | 8.87 | 5.19 |
| Phrase II – Balance work | 86.15 | 69.56 |
| Total Amount paid as at August 2022 | | 129.75 |

According to the contract, an amount of Rs. 4,247,208.96 has been paid to the consultant service company of this construction and the said company has provided a number of consultant services for the construction at various stages from the preparation of estimate papers.

Signed illegibly

Professor Ranjana W. Senevirathna

Vice Chancellor

Gampaha Wickramarachchi University of Indigenous Medicine