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வருடாந்த அறிக்கை
Annual Report
2017

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கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை
Gampaha Wickramarachchi Ayurveda Institute - Sri Lanka

Annual Report - 2017

Gampaha Wickramarachchi Ayurveda Institute

University of Kelaniya

ANNUAL REPORT– 2017

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE

UNIVERSITY OF KELANIYA

The GampahaWickramarachchi Ayurveda Institute ordinance No. 01 of 1995 had been published under section 24 (a) (2) and 24 (b) of the Universities Act No. 16 of 1978, by an extra ordinary gazette notificationNo. 862/8 of the Sri Lanka Democratic Socialist Republic, dated 13.03.1995.Gampaha Wickramarachchi Ayurveda Institute had been established as a Higher Education Institute affiliated to the Kelaniya University.

The main objective of the aforesaid ordinance was to conduct a five Academic years "Ayurveda Medicine and Surgery" degree course.

Accordingly, the institute which is being continued as a Higher Educational Institute presents the Annual Report of the Institute for the year 2017 which includes the establishment work and development work, Final Accounts report and the report of the Auditor General, relevant to the institute for the year 2017.

Dr. S.D. Pilapitiya
Director

Gampaha Wickramarachchi Ayurveda Institute

Director's Report

The Corporate Plan 2013 to 2017 prepared to achieve to vision and the mission of theInstitute was approved by 206th meeting of the Board of Management held on 19.07.2013.

Accordingly, with great pleasure, it is noted that the Institute hadbeen able to achieve and appreciable level in the work performance to undergraduate students and staff.

However it also should be noted that certain targets could not be achieve due to unavoidable circumstances and unexpected setbacks in achieve the expected objectives of the Corporate Plan.

Hence the Corporate Plan had been amended to include the infrastructure facilities development and I believe that the targets mentioned in the Corporate Plan could be achieve to some extent through such amendments identified in the Corporate Plan.

Dr. S.D. Pilapitiya
Director

VISION STATEMENT

VISION

"To become a

centre of excellence in

Ayurveda Medical

Education and

Research in Sri Lanka"

MISSION STATEMENT

MISSION

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

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1. DIRECTOR'S REVIEW

1.1 BRIEF INTRODUCTION

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

Due to the tremendous contribution made by the Vidyalaya to the field of Ayurvedic medicine and the service rendered to the general public, it was declared as a state-owned institute by a gazette notification in 1951. The diploma awarded by the Vidyalaya was highly recognized at that time, granting eligibility for its holders to be employed in state sector Ayurveda Hospitals. In recognition of its high academic standards and great service to the public, in 1982, the Vidyalaya was incorporated by an Act of Parliament and named as 'Gampaha Wickramarachchi Ayurveda Vidyalaya' under the Ministry of Indigenous Medicine. In 1995, it was uplifted to the status of a University Institute and named as 'Gampaha Wickramarachchi Ayurveda Institute' by the Universities Act No.16 of 1978. The functions of the Institute are listed below:

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

Today, Gampaha Wickramarachchi Ayurveda Institute is one of the leading Ayurveda Institutes in Sri Lanka. It is located in Yakkala town near Colombo Kandy road, about 30km away from Colombo. The main Academic & Administration premises are located in Yakkla in a land area of 7 acres, Ayurvedic Herbal Garden located in Yakadawala, Wathupitiwala in a land area of 5 acres.

The Institute awards Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree which comprises of five-year degree program plus one year internship. The Institute has five academic Departments namely, Department of Ayurveda Muladarma (Ayurveda Basic Principles), Department of Cikitsa, Department of Dravyaguna Vignana, Department of ShalyaShalakya& Department of Kaumarabruthya & StreeRoga.

The Institute is further strengthened by the Graduate Studies Division, Research and Publication Unit, Medical Education Unit, a Library, a well equip analytical Laboratory, an Auditorium, a Mini Auditorium which can accommodate 300 and 150 persons respectively, an Information & Commutation Technology Centre with a capacity of 100 computers and a gymnasium

The Institute has women's hostels complex located in Weediyawaththa which is 500m away from the Yakkala main premises.

Total number of undergraduate students admitted in 2017 was 372 while total no of postgraduate students enrolled during 2017 was 75.

1.2 Milestones in 2017

- The Institute has taken steps to create academic map and examination calendar including all five levels of the undergraduate degree programme.
- The Institute has taken a decision to release examination results within one month.
- Free Wi-Fi facility is provided to cover the entire Institute and Students Hostels enabling student to use ICT for their education.
- A true and fair view opinion was given by the Auditor General to the financial statements of Gampaha Wickramarchchi Ayurveda Institute as at 31 December 2017. It was a remarkable situation to the Institute because it was the first time that a true and fair opinion was obtained.
- It was recorded that 111 student were registered for BAMS degree programme as new entrants in the academic year 2016/2017. GWAI has a capacity to serve 120 students per batch and this was recorded as the highest number of students registered for BAMS in recent past.
- Online Library management system has been introduced.
- Insurance scheme for all academic and non-academic staff was introduced to enhanced staff welfare.
- The first International Conference of ShalakyaThantra was organized by Gampaha Wickramarachchi Ayurveda Institute in collaboration with the Association of Shalakee (TAS) India under "Shalakya Sandeepani -2017" on 15th-17th September 2017.

1.3 Future Plans

The Institute plans to achieve its vision by paying attention to develop teaching and learning activities, research activities, and infrastructure facilities in collaboration with the stakeholders.

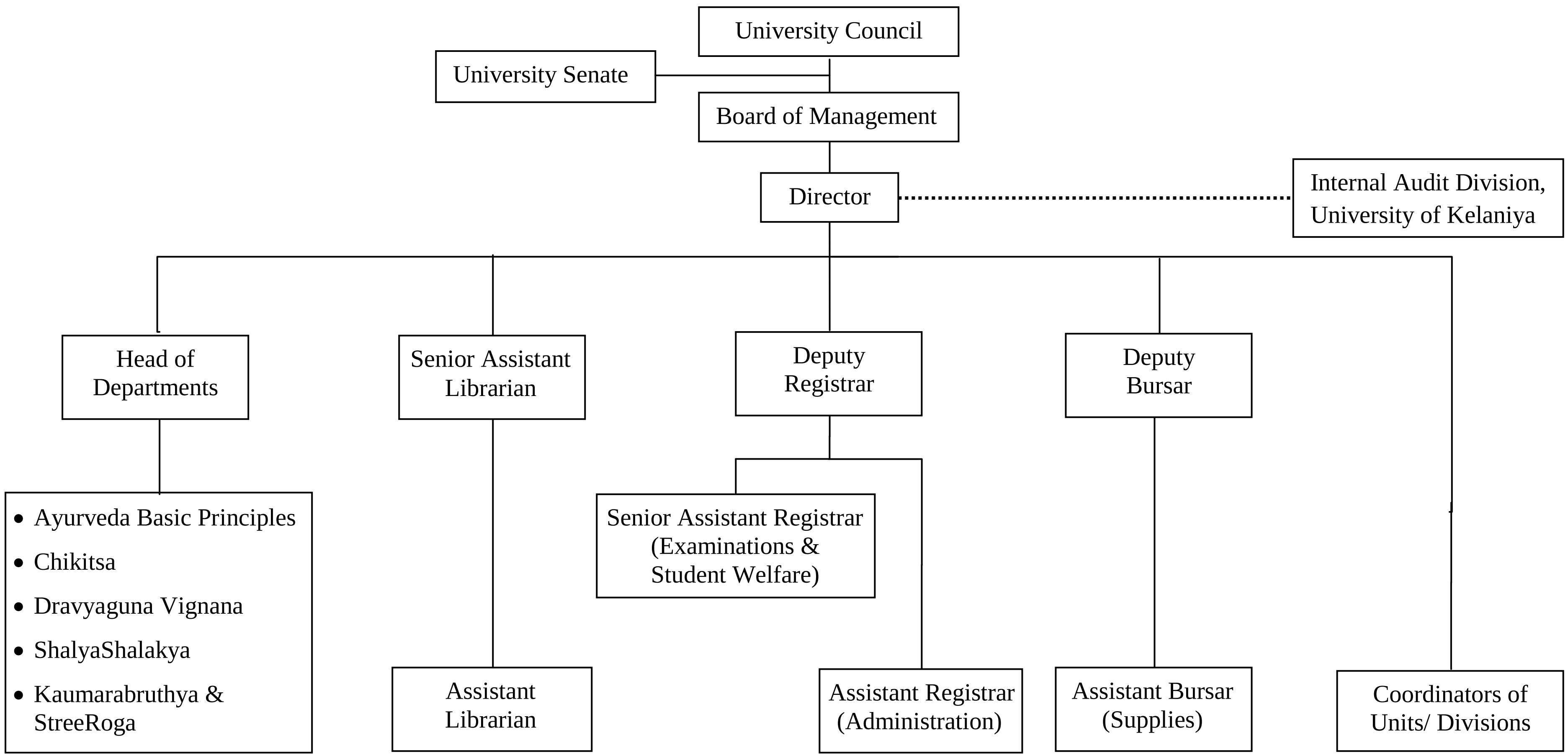
Following key infrastructure development projects will be implemented during the next three years:

a) Construction of the proposed female hostel complex for 280 students

b) Construction of the proposed Bhaisajja Building (Ayurveda Pharmacy Building)

c) Acquisition of adjoining lands

1.4Organizational Chart of Institute



1.5 Members of the Board of Management of the Institute:

Ex -Officio

Prof. Jayantha Welihinda Competent Authority	2015.05.08 - 2017.08.25
Dr. S.D. Pilapitiya Director	2017.08.26 - 2018.05.07
Mr. G.M.R.D. Aponsu Director (Planning), Ministry of Higher Education	2015.05.08 - 2018.05.07
Mr. K.D.C.S. Kumaratunga Senior Assistant Secretary, Ministry of Health, Nutrition and Indigenous Medicine	2017.03.31 - 2018.05.07
Dr. Priyantha Premakumara Secretary, University Grants Commission	2015.05.08 - 2018.05.07
Dr. (Mrs) K.P. Hettiarachchi Director, Gampaha Wickramarachchi Ayurveda Teaching Hospital	2016.12.23- 2018.05.07
Prof. (Mrs.) N.R. De Silva Dean, Faculty of Medicine, University of Kelaniya	2015.05.08 - 2018.05.07
Dr. (Mrs.) J.M.P.R.K. Jayasinghe Head, Department of Dravyaguna Vignana	2016.06.03 - 2018.05.07
Dr. (Mrs.) W.J. Wickramarachchi Head, Department of Cikitsa	2015.05.08 - 2018.05.07

Nominee from Ayurveda Medical Council

Dr. Basil Ranjith Fernando	2015.05.08 - 2018.05.07

Members Appointed by the University Grants Commission

Prof. L.R. Jayasekara	2015.05.08 - 2018.05.07
Dr. Buddhika Liyanage	2015.05.08 - 2018.05.07
Dr. K.A.N.P. Banagala	2015.05.08 - 2018.05.07
Mrs. M.D.M.D. Karunathilake (Commissioner of Ayurveda)	2015.05.08 - 2018.05.07
Mrs. A.D. Wickramarachchi	2017.08.23 - 2018.05.07

Mr. M.M.N.D. Bandara	2015.05.08 - 2018.05.07
Dr. R.A.L. Ranaweera	2015.05.08 - 2018.05.07
Mr. R.K.A. Ranaweera	2015.05.08 - 2018.05.07
Dr. G.S.K. Dharmarathna	2015.05.08 - 2018.05.07
Dr. T.B. Oushadharathna	2015.05.08 - 2018.05.07

Secretary to the Board

Mr. W.A.D. Chithrananda Deputy Registrar	2015.05.08 - 2017.10.31
Mr. U.G.J.R. Udagedara Acting Deputy Registrar	2017.11.01 - 2017.12.31

1.6 DETAILS OF MEETING IN 2017 IN THE INSTITUTE

Sr. No.	Name of the Meeting	No. of Meetings held in 2017
01.	Board of Management	12
02.	Board of Studies (Undergraduate)	12
03.	Finance Committee	09
04.	Audit Committee	04
05.	Board of Studies (Postgraduate)	05

2. NEW ENTRANTS INTERNAL (LOCAL) AND STUDENT ENROLLMENT (TOTAL NO.OF STUDENTS) IN UNDERGRADUATE

2.1 LOCAL STUDENTS NEW ENTRANTS TO INTERNAL UNDERGRADUATE DEGREE PROGRAMMES

Programme of Study	Year of Intake	Agreed Intake	Actual No. Registered
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2016/2017	120	111
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2015/2016	120	78
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2014/2015	120	67

2.2 LOCAL STUDENTS ENROLMENT (*TOTAL NO. OF STUDENTS*) IN INTERNAL UNDERGRADUATE DEGREE PROGRAMMES

Programme of Study	Medium	Level of Study				
		I	II	III	IV	V
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	Sinhala	68	67	85	71	81

3. NEW ENTRANTS AND STUDENT ENROLLMENT (TOTAL NO.OF STUDENTS) IN POSTGRADUATE DEGREE & OTHER EXTENSIONPROGRAMMES

3.1 LOCAL STUDENTS NEW ENTRANTS AND ENROLMENT (TOTAL NO.OF STUDENTS) IN POSTGRADUATE DEGREE OTHER EXTENSION PROGRAMMES

Programme of Study	New Entrants
Postgraduate Diploma in Kayachikitsa	25
Postgraduate Diploma in Panchakarma	26
Postgraduate Diploma in Shalyathantra	22
Diploma in Yoga & Relaxation	32
Certificate Course in Yoga & Relaxation	112
Certificate Course in Ayurveda Beauty Culture	23

3.2 LOCAL STUDENTS ENROLMENT (*TOTAL NO. OF STUDENTS*) INPOSTGRADUATE DEGREE OTHER EXTENSION PROGRAMMES

Programme of Study	Student Enrolments (Total No. of Registered Students)
Postgraduate Diploma in Management and Administration of Ayurveda Institutions	-
Postgraduate Diploma in Kayachikitsa	46
Postgraduate Diploma in Panchakarma	88
Postgraduate Diploma in Shalyathantra	24
Master of Science in Management and Administration of Ayurveda Institutions	22
Master of Science in Panchakarma	07
Master of Science in Kayachikitsa	07
Master of Science in Shalyatantra	-
Diploma in Yoga & Relaxation	32
Diploma in Ayurveda Pharmacy	-

4. EXAMINATION DATA

4.1 UNDERGRADUATE OUTPUT - INTERNAL

Programme of Study	No. of Sat for Final Exam	Total No. of Graduated				
		First Class	Second Class Upper	Second Class Lower	Pass	Total
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	80	1	27	19	33	80

4.2 POSTGRADUATE AND OTHER COURSES OUTPUT

Programme of Study	No. of Sat for Final Exam	Total No. Graduated
Postgraduate Diploma in Management and Administration of Ayurveda Institutions	06*	06*
Postgraduate Diploma in Kayachikitsa	10*	10*
Postgraduate Diploma in Panchakarma	07	07
Postgraduate Diploma in Shalyathantra	04	04
Master of Science in Management and Administration of Ayurveda Institutions	13*	13*
Master of Science in Panchakarma	-	-
Master of Science in Kayachikitsa	07	07
Diploma in Yoga & Relaxation	-	27
Certificate Course in Yoga & Relaxation	-	118*
Certificate Course in Ayurveda Beauty culture	-	22

Notes: 1.* Including previous years registered candidates.

2. No student sat for the final examination in Master of Science in Panchakarma in year 2017.

3. There is no written examination in Diploma in Yoga and Relaxation, Certificate course in Yoga and Relaxation and Certificate course in Ayurveda Beauty culture.

5. HUMAN RESOURCE DATA

5.1 APPROVED CADRE AND PRESENT STAFF

Staff category	Salary Scale	Approved Cadre	Number of Present Permanent Staff			Number of Temporary Staff			Permanent Cadre Vacancies	Actual Cadre Vacancies
			Male	Female	Total	Male	Female	Total		
		(1)			(2)			(3)	(1)-(2)	(1)-(2)-(3)
Academic Staff	U-AC 3 to U-AC 5	**50**	15	20	35	-	3	3	15	12
	U-AC 1 to U-AC 2	**15**	-	-	-	2	4	6	9	9
Library Staff	U-AC 5	-	-	-	-	-	-	-	-	-
	U-AC 4	-	-	-	-	-	-	-	-	-
	U-AC 3	**2**	1	-	1	-	-	-	1	1
Administrative Staff & Financial Executive Staff	U-EX 3	-	-	-	-	-	-	-		
	U-EX 2	**3**	2	-	2	-	-	-	1	1
	U-EX 1	**2**	2	-	2	-	-	-	0	0
Other Executive Staff	U-EX 3	-	-	-	-	-	-	-	-	-
	U-EX 2	-	-	-	-	-	-	-	-	-
	U-EX 1	**1**	-	-	-	-	-	-	1	1
Academic Support Staff	U-AS 2	**4**	1	1	2	-	-	-	2	2
	U-AS 1		-	-	-	-	-	-		
Technical Staff	U-EX 2	**18**	-	-	-	-	-	-	6	6
	U-EX 1		-	-	-	-	-	-		
	U-MN 4		-	-	-	-	-	-		
	U-MN 3		-	-	-	-	-	-		
	U-MN 2		-	-	-	-	-	-		
	U-MT 1		9	3	12	-	-	-		
Management Assistant& Allied	U-MN 4	**50**	2	17	19	-	-	-	-	-
	U-MN 3		1	1	2	-	-	-	-	-
	U-MN 2		1	1	2	-	-	-	-	-
	U-MN 1		11	16	27	-	-	-	-	-
Primary Staff	U-PL 3	**13**	12	0	12	-	-	-	1	1
	U-PL 2	**11**	9	1	10	-	-	-	1	1
	U-PL 1	**34**	19	8	27	-	-	-	7	7

5.2 APPROVED CADRE AND PRESENT STAFF – ACADEMIC STAFF

Academic Staff	Salary Scale	Approved Cadre	Number of Present Permanent Staff			Number of Temporary Staff			Permanent Cadre Vacancies	Actual Cadre Vacancies
			Male	Female	Total	Male	Female	Total		
		(1)			(2)			(3)	(1)-(2)	(1)-(2)-(3)
Senior Lecturer Gr I	U-AC 3(I)	**49**	5	1	6	-	-	-	15	12
Senior Lecturer Gr II	U-AC 3(II)		6	10	16	-	-	-		
Lecturer	U-AC 3(III)		-	3	3	-	-	-		
Prob. Lecturer	U-AC 3(IV)		3	6	9	-	-	-		
Temporary Lecturer/ Asst. Lecturer	U-AC 2	**-**	-	-	-	-	3	3	-	-
Temporary Research Assistant	U-AC 2	**1**	-	-	-	-	-	-	1	1
Temporary Demonstrator	U-AC 1	**14**	-	-	-	2	4	6	8	8
Total		**64**	**14**	**20**	**34**	**2**	**7**	**9**	**24**	**21**

5.3 HIGHEST QUALIFICATION OF ACADEMIC STAFF – 2017

Qualifications	Name of the Department					
	Basic Principles	Kaumaraburthya & Stree Roga	Dravyaguna Vignana	Cikitsa	ShalyaShalakya	Total
Ph.D / M.D./ M.S.	03	03	08	06	02	**22**
M.Phill	02	**-**	01	-	-	**03**
M.A.	01	-	-	-	-	**01**
Bachelor/ BAMS	02	02	01	02	01	**08**
Total	**08**	**05**	**10**	**08**	**03**	**34**

5.4 DETAILS OFEXECUTIVE OFFICERS

Type	2017		
	Approved	Actual	Vacancies
Director's Office (Director)	01	01	-
Administrative Staff	05	04	01
Other Staff	01	-	01

5.5 EDUCATIONAL QUALIFICATIONS OF EXECUTIVE OFFICERS - 2017

Designation	No. of Officers	Qualifications				
		Postgraduate Degree	Postgraduate Diploma	Degree	Diploma	Professional Memberships
Deputy Registrar *up to 01st Nov. 2017*	01	√	-	√	-	-
Deputy Bursar *From 01st Aug. 2017*	01	√	-	√	-	√
Senior Asst. Registrar	01	√	-	√	√	-
Assistant Registrar	01	√	-	√		-
Assistant Bursar	01	-	-	√	√	-

5.6 DETAILS OF NON ACADEMIC STAFF - 2017

Department	Management Assistant& Allied Grades	Technical & Allied Grades	Minor Staff	Total
Director's Office	02	-	01	03
Administration Division	11	-	10	21
Examination & Students Welfare Division	10	-	02	12
Finance Division	13	-	02	15
Department of Basic Principles	02	02	03	07
Department of Kaumarabruthya & StreeRoga	01	01	01	03
Department of Dravyaguna Vignana	02	01	03	06
Department of ShalyaShalakya	01	01	01	03
Department of Chikitsa	01	02	01	04
Library	03	01	-	04
Information and Communication Technology Centre	-	01	01	02
Science and Technology Division	-	02	02	04
Maintenance Division	03	-	16	19
Total	**49**	**11**	**43**	**103**

5.7 FOREIGN SCHOLARSHIPS, FELLOWSHIPS & TRAININGPROGRAMMES RECEIVED BY THE STAFF IN 2017

Department/ Division	Designation	Type of Programme	No. of Staff Received
Ayurveda Basic Principles	Senior Lecturer Grade I	Conference in China	01
Chikitsa	Senior Lecturer Grade I	Training Programme in Japan	01
Chikitsa	Senior Lecturer Grade II	International Conference in Dubai	01
Chikitsa	Senior Lecturer Grade II	International Conference in USA	01
Chikitsa	Senior Lecturer Grade II	Conference in India	01
Chikitsa	Senior Lecturer Grade II	Training Programme in India	02
Chikitsa	Lecturer	Conference in Italy	01
Dravyaguna Vignana	Lecturer (Probationary)	International Conference in Dubai	01

5.8 REGISTRATION/ COMPLETION OF POSTGRADUATE COURSES BY THE ACADEMIC STAFF IN 2017

Department	Course of study	No. of Staff Registered	No. of Staff Completed
Department of Basic Principles	M.Phill	02	-
Department of Kaumarabruthya & StreeRoga	MD (Ay)	02	-
Department of Dravyaguna Vignana	M.Phill	-	01
Department of Chikitsa	MD (Ay)	02	-
Department of ShalyaShalakya	MD (Ay)	01	-
Total		**07**	**01**

6. RESEARCH OUTPUT DATA

6.1 NUMBER OF PUBLICATIONS DONE BY THE ACADEMIC STAFF IN 2017

Department		Published – Local	Published - International
Department of Basic Principles	No. of Abstract publications	14	01
	No. of Books published – by the Author	03	-
Department of Kaumarabruthya & StreeRoga	No. of Abstract publications	16	-
Department of Dravyaguna Vignana	No. of Abstract publications	10	03
Department of Cikitsa	No. of Abstract publications	15	-
Department of ShalyaShalakya	No. of Full papers published in indexed journals	07	-
	No. of Abstract publications	16	-

6.2 DETAILS OF SYMPOSIA CONDUCTED IN YEAR 2017

Gampaha Wickramarachchi Ayurveda Institute (GWAI), University of Kelaniya in collaboration with The Association of Shalaki (TAS) India, was organized the first international conference on ShalakyaTantra, named as “ShalakyaSandipani -2017” from 15th to 17th September 2017. The Inauguration ceremony was held on 15th September 2017 at Amaya Green Hotel, Yakkala, Sri Lanka under the distinguish patronage of the acting Vice Chancellor of University of Kelaniya, Professor (Mrs.) Bimali Jayewardene and the Guest of Honor Professor Vd. K.S.Dhiman, Director General, CCRAS, New Delhi, India.

The prime objective of the conferencewas to create a forum to exchange of ideas, concepts, research work and to make a platform to address local needs and global issues in the field of ShalakyaTantra, under its central theme -'Recent Advances in ShalakyaTantra '.During the period of 03 days, a total of 85 presentations, consisting of presented papers and posters, were conducted in 09 sessions together with 09 keynotes and 10 guest lectures.

Department of ShalyaShalakya of the Institute organized this conference under the leadership of former competent Authority, Professor Jayantha Welihinda and former Director, Dr. Senaka Pilapitiya. The organizing committee headed by Dr. KPP Priris, Head, Department of Shalyashalakya, had played a vital role t conduct this event in a successful and fruitful manner.

Highlights of the Event

6.3 DETAILS OF KNOWLEDGE DISSEMINATION TO THE GENERAL PUBLIC DURING THE YEAR 2017

Department	Title of the Programme	Target Group	No. of Participants
Department of Kaumarabruthya & StreeRoga	Children's day Programme	Special needs children & their parents	250
	Medical Clinic at Uhana Divisional Secretariat area	Children, Ladies and Adults	1200
Department of Dravyaguna Vignana	*Amla Pittha*	Ayurveda Doctors	30
	Ayurveda Rasa Shashthraya and practical use of Rasa Medicine	Ayurveda Doctors in Gampaha District	50
	Ayurveda Medical Drug Materials use for Beauty Culture	Beauticians	30
	Academic Programmes on Ayurveda	Ayurveda Doctors	50
	Ayurveda Conference in Ayurveda & Literature	Ayurveda Doctors	50

6.4 DETAILS OF AWARD RECEIVED

Awards	Department	Name of Award	Name of Recipients
National Awards	Department of Kaumarabruthya & StreeRoga	" Waydya Chudamani "	Dr. H.P. Wakkumbura
National Awards	Department of Dravyaguna Vignana	" Sahasak Nipaum – 2017 "	Student – W.M.C.P. Wickramasinghe Advisor – T.A.N.R. Gunarathna

7. FINANCIAL DATA

7.1 TOTAL INCOME IN 2016 & 2017 (RS.)

			Year	
			2016	**2017**
Recurrent Grant				
	Personnel Emoluments		**178,550,000**	**191,273,000**
	Other Recurrent		**48,450,000**	**44,000,000**
	Mahapola		**-**	**-**
		Treasury	**3,537,800**	**2,628,850**
		Trust	**3,876,000**	**2,550,000**
	Bursary Grants		**6,008,200**	**5,764,430**
	Other Grants		**-**	**-**
Capital Grant				
	Rehabilitation & Improvement of Capital Assets		**8,650,000**	**5,500,000**
	Acquisition of Fixed Assets		**35,095,000**	**4,800,000**
	Construction Projects		**101,000,000**	**5,000,000**
	Strengthening Research		**500,000**	**250,000**
	Other		**-**	**-**
Other Grants (*Please Specify)*				
			-	**-**
Generated Income				
	Self- Financing Activities		**14,850,563**	**16,018,364**
	All Other Internal Income		**9,867,623**	**18,269,798**
Total			**410,385,186**	**296,054,442**

7.2 CAPITAL EXPENDITURE IN 2017

Description	Government Grant	Total Expenditure
Construction Projects	**5,000,000**	**1,727,732**
Acquisition of Assets	**4,800,000**	**11,754,107**
Rehabilitation &Maintenance of Capital Assets	**5,500,000**	**15,186,653**
Strengthening Research	**250,000**	**-**
Other	**-**	**-**
Total	**15,550,000**	**28,668,492**

7.3 RECURRENT EXPENDITURE IN 2017

Description	Total Expenditure
Personnel Emoluments - Academic	77,517,257
Personnel Emoluments – Non Academic	122,655,242
Travelling Expenses	867,899
Supplies	8,884,929
Maintenance Expenses	5,631,861
Contractual Services	32,466,862
Mahapola& Bursary (Treasury & Trust Fund)	11,799,430
Other Recurrent Expenditure	9,987,654 12,719,799*
Total	**282,530,934**

* Expenditure incurred from Generated Income

7.4 DETAILS OF FUNDS FOR RESEARCH PROJECTS UTILIZATION - 2017

Name & Details	Funding Agency	Total Cost (Rs.)	Expenditure (Rs.)	% of Physical Progress
Dr. W.A.L. Chandrasiri	National Centre for Advanced Studies	2,061,450.00	-	Not Completed
Dr. A.A.J. Pushpakumara	U.G.C. Research Fund	750,000.00	149,729.00	Completed
Dr. (Mrs.) J.M.P.R.K. Jayasinghe	U.G.C. Research Fund	250,000.00	1,520.00	Not Completed
Dr. (Mrs.)H.P. Wakkumbura	U.G.C. Research Fund	750,000.00	141,000.00	Not Completed
Dr. (Mrs.)H.A.R.P. Perera	U.G.C. Research Fund	1,720,000.00	-	Not Completed
Dr. (Mrs.)J.A.D.P.P. Jayakody	U.G.C. Research Fund	250,000.00	250,000.00	Completed

8. FINANCIAL PERFORMANCE ANALYSIS -2017

Subject	Formula	Exp.Per Student (Rs.)
Recurrent Expenditure per Student (RE)	Rs. 246,435,398/372	662,460.00
Capital Expenditure per Student (RE)	Rs. 28,668,492/372	77,066.00
Total		739,526.00

9. DETAILS OF INFRASTRUCTURE FACILITIES RECEIVEDIN 2017

Infrastructure Details	Expenditure Rs.
Construction Projects	1,727,732
Total	1,727,732

10. HOSTEL DATA - 2017

10.1 PERMANENT HOSTELS

Name of Hostel	Location	Number of occupied as at 31.12.2017		
		Male	Female	Total
Wickramarachchi Girls Hostel	Weediyawatta Yakkala	-	124	124

10.2 RENTEDFACILITIES

Name of Hostel	Location	Number of occupied as at 31.12.2017			Rental Cost per Year Rs.
		Male	Female	Total	
Jayathikala	Pahala Weediyawatta, Yakkala	-	20	20	390,000.00
Priyanthi	Pahala Weediyawatta, Yakkala	-	18	18	360,000.00
Senevirathna	Samagi Mawatha, Yakkala	34	-	34	660,000.00
Ranwali	Ranwali Pedesa, Yakkala	18	-	18	228,000.00
Keselwathugoda	Chandrajothi Mawatha, Yakkala	37	-	37	600,000.00

11. MAHAPOLA AND BURSARY SCHOLARSHIP DATA

Number of student Registration	No. of Student Received Mahapola	No of Student Received Bursary
372	119	120

12. LIBRARY DATA IN 2017

12.1 INFORMATION OF BOOK RESOURCES IN 2017

Description	Amount (Rs.)	No. of Copies
Purchasing : Local	479,751.71	799
Donation : Ola LeafManuscript Printed Books	73,114.00	33 200
Total	**552,865.71**	**1032**

12.2 LIBRARY FINES IN 2017

Year	Amount (Rs.)
2017 January to December	**34,259.00**

12.3 USER POPULATION DURING 01.01.2017 TO 31.01.1017

Type of Members	Actual population	Actual Population	No. of members Registered
Academic Staff	35	-	31
Academic Staff (Temporary)	15	-	15
Executive Officers	06	-	03
Non Academic Staff	106	-	72
BAMS Students – Level V	-	81	48
BAMS Students – Level IV	-	71	58
BAMS Students – Level III	-	85	63
BAMS Students – Level II	-	66	50
BAMS Students – Level I	-	69	69
Total	**163**	**372**	**409**

13. FINANCIAL STATEMENTS

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE, UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION
AS AT 31st DECEMBER 2017
(All Amounts Are In Sri Lanka Rupees)

Description	Notes	2017		2016 (Reistated)	
		Rs.	Rs.	Rs.	Rs.
ASSETS					
Current Assets					
(a) Cash & Cash equivalents	1	26,330,960		72,180,508	
Cash & Cash equivalents		9,858,004		16,325,635	
(b) Petty Cash Imprest		-		180	
(c) Sundry Debtors	2	1,206,498		1,789,230	
(d) Loans & Advances	3	21,809,286		19,577,692	
(e) Stores Advance (Inventory)	4	1,214,173		1,644,868	
(f) Prepayments	5	86,570		99,116	
(g) Other Current Assets	6	2,371,276	62,876,767	2,154,602	113,771,831
Investments					
Fixed Deposits			214,936,567		169,190,684.00
Non-Current Assets					
(k) Property Plant & Equipment	7		367,327,926		367,482,344.00
(l) Work - in Progress	8		112,256,701		110,528,968.00
(m) Capital Advances			38,299,830		27,626,742.00
(n) Intangible Assets	9		423,200		331,600.00
(p) Others	10		263,099		942,157.00
			733,507,323		**676,102,495.00**
TOTAL ASSETS			**796,384,089**		**789,874,326.00**
LIABILITIES					
Current Liabilities					
(a) Accrued Expenses	11	3,337,000		3,109,400	
(b) Payables	12	670,808		21,564	
(c) Refundable deposits & others	13	42,419,745		34,904,489	
			46,427,553		**38,035,453**
Non Current Liabilities					
(d) Provision for Gratuity	14		63,307,411		53,538,130
Total liabilities			**109,734,964**		**91,573,583**
TOTAL NET ASSETS			**686,649,126**		**698,300,743**
NET ASSETS/EQUITY					
(a) Capital (spent)		357,787,781		361,256,304	
(b) Capital (unspent)		191,753,989		204,872,481	
(c) Reserves		(38,038,275)		(36,571,627)	
(d) Restricted Funds & Grants	15	19,291,569		11,899,523	
(e) Re-valuvation Reserve & others	16	155,854,062		156,844,062	
Total Net Assets/Equity			**686,649,126**		**698,300,743**

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

C.G.Kothalawala
Deputy Bursar

The Board of Management of the Institute is responsible for the preparation and presentation of these Financial Statements. These Financial Statements are presented subject to the approval of the Board of Management.

Dr.S.D.Hapitiya
Director.

R.K.A.Ranaweera
Board Member

23rd February 2018
Yakkala

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE, UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER 2017
(All Amounts Are In Sri Lanka Rupees)

	Notes	2017		2016	
		Rs.	Rs.	Rs.	Rs.
Revenue					
Recurrent Grants			235,273,000		227,000,000
Amortization of Capital Grants			34,248,449		34,209,945
Other income					
(1) Interest from Loans & Advances		842,484		721,353	
(2) Miscellaneous Receipts	17	710,619		432,621	
(3) Interest from Investments		15,815,527		7,565,587	
(4) Registration Fees		354,500		384,745	
(5) Exam Fees		39,850		26,000	
(6) Library Fine		35,684		27,282	
(7) Medical Fees		2,400		-	
(8) Rent from Properties	18	404,100		552,124	
(9) Sale of Stocks		64,635		157,911	
(10) Mahapola & Bursary- Net*	19	-		-	
(11) Income of self Financed Programmes		16,018,364	34,288,162	14,850,563	24,718,186.00
Total Revenue			**303,809,612**		**285,928,131**
Expenses					
(1) Personnel Emoluments		200,172,499		177,610,851	
(2) Travelling & subsistence		867,899		1,570,638	
(3) Supplies and Consumables Used		8,884,929		6,329,846	
(4) Maintenance		5,631,861		2,810,115	
(5) Contractual Services		32,466,862		28,114,221	
(6) Research and Development		73,530		155,447	
(7) Depreciation		34,248,449		34,209,945	
(8) Other Operating Expenses		9,914,124		7,244,739	
(9) Expenses of self financed programmes		12,719,799		14,403,672	
Total Expenses	20		**304,979,953**		**272,449,474**
Surplus/(Deficit) for the Year			**(1,170,342)**		**13,478,657**

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

Object Code	Deferred Capital Rs.	Unspent Capital Rs.	Building Project Rs.	Revaluation Reserve Rs.	General Reserve Rs.	Reserves & Restricted Funds Rs.	Total Rs.
Balance as at 31 December 2015	**345,950,312**	**104,752,093**	-	**152,431,104**	**(44,898,052)**	**16,130,959**	**574,366,416**
Surplus/(Deficit)for the Year Transfers / Net Movements	15,305,992	100,120,388	-	4,412,958	13,478,657	(4,231,435)	129,086,560
Adjusments made to General Reserve Account - 2016					(5,152,232.25)		(5,152,232)
Balance as at 31 December 2016	**361,256,304**	**204,872,481**	-	**156,844,062**	**(36,571,627)**	**11,899,524**	**698,300,744**
Surplus/(Deficit)for the Year Transfers / Net Movements	**(3,468,523)**	**(13,118,492)**		**(990,000)**	**(1,170,342)**	**7,392,045**	(11,355,312)
Adjusments made to General Reserve Account - 2017					**(296,306)**		(296,306)
Balance as at 31 December 2017	**357,787,781**	**191,753,989**	-	**155,854,062**	**(38,038,275)**	**19,291,569**	**686,649,126**

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE,
UNIVERSITY OF KELANIYA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER

Description	2017 Rs. 000'	2016 Rs. 000'
Cash Flows from Operating Activities		
Surplus (deficit) from ordinary activities	(1,170)	13,479
Add :- Non - cash movements		
Depreciation	34,248	34,210
Provision For Retirement Benefit Obligation - Gratuity	11,576	10,020
Amortization of Capital Grant	(34,248)	(34,210)
Operating Profit Before Working Capital Changes	**10,406**	**23,499**
Increase in payables	649	(95)
Decrease In Inventories	431	374
Decrease In Trade and Other Receivables	(1,853)	(2,207)
Increase In Trade and Other Payables	7,743	731
Cash Generated From Operations	**17,376**	**22,302**
Gratuity Paid	(1,807)	(2,202.00)
Net cash flows from operating activities	**15,569**	**20,100**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of intangible	(92)	-
Purchase of plant and equipment	(34,094)	(21,409)
Working Progress	(1,728)	(28,666)
Other and Capital Advance	(9,994)	1,812
Net Investment in FD	(45,746)	(86,778)
Re-valuation Reserve		
Net cash flows from investing activities	**(91,653)**	**(135,041)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Prior year adjustment in cash	(296)	(86)
Grant Received	16,671	145,245
Research Grants /Restricted Funds/Reserves	7,392	(377)
Net Cash Flows from financing activities	**23,767**	**144,781**
Net increase/(decrease) in cash and cash equivalents	(52,317)	29,840
Cash and cash equivalents at the beginnings of period	88,506	58,666
Cash and cash equivalents at the end of period	**36,189**	**88,506**

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

1. **Domicile & Legal Form**

   By the Government Gazette No. 859/12 of 23rd February 1995 issues under the Universities Act No.16 of 1978 as subsequently amended the Gampaha Wickramarachchi Ayurveda Institute, with effect from 01st March 1995 is recognized as an institute affiliated to the University of Kelaniya.

2. **Principal Objective & Activities**

   As per the said Government Gazette No. 859/12 of 23rd February 1995, the Institute is for higher learning for the purpose of providing, promoting and developing higher education in ayurveda medicine.

3. **Board of Management / Trustees**

   The Board of Management presents herewith the financial statements for the year ended 31st December 2017. The Board of Management is responsible for preparing and presenting the financial statements.

   The Board of Management of the Institute during the financial year ended 31st December 2017 consisted the following members.

Prof. Jayantha Welihinda	-	Competent Authority (Up to 26th August 2017)
Dr.S.D.Pilapitya	-	Director (From 27th August 2017 to date)
Mr. G.M.R.D. Aponsu	-	Member
Mr.K.D.C.S.Kumarthunga	-	Member
Dr. Priyantha Premakumara	-	Member
Dr.(Mrs) K.P.Hettiarachchi	-	Member
Prof.(Mrs) N.R.De Silva	-	Member
Dr.(Mrs) J.M.P.R.K.Jayasinghe	-	Member
Dr.(Mrs) W.J.Wickramarachchi	-	Member
Dr. Basil Rangith Fernando	-	Member
Dr. Buddhika Liyanage	-	Member
Dr. K.A.N.P. Banagala	-	Member
Prof. L.R. Jayasekara,	-	Member
Dr.(Mrs) A.D. Wickramarachchi	-	Member
Mr. M.M.N.D. Bandara	-	Member
Dr. R.A.L. Ranaweera	-	Member
Mr. R.K.A. Ranaweera	-	Member
Mr.M.D.M.D.Karunathilka	-	Member
Dr. G.S.K. Dharamrathne	-	Member
Dr. Thusitha Bandara Oushadharathne	-	Member

4. Basis of Preparation

The financial statements of the Institute comprise the statement of financial position as at 31st December 2017 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 and Volume II) 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.

5. Date of Authorization for Issue

The financial statements were authorized for issue by the Board of Management on 27th February 2018.

6. Basis of Measurement

The financial statements have been 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. The following assets are measured as follows;

A. Property, Plant & Equipment: - At revalued amount

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

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

The financial statements of the Institute are presented in Sri Lankan Rupee (LKR), which is the functional and reporting currency of the Institute.

7. Property, Plant & Equipment

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 items of property, plant and equipment are subsequently revalued, the entire classes of such assets are revalued at fair value. Revaluations are done with sufficient regularity.

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.

(a) Depreciation

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

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

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

8. 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.

9. Intangible Assets

The Institute's intangible assets include the value of computer software. An intangible asset is recognized only when its cost can be measured reliably and it is probable that the expected future economic benefits that are attributable to it will flow into the Institute and the Intangible assets are amortized over the estimated lifetime.

10. Inventories

Inventories are valued at the lower of cost or net realizable value.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

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

11. Cash and Cash Equivalents

Cash and short-term deposits in the statement of financial position comprise cash at banks and in hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows which is prepared under Indirect Method, cash and cash equivalents consist of cash and short-term deposits, as defined above are considered an integral part of the Institute's cash management.

Cash flow statement is presented based on Indirect Method for the purpose of cash flow statement, cash and cash equivalent consist of cash in hand and deposits in Bank.

12. Sundry Debtors

"Loans" refer to the Loans and Advances granted to the University staff. These loans are issued under surety. Hence no provision had been made for the recovery of bad debts.

13. Provision for Gratuity

The Institute has adopted the 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.

The liability is not externally funded.

14. Government Grants

Recurring Grants;
The Accounts have been prepared in accordance with the releases to the current year.

Capital Grants;
It is amortized over the useful lifetime of the related asset.

General Reserve

An amount of Rs. 296,306/- relevant to the previous year has been debited to the General Reserve.

15. Revenue Recognition

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

Enrolment fee and annual student registration fees received from internal students are recognized as revenue on receipt.

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 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,

16. The cost of the Transformer

The Expenses of Rs. 1,531,372.00 & Rs.993,618.00 for the Installation of the transformer in 2008 & 2009 respectively have been recognized to the statement of financial performance at the rate of 10% per year.

17. The Cost of Strengthening Research

The capital expenditure incurred of Rs. 163,638.46 for strengthening research in 2014 have been recognized to the statement of financial performance at the rate of 20% per year.

18. Interest from Investments

Interest is charged for the use of cash or cash equivalents or amounts due to the entity.

Interest should be recognized on a time proportion basis that takes into account the effective yield on the assets.

Investments in Fixed Deposits are recognized at transaction price and are reflected in the statements of Financial Position at cost plus the Interest receivable.

19. 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 running of the business and in maintaining the property, plant and equipment in a state of efficiency have been charged to the statement of financial performance. For the purpose of presentation of the statement of financial performance, the "function of expenses" method has been adopted, on the basis that it presents fairly the elements of the Institute's performance.

20. Comparative Information

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

21. 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.

22. 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.

23. Taxation

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

		2017	2016
NOTE - 01		Rs.	Rs.
CASH & CASH EQUIVALENTS			
Bank balances			
A/C 333-1001-1-0000059		26,330,960	72,180,508
A/C 333-1002-0-0000059		9,858,004	16,325,635
Total		**36,188,964**	**88,506,143**
NOTE - 02			
SUNDRY DEBTORS			
Debtors		10,867.50	
Bursary	622,530.00		-
Mahapola Scholarship	573,100.00	1,195,630.00	1,789,230.00
Total		**1,206,497.50**	**1,789,230.00**
NOTE- 03			
LOANS & ADVANCES TO STAFF			
Distress Loan		19,623,792.72	17,458,295.55
Staff Loan		224,060.00	191,080.00
Vehicle Loan		834,730.21	1,037,565.39
Computer Loan		790,700.00	842,500.00
Special Distress Loan (Two Months)		295,252.87	14,700.95
Festival Advance		38,750.00	28,750.00
Special Advance		2,000.00	4,800.00
Total		**21,809,285.80**	**19,577,691.89**
NOTE - 04			
STORES ADVANCE			
Stores Advance Account (Inventories)		1,214,173.16	1,644,867.96
Total		**1,214,173.16**	**1,644,867.96**
NOTE - 05			
PRE - PAYMENTS			
As at end of the year		86,570.00	99,115.88
Total		**86,570.00**	**99,115.88**
NOTE - 06			
OTHERS			
Deposits - Fuel		138,500.00	138,500.00
- Food		3,000.00	3,000.00
- Electricity		511,395.00	511,395.00
- Gas Cylinders		43,768.00	43,768.00
- Water		115,000.00	115,000.00
Canteen Charges receivables		1,500.00	1,500.00
Interest receivables from Investment		1,527,420.65	1,310,746.76
Receivables of Diploma In Pharymacy III*		30,692.80	30,692.80
Total		**2,371,276.45**	**2,154,602.56**

*Note
Advertisement expenditure incurred for the Pharmacy course III has not been recovered due to the course not yet commenced

NOTE - 7 - PROPERTY, PLANT & EQUIPMENT

Cost / Valuation

Freehold Assets

Description	Land	Buildings	Office Equipment	Lab & Tec Equipment	Furniture & Fittings	Library Book & Periodicals	Motor Vehicle	Plant & Machinery	Total
Balance As At 01.01.2017	72,126,250	296,896,679	32,784,952	46,543,842	28,832,098	14,209,200	19,765,000	18,402,094	**529,560,115**
									-
Additions	-	15,186,653	8,344,809	3,013,311	623,535	553,200	-	100,765	**27,822,274**
Transfers From WIP									-
Adjustment for Revaluations -									
Depreciation									-
Revaluations									-
Assets Grant Received *[1]		6,250,000				21,758			**6,271,758**
Balance As At 31.12.2017	**72,126,250**	**318,333,332**	**41,129,761**	**49,557,153**	**29,455,633**	**14,784,158**	**19,765,000**	**18,502,859**	**563,654,146**

Accumulated Depreciation

Description	Lands	Buildings	Office Equipment	Lab & Tec Equipment	Furniture & Fittings	Library Book & Periodicals	Motor Vehicle	Plant & Machinery	Total
Balance As At 01.01.2017	-	63,096,427	19,461,856	38,875,163	14,326,102	13,629,868	6,027,130	6,661,225	**162,077,771**
Charged	-	15,369,812	5,961,073	3,352,533	2,904,034	627,629	3,953,000	1,843,646	**34,011,727**
Removal For Revaluations									-
Additional Depreciation *[2]	-	226,743	9,980	-	-			-	**236,723**
Balance As At 31.12.2017	-	**78,692,982**	**25,432,909**	**42,227,695**	**17,230,136**	**14,257,497**	**9,980,130**	**8,504,871**	**196,326,220**

Carrying Value As At 31.12.2016	72,126,250	233,800,252	13,323,095	7,668,679	14,505,997	579,332	13,737,870	11,740,869	367,482,344
Carrying Value As At 31.12.2017	**72,126,250**	**239,640,350**	**15,696,852**	**7,329,458**	**12,225,497**	**526,661**	**9,784,870**	**9,997,988**	**367,327,926**

*[1] Adjustment for assets received under HETC Project as a grant.

*[2] Adjustment for unrecorded depreciation in 2016

Revalaution

The Lands, Buildings and Motor Vehicles were independently valued by Mr.S.N. Thennakoon, A licensed valuer who is attached to the department of valuation. All other assets are revalued by a panel of professionals comprising A Chartered Accountant, A Technical Officer and A Licensed valuer On 06th December 2009. Lands & buildings of the Institute is revalued by the Valuation Department for Rs. 331,700,000.00 in 2016. However it is not accounted for due to non availability of the segregation of values among lands and buildings.

On 30th June 2015, the entire calss of Motor Vehicles were revalued by an Valuation Department and these values were accounted.

	2017	2,016
	Rs.	Rs.
NOTE - 08		
WORK-IN-PROGRESS		
Administration Building-Stage I	58,730,854.85	58,730,855
Student Centre Building	36,154,302.00	36,154,302
Academic Building	15,643,811.70	15,643,812
Female Girls' Hostel	572,000.00	-
Administration Building-Stage II	1,155,732.54	-
Total	**112,256,701.09**	**110,528,969**

NOTE- 9		
INTANGIBLE ASSETS		
Balance at the begining	331,600.00	331600
Additions during the year	91,600.00	0
Total	**423,200.00**	**331600**

NOTE - 10		
OTHER ASSETS		
Cost of transfomer	99,460.61	942,157.00
Strenthening Research	163,638.46	
Total	**263,099.07**	**942,157.00**

NOTE - 11		
ACCRUED EXPENSES		
Electricity	437,000.00	520,000.00
Water	119,400.00	85,000.00
Telephone	435,500.00	386,500.00
Salaries	53,000.00	190,000.00
Other Recurent	91,000.00	77,000.00
Visiting Lecture Fees	50,000.00	25,000.00
Fuel	125,500.00	75,000.00
Travelling	2,200.00	6,000.00
Overtime	587,300.00	407,500.00
Exam Payment	50,000.00	100,000.00
Entertainment Allowance	11,100.00	-
Maintenance Ex. -Vehicle	100,000.00	117,000.00
Security	800,000.00	630,000.00
News Papers	100,000.00	192,000.00
Holiday Warrents & Season Tickets	-	6,400.00
Cleaning Services	375,000.00	292,000.00
Total	**3,337,000.00**	**3,109,400.00**

NOTE - 12		
PAYABLES		
Sundry Creditors	670,807.57	-
Oustanding dues	-	21,564.29
Total	**670,807.57**	**21,564.29**

	2017	2016
	Rs.	Rs.
NOTE - 13		
REFUNDABLE DEPOSITS & OTHERS		
Refundable Deposits		
Refundable deposits	5,000.00	5,000.00
Miscellaneous deposits	1,582,903.00	440,528.00
Others		
Retention	15,744,569.36	14,583,346.07
Master of Science Part II 2010/2011		112,941.13
Diploma in Yoga V	488,500.00	571,500.00
Certificate Course in Beauty culture VIII	19,050.00	
Certificate Course in Yoga XVI		95.00
Certificate Course in Yoga XVII		214,165.00
Certificate Course in Yoga XVIII	19,800.00	65,000.00
Certificate Course in Beautyculture VIII		557,250.00
Master of Science 2013/2014	707,550.13	1,008,109.13
Master of Science 2012/2013		1,941,102.13
Master of Science Part 11 2013/2014	461,052.13	11,665.81
Master of Science 2014/2015		7,717.20
Master of Science Panchakarma 2013/2014	1,879,973.15	3,178,473.15
Master of Science kayachikisha 2013/2014	1,159,829.32	1,180,579.32
Diploma in Punchakarma - 2015	3,339,892.85	3,830,642.85
Diploma in Pharmacy - II	518,256.90	427,221.90
Diploma in Punchakarma - 2016/2017	3,296,400.00	2,335,200.00
Diploma in Kayachikithsa - 2016/2017	3,111,900.00	2,037,200.00
Diploma in Kayachikithsa - 2015	1,504,807.15	1,385,757.15
Diploma in Shalyathanthra 2016/2017	4,011,675.00	225,344.01
Certificate Course in Yoga XIX	23,650.00	-
Certificate Course in Yoga XX	207,500.00	-
Certificate Course in Yoga XXI	33,000.00	-
Diploma in Kayachikithsa - 2017/2018	1,438,950.00	-
Diploma in Punchakarma - 2017/2018	1,698,080.00	-
Master of Science kayachikisha 2017/2018	4,000.00	-
Medical Insurance	2,755.00	-
Provision for Audit Fees	1,160,651.00	785,651.00
Total	**42,419,744.99**	**34,904,488.85**

NOTE - 14		
RETIREMENT BENEFIT OBLIGATION		
Balance as at the Begining	53,538,130.00	45,719,036.40
Charged for the Year	11,576,307.00	10,020,663.60
Paid for the year	(1,807,026.00)	(2,201,570.00)
Total	**63,307,411.00**	**53,538,130.00**

	2017	2016
NOTE - 15	Rs.	Rs.
RESTRICTED FUNDS & GRANTS		
NCAS Research Fund - Dr. Bandula Weerasuriya	7.76	7.76
NCAS Research Fund - Dr. W.A.L. Chandrasiri	111,298.72	111,298.72
PHD. Research - Dr. H.S. Sakunthala	-	-
PHD. Research - Dr. H.P.wakkumbura	109,000.00	250,000.00
PHD. Research - Dr. J.M.P.R.K. Jayasinghe	4,099.12	5,619.12
PHD. Research - Dr. A.A.J. Pushpakumara	-	145,009.51
PHD. Research - Dr. H.A,R.P. Perera	82,110.20	82,110.20
G.P.Wickramarachchi Symposium	1,329,387.66	1,951,706.40
Development Undergraduate Programme	1,214,142.18	1,214,142.18
Three Languages Funds	436,200.00	436,200.00
Piyaseeli Wickramarachchi Jayasekara Sc.	408,968.89	367,163.15
Gift & Donation * 1	11,575,539.72	5,878,661.77
Sports Fund	314,540.00	279,780.00
Reserach Fund	874,875.00	779,825.00
Director's Fund	482,400.00	398,000.00
Development Activities of G.S.D.	50,000.00	-
Compensation for Boundry wall * 2	1,599,000.00	-
Imprest for University Student's Activities * 3	700,000.00	-
Total	**19,291,569.25**	**11,899,523.81**

*1 Assets grants received amounted to Rs. 6,271,758/- under HETC project has been accounted during the year.

* 2 The Institute had received Rs.1,599,000 /- from Road Development Authority as compensation for the Boundary wall. New Contract was awarded during the year to reconstruct the Boundary wall and the money received for this purpose will be utilized once pending bills are settled.

*3 The Institute had received Rs. 1,600,000/- from Ministry of Higher Education & Highways for improving students activities under the physcial education units and improving aesthetic of students. Out of the above a sum of Rs.900,000/- is spent for purchasing capital items for improving physical education and the balance will be fully utilized once pending bills of purchasing of music instruments are settled.

NOTE - 16		
FIXED ASSETS REVALUATION RESERVE & OTHERS		
Fixed Assets	141,060,833.85	141,060,833.85
Motor vehicle Re-valuation Reserve	11,370,269.73	11,370,269.73
Capital Assets Purchasing Fund	3,422,958.91	4,412,958.91
	155,854,062.49	**156,844,062.49**

	2017	2016
	Rs.	Rs.
NOTE - 17		
MISCELLANEOUS RECEIPTS		
Miscellaneous Income	504,618.87	247,620.82
Registration Fees (Suppliers)	206,000.00	185,000.00
Total	**710,618.87**	**432,620.82**
NOTE - 18		
RENT FROM PROPERTIES		
Rent from Canteen	22,100.00	18,000.00
Rent from Properties	381,999.52	534,124.00
Total	**404,099.52**	**552,124.00**
NOTE - 19		
BURSURY INCOME (NET)		
Recevied from Bursary	5,764,430.00	8,150,380.00
Payments	5,764,430.00	8,150,380.00
Net	-	-
MAHAPOLA INCOME (NET)		
Recevied from Mahapola	6,035,000.00	7,908,800.00
Payments	6,035,000.00	7,908,800.00
Net	-	-

NOTE -20

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE
PROGRAMME EXPENDITURE BY PROJECTS & OBJECTS - 2017

Code No.	Description	GENERAL ADMINI. 01 - 01	FINANCIAL ADMINI. 01 - 02	ACADEMIC SERVICES 02 - 11	TEACHING RESOURCES 03 - 01	TOTAL
01	**Personal Emoluments**					
01	Personal Emoluments - Acadamic					
01.01	Salaries & Wages	-	-	24,390,426.28	641,786.42	25,032,212.70
01.02	U.P.F.	-	-	5,548,588.75	116,721.48	5,665,310.23
01.03	Pension	-	-	2,250,445.92	133,395.96	2,383,841.88
01.04	E.T.F.	-	-	1,560,546.90	50,023.51	1,610,570.41
01.05	Acting Pay	-	-	-	-	-
01.06	Acadamic Allowance	-	-	24,858,069.31	797,099.55	25,655,168.86
01.07	Equalization Allowance	-	-	-	-	-
01.08	Cost of Living Allowance	-	-	3,182,400.00	93,600.00	3,276,000.00
01.09	Other Allowances	-	-	68,366.67	-	68,366.67
01.10	Language Proficiency Allowancw	-	-	-	-	-
01.11	Visiting Lecture Fees	-	-	2,069,964.30	-	2,069,964.30
01.14	Gratuity	-	-	-	-	-
01.15	Other Allowance 5%	-	-	112,372.42	-	112,372.42
01.16	Research Allownce	-	-	6,413,583.93	192,685.50	6,606,269.43
01.17	Entertainment Allowance			-	-	-
01.18	Property Loan			335,766.64	-	335,766.64
01.19	20% Allowance			3,386,262.00	110,106.00	3,496,368.00
01.22	Allowance 10000			1,180,205.65	24,840.00	1,205,045.65
2	**Personal Emoluments - Non Acadamic**					-
02	Personal Emoluments				-	-
1.02.01	Salaries & Wages	22,163,711.08	6,143,262.30	20,849,439.66	2,825,115.15	51,981,528.19
1.02.02	U.P.F.	2,831,290.18	925,172.17	3,160,140.61	479,157.94	7,395,760.90
1.02.03	Pension	1,291,721.50	268,938.75	884,646.63	41,809.92	2,487,116.80
1.02.04	E.T.F.	824,706.32	238,866.22	808,957.55	104,193.60	1,976,723.69
1.02.05	Acting Pay	-	48,950.36	-	-	48,950.36
1.02.08	Cost of Living Allowance	5,150,667.10	1,337,767.10	5,172,773.16	648,154.84	12,309,362.20
1.02.09	Other Allowances	113,198.00	9,200.00	78,750.00	3,333.87	204,481.87
1.02.12	Over Time	5,403,734.16	263,149.78	-	530,162.47	6,197,046.41
1.02.13	Holiday Payments	9,737.80	-	-	-	9,737.80
1.02.14	Gratuity	11,576,307.00	-	-	-	11,576,307.00
02.15	5% Other Allowance	184,518.08	49,166.97	167,940.02	23,271.75	424,896.82
02.16	Research Allowance	420,636.49	45,827.25	-		466,463.74
02.17	Property Loan	573,908.87	58,749.39	30,363.38	141,322.00	804,343.64
02.18	20% Allowance	2,764,750.36	870,698.07	2,581,779.14	364,236.00	6,581,463.57
02.20	20% Allowance	4,867,104.25	1,471,078.06	3,155,747.51	631,532.94	10,125,462.76
02.21	Allowance 10000/-	3,802,177.54	1,325,780.38	4,150,143.69	517,294.75	9,795,396.36
02.23	Transport Allowance	270,200.00				270,200.00
	Travelling & Subsistance					
02.01	Domestic	229,975.00	16,728.00	18,518.00	-	265,221.00
02.02	Foreign (sabbatical,seminars, etc.,)	-	-	602,678.00	-	602,678.00
03	**Supplies**					-
03.01	Stationery & office requisites	1,299,218.94	196,141.23	1,048,818.04	149,120.70	2,693,298.91
03.02	Fuel & Lubricants	2,031,616.38	-	-	-	2,031,616.38
03.03	Uniform & tailoring charges	185,770.60	5,167.20	146,054.60	24,171.90	361,164.30
03.04	Mechanical & Eletrical goods	-	-	-	900.00	900.00
03.05	Chemical & Glassware	-	-	343,139.87	-	343,139.87
03.06	Medical Supplies	-	-	804,705.00	-	804,705.00
03.07	Other supplies	1,292,488.70	49,128.50	1,283,957.97	24,529.61	2,650,104.78
04	**Maintenance**					
04.01	Vehicles	1,588,457.04	-	-	-	1,588,457.04
04.02	Plant, Machinery & Equipment	810,233.29	101,357.56	405,918.30	40,759.20	1,358,268.35
04.03	Buildings & Structures	2,584,296.83	-	-	-	2,584,296.83
04.04	Furniture	-	-	-	-	-
04.05	Others	100,838.80	-	-	-	100,838.80

05	**Contractual services**					-
05.01	Transport	106,096.50	-	-	-	106,096.50
05.02	Telecommunication	406,093.83	73,615.43	4,437,494.95	13,470.42	4,930,674.63
05.03	Postal Charges	141,420.00	-	-	-	141,420.00
05.04	Electricity	6,754,799.45	-	-	-	6,754,799.45
05.05	Security Services	9,953,700.50	-	-	-	9,953,700.50
05.06	Water	1,947,290.01	-	-	-	1,947,290.01
05.07	Cleaning services	3,648,700.40	-	-	-	3,648,700.40
05.08	Rents & Hire Charges	-	-	-	-	-
05.09	Rates & Taxes to local Authorities	2,981,695.35	-	-	-	2,981,695.35
05.10	Printing, Advertsing etc.,	1,801,080.00	-	188,000.00	-	1,989,080.00
05.11	Others	13,405.50	-			13,405.50
06	**Other Recurrent Expenses**					-
06.01	Travel Grants to University Teachers	-	-	-	-	-
06.02	Special Services - Council & Committees	1,005,370.00	117,100.00	1,000.00	-	1,123,470.00
06.03	Special Services - Professional & Other ee	403,450.00	-	66,000.00	-	469,450.00
06.04	Workshops,Seminars	16,000.00	6,000.00	-	-	22,000.00
06.05	Acadamic Research	-	-	73,530.00	-	73,530.00
06.06	Staff Development(Training for Teachers,/	168,500.00	-	12,000.00	-	180,500.00
06.07	Postgraduate Research & Scholarship	-	-	-	-	-
06.08	Course Materials for Students & Learning	-	-	392,000.00	-	392,000.00
06.09	Industry Internships, Practicals & Career C	-	-	-	-	-
06.10	Stundents' Develop. Initiatives & Comm. I	-	-	47,950.00	-	47,950.00
06.11	University Sports Activities	-	-	50,927.50	-	50,927.50
06.12	Student Welfare,Emp. Welfare, Stu. Coun.	-	-	123,200.00	-	123,200.00
06.13	Corporate Planning, Governance & Outrea	2,043.68	132,181.47	38,293.45	-	172,518.60
06.14	Grants to other organization	-	-	-	-	-
06.15	Holiday Warrants & Season Tickets	277,744.00	34,262.00	46,828.00	12,766.00	371,600.00
06.16	Entertainment Expenses	201,983.40	38,526.50	247,753.00		488,262.90
06.17	Bank Charges	-	-	-	-	-
06.18	Awards & Indemnities	252,499.00	-	-	-	252,499.00
06.19	Contribution & membership Fees	-	-	-	-	-
06.20	Convocations	-	-	-	-	-
06.21	Examination Expenses	-	-	3,548,503.02	-	3,548,503.02
06.22	Others - Newspapers.Magazines,etc.,	1,093,623.25	76,640.75	1,235,242.80	123,362.88	2,528,869.68
06.23	Expenditure on Postgraduate Co.	12,719,799.10				12,719,799.10
06.24	Entertainment Allowances	29,651.76		112,722.00		142,373.76
07.01	Mahapola Scholarship			6,035,000.00		6,035,000.00
07.02	Bursary			5,764,430.00		5,764,430.00
08	**Depreciation**					-
1801	Buildings	15,596,554.99	-	-	-	15,596,554.99
1802	Furniture & Fittings	2,904,034.22	-	-	-	2,904,034.22
1805	Plant & Machinery	1,843,646.03	-	-	-	1,843,646.03
1806	Office Equipment	5,971,052.93	-	-	-	5,971,052.93
1807	Library Books	627,628.68	-	-	-	627,628.68
1808	Motor Vehicles	3,953,000.00	-	-	-	3,953,000.00
1809	Laboratory & Teaching Equipment	3,352,532.63	-	-	-	3,352,532.63
	Total	150,544,659.52	13,903,455.44	143,472,344.62	8,858,924.36	316,779,383.94

Less			
Mahapola Scholarship	6,035,000.00		6,035,000.00
Bursary	5,764,430.00		5,764,430.00
Total excluding Mahapola & Bursary Exp	**131,672,914.62**	**8,858,924.36**	**304,979,953.94**

UNIVERSITY OF KELANIYA

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE

TRIAL BALANCE AS AT 31.12.2017

Acc. No.	Account Name	Debit	Credit
111001	Capital Grant - Spent		357,787,781.02
112001	Un Spent Capital Grant		191,749,783.88
112002	Un Spent Capital Grant		4,204.83
11401	Pro. For Dep. Building		78,692,982.12
11402	Pro. For Dep. Furniture & Fittings		17,230,135.83
11403	Pro. For Dep. Plant & Machinery		8,504,871.08
11404	Pro. For Dep. Office Equipment		25,432,909.42
11405	Pro. For Dep. Library Books		14,257,496.62
11406	Pro. For Dep. Motor Vehicle		9,980,129.88
11407	Pro. For Dep. Teaching & Lab Equipment		42,227,695.45
122001	General Reserve of the inst.	36,867,933.09	
134003	Gift & Donations		11,575,539.77
145019	NCAS Fund - Dr. Bandula Weerasuriya		7.76
145020	NCAS Fund - Dr. W.A.L. Chandrasiri		111,298.72
145028	Ph.D Research Dr.H.P.wakkumbura	-	109,000.00
145029	Ph.D Research Dr.J.M.P.R.K.Jayasinghe		4,099.12
145037	Threebasa Languages		436,200.00
145042	Sports Fund		314,540.00
145043	Research Fund		874,875.00
145046	Diploma in Panchakarma - 2016		3,296,400.00
145047	Diploma in Kayachikithsa - 2016		3,111,900.00
145048	Diploma in Ayurveda Pharmacy - 11		518,256.90
145049	Strengthening Research	163,638.46	
145052	MSc/DIP. in Panchakarma		3,339,892.85
145053	MSc/DIP. in Kayachikithsa		1,504,807.15
145054	Diploma in Pharmacy 111	30,692.80	-
145056	Research Grant - H.A.R.P.Perera		82,110.20
145057	Work Shop - Computer Technology		-
145059	Certificate Course in Yoga 15		-
145061	Certificate Course in Beauty Culture - vii	-	
145062	Director Fund		482,400.00
145063	Diploma in Shalyathanthra-11		4,011,675.00
145065	M.S.C. Panchakarma/Kayachikithsa		-
145066	Certificate Course in Beautyculture - VIII		19,050.00
145067	Certificate Course inYoga - 18		19,800.00
145068	Diploma Course in Yoga - 5		488,500.00
145070	Capital Assets Purchasing		3,422,958.91
145072	Certificate Course inYoga - 19		23,650.00
145073	Diploma in Kayachikisha 2016/2017		1,438,950.00
145074	Diploma in Panchakarma 2016/2017		1,698,080.00
145075	M.S.C. Panchakarma -2017/2018	-	
145076	M.S.C. Kayachikisha 2017/2018		4,000.00
145077	Certificate Course inYoga - 20		207,500.00
145078	Compensation for Boundary wall		1,599,000.00

145079	Certificate Course inYoga - 21		33,000.00
145080	Development Activites of G.S.D.		50,000.00
1612001	Miscellaneous Deposits		1,582,903.00
162002	Creditors Supplies	-	670,807.57
162005	Payee Tax	-	-
162010	U.P.F. Loan Payable	-	-
162011	Medical Insurance	-	2,755.00
162015	Unpaid Vouchers		-
162016	Provision for Gratuity		63,307,411.00
162017	Provision for Audit Fees		1,160,651.00
162018	Refundable Deposits		5,000.00
162020	Mahapola Scholarship	-	
162021	Salary Advance	-	-
162025	Piyaseeli Wickremarachchi Jayasekera Sch.s.	-	408,968.89
162034	Development of Undergraduate Programm		1,214,142.18
162037	2010/2011 MSc Mana. & Adm. of Ayu.-Part I	-	-
162049	2010/2011 MSc-Mana. & Adm.of Ayu. Part II		-
162056	2012/2013 MSc. Part 11		461,052.13
162057	G.P.Wickramarachchi Symposiyam		1,329,387.66
162061	2013/2014 MSc		707,550.13
162067	Tsunami Scholarship	-	-
162070	Certificate Course in Beauty Culture - v		-
162071	2013/2014 MSc. - Panchakarma		1,879,973.15
162072	2013/2014 MSc..Kayachikithsa		1,159,829.32
162073	2013/2014M.S.C. 11		-
162075	Re-Validation of Pour Plate	-	
162077	Imprest for University Students		700,000.00
162078	Certificate Course in Beauty Culture - vi	-	-
162079	2014/2015 Management & Administration of Hos.		-
162080	2014/2015 Shalyathanthra		-
162081	Certificate Course in Yoga - xii		-
162082	Certificate Course in Yoga - xiii		-
162083	Certificate Course in Yoga-14	-	
162084	Ultra Sound Scanning - V		-
162085	Certificate Course Yoga - 16		-
162086	Certificate Course Yoga - 17		-
163002	Accrued Expenses		3,337,000.00
166001	Retention 10%		15,744,569.36
2101003	Motor Vehicle Re-value acco		11,370,269.73
2101004	Lands	72,126,250.00	
2101035	Furniture & Fittings	29,455,633.06	
2101064	Capital - Building - 101	318,333,332.38	
2102003	Capital Office Equipment - 102	41,129,761.06	
2103002	Capital Teaching & Lab Equipment	49,557,153.42	
2104004	Library Books	14,784,157.69	
2105001	Motor Vehicle	19,765,000.00	
2108001	Electricity Supply	99,460.61	
2109001	Plant & Machinery	18,502,858.60	

2109007	Intangible Assets	423,200.00	
2110001	Work in Progress - Building	112,256,701.09	
221002	Fixed Deposit	214,936,567.65	
2301001	Stores Advance - Recurrent	1,214,173.16	
2301002	Fixed Assets Re-value Accounts		141,060,833.85
2302007	Debtors	10,867.50	
2303001	Distress Loan	19,623,792.72	
2303002	Staff Loan	224,060.00	
2303003	Vehicle Loan	834,730.21	
2303004	Computer Loan	790,700.00	
2303009	Festival Advance	38,750.00	
2303011	Special Advance	2,000.00	-
2303022	Levy Canteen Charges	1,500.00	
2303023	Levy Interest from Investment	1,527,420.65	
2303025	Good In Transits	-	
2303026	Distress Loan (Two Months)	295,252.87	
2303028	Levy Bursary	622,530.00	
2303030	Levy Mahapola	573,100.00	
2303027	Levy Water Charges	-	
2304002	Bursary	-	
2305001	Miscellaneous Advance	-	
2305010	Capital Advance	38,299,829.57	
2305018	Deposit - Fuel	138,500.00	
2305019	Deposit - Electricity	511,395.00	
2305020	Stamp Fees	-	
2305022	Deposit - Food	3,000.00	
2305023	Deposit - Gas	43,768.00	
2305027	Deposit - Water	115,000.00	
23081	Treasury Deposit	-	
2309001	Shoroff - Cash in Hand	-	
2310001	P.B. - Yakkala - 1610013099	26,330,959.69	
2310002	P.B. - Yakkala - 333-1-002-0-0000059	9,858,004.26	
2312001	Pre- Payments	86,569.72	
2313001	Petty Cash - Imprest	-	
2314008	Stamp Imprest	-	
301A	Government Grant for Recurrent		235,273,000.00
301C	Amortization of Capital Grant		34,248,449.48
302	Interest from Investment		15,815,527.07
303	Interest from Loan		842,484.14
306	Rent from Canteen		22,100.00
308C	Miscellaneous Income		504,618.87
308J	Courses Income A/C		16,018,363.64
310010	Examination Fees		39,850.00
310013	Registration Fees (Suppliers)		206,000.00
310016	Registration Fees (Students)		354,500.00
312	Sale of old stock		64,635.00
313	Recevied from Bursary		5,764,430.00
314	Recevied from Mahapola		6,035,000.00

317	Medical Fees		2,400.00
318	Library Fine		35,684.00
325	Rent from Properties		381,999.52
4101042	Personal Emoluments - Non Academic	62,248,368.73	
410105	Travelling and Subsistence	229,975.00	
410106	Supplies	4,809,094.62	
410107	Maintenance	5,083,825.96	
410108	Contractual Services	27,754,281.54	
410109	Other Recurrent Expenses	3,450,865.09	
4101121	Depriciation-Building	15,596,554.99	
4101122	Depriciation-Furniture and Fittings	2,904,034.22	
4101123	Depriciation-Plant & Machinery	1,843,646.03	
4101124	Depriciation-Office Equipment	5,971,052.93	
4101125	Depriciation-Library Books	627,628.68	
4101126	Depriciation-Motor Vehicle	3,953,000.00	
4101127	Depriciation-Lab and Teaching Equipment	3,352,532.63	
410113	Courses Expenditure	12,719,799.10	
4102042	Personal Emoluments - Non Academic	13,056,606.80	
410205	Travelling and Subsistence	16,728.00	
410206	Supplies	250,436.93	
410207	Maintenance	101,357.56	
410208	Contractual Services	73,615.43	
410209	Other Recurrent Expenses	404,710.72	
4211041	Personal Emoluments - Academic	75,356,998.77	
4211042	Personal Emoluments - Non Academic	41,040,681.35	
421105	Travelling and Subsistence	621,196.00	
421106	Supplies	3,626,675.48	
421107	Maintenance	405,918.30	
421108	Contractual Services	4,625,494.95	
421109	Other Recurrent Expenses	17,795,379.77	
4301041	Personal Emoluments - Academic	2,160,258.42	
4301042	Personal Emoluments - Non Academic	6,309,585.23	
430105	Travelling & Subsistence	-	
430106	Supplies	198,722.21	
430107	Maintenance	40,759.20	
430108	Contractual Services	13,470.42	
430109	Other Recurrent Expenses	136,128.88	
80300	Audit Fees	-	
		1,346,357,627.20	1,346,357,627.20

BUDGET & ACTUAL COMPARISION - 2017

	2017 Budget Rs.	Additional Allocation Transfer	Total Revised Budget	2017 Actual Rs.
Operating Revenue				
Recurrent Grant	250,000,000	650,000	250,650,000	235,273,000
Other Grants	-			-
	250,000,000	**650,000**	**250,650,000**	**235,273,000**
Other income				
(1) Interest from Loans & Advance	950,000		950,000	842,484
(2) Miscellaneous Receipts	350,000		350,000	710,619
(3) Interest from Investments	6,500,000		6,500,000	15,815,527
(4) Registration Fees	360,000		360,000	354,500
(5) Exam Fees	40,000		40,000	39,850
(6) Library Fine	60,000		60,000	35,684
(7) Medical Fees	-		-	2,400
(8) Rent from Properties	740,000		740,000	404,100
(9) Sale of Publication	-		-	-
(10) Sale of Vehicle	-		-	-
(11) Sale of old Stock	20,000		20,000	64,635
(12) Courses Income	13,800,000		13,800,000	16,018,364
(13) Bursary	5,242,000		5,242,000	5,764,430
(14) Mahapola	3,430,000		3,430,000	6,035,000
Total	**31,492,000**		**31,492,000**	**46,087,593**
	281,492,000		**282,142,000**	**281,360,593**
Operating Expenses				
(1) Personal Emoluments	189,250,000	650,000	189,900,000	200,172,499
(2) Travelling	2,750,000		2,750,000	867,899
(3) Supplies and Consumable Used	9,845,000		9,845,000	8,884,929
(4) Maintenance	7,030,000		7,030,000	5,631,861
(5) Contractual Services	39,715,000		39,715,000	32,466,862
(6) Other Operating Expenses	12,730,000		12,730,000	9,987,655
(7) Courses Expenses	11,500,000		11,500,000	12,719,799
(8) Bursary	5,242,000		5,242,000	5,764,430
(9) Mahapola	3,430,000		3,430,000	6,035,000
Total	**281,492,000**	**650,000**	**282,142,000**	**282,530,934**
Capital Expenditure				
Rehabilitation & Improvement of Capital Ass	25,000,000		25,000,000	15,186,123
Acquisition of Fixed Assets	17,000,000		17,000,000	12,654,638
Constraction Projects - Continuation	67,000,000	(29,500,000)	37,500,000	1,727,732
Research & Development	1,000,000		1,000,000	
	110,000,000	(29,500,000)	80,500,000	29,568,493
	391,492,000		**362,642,000**	**312,099,427**

14. REPORT OF THE AUDITOR GENERAL

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கணக்காய்வாளர் தலைமை அதிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT

මගේ අංකය / எனது இல. / My No.	HED/E/GWAI/1/17/08	ඔබේ අංකය / உமது இல. / Your No.		දිනය / திகதி / Date	31 July 2018

The Director,

Gampaha Wickramarachchi Ayurveda Institute

Report of the Auditor General on the financial statements of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31 December 2017 in terms of Sub-section 108 (1) of the Universities Act No.16 of 1978.

The audit of financial statements of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31 December 2017 comprising the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in funds and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 19 of Gampaha Wickramarachchi Ayurveda Institute Ordinance No.1 of 1995 enacted under Section 18 of the Universities Act Sub-section 107 (5) of the Universities Act No.16 of 1978. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Section 108(1) of the Universities Act appear in this report.

1.2 Management's Responsibility for the Financial Statements

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

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව, - இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. - No. 306/72, Polduwa Road, Battaramulla, Sri Lanka
+94-11-2887028-34 +94-11-2887223 ag@auditorgeneral.gov.lk www.auditorgeneral.gov.lk

1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000 -1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's, preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sections III of the Universities Act No.1978 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

2. Financial Statements

2.1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of Gampaha Wickramarachchi Ayurveda Institute as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

In terms of Sri Lanka Public Sector Accounting Standard 7, the residual value and the useful life of non-current assets had not been reviewed annually. Even though, classes of fixed assets costing Rs.59,224,507 had been fully depreciated they had been further used. Accordingly, the estimated error had not been revised in accordance with Sri Lanka Public Sector Accounting Standard 3.

2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliance were observed.

	Reference to Laws, Rules etc.	Non-compliance
(a)	Financial Regulation 756 of the Democratic Socialist Republic of Sri Lanka and paragraph 3.1 of the Circular No.2014/ පුස/1/2016 (amended) dated 22 December 2016 of the National Library and Documentation Services Board	A Board of Survey had not been conducted in respect of Library books valued at Rs.14,784,158 after the year 2012.
(b)	Paragraph 6.5.1 of the Public Enterprises Circular No.PED/12 of 02 June 2003.	A copy of the draft annual report had not been presented to the Auditor General along with the annual financial statements.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial results of the Institute for the year ended 31 December 2017 had been a deficit of Rs.1,170,342 as against the surplus of Rs.13,478,657 for the preceding year. Accordingly, a deterioration of Rs.14,648,999 in the financial result of the year under review had indicated as compared with the preceding year. Even though, the government contribution for recurrent expenditure and other income had increased by Rs.8,273,000 and Rs.9,569,976 respectively, increase of employees remuneration and other expenditure by Rs.22,561,648 and Rs.9,968,831 respectively had mainly attributed to this deterioration.

In analyzing the financial results of the year under review and the 4 preceding years, deficit had indicated in the years 2013, 2014, 2015 and 2017 and a surplus had indicated in the year 2016. After re-adjusting employees remunerations to the financial results, the contribution of Rs.108,316,019 in the year 2013 had increased up to Rs.199,002,157 in the year 2017.

4. Operating Review

4.1 Performance

4.1.1 Planning

The following observations are made.

(a) In the Strategic Management Plan prepared by indicating 44 activities under 10 main anticipated targets to be achieved during the period from 2017 – 2021 by the Institute, an action plan, clearly indicating the anticipated activities to be achieved each year had not been prepared.

(b) That action plan had not been prepared in accordance with priorities based on the annual budget of the relevant year in terms of paragraph (c) of the Public Finance Circular No.01/2014 of 17 February 2014 and the estimated amount of each function had not been indicated.

4.1.2 Functions and Review

The following observations are made.

(a) As the progress of each function in the action plan had not been clearly indicated in the annual progress report, activities completed, in progress and not performed could not be separately identified.

(b) Even though, the Institute could be able to facilitate 120 students, only 110 students had been enrolled in the academic year 2011/ 2012. Thereafter enrollment of students had been gradually decreased annually and only 78 students had been enrolled in the academic year 2015/ 2016, out of which 10 students had dropped out from the course. As such the cost per student had been as high value as Rs.662,460.

4.2 Management Activities

The following observations are made.

(a) A sum of Rs.7,072,733 had been paid to 36 lecturers and officers in the academic and non-academic staff during the year under review as research allowances. However, for what researches these allowances had been obtained was not explained to audit. Similarly, the research Committees required for the approval of researches, to check their progress and to submit research reports had not been set up even up to the end of the year 2017.

(b) The monthly average balance of two bank current accounts of the Institute ranged from Rs.19,277,097 to Rs.52,316,563 and attention of the management had not been paid to utilize those excess funds for the achievement of objectives of the Institute or any other effective purpose.

(c) Even though, a land 2.35 hectares in extent had been given by a freebie in the year 2013 situated at Wathupitiwala to establish a herbal garden, it had not been developed, comprising with medicinal herbs according to a proper plan for the use of practitioners.

(d) Even though, the cadre of the College had been approved in October 2017, a sum of Rs.282,555 had been spent for the publication of a newspaper advertisement on 23 August 2017 for filling the vacancies, prior to the approval. However, number of vacancies had been changed in accordance with the approved cadre and as such this expenditure had become an uneconomic transaction.

4.3 Under utilization of Funds

The following observations are made.

(a) Of the capital grants given to the Institute, an unspent balance of Rs.204,868,277 had existed at the beginning of the year under review. Despite sufficient funds were available at the beginning of the year, capital grants of Rs.15,550,000 had been obtained in the year under review and the capital expenditure incurred in the year amounted to Rs.28,668,492 and as a result, the capital grants of Rs.191,749,785 had remained under utilized at the end of the year under review.

(b) A sum of Rs.3 million had been granted by the Universities Grants Commission in the year 2010 for the training activities on Punchakarma of the Ayurvedic under graduates and to develop Computer skills. A balance of Rs.1,214,142 had existed by 31 December 2017. Even though, the Institute had stated that this provision would be utilized in the year 2017, it had not been utilized during the year under review.

5. Sustainable Development

According to the Circular No.NP/SP/SDG/17 dated 14 August 2017 issued by the Secretary to the Ministry of National Policies and Economic Affairs and the United Nations year 2030 on Sustainable Development, every public entity should act in accordance with that 'agenda'. However, the Gampaha Wickramarachchi Ayurvedic Institute was not aware how it would perform its functions within the scope of the Institute.

6. Accountability and Good Governance

6.1 Budgetary Control

As variations ranging from 45 per cent to 223 per cent between the budgeted values prepared for the year 2017 and the actual values were observed, the budget had not been made use of as an effective instrument of management control.

6.2 Contract Administration

The amount paid for the academic building, the contract value of which amounted to Rs.98.2 million up to 31 December 2017 was Rs.21,993,862. The progress of the construction of building had been 65 per cent and the contract period had been extended up to 31 May 2018 by the Secretary to the Ministry of Higher Education, but the contractor had abandoned its construction works since 25 February 2018.

7. Systems and Controls

Weaknesses in System and Control observed in audit were brought to the attention of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of Systems and Controls.

	Area of Systems and Control	Observations
(a)	Budgetary Control	Year's income and expenditure under forecasted.
(b)	Contract Administration	Delays in construction works.
(c)	Conducting Courses	Enrollment of students dropped annually and a system not formulated to retain students who dropped out courses.

W.P.C.Wickramarathne
Auditor General (Acting)

15. REPORT OF THE DIRECTOR

My No.GWAI/ V. V./ 2017 25.09.2018

Auditor-General,
Auditor-General's Department,
No. 306/72,
Poldoowa Road,
Battaramulla

<u>Report of the Auditor General on the Financial Statements of the GampahaWickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31st December 2017 in terms of the Sub-section 108 (1) of the Universities Act No 16 of 1978.</u>

Reference to the Report of the Auditor-General for the year 2017No. HED/E/GWAI/1/17/08 dated 31/07/2017 sent on the above matter.

It gives great pleasure in noting that the attempts to obtain a unqualified opinion has been successful and the following explanations are made after the observations of the said report were considered at the Management Board Meeting No. 259 of this institute held on 31.08.2018.

2.2 Observations on the Financial Statements

2.2.1 Sri Lanka Public Accounting Standards

Sri Lanka Public Accounting Standards–01

It is noted to review the useful lifetime of the fixed assets that are fully depreciated and to revalue them and account the relevant values and reveal them in the accounts.

2.3 Non-compliance to Rules, Regulations and Management Decisions

Reference to Rules, Regulations	Non-Compliance
(a)Financial Regulation No. 756 of the Democratic Socialist Republic of Sri Lanka and Para. 3.1 of the Circular No. 2014/Lib/1/2016 (Amended) dated 22nd December 2016 of the National Library and Information Service Board.	A library book survey has been initiated from 21.05.2018. By 18.06.2018 the book survey had been concluded in the Reference Section, Rare Section and the General Reference Section and from 25.06.2018 to 04.07.2018 the book reference has been conducted in the branch libraries in other Sections of the Institute. It is expected to computerize all the data and submit the final report.
(b) Para. 06.05.1 of the Public Enterprises Circular No. PED/ 12 dated 02ndJune 2003.	A draft copy of the Annual Report was submitted to the Auditor-General on 20.06.2018.

3. Financial Review

3.1 Financial Results

4. Operational Review

4.1 Performance

4.1.1 Planning

(a) Action has been taken to prepare an Action Plan including the activities expected to be completed in respect of each year within the period up to 2018 – 2020 after avoiding the shortcomings in the then existed Strategic management Plan.

(b) Action has been taken to prepare a formal Action Plan for the year 2018 including the estimated values on the priority of the actions after avoiding the shortcomings in the then existed Action Plan.

4.1.2 Operation and Review

(a) Action has been taken to focus on this matter and clearly note the progress of the Action Plan from the year 2018.

(b) Students are recruited to the Institute by the University Grants Commission. Accordingly, only the students registered by the UGC and referred to the Institute are admitted for the academic studies of the Institute.

Though there is a facility to recruit 120 students, the number of applications for the admission to the Institute from students remain low due to the low attraction to the subject, the prejudiced opinions of the society on the profession and time period to admit as Government Physicians. However, in the academic year 2016/2017, 111 students have been registered due to the variousprogrammes and activities implemented by the Institute to promote the recognition and quality of the course.

The 78 students registered by the UGC for the academic year 2015/2016 and referred to the Institute were admitted to the Institute and 10 students have cancelled their studentships due to obtaining government employments (MLT, Pharmacist, Nursing, and Teaching) and other personal reasons.

Calculating the cost per student depends on the annual recurrent expenditure of the Institute and the number of students and the cost per student takes a higher rate when a less number of students have been registered. However, it is expected to decrease the cost per student in future, as there is a considerable degree of development in the number of students registered in the academic year 2016/2017.

4.2 Management Activities

(a) The then existed Research and Publication Committee of the Institute was implemented for the regulation of the research activities of the students. After it was focused on regulating the research activities of the academic and non-academic staff, it was decided at the 252nd meeting of the Management Board held on 20.12.2017 to establish a Research Committee. It is further mentioned that lecturers have submitted research papers at the national and international symposiums organized within the Institute and by the external organizations during the last period.

(b) The balance of the current accounts have gradually decreased from November 2017 and by the first quarter of the year 2018 the normal monthly balance had decreased to Rs. 5,011,127.00. The balance of the Accrued Fund Account has also been gradually decreased and by the first quarter of the year 2018 the monthly balance was Rs. 8,365,689.00. As steps have already been taken to invest in short term the amounts in this current account under the market investment scheme daily during the night time, an additional investment income is generated.

(c) Attention is drawn for the development of the herbal garden and a special committee has already been appointed forthis matter. At the same time, a

Field Administrator has been recruited by 15.05.2018 for the cultivation activities of this garden and the premises and she has been assigned for the development activities of the herbal garden. At the same time, steps have been taken to recruit assistant employees for this purpose.

(d) While the activitieswere undergoing for recruiting academic staff after this paper advertisement was published on 23rd August 2017, the University StaffReview Report for the year 2017 of the UGC was received by this Institute on 09.10.2017. As it had mentioned lecturer posts separately for five Departments, it raised issues on recruiting lecturers. (In the staff estimate for the year 2013, there were only vacancies for lecturers for two Departments and the said Departments had assigned lecturers for the other Departments.) It was decided at the 256th meeting of the Management Board held on 30.05.2018 it was prudent to cancel the said recruitments and call for applications again as the recruitment process of the Institute could be challenged.

The recruitments for the other vacancies mentioned in the advertisement has been delayed until this issue on recruiting lecturers is resolved.

4.3 Under-utilization of Funds

(a) When the construction work was proceeded, the time period of the said construction activities in relation to the said capital bonds were extended due to unavoidable circumstances. Though the minimum status of the relevant capital payments have been performed on the due dates, the situation has been settled by now.

(b) The academic staff has been made aware to implement programmes in the year 2017 for the Panchakarma training activities and such trainings will be implemented in future. .

5. Sustainable Development

The UGC informed the Institution on the above programme on 23.02.2018 and accordingly, action has been taken to implement programmes under these targets and objectives for the year 2018.

6. Accounts Procedure and Good Governance

6.1 Budgetary Control

A fluctuation has occurred during the year in the budgetary amounts and the actual amounts due to unavoidable circumstances of the Institute. The salary revisions and relevant allowance amendments that took place from time to time has greatly contributed for the changes in the actual expenditure. However, it has been noted to prepare the budget documents based on reasonable estimates in future.

6.2 Contract Administration

On the request of the relevant Contract Company and the recommendation of the Management Board and the approval of the Ministry Secretary, the contract period was extended on conditions. However, the said company, in contrary to the said conditions, has abandoned the construction work and taken action to file litigation for the amount of money payable to the company. Accordingly, action will be taken after the judgment of the said litigation is received.

7.SystemControls

	Systems and Control Areas	Observations
(a)	Budgetary Control	A fluctuation has been observedduring the year in the budgetary amounts and the actual amounts due to unavoidable circumstances of the Institute. However, it has been noted to prepare the budget documents based on reasonable estimates in future.
(b)	Contract Administration	Though the construction activities were delayed due to unavoidable circumstances of the Institute, action has been taken by now to take the maximum steps to avoid any delays in the construction work.
(c)	Conducting Courses	A number of programmeshave been implemented by now to increase the quality of the courses, provide facilities for the students, and create student motivation.

Dr. S. D. Pilapitiya
Director

Copies -	1.Vice-Chancellor	-	University of Kelaniya
	2. Chairman	-	University Grants Commission
	3. Secretary	-	Ministry of Higher Education and Cultural Affairs
	4.Secretary	-	Ministry of Finance

ගම්පහ වික්‍රමාරච්චි ආයුර්වේද විද්‍යායතනය - ශ්‍රී ලංකාව

கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை

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