



වාර්ෂික වාර්තාව வருடாந்த அறிக்கை Annual Report 2015



ගම්පහ විකුමාරච්චි ආයුර්වේද විද්‍යායතනය - ශ්‍රී ලංකාව
கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை
Gampaha Wickramarachchi Ayurveda Institute - Sri Lanka



Annual Report 2015

Gampaha Wickramarachchi Ayurveda Institute

University of Kelaniya

ANNUAL REPORT - 2015

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE

UNIVERSITY OF KELANIYA

The Gampaha Wickramarachchi 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 notification No. 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 year “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 2015 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 2015.

Professor Jayantha Welihinda
Competent Authority

Gampaha Wickramarachchi Ayurveda Institute

Competent Authority's Report

The Corporate Plan 2013 to 2017 prepared to achieve to vision and the mission of the Institute 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 had been 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 set backs 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.

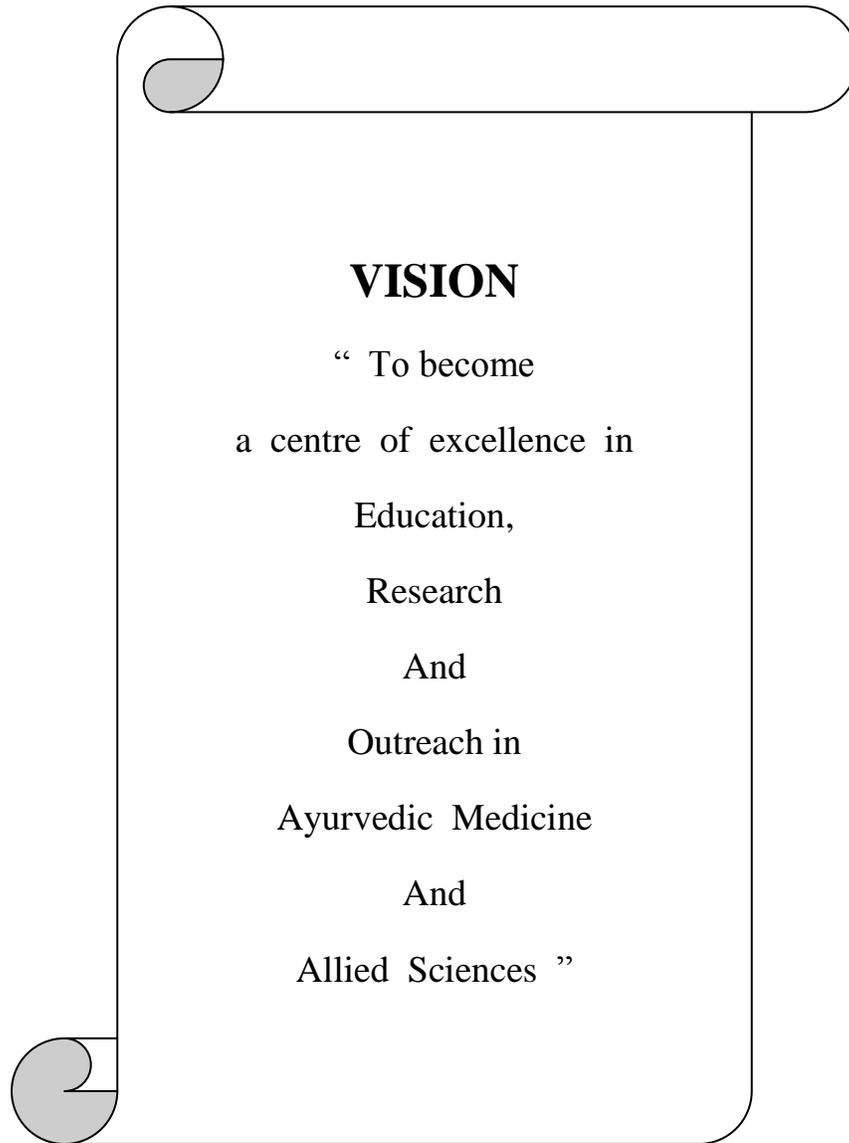
Professor Jayantha Welihinda
Competent Authority

CONTENT

HEADLINES	PAGE NO
1. VISION STATEMENT	01
2. MISSION STATEMENT	02
3. COMPETENT AUTHORITY'S REVIEW -2015	03-06
4. DETAILS OF MEETINGS HELD IN 2015 IN THE INSTITUTE	07
5. DETAILS OF STAFF AND STUDENTS	07
6. DETAILS OF LOCAL STUDENTS	07
7. DETAILS OF ACADEMIC STAFF	08
8. DETAILS OF NON-ACADEMIC STAFF	09
9. DETAILS OF RESEARCH, INNOVATIONS AND PUBLICATIONS	10
10. DETAILS OF PROGRAMMES, SEMINARS & WORKSHOP PARTICIPATED BY THE STAFF	10
11. MEMBERS OF ACADEMIC STAFF REGISTERED FOR POST-GRADUATE DEGREE PROGRAMMES IN 2015	11
12. NATIONAL AND INTERNATIONAL AWARDS RECEIVED IN 2015	11
13. DETAILS OF POST-GRADUATE DEGREE, DIPLOMA AND CERTIFICATE COURSES	11
14. DETAILS OF RECURRENT EXPENDITURE	12
15. DETAILS OF CAPITAL EXPENDITURE	12
16. DETAILS OF FUNDS FOR RESEARCH PROJECTS AND UTILIZATION	12
17. DETAILS OF FINANCIAL PROGRESS (EXPENDITURE)	13
18. DETAILS OF FINANCIAL PROGRESS (GENERATED INCOME)	13
19. FINANCIAL PERFORMANCE ANALYSIS -2015	13
20. DETAILS OF INFRASTRUCTURE FACILITIES RECEIVED IN 2015	13

21.	OTHER DETAILS	14
	21.1 LIBRARY	
	21.2 COMPUTER CENTRE	
22.	REPORT OF THE COMPETENT AUTHORITY ON THE FINANCIAL MATTERS	15-16
23.	STATEMENT OF FINANCIAL POSITION AS AT 31.12.2015	17
24.	STATEMENT OF INCOME AND EXPENDITUR AS AT 31.12.2015	18
25.	REPORT OF THE AUDITOR GENERAL	19-29
26.	ANSWERS FOR THE REPORT OF THE AUDIT GENERAL	30-35

1. VISION STATEMENT



2. MISSION STATEMENT

MISSION

To produce young men and women who possess knowledge and skills in Ayurvedic Medicine and Allied Sciences and with enthusiasm, initiative, and wisdom to engage in health care provision to the society nationally and globally and to engage in basic and applied research and dissemination of research information with dual objectives of advancing core knowledge in Ayurvedic Medical Sciences and serving research and development.

3. COMPETENT AUTHORITIE’S REVIEW

1. REVIEW OF THE COMPETENT AUTHORITY - 2015

a. Brief Introduction

Location

This institute is located near Yakkala town in the Colombo – Kandy road, about 30 kilo meters away from Colombo.

Establishment

This institute, in the name of “the Gampaha Sidayurveda Vidyalaya” was established with the invitation of the GampahaAyurvedic Medicine Organisation at the auspicious time on 19th July in the year 1929 by the Ayurveda ChakrawartiPandit G.P. Wickramarachchi, hailing from an Ayurvedic heritage of the Nadungamuwafamily of a renowned traditional physicians from the SiyaneKorala with the objective of fulfilling the requirement of an institute that provided training to the Ayurvedic medical students on medicinal knowledge, medicine conservation, diagnosis of ailments and organization of therapies at a time when the inherited VattoryAyurvedic Medical practice was in operation in Sri Lanka.

After studying at the AshtangaAyurvedicVidyala in Calcutta, India, he earned the degree of L.A.M.S. and combined the educational methodology learnt in India with the traditional indigenous medical knowledge in Sri Lanka and prepared a five year course that included both theoretical and practical sections that suited the Ayurvedic principles. In order to successfully implement the course of study he invested his own money to establish a “herbal garden” of rare collection of plants, a “Drug manufacturing unit” and a “hospital” where patients were given medicine free of charge. The first teaching staff comprised of thirteen lecturers including the Director. Among them were medical practitioners graduated from India on Ayurveda, renowned traditional medical practitioners and scholars in other fields related to Ayurvedic medicine. There were 20 commencing undergraduates and their education, accommodations and other required items were provided free of charge.

After completing the degree in five years with both theoretical and practical training, and passing the written, practical and oral examinations, the graduates were awarded with the degree of Siddhayurveda (D.S.A.C.). The convocation of the institute was held in the year 1934.

State Recognition

The Government by recognizing tremendous contribution of the institute to national health sector, the GampahaSidayurvedaVidyalaya was declared as a state recognized institute in 1951 by way of the Gazette Notification No. 10270 dated 13th July 1951, making its diploma holders eligible to in state sector Ayurveda hospitals.

As per the Ayurvedic Act, No. 31 of 1961, the GampahaSidayurvedaVidyalaya was declared as a state recognized institute by the Ayurvedic Medical Council. On the 16th of August 1966, the “GampahaSidayurvedaVidyalaya Governing Council” that consisted of 11 members, was established for the future security of the institute.

Incorporation as the GampahaWickramarachchi Ayurveda Institute

As the GampahaSidayurvedaVidyalaya, which was established and maintained by the late Pandit G. P. Wickramarachchi, had performed its objectives successfully in the preceding years, the Parliament of the Democratic, Socialist, Republic of Sri Lanka incorporated the institute as “the GampahaWickramarachchi Ayurveda Institute” by the Act No 30, in 1982.

Thereafter, development activities were carried out for the fulfillment of the common objectives of the institute under the full sponsorship of the Government. Establishing departments, hospital complex, construction of lecture halls, libraries and laboratories are a few of them.

In 1982 Vidyalaya was incorporated as GampahaWickramarachchi Ayurveda Institute 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.

Uplifting to the status of a university institute

After considering the service of the institute and its future developments, the Government uplifted the institute into a university as “GampahaWickramarachchi Ayurveda Institute of the University of Kelaniya” with effect from 01st of March 1995 by issuing a Gazette Extraordinary No. 10270 dated 13th July 1951.

In 1997 the first student intake was recruited for the [Bachelor of Ayurveda Medicine and Surgery \(BAMS\)](#) degree of five years and at present, the institute is comprised of the following departments:

1. Department of Ayurveda Basic Principles
2. Department of Dravyaguna
3. Department of KaumarabruthyaandStreeRoga
4. Department of Chikitsa
5. Department of ShalyaShalakya

The composition of the Management Board of the institute:

Competent Authority Prof. JayanthaWelihinda	2015.05.08 - 2018.05.07
Mr. G. M. R. D. Aponsu Director (Planning)	2015.05.08 - 2018.05.07
Mrs. KWP Dayarathna Ministry of Health, Nutrition and Indigenous Medicine	2015.05.08 - 2018.05.07
Dr. PriyanthaPremakumara Secretary, University Grants Commission	2015.05.08 - 2018.05.07
Dr. JTR Jayakody Head, Department of Dravyaguna	2015.05.08 - 2018.05.07
Dr. (Mrs) WasanthaWickramarachchi Head, Department of Chikitsa	2015.05.08 - 2018.05.07
Dr. (Mrs) JKA Jayakody Director, Wickramarachchi Ayurveda Hospital	2015.05.08 - 2018.05.07
Prof. (Mrs) N.R. De Silva Dean, Ragama Medical Faculty	2015.05.08 - 2018.05.07
Dr. Basil Ranjith Fernando Ayurvedic Medical Council	2015.05.08 - 2018.05.07
Prof. LR Jayasekara Senior Prof., Department of Botanical Science, University of Kelaniya	2015.05.08 - 2018.05.07
Dr. BuddhikaLiyanage	2015.05.08 - 2018.05.07

Dr. K.A.N.P. Banagala	2015.05.08 - 2018.05.07
Mr. Vinayakantha Wickramarachchi	2015.05.08 - 2018.05.07
Mr. MMND Bandara	2015.05.08 - 2018.05.07
Dr. RAL Ranaweera	2015.05.08 - 2018.05.07
Mr. RKAL Ranaweera	2015.05.08 - 2018.05.07
Mr. Chula Bandara	2015.05.08 - 2018.05.07
Dr. GSK Dharmarathna	2015.05.08 - 2018.05.07
Dr. Thusitha Bandara Ousharathna	2015.05.08 - 2018.05.07

W. A. D. Chithrananda
Secretary, Management Board

The Corporate Plan 2013- 2017, was prepared to achieve the Vision and Mission statements of the Institute. It was approved by the Board of Management at its 206th meeting held on 19.07.2013.

b. Achievements

The Institute was able to achieve an appreciable level in the work performance of undergraduate students and the Academic Staff.

c. Future Plans

The current Corporate Plan was amended and I believe that the targets included in this Plan can be achieved to a considerable extent during the New Year.

The process of land acquisition around the institute is going on and the gazette notification regarding the land acquisition was issued.

Research related to Ayurveda & Allied Sciences is going to be further developed to build up the competent level of the human capital of the institute.

4. DETAILS OF MEETING IN 2015 IN THE INSTITUTE

No.	Name of the Meeting	No. of Meetings held in 2015
01.	Board of Management	08
02.	Board of Academic	06
03.	Finance Committee	06
04.	Audit Committee	03

5. DETAILS OF STAFF & STUDENTS :

Course	Total Student	Total Academic Staff		Total Non Academic Staff	
		Approved	actual	approved	actual
Bachelor of Ayurveda Medicine and Surgery (Kelaniya) B.A.M.S.	416	66	56	110	92
Total	416	66	56	110	92

6. DETAILS OF LOCAL STUDENTS :

(i) Annually approved intake student : 120

(ii) Current number of students :

Course	Medium	1 st year	2 nd year	3 rd year	4 th year	5 th year	No. of Graduate
Bachelor of Ayurveda Medicine and Surgery (Kelaniya) B.A.M.S.	English	90	71	84	81	-	37
	Sinhala	-	-	-	-	90*	
Total		90	71	84	81	90	37

★ students following the under old syllabus

7. DETAILS OF ACADEMIC STAFF

Department	Subject	Medium	Senior Professor	Professor	Senior Lecturer	Lecturer	Assistant Lecturer	Instructors
Department of Basic Principles	Jyotisha Muladharna	English Sinhala			01			
	Bhuthavidya				01			
Department of Kaumarabruthya & StreeRoga	StreeRoga	Sinhala			02	Probationary03		
	BalaRoga Prasutitantra Thantra	English						
Department of DravyagunaVignana	DravyagunaVignana	Sinhala / English		01	04	Probationary01		Demonstrator 02
	Rasa Shastra	Sinhala / English			02			
	BhaisajjyaKalpana	Sinhala / English			02			
	Medicinal Plant Cultivation	Sinhala / English				Probationary) 01		
	Analytical Chemistry	English						
	Phyo Chemistry and Natural Products	English						
Department of Chikitsa	Kaya Chikitsa Kaya Chikitsa / RogaVingana AgadaThantra Svasta / Health & Epidemiology Svasta	Sinhala			06 01	Probationary01 Probationary01 Probationary01		
Department of ShalyaShalakya	ShalyaThantra	Sinhala / English			01	01		
	ShalakyaThantra	Sinhala / English			01			
Total				01	21	09		02

8. DETAILS OF NON-ACADEMIC STAFF

Department	Executive Staff	
	approved	actual
Director's Office	01	01
Administration	02	02
Examinations and Student welfare	01	01
Accounts Division	02	01

Department	Senior Staff Assistant	Staff Assistant	Junior Staff
Director's Office	-	02	01
Administration	04	05	02
Examinations and Student welfare	03	04	02
Accounts Division	06	05	02
Medical Science and Technology Division	01	01	01
Department of Basic Principles	02	02	04
Department of Kaumarabruthya&StreeRoga	-	02	01
Department of DravyagunaVignana	-	03	03
Department of Chikitsa	02	01	02
Department of ShalyaShalaky	01	01	01
Computer Centre	-	01	01
Library	01	02	04
Post Graduate	-	01	01
Maintenance	01	02	11
Total	21	32	36

9. DETAILS OF RESEARCH, INNOVATIONS AND PUBLICATIONS:

Subject	Department	Publication
Number of Research	Department of Basic Principles	19
	Department of Kaumarabruthya&StreeRoga	19
	Department of DravyagunaVignana	08
	Department of Chikitsa	01
	Department of ShalyaShalakya	08
Innovations	Department ofKaumarabruthya&StreeRoga	02
Number of Magazines		
Number of Books	Department of Basic Principles	05
Number of Articles	Department of Basic Principles	01
	Department of Kaumarabruthya&StreeRoga	01
Other	Department of Basic Principles	02
Total		66

10. DETAILS OF PROGRAMMES, SEMINARS & WORKSHOPS PARTICIPAED BY THE STAFF OF THE INSTITUTE:

Subject	Postgraduate Degree	Postgraduate Diploma	Degree	Certificate	Other
Department of Basic Principles	06				02
Department of Kaumarabruthya&StreeRoga	02			02	01
Department of DravyagunaVignana		03	03	02	01
Department of ShalyaShalakya					01
Total	08	03	03	04	05

11. MEMBERS OF ACADEMIC STAFF REGISTERED FOR POST-GRADUATE DEGREE PROGRAMMES IN 2015

Department	Name	Degree	Date of Registration
Kaumarabruthya&StreeRoga	Dr. (Mrs.) S.H.K. Deepthika	MD (Panchakarma)	2014.02.08
	Dr.(Mr.) W.A.R.P. Weerasinghe	MD (Panchakarma)	2014.02.08
Department of ShalyaShalakyia	Dr. (Mrs) B.S.R. Perera	MD (Panchakarma)	2014.02.08
Department of Chikitsa	Dr. K.K.I.E. Karandugoda	MD (Panchakarma)	2014.02.08
	Dr. K.P.D.C. Perera	MD (Panchakarma)	2014.02.08

12. DETAILS OF NATIONAL AND INTERNATIONAL AWARDS RECEIVED IN 2015 :

Academic Department	Name	Name of the award	National / International
Department of ShalyaShalakyia	Dr. A.A.J. Pushpakumara	Most outstanding researcher of GampahaWickramarachch iAurveda Institite	National

13. DETAILS OF POST-GRADUATE DEGREES, DIPLOMAS AND CERTIFICATE

COURSES

Academics Qualification	No. of Registered	No. of Pass members
Postgraduate	62	14
Diploma	30	23
Certificate	147	94

14. DETAILS OF RECURRENT EXPENDITURE

Subject	2014 (Rs.)	2015 (Rs.)
a. Personal emoluments	132,692,000.00	168,733,041.00
b. Traveling	4,881,622.00	243,893.00
c. Supplies	6,359,608.00	6,245,948.00
d. Maintenance	3,657,230.00	2,651,861.00
e. Contractual Services/ Research Developments	36,617,126.00	37,443,516.00
f. Other/ Course Expenditure	11,514,837.00	15,604,190.00
Total	195,722,423.00*	230,922,449.00*

★Excluding depreciation

15. DETAILS OF CAPITAL EXPENDITURE

Subject	2014 (Rs.)	2015 (Rs.)
Development of Capital Assets	28,415,826.00	5,126,851.00
Acquisition of assets	21,226,994.00	11,038,404.00
Construction	23,008,896.00	53,819,856.00
Other	590,198.00	-
Total	73,241,914.00	69,985,111.00

16. DETAILS OF FUNDS FOR RESEARCH PROJECTS UTILIZATION

Name & Details	Funding Agency	Total Cost	Expenditure	% of Physical Progress
Dr. W.A.L.Chandrasiri 2009	National Centre for Advanced Studies	2,061,450.00	1,950,151.28	95
Dr.(Mrs.) H.S. Sakunthala 2009	U.G.C. Research Fund	250,000.00	225,295.04	90
Dr Miss. RupaMadanayake 2009	U.G.C. Research Fund	250,000.00	221,918.91	89
Dr. A.A.J. Pushpakumara 2010	U.G.C. Research Fund	500,000.00	482,634.62	97
Dr. J.M.P.R.K. Jayasinghe 2010	U.G.C. Research Fund	250,000.00	234,177.58	94
Dr. Mrs. H.P. Wakkumbura 2013	U.G.C. Research Fund	500,000.00	500,000.00	100
Mrs. W.P.B.H.S. Karunarathne 2014	U.G.C. Research Fund	279,560.00	279,560.00	100
Mrs. H.A.R.P. Perera 2015	U.G.C. Research Fund	1,720,000.00	760,400.00	44

17. DETAILS OF FINANCIAL PROGRESS (EXPENDITURE)

Subject	Provision in 2015 Rs.	Expenditure in 2015 Rs.	Savings/ Excess Rs.
a. Recurrent except Project	191,000,000.00	210,363,498.00*	19,363,498.00
b. Capital except Project	97,095,500.00	69,985,111.00	27,110,389.00
c. Project - Local funded	-		
d. Project- Foreign funded	-		
Total	288,095,500.00	280,348,609.00	7,746,891.00

★ Excluding gratuity provision, depreciation

18. DETAILS OF FINANCIAL PROGRESS (GENERATED INCOME)

Source of Revenue	Estimate of Provisions/ Allocations - 2015	Collection - 2015	Deficit/Surplus
a. Undergraduates	191,000,000.00	7,265,872.00	
b. Postgraduate			
c. Counselor			
d. Other		19,131,874.00	
Total	191,000,000.00	26,397,746.00	

19. FINANCIAL PERFORMANCE ANALYSIS - 2015

Subject	Formula	Exp.Per Student Rs.
Recurrent Expenditure per Student (RE)		505,681.00

20. DETAILS OF INFRASTRUCTURE FACILITIES RECEIVED IN 2015

Infrastructure Details	Estimate of Provisions/ Allocations - 2015	Expenditure Rs.	Physical Progress
Improvement of capital assets	10,000,000.00	5,126,851.00	51%
Construction	64,595,500.00	53,819,856.00	83%
Total	74,595,500.00	58,946,707.00	

21. OTHER DETAILS (PERFORMANCE RELEVANT TO THIS REPORT)

21.1 LIBRARY

Obtaining books in the year 2015

Details	Amount (Rs.)	No. of Copies
Purchase (Local)	44,310.70	75
(International)	361,075.00	230
Donates	6,930.00	20
Total	412,315.70	325

106 copies of books and periodicals related to Ayurveda and allied sciences to Gampaha Wickramarachchi Ayurveda Institute Library were donated by lions club on 01.10.2015 and 12.10.2015.

21.2 COMPUTER CENTRE

Nearly Rs. 3 Mn. has been spent for strengthening ICT centre by purchasing computers & network equipment.

ICT course units were developed implemented under the project of UCTIT funded by HETC project. 62 students were participated for this ICT course in 2015.

22. REPORT OF THE COMPETENT AUTHORITY ON THE FINANCIAL MATTERS

This is the report on the financial affairs of the Gampaha Wickramarachchi Ayurveda Institute for the year 2015 in terms of the University Act No. 16 of 1978.

The Government grant for the year 2015 by the Institute and the Expenditure details as follows.

Recurrent Grant

Government Grant	=	191.00
Income from other Recurrent sources	=	<u>26.40</u>
Total Recurrent	=	217.40

Add

Amortization of Capital	=	36.52
Total	=	253.92

Capital Grant

Expenditure	101- Rehabilitation and Maintenance	=	10.00
	102 - Acquisition of Goods / Equipment/ Library Books & Periodicals etc.	=	22.50
	103 - Construction of Buildings	=	64.59
	Other	=	----
	Total	=	97.09
			=====

Income

The Government Grant for Recurrent Expenditure for the year 2015 was Rs. 191,000,000.00.

Income from other recurrent sources were Rs. 26,397,746.00. Accordingly the total Recurrent Income for the year 2015 was Rs. 253,920,705.00.

Expenditure

The Total Recurrent Expenditure for the year 2015 was Rs. 267,445,408.00. The excess of income over expenditure was Rs. 13,524,703.00.

Depreciation of the Fixed Assets

The amount allocated for the year 2015 for Depreciation of Fixed Assets was Rs.36,522,959.00.

Out Put of the Capital Services

Expenditure Vote 101 - Rehabilitation and Maintenance

The Government Grant for Rehabilitation and Maintenance vote (101) was Rs. 10,000,000.00, but total expenditure has been made for Rs. 5,126,851.00.

Expenditure Vote No 102 - Acquisition of Goods

The Government Grant for Acquisition of Goods Expenditure Vote (102) was Rs. 22,500,000.00 and the Expenditure has been made out of that amount was Rs. 11,038,404.00 in the year 2015.

Expenditure Vote No 103 – Construction

The Government Grant for Construction Expenditure vote (103) was Rs. 64,595,500.00 and the expenditure has been made out of that amount was Rs. 53,819,856.00 in the year 2015.

Professor Jayantha Welihinda
Competent Authority

23. STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2015

Description	2015		2014	
	Rs.	Rs.	Rs.	Rs.
Assets				
Non-Current Assets – (Note – A)				
Lands, Machinery and Equipment	381,184,554		321,510,309	
(i)Intangible assets	<u>331,600</u>	381,516,154	-	321,510,309
(j)Others		1,194,657		1,447,057
(k) Work in Progress		81,863,401		92,214,565
(l)Capital Advance		28,427,925		41,005,203
Investments				
Fixed Deposits		<u>82,412,633</u>		<u>74,922,602</u>
		575,414,770		531,099,736
Current Assets				
(a)Stores Advance - (Sch –B)	2,018,443		2,399,211	
(b)Sundry Debtors-(Sch –C)	1,226,130		1,532,970	
(c)Loan& Advance - (Sch –D)	18,225,291		20,513,596	
(d)Miscellaneous Advance	8,880		-	
(e)Research Advance - (Sch –E)	-		30,000	
(f)Pre-payments- (Sch –F)	53,735		156,629	
(g)Cash equivalents	44,432,931		16,919,095	
Cash equivalents (Course)	14,232,946		6,135,843	
(h)Petty Cash Imprest	180		180	
(i)Other Assets - (Sch –G)	<u>1,899,338</u>	<u>82,097,874</u>	<u>3,271,744</u>	<u>50,959,268</u>
Total Assets		657,512,644		582,059,004
Liabilities				
(a) Current Liabilities - (Sch –H)	535,938		311,207	
(b) Payables- (Sch –I,J,K)	33,075,829		23,219,830	
(c) Accrued Expenses- (Sch –L)	<u>3,815,425</u>	37,427,192	<u>2,994,328</u>	26,525,365
Non Current Liabilities				
(a) Provision for Gratuity- (Sch –M)		<u>45,719,036</u>		<u>44,318,960</u>
Total Liabilities		<u>83,146,228</u>		<u>70,844,325</u>
Total Net Assets		574,366,416		511,214,679
		=====		=====
Net Assets /Equity				
(a) Capital (spent)	345,950,312		293,097,929	
(b) Capital (unspent)	104,752,093		77,641,704	
(c) Reserves	(44,898,052)		(30,331,096)	
(d) Restructured Fund (Sch – N)	16,130,959		29,745,309	
(e) Re-valuevation Reserve	152,431,104		141,060,833	
Total Net Assets / Equity		574,366,416		511,214,679
		=====		=====

These financial statements have been presented as per the Universities Act, No. 06 of 1978 and other statutory provisions.

D.G. Wijeratne
Acting Deputy Bursar

The Acting Deputy Bursar and the Management Board of the Institute hold the responsibility for the preparation and presentation of these financial statements and approved and signed on behalf of the Management Board.

Prof. JayanthaWelihinda
Competent authority

R.K. A. Ranaweera
Member, Management Board

**24. STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR
ENDED 31ST DECEMBER 2015**

Description	2015		2014	
	Rs.	Rs.	Rs.	Rs.
Operating Revenue				
Recurrent Grant		191,000,000		169,521,646
Amortization of Capital Grant		36,522,959		28,741,863
Other income				
(1)Interest from Loans and Advance	812,934		825,525	
(2)Miscellaneous Receipts	557,510		996,235	
(3)Interest from Investments	5,042,177		4,309,183	
(4)Registration Fees	279,854		433,670	
(5)Exam Fees	21,600		28,359	
(6)Library Fine	62,424		61,992	
(7)Medical Fees	17,770		46,550	
(8)Rent from Properties	471,500		388,015	
(9)Sale of Publication	-		-	
(10)Sale for Vehicle	-		-	
(11)Sale of Stocks	103		15,185	
(12)Courses Income	<u>19,131,874</u>		<u>16,206,339</u>	
		<u>26,397,746</u>		<u>23,311,044</u>
		253,920,705		221,574,553
Operating Expenses				
(1)Personal Emoluments	168,733,041		132,692,000	
(2)Travelling	243,893		4,881,622	
(3)Supplies and Consumable Used	6,245,948		6,359,608	
(4)Maintenance	2,651,861		3,657,230	
(5)Contractual Services	30,459,672		28,356,870	
(6)Research and Development	-		107,250	
(7)Depreciation	36,522,959		28,741,862	
(8)Other Operating Expenses	6,983,844		8,153,006	
(9)Courses Expenses	<u>15,604,190</u>		<u>11,514,837</u>	
(10)Total Operating Expenses		<u>267,445,408</u>		224,464,285
Total Operating Expenses				
Surplus / (Deficit) From Operating Activities		(13,524,703)		(2,889,732)
		=====		



විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல. } HED/E/GWAI/1/15/36
My No. }

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி } 15 November 2016
Date }

The Competent Authority

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 2015 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 2015 comprising the statement of financial position as at 31 December 2015 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 the Gampaha Wickramarachchi Ayurveda Institute Ordinance No. 1 of 1995 enacted under Section 18 of the Universities Act and 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 Sub-section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108(2) of the Universities Act was issued to the Competent Authority of the Institute on 05 July 2016.

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.

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 Auditing 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 judgement, including the assessment of 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 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. Section 111 of the Universities Act, No.16 of 1978 gives 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.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.



2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Gampaha Wikramarachchi Ayurveda Institute affiliated to the University of Kelaniya as at 31 December 2015 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

Sri Lanka Public Sector Accounting Standard - 07

The following matters are observed.

- (a) If property, plant and equipment experience significant and volatile changes in fair values from its carrying amount, the annual revaluation is necessary. Nevertheless, action had not been taken to revalue the lands of the Institute costing Rs.72,126,250 as at 31 December 2015 and account its fair value after the year 2009.
- (b) Even though depreciation of property, plant and equipment should begin when it is available for use, action had not been so taken. As such, depreciation for office equipment, furniture, machinery and teaching tools had been understated in accounts by Rs.159,607.

2.2.2 Accounting Policies

Even though it had been stated that the financial statements had been prepared on accrual basis, the policy on accounting an amount equal to the expenditure incurred for 18 courses as income without identifying income therefrom properly, had been followed.



Reference to Laws Rules and Regulations

Non-compliances

- (a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

Financial Regulation 756

Physical verification on library books for the year under review had not been conducted.

- (b) Section 3(1) of Chapter XX and Section 1.6.1 of Chapter X of the Establishments Code of the University Grants Commission and Higher Education Institutions.

Since the books and registers to ensure the arrival and departure and leave of the academic staff had not been properly maintained, the accuracy of the salaries and allowances totalling Rs.74,574,930 paid to them during the year under review could not be verified.

- (c) Paragraph 03 of the National Budget Circular No.87(i) of 14 June 2000

Overtime amounting to Rs.127,760 for 1065 hours had been paid exceeding the approved limit contrary to circular instructions.

- (d) Public Enterprises Circular No.95 dated 14 June 1994

A sum of Rs.144,872 had been paid to the Staff Grade Officers as entertainment allowances based on salaries without Treasury approval and based on the Circulars of the University Grants Commission.

- (e) Treasury Circular No. 842 dated 19 December 1978.

The Register of Fixed Assets for the computers and accessories had not been updated in terms of circular instructions.



3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial result of the Institute for the year ended 31 December 2015 had been a deficit of Rs.13,524,703 as compared with the corresponding deficit of Rs.2,889,732 for the preceding year thus indicating an increase in the deficit by Rs.10,634,971 in the year under review as compared with the preceding year. Even though the income of the year under review had improved by Rs.32,346,152 as compared with the preceding year, the increase in the expenditure on personal emoluments by Rs.36,041,041 and the depreciation for fixed assets by Rs.7,781,097 had mainly attributed to the increase of the above deficit.

An analysis of financial results of the year under review and 04 preceding years revealed a continuous deficit in the financial result from the year 2011 to the year 2015. However, taking into consideration the employees' remuneration and depreciation for the non-current assets, it was observed that the contribution of the Institute had continuously increased. Accordingly, the contribution of the year under review as compared with the preceding year had increased by 20 per cent that is, by Rs.33,187,167.

4. Operating Review

4.1 Performance

The main objectives of the Institute are admission of students selected by the University Grants Commission, making provisions for teaching and training in branches of Ayurveda Medicine, liaison with Universities in Sri Lanka or abroad for the purpose of teaching, training and research activities and award of Degrees, Diplomas, Certificates and other Academic Distinctions and the following observations are made in that connection.

(a) **Academic Performance**

The following observations are made.

- (i) As compared with the academic year 2011/2012, a decrease by 28 per cent was observed in the number of students enrolled for the academic year 2012/2013.
- (ii) Even though the number of students who sat the final examination in the academic year 2012/2013 had increased by 32 students than the academic year 2011/2012 in which the final results of examinations had been released, a decrease from 96 per cent to 90 per cent was observed in the percentage of the number of students passed.

(b) **Granting and Utilization of Research Aid**

The following observations are made.

- (i) Two Lecturers and three Lectures who obtained research aid for the studies of Doctor of Philosophy and Master of Philosophy from the University Grants Commission and the National Council for Advanced Studies (NCAS), had lapsed for periods of 06 years and 05 years respectively. Nevertheless, they had failed to complete research activities and to submit the final report to the Research Committee even by 30 June 2016. Moreover, provisions amounting to Rs.250,000 granted to a Lecturer for researches during the year under review had been returned to the Institute without being utilized.
- (ii) Even though a total sum of Rs.7,175,686 had been paid to 38 Officers in the academic and non-academic staff during the year under review, research activities of the Institute had not been implemented adequately and research symposiums had not been conducted for the year 2015.

4.2 **Management Activities**

The following observations are made.

- (a) Even though the post of Director of the Institute is a full time post, a Professor who engages in the service on contract basis in the General Sir John Kotelawala



Defence University had been appointed to cover the duties in the post of Director on 25 May 2015 as the Competent Authority of this Institute. A honorarium amounting to Rs.180,000 is paid by the Institute monthly and despite the elapse of over a period of one year, the service had been extended up to 26 August 2016 without taking steps to appoint a Director. It was observed in audit that the existence of a senior post in the Institute on contract basis may affect the operation of the Institute.

- (b) The study allowances totalling Rs.1,979,494 and research grants totalling Rs.446,182 had been paid to 05 Lecturers of the Institute who obtained sabbatical leave for the period during the year under review and up to 31 May 2016.

4.3 Underutilization of Funds

The following observations are made.

- (a) The University Grants Commission had allocated a sum of Rs.03 million on 18 October 2010 for Pancha Karma training activities and for the development of skills on computers of the Ayurvedic Medical Undergraduates under the Undergraduate Development Programme. Even though a period exceeding 05 years had lapsed by 03 June 2016, a sum of Rs.1,214,142 had remained underutilized due to failure to carry out any Pancha Karma training activity.
- (b) Even though the Ministry of Higher Education had allocated a sum of Rs.475,000 in December 2011 for the implementation of the Languages Policy among Public Officers, out of those provisions, 92 per cent that is Rs.436,200 had remained underutilized without being utilized for the relevant purpose from the year 2012 up to 31 December of the year under review.

4.4 Contract Administration

Three main construction projects of the Institute were being implemented by 31 December 2015 and the work of main contracts had not been completed on due date in terms of agreements of those 03 projects as at 31 May 2016. Further, action had not



been taken to charge penalty for delays by extending the duration without a reasonable basis.

4.5 Staff Administration

The following observations are made.

- (a) Nine vacancies and 10 vacancies existed in the academic staff and non-academic staff of the Institute respectively at the end of the year under review and the service of the 21 visiting lecturers had been obtained.
- (b) The service of temporary Work Engineers had been obtained since many years for various purposes such as new constructions, preparation of estimates for maintenance activities, preparation of bills of quantities and recommendation of bills. However, action had not been taken to appoint an officer for the post of Work Engineer which is an approved post.

4.6 Identified Losses

Two hundred and five stock units valued at Rs.91,202 had remained in the stores for a long time due to ordering without considering the requirement of the Institute and as such, those stocks had become unserviceable.

5. Accountability and Good Governance

5.1 Action Plan

An Action Plan had not been prepared with a clear view on objectives which had to be fulfilled during the year under review.

5.2 Budgetary Control

Material variances ranging from 10 per cent to 100 per cent were observed between the budgeted expenditure and actual expenditure respectively in the year under



review, thus indicating that the budget had not been made use of as an effective instrument of management control.

6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Competent Authority of the Institute from time to time. Special attention is needed in respect of the following areas of control.

Areas of Systems and Controls	Observations
(a) Accounting	Failure to assess and account the lands and action not taken to revalue and account the fair value of property and plant by identifying their necessity.
(b) Contract Administration	Failure to pay adequate attention on projects the constructions work of which had not been completed as at due date in terms of agreements and action not taken to recover penalty for delays.

H. M. Gamini Wijesinghe
Auditor General



ගම්පහ වික්‍රමාරච්චි ආයුර්වේද විද්‍යායතනය
කැලණිය විශ්වවිද්‍යාලය, යක්කල.
GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE
UNIVERSITY OF KELANIYA, YAKKALA.

අධ්‍යක්‍ෂ Director	} 033-2222739	නියෝජ්‍ය ලේඛකාධිකාරී (පාලන) Deputy Registrar (Admin)	} 033-2226 618	නියෝජ්‍ය මූල්‍යාධිකාරී Deputy Bursar	} 033-2223785
		ලැක්ෂ්/Fax	033-2226 618	ලැක්ෂ්/Fax	033-2223785
ලැක්ෂ් Fax	} 033-2222739	ජ්‍යෙෂ්ඨ සහකාර ලේඛකාධිකාරී (විභාග) Senior Assistant Registrar (Exams)	} 033-2223784	සහකාර මූල්‍යාධිකාරී (සැපයුම්) Assistant Bursar (Supplies)	} 033-3340105
සාරාංශය General Office	} 033-2222740-2222748 033-3340101	සහකාර ලේඛකාධිකාරී (විෂය සේවා) Assistant Registrar (Student affairs)	} 033-3340106	ඊ මේල් E-mail	} ayurgmp@sltnet.lk
මගේ අංකය My Number	} GWAI/ AC4/ Audit - 2015	ඔබගේ අංකය Your Number	} HE/D/E/GWAI/1/15/36	දිනය Date	} 17.04.2017

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

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 31st December 2015 in terms of the Sub-section 108 (1) of the Universities Act No 16 of 1978.

The following observations as made on the Report of the Auditor-General No. HED/E/GWAI/1/15/36 dated 15/11/2016 sent on the above matter.

- 1.2 Responsibility of the Management with regard to the Financial Statements
- 1.3 Responsibility of the Auditor
- 1.4 Basis for the Qualified Opinion
- 2 Financial Statements
- 2.1 Qualified Opinion
- 2.2 Observations on the Financial Statements
- 2.2.1 Sri Lanka Public Accounting Standards
- Sri Lanka Public Accounting Standards -07

(a) As per para. 40 of No. 07 of the Sri Lanka Public Accounting Standards, either the cost format or the revaluation format can be selected as the accounting policy and it is not agreed to the statement that annual revaluation should be conducted as per the Standard 47 as there is no sudden changes in the reasonable value of the property, plant and equipments of this institute, however, as the assets of the university have to be regularly revalued (once in 3-5 years) as per the general accounting policies of the University, action in this regard has already being taken.

- (b) Accepted.

Action will be taken from next accounting year as shown in the Audit report.

- 2.2.2. The statement that only an amount similar to the expenditure of the year 2015 is recognized as income is not accepted. During the year 2015 Rs. 27.1 million has been earned from the fee-levying courses of the institute. Only the income relevant to the year under review out of that income has been accounted as the recognized income of the said year and the said amount was Rs. 19.13 million. Accordingly, the amount accounted as the income of the relevant year is 71% of the earnings from the courses.

The total expenditure incurred and accounted for all the fee-levying courses in the year 2015 was Rs. 15.60 million. However, action will be taken from the next accounting year to remove the examination expenditure of each course which is difficult to recognize and adjust the balance value to the accounting period.

2.2.3 Accounting Deficiencies

- (a) The valuation of the three plots of lands shown in the Audit report has been forwarded to the Department of Valuation. However, the said value could not be accounted as the said valuation reports were not received before the finalization of the financial reports for 2015. As per the final report sent to the institute dated 06.09.2016 its value has been Rs. 37,650,000/-. However, action has been taken to inquire the Department of Valuation as the said three plots of lands are not separately mentioned.
- (b) Action has been taken to correct and account the changes shown in the Audit report.

2.3

Accounts Receivables and Payables

- (a) It has been able to recover the outstanding hostel rentals and a formal procedure has been prepared to charge hostel fees from the current students in order to avoid any situation like this.
- (b) As a result of the discussion held at several occasions with the Department of Ayurveda, an amount of Rs. 1,949,415.52 has been recovered and a discussion has already been held with the Department of Ayurveda to recover the balance amount of Rs. 40,161.48. Necessary action is being taken to write off the said amount as per the recommendation of the Audit Committee and the approval of the Management Board.

- (c) The relevant institutions are informed to produce bills and the payments for such institutions will be made after such bills are produced. Accordingly, four institutions have produced bills and settled the amounts. It is informed that the retaining charges need to be retained with the institution until the constructions and the warranty period are over. At the same time, action has been taken to inform the relevant contractors to obtain the deposits payable to them.

2.4 Non-compliance to Rules, Regulations and Management Decisions

- (a) Financial Regulation No. 756 of the Democratic Socialist Republic of Sri Lanka
- Steps have been taken to survey all the books at the library and entering information into the KOHA software system is at its final stage. It is hereby informed survey activities are being conducted at present.
- (b) Section 3 (1) of Para. XX and Section 1.6.1 of Para. X of the Establishment Code for the University Grants Commission and Higher Educations Institutions
- Though this procedure is not implemented in the University system, the academic staff of this institute are maintaining a separate daily attendance record at each Department.
- (c) Para. 03 of the National Budget Circular No. 87 (i) dated 14th June 2000.
- As per Circular No. 9/2002 dated 26.02.2002 of the UGC, the Secretary of the Ministry of Tertiary Education and Training has approved the payment of an additional over-time allowance at special occasions and for special services taking into consider the requests of the Heads of the Higher Education Institutions.
- Therefore, it is informed that the payment of over-time allowances has been made within the 75% limitation of the vote for over-time allowances in the institute budget estimate and action for the payment of additional over-time allowance has been taken on the approval of the Management Board for the essential services.
- (d) Public Enterprises Circular No. 95 dated 14th June 1994
- It is informed that the entertainment allowance for the 5 Department Heads have been paid as per UGC Circular No. 6/2014. From 2016 the said payment has been made from the internal earnings.

- (e) Treasury Circular No. 842 dated 19th December 1978. It is informed that computers and equipments are included under Office Equipments of the Fixed Assets Document and it is regularly maintained.

3. Financial Review

3.1 Financial Results

It is informed that the deficiency in the year under review has increased due to the increase of salary and allowances of the University staff by the UGC as per salary revisions on public policy and the increase of depreciation that was set off for the fixed assets.

4. Operational Review

4.1 Performance

(a) Academic Performance

- (i) The UGC is referring the students to this institute for registration based on the results of the GCE Advanced Level examination. This situation has arisen as a considerable number of such students registered annually are directed to other institutions by the UGC itself and some other students themselves have left the institute.
- (ii) Students sitting for examinations in each year are displaying levels of pass and fail depending on their academic competency and the overall percentage of students passing the examinations is at a favorable level.

(b) Granting of Research Aids and Utilization

- (i) The NCAS and the UGC have provided financial provisions for the successful completion of the post-graduate studies of the lecturers in this institute. Two of the lecturers who received such grants and completed post-graduate studies have submitted their post-graduate thesis. The other lecturers have reached the final stage of their studies.
- (ii) Steps have already been taken to educate the academic and non-academic staff eligible for receiving research grants of the institutions to focus on new research. Though it was unable to conduct an annual symposium in 2015 members from the academic staff of the institution have participated in international seminars. At the same time, a local research symposium was conducted in 2016 and steps are being taken to conduct an international research symposium in the year 2017.

4.2 Management Activities

- (a) The disclosed matters are accepted and the post of Director (Competent Authority) has been covered as per the powers of the Minister. It is informed that the activities of the institute have been successfully conducted during this period. However, it is informed that necessary action is being taken to recruit a new Director.
- (b) It is informed that payment of research allowance and other allowances to the lecturers have been made in accordance with the Circulars as they have been granted sabbatical leave with salary.

4.3 Under-utilization of Funds

- (a) It is informed that planings are underway for the Panchakarma training programmes of the undergraduates under the Undergraduate development programme.
- (b) Officers have been directed to the tri-language programme with the collaboration of the Ministry of National Integration and steps have been taken to implement the tri-language programme within the institution with the instructions of the programme.

4.4 Contract Administration

The requests for the extension of project completion period received from the contractors who have undertaken construction of buildings of the institute have been considered at instances where there have been reasonable grounds. The approval for such extensions have been granted with the recommendation of the State Engineering Corporation which is the advisory company for the construction work of the institutions.

4.5 Staff Administration

- (a) Vacancies of the academic staff are filled annually in a gradual manner in order to recruit the most competent graduates who have studied at the institute and to increase the motivation of students in this regrad. At the same time, three vacancies of the non-academic staff have already been filled and action is being taken to fill the other vacancies.
- (b) Applications were called by paper advertisements to fill the vacancy in the post of Engineer of the institute. As no candidates were present for the interview after informing eligible candidates, steps have been taken to call for applications again for this post.

4.6 Recognized Loss

Additional stocks of goods have been ordered for the use at urgent occasions. It is informed that instructions are issued to control this in future and implement correct stores control methods for issuing goods.

5. Accounts Procedure and Good Governance

5.1 Action Plan

It is informed that necessary actions have been incorporated to achieve the expected goals of the new corporate plan prepared for the period of 2016-2020 by updating the Action Plan.

5.2 Budgetary Control

The conflicting status during the year 2015 has contributed to the difference between the 2015 budget and the real situation and these variations have occurred due to the implementation of salary conversions by the UGC and the increase in allowances based on salary.

6. Systems and Controls

It is informed that action will be taken in future to minimize the system and control shortcomings as shown in Audit reports.



Competent Authority
Prof. Jayantha Welihinda

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



මෙපහ වික්‍රමාරච්චි ආයුර්වේද විද්‍යායතනය - ශ්‍රී ලංකාව
கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை
Gampaha Wickramarachchi Ayurveda Institute - Sri Lanka
gwai.kln.ac.lk