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வருடாந்த அறிக்கை
Annual Report
2018

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கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை

Gampaha Wickramarachchi Ayurveda Institute - Sri Lanka

Annual Report - 2018

Gampaha Wickramarachchi Ayurveda Institute

University of Kelaniya

CONTENTS

01. VISION STATEMENT OF THE INSTITUTE

VISION

"To become a

centre of excellence in

Ayurveda Medical

Education and

Research in Sri Lanka"

02. MISSION STATEMENT OF THE INSTITUTE

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.

03. DIRECTOR'S REVIEW

3.1 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 Shalya Shalakya& 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 equipped 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 registered for the BAMS degree in the year 2018 was 398.

3.2 Milestones in 2018

- BAMS degree was recognized by the Central Council of Indian Medicine (CCIM), Ministry of Ayush, Govt. of India which enables our students to conduct further studies in India.

- Improvement of the quality of BAMS degree programme by revising the existing Curriculum.

3.3 Future Plans

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

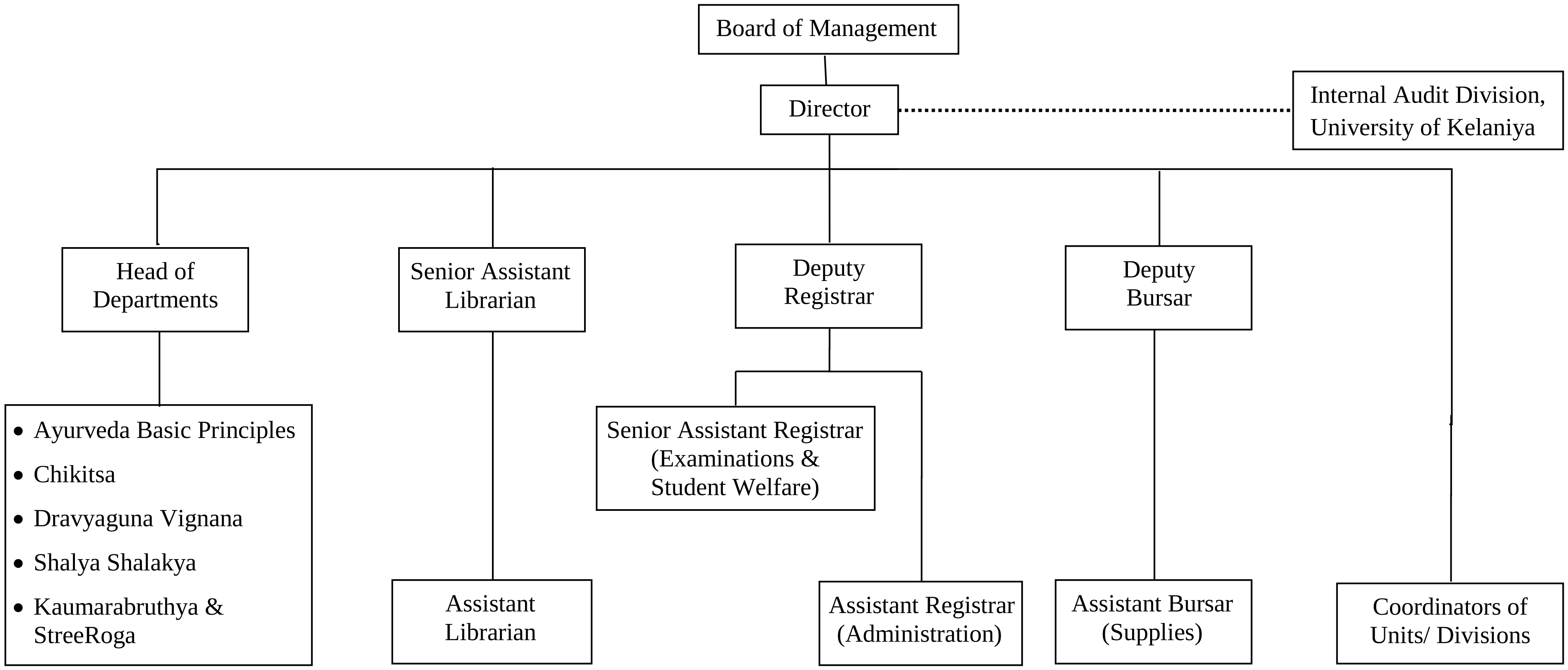
Following key infrastructure development projects will be implemented during the next three years:

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

3.4 Organizational Chart of the Gampaha Wickramarachchi Ayurveda Institute



3.5 Members of the Board of Management of the Institute:

01. Ex-officio Members	Name of the Member	Duration	
		I	II
	I) Dr. Senaka Pilapitiya Director	2017.08.26 - 2018.05.07	2018.05.08 - 2018.10.18
	II) Mr. W.M. Karunaratne Director (Acting)	-	2018.10.19 - 2019.01.31
	Mr. G.M.R.D. Aponsu Director (Planning), Ministry of Higher Education	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	Mr. K.D.C.S. Kumaratunga Senior Assistant Secretary, Ministry of Health, Nutrition and Indigenous Medicine	2017.03.31 - 2018.05.31	-
	Mrs. J.A.I.A. Perera Senior Assistant Secretary, Ministry of Health, Nutrition and Indigenous Medicine	-	2018.06.01 - 2021.05.10
	Dr. Priyantha Premakumara Secretary, University Grants Commission	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	Dr. (Mrs) K.P. Hettiarachchi Director, GampahaWickramarachchi Ayurveda Teaching Hospital	-	2018.05.11- 2021.05.10
	(I)Prof. (Mrs.) N.R. De Silva Dean, Faculty of Medicine, University of Kelaniya	2015.05.08 - 2018.05.07	-
	(II)Prof. P.S. Wijesinha Dean, Faculty of Medicine, University of Kelaniya	-	2018.05.11 - 2021.05.10
	Dr. (Mrs.) J.M.P.R.K. Jayasinghe Head,Department of DravyagunaVignana	2016.06.03 - 2018.05.07	-
	Dr. (Mrs.) W.J. Wickramarachchi Head, Department of Cikitsa	2015.05.08 - 2018.05.07	2018.05.11 - 2019.01.24
	Dr. (Mrs) K.P.P. Peiris Head, Department of Cikitsa	-	2018.05.11 - 2021.05.10

02. Nominee from Ayurveda Medical Council	Dr. Basil Ranjith Fernando	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
03. Members Appointed by the University Grants Commission	Prof. L.R. Jayasekara	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	Dr. Buddhika Liyanage	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	Dr. K.A.N.P. Banagala	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	(I) Mrs. M.D.M.D. Karunathilake (Commissioner of Ayurveda)	2015.05.08 - 2018.05.07	2018.05.11 - 2018.05.31
	(II) Mr. KDCS Kumarathunga (Commissioner of Ayurveda)	-	2018.06.01 - 2021.05.10
	Mrs. A.D. Wickramarachchi	2017.08.23 - 2018.05.07	2018.05.11 - 2021.05.10
	Mr. M.M.N.D. Bandara	2015.05.08 - 2018.05.07	-
	Dr. C.H. Thalpahewa	-	2018.05.11 - 2021.05.10
	Dr. R.A.L. Ranaweera	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	Mr. R.K.A. Ranaweera	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
	Dr. G.S.K. Dharmarathna	2015.05.08 - 2018.05.07	-
	Dr. BVSH Benaragama	-	2018.05.11 - 2021.05.10
	Dr. T.B. Oushadharathna	2015.05.08 - 2018.05.07	2018.05.11 - 2021.05.10
Secretary to the Board	Mr. U.G.J.R. Udagedara Acting Deputy Registrar	2017.11.01 - 2018.02.14	2018.08.15 - 2018.09.30
	Mr. P.H. Ariyaratne Deputy Registrar (Assignment)	2018.02.15 - 2018.05.07	2018.05.07 - 2018.08.14
	Mrs. D.M.R.S. Dasanayaka Deputy Register	-	2018.10.01– Up to date

3.6 DETAILS OF MEETING IN 2018 IN THE INSTITUTE

Name of the Meeting	No. of Meetings held in 2018
Board of Management	10
Board of Studies (Undergraduate)	08
Finance Committee	07
Audit Committee	04
Board of Studies (Postgraduate)	04

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

4.1 LOCAL STUDENTS ENTRANTS TO INTERNAL UNDERGRADUATE DEGREE PROGRAMMES

Programme of Study	Year of Intake	Agreed Intake	Actual No. Registered
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2017/2018	120	104*
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2016/2017	120	109
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	2015/2016	120	78

* have been registered in the year 2019

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

Programme of Study	Medium		Level of Study				
		I (new) 2017/2018	I 2016/2017	II 2015/2016	III 2014/2015	IV 2013/2014	V 2012/2013
Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree	Sinhala	104	109	68	67	86	68

05. NEW ENTRANTS AND TOTAL NO. OF STUDENT ENROLLMENT IN POSTGRADUATE DEGREE AND OTHER EXTENSION PROGRAMMES (2018)

Programme of Study	New Entrants	Total Enrolment (2018) (Total Number of Registered Students)
Master of Science in Management and Administration of Ayurveda Institutions	-	07
Master of Science in Panchakarma	-	07
Master of Science in Kayachikitsa	-	07
Postgraduate Diploma in Kayachikitsa	-	29
Postgraduate Diploma in Panchakarma	-	49
Diploma in Yoga & Relaxation	18	18
Certificate Course in Yoga & Relaxation	178	178

* Registration was not done after 2018.

06. NUMBER OF INTERNAL GRADUATES

6.1 Bachelor of Ayurveda Medicine and Surgery (BAMS) Degree

Programme of Study	Name of the Exam	No. Sat for Final Exam	First Class	Second Class (Upper)	Second Class (Lower)	Pass	Total	
Bachelor of Ayurveda Medicine and Surgery (BAMS 2019) Degree	2016/2017 Annual Exam	5	-	-	-	4	4	**80**
	2015/2016 Additional Exam	21	-	2	3	11	16	
	2015/2016 Annual Exam	81	2	22	14	22	60	
Bachelor of Ayurveda Medicine and Surgery (BAMS 2018) Degree	2014/2015 Annual Exam	20	-	1	3	16	20	**20**
Bachelor of Ayurveda Medicine and Surgery (BAMS 2017) Degree	2014/2015 Annual Exam	80	1	26	16	17	60	**91**
	2014/2015 Additional Exam	1	-	-	-	1	1	
	2013/2014 Repeat Exam	31	-	-	-	30	30	
Bachelor of Ayurveda Medicine and Surgery (BAMS 2016) Degree	2013/2014 Annual Exam	98	2	21	30	14	67	**67**

6.2 POSTGRADUATE AND OTHER COURSES

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	05*	05*
Postgraduate Diploma in Panchakarma	12*	12*
Postgraduate Diploma in Shalyathantra	04*	04*
Master of Science in Management and Administration of Ayurveda Institutions	24*	24*
Master of Science in Panchakarma	10*	10*
Master of Science in Kayachikitsa	13*	13*
Diploma in Yoga & Relaxation	-	27*
Certificate Course in Yoga & Relaxation	-	135*
Certificate Course in Ayurveda Beauty culture	-	22

Notes: 1.* Including previous years registered candidates.

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

07. HUMAN RESOURCE DATA

7.1 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
Senior Lecturer (Grade I) Senior Lecturer (Grade II) Lecturer Lecturer Probationary Temporary Lecturer Temporary Demonstrator	U-AC 1 to U-AC 2	**15**	-	-	-	2	4	6	9	9
Library Staff Senior Assistant Librarian	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	1	3	-	-	-	-	-
	U-EX 1	**2**	2	-	2	-	-	-	-	-
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**	-	-	-	-	-	-	4	4
	U-EX 1		-	1	1	-	-	-		
	U-MN 4		-	1	1	-	-	-		
	U-MN 3		-	-	-	-	-	-		
	U-MN 2		-	-	-	-	-	-		
	U-MT 1		9	1	10	-	-	-		
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

7.2 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	2	7	-	-	-	15	12
Senior Lecturer Gr II	U-AC 3(II)		6	9	15	-	-	-		
Lecturer	U-AC 3(III)		2	7	9	-	-	-		
Prob. Lecturer	U-AC 3(IV)		1	2	3	-	-	-		
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**

7.3 HIGHEST QUALIFICATION OF ACADEMIC STAFF – 2018

Qualifications	**Name of the Department**					
	Ayurveda Basic Principles	**Kaumaraburthya & Stree Roga**	**Dravyaguna Vignana**	**Cikitsa**	**ShalyaShalakya**	**Total**
Ph.D / M.D./ M.S.	03	02	06	06	02	**19**
M.Phill	01	01	03	-	-	**05**
M.A.	01	-	-	-	-	**01**
Bachelor/ BAMS	02	02	01	02	01	**08**
Total	**07**	**05**	**10**	**08**	**03**	**33**

7.4 DETAILS OF EXECUTIVE OFFICERS

Type	2018		
	Approved	Actual	Vacancies
Director	01	-	01
Administrative Staff	05	05	-
Other Staff	01	-	01

7.5 DETAILS OF NON-ACADEMIC STAFF - 2018

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 Ayurveda 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	-	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**	**09**	**43**	**103**

7.6 FOREIGN/ LOCAL SCHOLARSHIPS, FELLOWSHIPS & TRAINING PROGRAMMES RECEIVED BY THE STAFF IN 2018

Department/ Division	Designation	Type of Programme	No. of Staff Received
Science & Technology Division	Chief Technical Officer & Technical Officer	08 days Training programme conducted by Industrial Technology Institute	02
Department of Dravyaguna Vignana	Lecturer	Scholarship for University Teachers for Higher Studies (UGC)	02

7.7 REGISTRATION / COMPLETION OF POSTGRADUATE COURSES BY THE ACADEMIC STAFF IN 2018

Department	Course of study	No. of Staff Reading
Department of Ayurveda Basic Principles	M.Phill	02
Department of Kaumarabruthya & Stree Roga	MD (Ay)	02
Department of Dravyaguna Vignana	PhD	02
Department of Chikitsa	MD (Ay)	02
Department of Shalya Shalakya	MD (Ay)	01
Total		**09**

08. RESEARCH OUTPUT DATA

8.1 NUMBER OF PUBLICATIONS DONE BY THE ACADEMIC STAFF IN 2018

Department		Published – Local	Published - International
Department of Basic Principles	No. of Abstract publications	05	-
	No. of Book Chapters published	01	-
	No. of Books published – by the Author	01	-
	No. of Books published – by the Publisher	04	-
Department of Kaumarabruthya & Stree Roga	No. of conference Papers published as full papers in Conference Proceedings	02	-
	No. of Abstract publications	08	-
	No. of Book Chapters published	01	-
Department of Dravyaguna Vignana	No. of conference Papers published as full papers in Conference Proceedings	-	01
	No. of Abstract publications	14	-
	No. of Book Chapters published	01	
Department of Cikitsa	No. of Full papers published in indexed journals	-	01
	No. of conference Papers published as full papers in Conference Proceedings	01	-
	No. of Abstract publications	19	01
Department of Shalya Shalakya	No. of Full papers published in indexed journals	-	01
	No. of Abstract publications	10	-
Library	No. of Full papers published in journals	02	-
	No. of conference Papers published as full papers in Conference Proceedings	02	-
	No. of published papers	02	-
Science & Technology Division	No. of Full papers published in indexed journals	-	01
	No. of conference Papers published as full papers in Conference Proceedings	-	05
	No. of Abstract publications	-	03
	No. of Books Published (By Publisher)	-	01

8.2 DETAILS OF TRAINING PROGRAMMES / WORKSHOPS / GUEST LECTURES CONDUCTED IN YEAR 2018

Department/ Unit	Title of the Programme& Resource Person	Date & Time	Target Group
Internal Quality Assurance Cell	Role of academics in Quality Assurance for Academic Staff By Prof. Madhawa Chandrathilake	11.07.2018 8.30am – 9.30am	Academic Staff
	New Trends in Teaching and Learning Methods By Dr. Inoka Uluwaduge	11.07.2018 10.15am – 12.15pm	Academic Staff
	Academic Guidance and Accountability By Prof. N. P. Sunil Chandra	25.07.2018 9.00am – 10.00am	Academic Staff
	Self-Evaluation Report Writing (Programme Review) By Dr. Inoka Uluwaduge	25.07.2018 10.30am – 1.30pm	Academic Staff

Highlights of the above events

A guest lecture on "Neuro rehabilitation" was delivered to the academic staff and BAMS undergraduates on 26th July 2018 in the Mini Auditorium of Gampaha Wickramarachchi Ayurveda Institute.

The lecture was delivered by Professor Fary Khan, Director of Rehabilitation Services and Clinical Director of Australian Rehabilitation Research Centre; Royal Melbourne Hospital. She is a Clinical Professor in Department of Medicine, University of Melbourne and Adjunct Professor of Nossal Institute of Global Health and Monash University in Melbourne, Australia.

The lecture was coordinated by Prof. Tissa Wijerathna, Professor in Neurology & CAP in Medicine; Chair, department of Neurology, University of Melbourne & Western Health.



8.3 DETAILS OF KNOWLEDGE DISSEMINATION TO THE GENERAL PUBLIC DURING THE YEAR 2018

A gynecology and subfertility clinic was organized by the Department of Kaumarabruthya and Stree roga at 1st International Conference and Exhibition in Indigenous Medicine, Trincomalee on 2018.10.05 from 9.00am – 4.00pm.



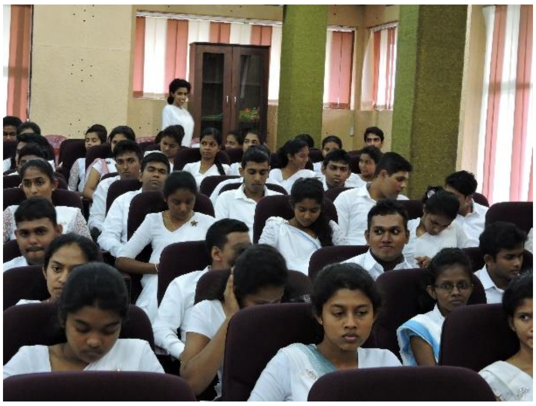

A gynecology and sub fertility clinic was organized by the Department of Kaumarabruthya and Stree roga in Yakkala on 02.02.2018

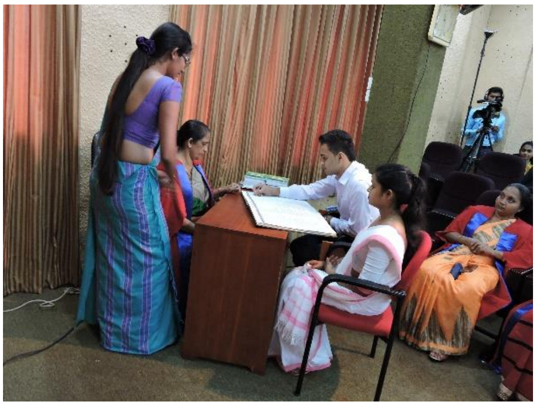

INAUGURATION CEREMONY OF 19TH BAMS UNDERGRADUATE BATCH

The Inaugural Ceremony of the 19th batch of Bachelor of Ayurveda Medicine & Surgery pragramme (BAMS) was held on 31st May 2018 at Mini Auditorium.

109 students were enrolled for the academic year 2016/2017 and 104 students were enrolled to the Institute for the academic year 2017/2018.

This occasion was graced by the presence of Professor D. M. Semasinghe, Vice Chancellor, University of Kelaniya and renowned Ayurveda Physician Dr Harsha Dharmavijaya as the chief guests.





A field visit was organized for new entras of BAMS in the Orientation programme to Kurunegala Hospital.

09. FINANCIAL DATA

9.1 TOTAL INCOME IN 2017 & 2018 (RS.)

			Year	
			2017	**2018**
Recurrent Grant				
	Personnel Emoluments		191,273,000	217,230,000
	Other Recurrent		44,000,000	41,200,000
	Mahapola	Treasury	2,628,850	2,174,550
		Trust	2,550,000	1,586,100
	Bursary Grants		5,764,430	3,309,930
	Total Recurrent		**246,216,280**	**265,500,580**
Capital Grant				
	Rehabilitation & Improvement of Capital Assets		5,500,000	10,000,000
	Acquisition of Fixed Assets		4,800,000	15,650,000
	Construction Projects		5,000,000	-
	Strengthening Research		250,000	-
	Total Capital		**15,550,000**	**25,650,000**
Generated Income				
	Self- Financing Activities		16,018,364	19,249,464
	All Other Internal Income		18,269,798	20,217,895
Total			**296,054,442**	**330,617,939**

9.2 CAPITAL EXPENDITURE IN 2018 (RS)

Description	Government Grant	Total Expenditure
Construction Projects (I) Administration building (II) Departmental building (III) Student Centre building	-	 8,943,645 3,669,139 10,596,967
Acquisition of Assets	15,650,000	10,494,021
Rehabilitation &Maintenance of Capital Assets	10,000,000	7,869,959
Total	**25,650,000**	**41,573,731**

9.3 RECURRENT EXPENDITURE IN 2018 (RS)

Description	Total Expenditure
Personnel Emoluments - Academic	95,520,734
Personnel Emoluments – Non Academic	132,093,736
Travelling Expenses	486,982
Supplies	7,584,591
Maintenance Expenses	6,042,458
Contractual Services	37,167,671
Mahapola & Bursary (Treasury & Trust Fund)	7,070,580
Other Recurrent Expenditure	26,899,683
Total	**312,866,433**

9.4 DETAILS OF FUNDS UTILIZED IN RESEARCH PROJECTS - 2018

Name & Details	Funding Agency	Total Cost (Rs.)	Expenditure (Rs.)	% of Physical Progress
Dr. W.A.L. Chandrasiri	National Centre for Advanced Studies	1,950,151	-	Not Completed
Dr. (Mrs.) J.M.P.R.K. Jayasinghe	U.G.C. Research Fund	245,900	4,099	Not Completed
Dr. (Mrs.)H.P. Wakkumbura	U.G.C. Research Fund	641,000	-	Not Completed
Dr. (Mrs.)H.A.R.P. Perera	U.G.C. Research Fund	1,637,889	82,110	Completed
Mrs. R.S.C.G. Rajapaksha	U.G.C. Research Fund	1,385,000	1,385,000	In progress

10. FINANCIAL PERFORMANCE ANALYSIS -2018

Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	Recurrent Expenditure ÷ Number of Students (Rs. 275,695,347 ÷ 398)	692,702
Capital Expenditure per Student (RE)	Capital Expenditure ÷ Number of Students (Rs. 41,573,731 ÷ 398)	104,456
Total		**797,158**

* calculated without the depreciation expenditure, self-financed course expenditure and expenditure for allocation of provision allowances.

11. DETAILS OF INFRASTRUCTURE FACILITIES RECEIVED IN 2018

Infrastructure Details	Expenditure Rs.
Construction Projects	
(I) Administration building	8,943,645
(II) Departmental building	3,669,139
(III) Student Centre building	10,596,967
Total	**23,209,751**

12. HOSTEL DATA - 2018

12.1 PERMANENT FEMALE HOSTELS

Name of Hostel	Location	Number of occupants as at 31.12.2018
		Female
Wickramarachchi Girls Hostel	Weediyawatta, Yakkala	124

12.2 RENTED FACILITIES

Name of Hostel	Location	Number of Students who received hostel facilities as at 31.12.2018			Rental Cost per Year Rs.
		Male	Female	Total	
Jayathikala	Pahala Weediyawatta, Yakkala	-	23	23	390,000
Priyanthi	Pahala Weediyawatta, Yakkala	-	38	38	360,000
Senevirathna	Samagi Mawatha, Yakkala	34	-	34	660,000
Ranwali	Ranwali Pedesa, Yakkala	18	-	18	294,000
Keselwathugoda Boys	Chandrajothi Mawatha, Yakkala	37	-	37	660,000
Keselwathugoda Girls	Wickramarachchi Mawatha, Yakkala	-	18	18	540,000
Mahawita	Mahawita, Yakkala	20	-	20	540,000
Parakrama	Ranweli Pedesa, Yakkala	-	42	42	1,500,000
Total		**109**	**121**	**230**	**4,944,000**

13. MAHAPOLA AND BURSARY SCHOLARSHIP DATA

Number of students Registered	No. of Students Received Mahapola	No of Students Received Bursary
398	96	135

14. LIBRARY DATA IN 2018

14.1 INFORMATION OF BOOK RESOURCES IN 2018

Description	Amount (Rs.)	No. of Books
Purchasing : Local	156,072	264
Donation : Ola Leaf Manuscript Printed Books	30,450	89
Total	**186,522**	**353**

14.2 LIBRARY FINES IN 2018

Year	Amount (Rs.)
2018 January to December	38,311

14.3 USER POPULATION DURING 01.01.2018 TO 31.01.2018

Type of Members	Actual Population	No. of members Registered
Academic Staff	49	30
Academic Staff (Temporary)	15	15
Executive Officers	05	03
Non Academic Staff	113	64
BAMS Students – Level V	67	50
BAMS Students – Level IV	82	45
BAMS Students – Level III	67	40
BAMS Students – Level II	68	58
BAMS Students – Level I	107	107
Total	**593**	**412**

15. FINANCIAL STATEMENTS

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE,
UNIVERSITY OF KELANIYA

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2018

(All Amounts Are In Sri Lanka Rupees)

Description	Notes	2018		2017 (Re-classified)	
		Rs.	Rs.	Rs.	Rs.
ASSETS					
Current Assets					
Cash & Cash equivalents	2	10,506,410		36,188,964	
Sundry Debtors	3	159,530		1,206,498	
Loans & Advances	4	22,087,034		21,809,286	
Inventory	5	1,404,549		1,214,173	
Prepayments	6	338,966		86,570	
Short-term Investment		122,245,627		81,710,941	
Other Current Assets	7	2,602,675	**159,344,790**	2,371,276	**144,587,708**
Investments					
Fixed Deposits			105,935,977		133,225,626
Non-Current Assets					
Property Plant & Equipment	8	352,435,668			367,327,926
Work- in- Progress	9	135,466,452			112,256,701
Capital Advances		32,233,704			38,299,830
Intangible Assets	10	559,800			423,200
Others	11	-	520,695,624		263,099
			626,631,601		**651,796,382**
TOTAL ASSETS			**785,976,392**		**796,384,090**
LIABILITIES					
Current Liabilities					
Accrued Expenses	12	4,617,847		3,337,000	
Payables	13	1,333,823		670,808	
Refundable Deposits & others	14	37,158,615		42,419,745	
			43,110,285		**46,427,553**
Non Current Liabilities					
Provision for Gratuity	15		71,788,586		63,307,411
Total liabilities			**114,898,871**		**109,734,964**
TOTAL NET ASSETS			**671,077,521**		**686,649,126**
NET ASSETS/EQUITY					
Capital (spent)		367,379,924		357,787,781	
Capital (unspent)		176,530,257		191,753,989	
General Reserves		(46,742,422)		(38,038,275)	
Restricted Funds & Grants	16	19,045,700		19,291,569	
Re-valuation Reserve & others	17	154,864,062		155,854,062	
Total Net Assets/Equity			**671,077,521**		**686,649,126**

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

Major General (retd.) H.M. Udaya Bandara Herath
Competent Authority

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

R.K.A.Ranaweera
Board Member

Dr.C.H.Thalpahewa
Board Member

27th February 2019.
Yakkala.

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE, UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER 2018
(All Amounts Are In Sri Lanka Rupees)

	Notes	2018		2017	
		Rs.	Rs.	Rs.	Rs.
REVENUE					
Recurrent Grants			258,430,000		235,273,000
Amortization of Capital Grants			33,293,503		34,248,449
Other income					
(1) Interest from Loans & Advances		875,536		842,484	
(2) Miscellaneous Receipts	18	439,003		710,619	
(3) Interest from Investments		17,970,651		15,815,527	
(4) Registration Fees		422,600		354,500	
(5) Exam Fees		35,650		39,850	
(6) Library Fine		39,387		35,684	
(7) Medical Fees		48,840		2,400	
(8) Rent from Properties	19	347,945		404,100	
(9) Sale of Stocks		38,283		64,635	
(10) Mahapola & Bursary	20	-		-	
(13) Income of Self Financed Programmes		19,249,464	39,467,359	16,018,364	34,288,162
TOTAL REVENUE			**331,190,862**		**303,809,612**
EXPENSES					
(1) Personnel Emoluments		227,614,468		200,172,499	
(2) Travelling & subsistence		486,982		867,899	
(3) Supplies and Consumables Used		7,584,591		8,884,929	
(4) Maintenance		6,042,458		5,631,861	
(5) Contractual Services		37,167,671		32,466,862	
(6) Research and Development		2,700		73,530	
(7) Depreciation		33,293,503		34,248,449	
(8) Other Operating Expenses		10,168,250		9,914,124	
(9) Expenses of Self Financed Programmes		14,720,020		12,719,799	
(10) Generated Funds Expenses		2,008,713		-	
TOTAL EXPENSES	21		**339,089,356**		**304,979,953**
DEFICIT FOR THE YEAR			**(7,898,494)**		**(1,170,342)**

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE, UNIVERSITY OF KELANIYA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2018

Object Code	Capital Spent Rs.	Capital Unspent Rs.	Revaluation Reserve Rs.	General Reserve Rs.	Reserves & Restricted Funds Rs.	Total Rs.
Balance as at 31 December 2017	**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)
Adjustments made to General Reserve Account - 2016				(296,306.00)		(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**
Surplus/(Deficit)for the Year Transfers / Net Movements	9,592,143	(15,223,732)	(990,000)	(7,898,494)	(245,869)	(14,765,952)
Adjustments made to General Reserve Account - 2018	-			(805,652)		(805,652)
Balance as at 31 December 2018	**367,379,924**	**176,530,257**	**154,864,062**	**(46,742,422)**	**19,045,700**	**671,077,521**

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE,
UNIVERSITY OF KELANIYA

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2018

Description	2018 Rs. 000'	2017 Rs. 000'
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus (deficit) from ordinary activities	(7,898)	(1,170)
Add :- Non - Cash Movements		
Depreciation	33,294	34,248
Provision For Retirements Benefit Obligation - Gratuity	13,272	11,576
Amortization of Capital Grant	(33,294)	(34,248)
Operating Profit Before Working Capital Changes	**5,374**	**10,406**
Increase/(Decrease) in payables	663	649
(Increase)/Decrease in Inventories	(190)	431
(Increase)/Decrease in Trade and Other receivables	286	(1,853)
Increase/(Decrease) In Trade and Other Payables	(3,980)	7,743
Cash Generated From Operations	**2,153**	**17,376**
Gratuity Paid	(4,791)	(1,807)
Net cash flows from operating activities	**(2,638)**	**15,569**
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of intangible assets	(137)	(92)
Purchase of plant and equipment	(18,427)	(34,094)
Work-in- Progress	(23,210)	(1,728)
Capital Advances and Others	6,329	(9,994)
Net Investment	(13,247)	(45,746)
Net cash flows from investing activities	**(48,691)**	**(91,653)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Prior period Adjustments (Net)	243	(296)
Grants Received	25,650	16,671
Restricted Funds	(246)	7,392
Net Cash Flows from financing activities	**25,647**	**23,767**
Net increase/(decrease) in cash and cash equivalents	(25,682)	(52,317)
Cash and cash equivalents at the beginnings of the period	36,189	88,506
Cash and cash equivalents at the end of the period	**10,506**	**36,189**

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

1. Corporate Information

1.1 Domicile & Legal Form

Gampaha Wickramarachchi Ayurveda Institute is recognized as an institute affiliated to the University of Kelaniya by the Extraordinary Government Gazette No. 859/12 of 23rd February 1995 issued under the Universities Act No.16 of 1978 as subsequently amended, with effect from 01st March 1995. The Institute is located at Yakkala, Sri Lanka.

1.2 Powers, Duties and Functions of the Institute

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

1.3 Board of Management

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

1.4 Date of Authorization for Issue

The financial statements were authorized to be issued by the Board of Management on27thFebruary, 2019.

2. Accounting Policies and Basis of Preparation

2.1 Statement of Compliance

The financial statements of the Institute comprise the Statement of Financial Position as at 31st December 2018 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 <u>Volume I, Volume II and Volume III as applicable</u>) 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 the accrual basis.

2.1.1 Basis of Measurement

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

2.1.2 Comparative Information

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

2.1.3 Going Concern

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

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

2.1.4 Functional Currency

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

2.1.5 Use of estimates and judgments

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

2.2 Summary of Significant Accounting Policies

2.2.1 Property, Plant & Equipment

(a) Recognition and Measurement

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

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

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

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

(b) Depreciation

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

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

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

(c) Subsequent Expenses

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

(d) Capital work in progress

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

2.2.2 Intangible Assets

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

2.2.3 Investments

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

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

2.2.4 Inventories (Stores Advances)

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

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

2.2.5 Cash and Cash Equivalents

Cash and Cash equivalents in the Statement of Financial Position comprise cash at banks and in hand.

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

2.2.6 Sundry Debtors

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

2.2.7 Short - Term Investments

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

2.2.8 General Reserve

General reserve includes the surpluses and deficits of the statement of Financial Performance accumulated over the years. An amount of Rs. 805,652/- relevant to the previous year has been debited to the General reserve during the year.

2.2.9 Restricted Funds and Grants

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

2.2.10 Employee benefits

(i) Defined Benefit Plans

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

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

The first time adoption of the provision with regard to the above defined benefit plan in terms of Sri Lanka Public Sector Accounting Standards (SLPSAS 19) as applicable will be made from the financial year ended 31st December 2019.

(ii) Defined Contribution Plans

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

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

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

2.2.11 Revenue Recognition

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

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

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

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

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

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

2.2.12 Expenditure Recognition

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

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.

The capital expenditure incurred of Rs. 163,638.46 for strengthening research in2014 have been recognized to the Statement of Financial Performance at the rate of 20% per year.

2.2.13 Capital Commitments and Contingent Liabilities

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

There is a pending court case filed by a contractor in the Commercial High Court, Colombo, claiming money payable to him under the contract. Provision has not been made since it is not probable that an outflow of resources would require for the settlement of the obligation. The action has been taken to release the payments due on the above contract through a special control account and there was a sum of Rs. 6,488,942.18 lying in the above account as at 31st December 2018.

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

2.2.14 Events Occurring after the Reporting Date

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

2.2.15 Related Party Transaction

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

2.2.16 Taxation

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

NOTES TO THE FINANCIAL STATEMENTS

Note - 02
CASH & CASH EQUIVALENTS

	2018 Rs.	2017 Rs.
Bank balances		
A/C 333-1001-1-0000059	824,089	26,330,960
A/C 333-1002-0-0000059	9,682,321	9,858,004
	10,506,410	**36,188,964**

Note - 03
SUNDRY DEBTORS

	2018	2017
Debtors	-	10,868
Bursary	104,430	
Mahapola Scholarship	55,100	159,530
	159,530	**170,398**

Note - 04
LOANS & ADVANCES TO STAFF

	2018	2017
Distress Loan	19,737,450	19,623,793
Staff Loan	202,130	224,060
Vehicle Loan	1,035,696	834,730
Computer Loan	651,700	790,700
Special Distress Loan (Two Months)	438,808	295,253
Festival Advance	21,250	38,750
Special Advance	-	2,000
	22,087,034	**21,809,286**

Note - 05
STORES ADVANCE

	2018	2017
Stores Advance Account (Inventories)	1,404,549	1,214,173
	1,404,549	**1,214,173**

Note - 06
PRE - PAYMENTS

	2018	2017
As at the end of the year	338,966	86,570
	338,966	**86,570**

Note - 07
OTHERS

	2018	2017
Deposits - Fuel	138,500	138,500
- Food	3,000	3,000
- Electricity	511,395	511,395
- Gas Cylinders	43,768	43,768
- Water	195,000	115,000
- Dialog Television	18,000	-
Canteen Charges receivables	500	1,500
Interest receivables from Investment	1,632,387	1,527,421
Receivables of Diploma In Pharmacy III*	30,693	30,693
Receivables of Diploma In Shalyatanthra111*	6,716	-
Receivables of Diploma In Kayachikisha 2018/2019	20,501	-
Receivables of Master of science 2018/2019*	2,216	
Total	**2,602,675**	**2,371,276**

*Note

Initial expenditure (Advertisement expenditure) incurred for the courses to be recovered when the courses commence.

NOTE - 8 - PROPERTY, PLANT & EQUIPMENT

Cost / Valuation

Freehold Assets

Rs

	Land	Buildings	Office Equipment	Lab & Tec Equipment	Furniture & Fittings	Library Book & Periodicals	Motor Vehicle	Plant & Machinery	Total
Balance As At 01.01.2018	72,126,250	318,333,332	41,129,761	49,557,153	29,455,633	14,784,158	19,765,000	18,502,859	**563,654,147**
									-
Additions	-	7,869,959	4,220,957	1,896,120	1,794,312	196,124	241,690	2,208,319	**18,427,480**
Transfers From WIP									-
Adjustments		(26,236)							**(26,236)**
Revaluations									-
		-				-			-
Balance As At 31.12.2018	**72,126,250**	**326,177,055**	**45,350,718**	**51,453,273**	**31,249,945**	**14,980,282**	**20,006,690**	**20,711,178**	**582,055,391**

Accumulated Depreciation

	Lands	Buildings	Office Equipment	Lab & Tec Equipment	Furniture & Fittings	Library Book & Periodicals	Motor Vehicle	Plant & Machinery	Total
Balance As At 01.01.2017	-	78,692,982	25,432,909	42,227,695	17,230,136	14,257,497	9,980,130	8,504,871	**196,326,220**
Charged for the year	-	15,976,788	6,390,270	3,461,847	2,999,263	662,485	1,868,941	1,933,908	**33,293,502**
Removal For Revaluations								-	-
Balance As At 31.12.2018	-	**94,669,770**	**31,823,179**	**45,689,542**	**20,229,399**	**14,919,982**	**11,849,071**	**10,438,779**	**229,619,723**
Carrying Value As At 31.12.2017	72,126,250	78,692,982	25,432,909	42,227,695	17,230,136	14,257,497	9,980,130	8,504,871	268,452,470
Carrying Value As At 31.12.2018	**72,126,250**	**231,507,286**	**13,527,539**	**5,763,731**	**11,020,545**	**60,300**	**8,157,619**	**10,272,399**	**352,435,668**

Notes

1.The Lands, Buildings and Motor Vehicles were independently valued by a licensed value who is attached to the Department of Valuation. All other assets are revalued by a panel of professionals comprising of a Chartered Accountant, A Technical Officer and A Licensed valuer on 06th December 2009. Lands & buildings of the Institute were revalued by the Department of Valuation for Rs. 331,700,000.00 in 2016. However, those values were not accounted for due to the non availability of the individual values for lands & buildings.

2.On 30th June 2015, the entire class of Motor Vehicles was revalued by the Department of Valuation and these values were accounted in that year.

3.During the year request had been made from the Department of Valuation to revalue to all motor vehicles including the motor vehicle received on 20.08.2018 from the Ministry of Higher Education & Cultural Affairs. However, the revaluation values were not received up to the date of preparation of financial statements.

4.Items disposed at the end of the financial year are not adjusted since the disposal process is not fully completed yet. Further, most of these assets were fully depreciated at the end of the year.

	Rs.	Rs.
Note - 09		
WORK-IN-PROGRESS	**2018**	**2017**
Administration Building-Stage I	59,886,587	58,730,855
Student Centre Building	46,751,269	36,154,302
Academic Building	19,312,951	15,643,812
Female Girls' Hostel	572,000	572,000
Administration Building-Stage II	8,943,645	1,155,733
	135,466,452	**112,256,701**

Note - 10		
INTANGIBLE ASSETS	**2018**	**2017**
Balance at the beginning	423,200	331,600
Additions during the year	136,600	91,600
	559,800	**423,200**

Note - 11		
OTHER ASSETS	**2018**	**2017**
Cost of transformer	-	99,461
Strengthening Research	-	163,638
	-	**263,099**

Note - 12		
ACCRUED EXPENSES	**2018**	**2017**
Electricity	140,000	437,000
Water	175,000	119,400
Telephone	719,500	435,500
Other Recurrent	224,100	91,000
Visiting Lecture Fees	250,000	50,000
Fuel	102,000	125,500
Travelling	3,000	2,200
Overtime	372,600	587,300
Exam Payment	225,000	50,000
Entertainment Allowance	58,500	11,100
Maintenance Ex. -Vehicle	350,000	100,000
Security	1,262,447	800,000
News Papers	83,000	100,000
Maintenance Plant & Machinery	3,500	-
Cleaning Services	570,000	375,000
Transport	3,200	-
Salaries	76,000	53,000
Total	**4,617,847**	**3,337,000**

Note - 13		
PAYABLES	**2018**	**2017**
Sundry Creditors	1,333,823	670,808
Outstanding dues	-	-
	1,333,823	**670,808**

Note - 14

REFUNDABLE DEPOSITS & OTHERS	2018 Rs.	2017 Rs.
Refundable Deposits		
Refundable deposits	5,000	5,000
Miscellaneous deposits	2,017,004	1,582,903
Unpaid Vouchers	18,350	
Others		
Retention	13,076,434	15,744,569
Master of Science Part II 2010/2011		
Diploma in Yoga V	15,000	488,500
Diploma in Yoga V1	738,833	
Certificate Course in Beauty culture VIII	-	19,050
Certificate Course in Yoga XVI	-	-
Certificate Course in Yoga XVII	-	-
Certificate Course in Yoga XVIII	-	19,800
Certificate Course in Yoga XXII	5,000	-
Certificate Course in Yoga XX111	388,000	-
Certificate Course in Yoga XXIV	43,000	-
Certificate Course in Yoga XXV	91,183	-
Certificate Course in Yoga XXVI	11,000	-
Certificate Course in Beauty culture VIII	-	-
Master of Science 2013/2014	481,000	707,550
Master of Science Part 11 2013/2014	461,052	461,052
Master of Science Panchakarma 2013/2014	1,767,706	1,879,973
Master of Science kayachikisha 2013/2014	1,049,629	1,159,829
Diploma in Punchakarma - 2015	3,194,693	3,339,893
Diploma in Pharmacy - II	513,257	518,257
Diploma in Punchakarma - 2016/2017	2,611,400	3,296,400
Diploma in Kayachikithsa - 2016/2017	2,435,170	3,111,900
Diploma in Kayachikithsa - 2015	1,195,757	1,504,807
Diploma in Shalyathanthra 2016/2017	1,860,204	4,011,675
Certificate Course in Yoga XIX	-	23,650
Certificate Course in Yoga XX	-	207,500
Certificate Course in Yoga XXI	113,000	33,000
Diploma in Kayachikithsa - 2017/2018	1,884,783	1,438,950
Diploma in Punchakarma - 2017/2018	2,039,747	1,698,080
Diploma in Punchakarma - 2018/2019	2,404	-
Diploma in M.A.A.I.- 2018/2019	59,864	-
Master of Science kayachikisha 2017/2018	4,000	4,000
Medical Insurance	-	2,755
Provision for Audit Fees	1,059,644	1,160,651
With Holdings Tax	16,500	-
Total	**37,158,615**	**42,419,745**

Note - 15

RETIREMENT BENEFIT OBLIGATION	2018	2017
Balance as at the Beginning	63,307,411	53,538,130
Charged for the Year	13,272,312	11,576,307
Paid for the year	(4,791,137)	(1,807,026)
Total	**71,788,586**	**63,307,411**

Note - 16	Rs.	Rs.
RESTRICTED FUNDS & GRANTS	**2018**	**2017**
NCAS Research Fund - Dr. Bandula Weerasuriya	-	8
NCAS Research Fund - Dr. W.A.L. Chandrasiri	111,299	111,299
PHD. Research - Dr. H.P.wakkumbura	109,000	109,000
PHD. Research - Dr. J.M.P.R.K. Jayasinghe	-	4,099
PHD. Research - Dr. H.A,R.P. Perera	-	82,110
G.P.Wickramarachchi Symposium	1,371,638	1,329,388
Development Undergraduate Programme	1,214,142	1,214,142
Three Languages Funds	275,700	436,200
Piyaseeli Wickramarachchi Jayasekara Sc.	456,829	408,969
Gift & Donation	11,290,088	11,575,540
Sports Fund	314,540	314,540
Research Fund	1,331,617	874,875
Director's Fund	472,400	482,400
Development Activities of G.S.D.	128,035	50,000
Compensation for Boundary wall * 1	1,599,000	1,599,000
Imprest for University Student's Activities		700,000
Development Fund	10,000	
Dr. Leelarathna Memorial Scholorship	100,875	
G.P.Wickramarachci Memorial Scholorship	60,538	
Dr. Sisira Wickramarachchi Scholorship	200,000	
	19,045,700	**19,291,569**

* 1 Rs.1,599,000 /-received from the Road Development Authority as compensation for the Boundary Wall. New Contract was awarded in 2017 to reconstruct the Boundary wall and the money received for this purpose will be utilized once pending bills are settled.

Note - 17		
FIXED ASSETS REVALUATION RESERVE & OTHERS	**2018**	**2017**
Fixed Assets	141,060,834	141,060,834
Motor vehicle Re-valuation Reserve	11,370,270	11,370,270
Capital Assets Purchasing Fund	2,432,959	3,422,959
	154,864,062	**155,854,062**

NOTE - 18		
MISCELLANEOUS RECEIPTS	**2018**	**2017**
Miscellaneous Income	248,003	504,619
Registration Fees (Suppliers)	191,000	206,000
Total	**439,003**	**710,619**

NOTE - 19

RENT FROM PROPERTIES

	2018 Rs.	2017 Rs.
Rent from Canteen	6,500	22,100
Rent from Properties	341,445	382,000
Total	**347,945**	**404,100**

NOTE - 20

BURSARY & MAHAPOLA

	2018	2017
Received from Bursary	3,309,930	5,764,430
Bursary Payments	(3,309,930)	(5,764,430)
Received from Mahapola	3,760,650	6,035,000
Mahapola Payments	(3,760,650)	(6,035,000)
Net	-	-

Note 21

UNIVERSITY OF KELANIYA
GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE
PROGRAMME EXPENDITURE BY PROJECTS & OBJECTS - 2018

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 - Academic					
01.01	Salaries & Wages	-	-	28,061,602.14	897,786.17	28,959,388.31
01.02	U.P.F.	-	-	6,990,962.21	149,485.32	7,140,447.53
01.03	Pension	-	-	2,730,892.05	170,840.33	2,901,732.38
01.04	E.T.F.	-	-	1,939,798.64	64,065.13	2,003,863.77
01.05	Acting Pay	-	-	-	-	-
01.06	Academic Allowance	-	-	34,630,598.20	1,144,167.51	35,774,765.71
01.07	Equalization Allowance	-	-	-	-	-
01.08	Cost of Living Allowance	-	-	3,166,800.00	93,600.00	3,260,400.00
01.09	Other Allowances	-	-	57,935.49	-	57,935.49
01.10	Language Proficiency Allowance	-	-	-	-	-
01.11	Visiting Lecture Fees	-	-	1,809,119.74	-	1,809,119.74
01.14	Gratuity	-	-	-	-	-
01.15	Other Allowance 5%	-	-	-	-	-
01.16	Research Allowance	-	-	8,193,582.75	265,204.39	8,458,787.14
01.17	Entertainment Allowance			-	-	-
01.18	Property Loan			315,416.22	-	315,416.22
01.19	20% Allowance			4,688,385.18	151,545.37	4,839,930.55
01.22	Allowance 10000			(1,055.14)	-	(1,055.14)
2	**Personal Emoluments - Non Academic**					-
02	Personal Emoluments				-	-
1.02.01	Salaries & Wages	24,630,296.82	7,479,840.55	18,872,482.15	3,676,460.12	54,659,079.64
1.02.02	U.P.F.	3,650,693.08	1,242,748.31	2,946,905.75	688,950.90	8,529,298.04
1.02.03	Pension	1,701,904.81	471,931.46	1,257,229.45	175,095.88	3,606,161.60
1.02.04	E.T.F.	1,052,626.96	339,199.49	843,179.46	172,680.92	2,407,686.83
1.02.05	Acting Pay	-	-	-	-	-
1.02.08	Cost of Living Allowance	4,309,293.91	1,864,902.12	4,169,271.33	879,387.10	11,222,854.46
1.02.09	Other Allowances	550,623.20	22,217.40	69,800.00	1,200.00	643,840.60
1.02.12	Over Time	5,968,232.49	276,262.63	-	476,624.63	6,721,119.75
1.02.13	Holiday Payments	6,495.90	-	-	-	6,495.90
1.02.14	Gratuity	13,272,311.94	-	-	-	13,272,311.94
02.15	5% Other Allowance	-	-	-	-	-
02.16	Research Allowance	253,008.70	264,554.85	-		517,563.55
02.17	Property Loan	550,510.89	97,252.61	61,817.67	98,198.51	807,779.68
02.18	20% Allowance	3,927,710.52	1,226,503.74	2,483,759.98	756;215.25	8,394,189.49
02.20	20% Allowance MCA	8,152,010.40	2,643,265.39	5,241,777.98	1,189,470.30	17,226,524.07
02.21	Allowance 10000/-	1,597,744.52	275,123.33	1,289,689.52	338,829.50	3,501,386.87
02.23	Transport Allowance	577,443.54				577,443.54
02.01	Domestic	179,451.00	13,468.00	4,880.00	1,000.00	198,799.00
02.02	Foreign (sabbatical, seminars, etc.,)	84,500.00	-	203,683.25	-	288,183.25
						-
03.01	Stationery & office requisites	1,207,945.97	247,752.60	948,700.72	133,819.30	2,538,218.59
03.02	Fuel & Lubricants	1,752,630.72	-	-	-	1,752,630.72
03.03	Uniform & tailoring charges	114,125.63	67,757.50	106,035.38	37,307.50	325,226.01
03.04	Mechanical & Electrical goods	-	-	3,725.00	-	3,725.00
03.05	Chemical & Glassware	-	-	42,450.00	-	42,450.00
03.06	Medical Supplies	-	-	351,104.41	-	351,104.41
03.07	Other supplies	2,079,314.69	35,285.20	448,230.85	8,406.00	2,571,236.74
04.01	Vehicles	1,586,097.17	-	-	-	1,586,097.17
04.02	Plant, Machinery & Equipment	374,758.68	97,292.56	218,242.00	32,324.01	722,617.25
04.03	Buildings & Structures	3,724,143.39	-	-	-	3,724,143.39
04.04	Furniture	-	-	-	-	-
04.05	Others	9,600.00	-	-	-	9,600.00

05.01	Transport	286,630.00	-	-	-	286,630.00
05.02	Telecommunication	366,386.56	97,984.15	4,210,275.00	8,313.70	4,682,959.41
05.03	Postal Charges	147,839.00	-	-	-	147,839.00
05.04	Electricity	6,592,180.93	-	-	-	6,592,180.93
05.05	Security Services	13,306,612.05	-	-	-	13,306,612.05
05.06	Water	2,057,478.55	-	-	-	2,057,478.55
05.07	Cleaning services	3,850,185.00	-	-	-	3,850,185.00
05.08	Rents & Hire Charges	25,219.50	-	-	-	25,219.50
05.09	Rates & Taxes to local Authorities	4,069,341.06	-	-	-	4,069,341.06
05.10	Printing, Advertising etc.,	1,971,423.75	152,950.00	16,852.00	-	2,141,225.75
05.11	Others	8,000.00	-			8,000.00
						-
06.01	Travel Grants to University Teachers	-	-	-	-	-
06.02	Special Services - Council & Committees	743,130.00	109,400.00	55,000.00	-	907,530.00
06.03	Special Services - Professional & Other ee	701,500.00	-	12,000.00	7,500.00	721,000.00
06.04	Workshops, Seminars	7,000.00	1,000.00	51,550.00	-	59,550.00
06.05	Academic Research	-	-	2,700.00	-	2,700.00
06.06	Staff Development(Training for Teachers,A	576,106.33	82,000.00	120,337.67	-	778,444.00
06.07	Postgraduate Research & Scholarship	-	-	-	-	-
06.08	Course Materials for Students & Learning	-	-	994,500.00	-	994,500.00
06.09	Industry Internships, Practical & Career Gu	-	-	44,862.00	-	44,862.00
06.10	Students' Develop. Initiatives & Comm. Re	-	-	-	-	-
06.11	University Sports Activities	-	-	4,000.00	-	4,000.00
06.12	Student Welfare,Emp. Welfare, Stu. Coun.	-	-	107,575.00	-	107,575.00
06.13	Corporate Planning, Governance & Outrea	308,800.00	-	-	-	308,800.00
06.14	Grants to other organization	-	-	-	-	-
06.15	Holiday Warrants & Season Tickets	231,495.00	56,190.00	103,675.00	33,100.00	424,460.00
06.16	Entertainment Expenses	356,838.55	28,224.50	294,042.00	5,000.00	684,105.05
06.17	Bank Charges	569.38	-	-	-	569.38
06.18	Awards & Indemnities	99,460.61	-	-	-	99,460.61
06.19	Contribution & membership Fees	11,200.00	-	10,000.00	-	21,200.00
06.20	Convocations	-	-	-	-	-
06.21	Examination Expenses	-	-	2,521,115.54	-	2,521,115.54
06.22	Others - Newspapers.Magazines,etc.,	1,677,477.00	78,400.00	352,465.00	65,660.00	2,174,002.00
06.23	Expenditure on Postgraduate Co.	14,720,019.86		-		14,720,019.86
06.24	Entertainment Allowances	190,091.36		126,985.47		317,076.83
06.25	Generated Fund Expenses	2,008,712.91				2,008,712.91
07.01	Mahapola Scholarship			3,760,650.00		3,760,650.00
07.02	Bursary			3,309,930.00		3,309,930.00
08	**Depreciation**					-
1801	Buildings	15,976,787.56	-	-	-	15,976,787.56
1802	Furniture & Fittings	2,999,263.26	-	-	-	2,999,263.26
1805	Plant & Machinery	1,933,908.00	-	-	-	1,933,908.00
1806	Office Equipment	6,390,270.00	-	-	-	6,390,270.00
1807	Library Books	662,485.08	-	-	-	662,485.08
1808	Motor Vehicles	1,868,941.36	-	-	-	1,868,941.36
1809	Laboratory & Teaching Equipment	3,461,847.00	-	-	-	3,461,847.00
	Total	168,920,674.59	17,271,524.39	148,245,517.06	11,722,237.84	346,159,935.88

Total Value excluding Mahapola & Bursary 339,089,355.88

STATEMENT OF BUDGET & ACTUAL COMPARISION - 2018

	2018 Budget Rs.	Additional Allocation Transfer Rs.	Total Revised Budget Rs	2018 Imprest Received Rs.	2018 Actual Expenditure Rs.
Operating Revenue					
Recurrent Grant	257,000,000	6,500,000	263,500,000	258,430,000	258,430,000
	257,000,000	**6,500,000**	**263,500,000**	**258,430,000**	**258,430,000**
Other income					
(1) Interest from Loans & A	1,000,000		1,000,000		875,536
(2) Miscellaneous Receipts	700,000		700,000		439,003
(3) Interest from Investmen	7,190,000		7,190,000		17,970,651
(4) Registration Fees	450,000		450,000		422,600
(5) Exam Fees	50,000		50,000		35,650
(6) Library Fine	50,000		50,000		39,387
(7) Medical Fees	25,000		25,000		48,840
(8) Rent from Properties	600,000		600,000		347,945
(09) Sale of old Stock	100,000		100,000		38,283
(10) Courses Income	20,140,000		20,140,000		19,249,464
Total	**30,305,000**		**30,305,000**		**39,467,359**
	287,305,000		**293,805,000**		**297,897,359**
Operating Expenses					
(1) Personal Emoluments	209,480,000	6,500,000	215,980,000	217,230,000	214,342,155
(2) Travelling	1,300,000		1,300,000		486,982
(3) Supplies and Consumable	8,700,000		8,700,000		7,584,591
(4) Maintenance	6,230,000		6,230,000	41,200,000	6,042,458
(5) Contractual Services	37,400,000		37,400,000		37,167,671
(6) Other Operating Expense	11,695,000		11,695,000		10,170,950
(7) Courses Expenses	12,500,000		12,500,000		14,720,020
(8) Bursary	-		-		-
(9) Mahapola	-	-	-		-
Total	**287,305,000**	**6,500,000**	**293,805,000**	**258,430,000**	**290,514,827**
Capital Expenditure					
Rehabilitation & Improvement of Capital Assets	18,000,000		32,000,000	10,000,000	7,869,959
Acquisition of Fixed Assets	12,000,000		28,000,000	15,650,000	10,494,021
Construction Projects - Continuation	20,000,000		20,000,000		3,669,139
Construction Projects -New	80,000,000		50,000,000		
Construction Projects- Continuation (Others)					19,540,612
	130,000,000		**130,000,000**	**25,650,000**	**41,573,731**
	417,305,000		**423,805,000**	**284,080,000**	**332,088,558**

Notes to the Statements of Budget & Actual Comparison

1. The budget is approved on a cash basis by functional classification. The approved budget covers the fiscal period from January 1, 2018 to December 31, 2018.

2. The budget and accounting bases differ. The Financial Statements for the whole-of-government are prepared on the accrual basis, using a classification based on the nature of expenses in the Statement of Financial Performance. The Financial Statements are prepared for the fiscal period from January 1, 2018, to December 31, 2018. The Financial Statements differ from the budget which is approved on a cash basis.

3. The original budget was approved by the Board of Management on 26th January 2018.

4. Supplementary allocation of Rs. 6.5 Mn. for personnel emolument was received during the year. A sum of Rs. 80 Mn. capital grants allocated under Supplementary Allocation No. 262 for the settlement of outstanding bills of 2017 was reallocated to other Higher Educational Institutions by the University Grant Commission on 10th October, 2018.

5. Out of the Rs. 80 Mn. capital grants allocated for New Construction projects, a sum of Rs. 30 Mn. was transferred to Rehabilitation & Improvement of Capital Assets and Acquisition of Fixed Assets votes, Rs. 14 Mn. and Rs. 16 Mn. respectively, as vote transfers during the month of December 2018.

6. Total capital block grant for the year is Rs. 130 Mn., but actual capital grants received from the General Treasury during the year was Rs. 25.65Mn. The expenditure incurred in excess of the actual imprest, represents the amount spent from the unspent capital grant at the beginning of the year.

7. Capital allocation for new construction projects represents the allocation given for the year 2018 to pay the advance payment for the Construction of Female Hostel Complex. However, the project was not awarded during the year due to the delay on granting approval for landfilling. No any funds have been received for this purpose.

8. Capital allocation for construction projects-continuation represents the allocation given for the balance construction works of Academic Building. During the year, the contractor of the above construction work filed a case in the Commercial High Court, Colombo, claiming money payable to him under the contract. The action has been taken to release a sum of Rs 3,669,139 due on the above contract through a special control account. However, there was a sum of Rs. 6,488,942.18 lying in the above account to be paid to the contractor as at 31st December 2018.

16. REPORT OF THE AUDITOR GENERAL

HED/E/GWAI/1/18/04 30 MAY 2019

The Competent Authority
Gampaha Wickramarachchi Ayurveda Institute

Report of the Auditor General on the Financial Statements and the Other Legal and Regulatory Requirements of the Gampaha Wickramarachchi Ayurveda Institute for the year ended 31st December 2018 in terms of Section 12 of the National Audit Office Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The Financial Statements for the year ended on 31st December 2018 including the Statement of Financial Position as at 31st December 2018 and the Statement of Financial Performance for the year ended on that date, Statements of Changes in Equity and the Cash Flow Statement and Notes to the Financial Statements for the year ended on that date and the Significant Accounting Policies was audited under my directions as per the National Audit Act, No. 19 of 2018 and Sub-Section 108 (1) of the Universities Act, No. 16 of 1978 read with amendments of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. As per Article 154 (6) of the Constitution, my report will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in the Basis for the Qualified Opinion, the Financial Position of the Institute as at 31st December 2018 and its Financial Performance for the year ended as at that date and the Financial Flows reflect a true and fair view as per the Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) As per Sri Lanka Public Sector Accounting Standards No. 07though the assets that have been depreciated and are in use have to be presented in the Financial Statements after revaluation, this procedure has not been applied for the fixed assets that carry a cost of Rs. 43,215,814/- with a zero value of net value as at 31st December 2018.

(b) The employee remuneration has not been calculated as per the Sri Lanka Public Sector Accounting Standards No. 19.In the year 2019, it was revealed in the Notes to the Accounts in the Financial Statements that action would be taken in compliance to it.

(c) As the value of three land blocks of 243.9 perches belonged to the Institute and used by the Institute has not been assessed and accounted, the correct value of the lands belonging to the Institute are not reflected in the Financial Statements.

I have conducted the audit in accordance with the Sri Lanka Auditing Standards. My responsibility under these auditing Standards is further described in the section on the Responsibility of the Auditor on the Audit of the Financial Statements of this report. I believe that the audit evidence that I have obtained for providing a basis for my qualified opinion is adequate and suitable.

1.3 Responsibility of the management and the Parties that Control for the Financial Statements

It is the responsibility of the management to prepare these financial statements in accordance with the Sri Lanka Public Sector Accounting Standards, presenting them reasonably and deciding on the internal controls required for preparing the Financial Statements without any significant false statements that may occur due to frauds or faults.

It is a responsibility of the Management to decide the ability for the continuation of the Institute when preparing the Financial Statements and accounting on the going concern and revealing the relevant matters with regard to the continuation of the Institute is also a responsibility of the Management except if the Management decides to liquidate the Institute or other alternatives are available and decides to stop the operations.

The responsibility on the reporting process of the Institute is borne by the parties having the control.

As per section 16 (1) of the National Audit Act, No. 19 of 2018 the Institute is required to maintain books and records in order on its income, expenditure, assets and liabilities so that it is able to prepare its annual and timely Financial Statements.

1.4 The Responsibility of the Auditor on the Audit of the Financial Statements

My intention is to provide a reasonable assurance that the Financial Statements are free from any significant false statements that may occur due to any fraud and errors and issuing the Report of the Auditor that includes my opinion. Though the reasonable assurance is a higher-level confirmation, it may not be a conformation that it covers any significant misrepresentations at all times when the audit is conducted as per the Sri Lanka Auditing Standards. A significant misrepresentation may occur as a result of an individual or collective fraud and error and it is expected that these may affect the economic decisions taken by the user based on these Financial Statements.

I have audited as per the Sri Lanka Auditing Standards with professional judgment and professional ambivalence.

- When identifying and assessing the risks of the significant false statements that may occur in the Financial Statements due to frauds or errors, my opinion is based on obtaining adequate and suitable audit evidence in order to avoid the risks that may occur due to fraud or error by planning suitable auditing procedures as the case may be. The effect of a fraud is greater than a significant false statements and collusion, preparing fraudulent documents, intentional omission and omission of internal controls lead to a fraud.

- Though the Institute obtained an understanding on the internal control in order to plan suitable audit procedures as the case may be, it does not intend to express an opinion on the effectiveness of the internal control.

- The rationalization of the used accounting policies and accounting estimates and the suitability of the related revelations made by the management were assessed.

- The relevancy of applying the basis of the Institute's going concern for accountancy based on the audit evidence obtained on the availability of a significant uncertainty on the continuous existence of the Institute due to incidents or conditions was decided. If I conclude that there is a significant uncertainty, attention of my audit report should be paid to the related revelations in the Financial Statements and if such revelations are not adequate, my opinion has to be expanded. However, the going concern can be terminated depending on the future incidents or conditions.

- The presentation, structure and the content of the Financial Statements that include revelations were assessed and the transactions and incidents that became a basis for it were assed as included in the Financial Statements in reasonable and suitable manner.

The Parties in Control were informed of the significant audit findings, weaknesses of the main internal controls and other matters that were identified in my audit.

2. Report on the Other Legal and Regulatory Requirements

The National Audit Act, No. 19 of 2018 contains special provisions on the following requirements.

- As per the requirements in the Section 12 (a) of the National Audit Act, No. 19 of 2018, I have obtained all the information and explanations required for the audit except the effect from the matters that have been explained in the part Basis for the qualified Opinion in my report and as it is revealed in my examination, the Institute has maintained the proper Financial Statements.

- As per the requirements in the Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018, the Financial Statements of the Institute are consistent with the preceding year.

- As per the requirements in the Section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018, the presented Financial Statements includes the recommendations made by me in the previous year.

Based on the procedures applied and the obtained evidence and within the limitation of the adequate matters, I have not observed anything to make the following statements.

2.1 As per the requirements in the Section 12 (d) of the National Audit Act, No. 19 of 2018, whether any member of the governing body of the Institute has any direct or indirect interest in any contract entered into by the Institute.

2.2 As per the requirement in the Section 12 (f) of the National Audit Act, No. 19 of 2018 whether the Institution has or has not complied with any applicable written law or other general or special directions issued by the governing body of the Institute except the following observations.

Reference to the Laws, Rules and Directions	**Description**
Paragraph 5 of the specifications of the Gampaha Wickramarachchi Ayurveda Institute published in the Extraordinary Gazette Notification No. 862/8 of 13th march 1995 of the Democratic Socialist Republic of Sri Lanka.	The Dean of the Faculty of Medicine of the University appointed ex-officio and the representative appointed by the University Grants Commission to the Board of Directors had not participate in any meeting of the Board of Directors and action had not been taken as per Para. 5 of the Specifications and another member had not been appointed.

2.3 As per the requirement in the Section 12 (g) of the National Audit Act, No. 19 of 2018, whether the Institute has performed according to its powers, functions and duties.

2.4 As per the requirement in the Section 12 (h) of the National Audit Act, No. 19 of 2018, whether the resources of the Institute had been procured and utilized economically, efficiently and effectively within the timeframes and in compliance with the applicable laws.

(a) During the year under review in the Statement on Financial Position as at 31st December the value of the refundable withholdings and sundry debt deposits under the current liabilities was Rs. 15,093,438/- and the balances of Rs. 812,269/- out of the said amount were balances that aged for a period 3 to 5 years.

(b) Though a computer software system had been purchased spending an amount of Rs. 824,000/- in the year 2010 for the documentation of the fixed assets of the Institute, only the information on purchasing assets had been included in the system.

(c) Action had not been taken until the end of the year under review to develop the herbal garden of 2.3533 hectares in extension situated in Wathupitiwala that had been transferred to the Institute by way of a free award on 12th September 2013 in a manner that is useful for the academic purpose of the undergraduates.

(d) Though equipment worth Rs. 1,118,750/- had been purchased for the Gymnasium in the year 2017, students have been unable to use them in any productive manner, as it has no instructor.

(e) It was revealed from the records of the Progress Review Meetings that the construction of this academic building worth Rs. 134.4 million had been in slow pace from its inception. From 31st August 2016 o 31st may 2018, the construction period of the building had been extended for two years. The payment for the contract was Rs. 13,332,311/-. The contractor had suspended the construction work from 25th February 2018 and has filed a legal case in the Commercial High Court in Colombo.

(f) Though the Institute has the academic facilities for 600 students the utilization was 66 per cent as only 398 students were studying at the Institute as at 31st December 2018. Though the promotion of the Indigenous medicine subject was a main objective of the Institute, the resources of the Institute had remained underutilized as the task of creating indigenous medical practitioners remained at a low level than expected.

2.5 Other Observations

(a) Though the approval of the Cabinet of Ministers had been obtained in the year 2011 for the construction of the four-story administration building of 990 square meters for an estimate of Rs. 79 million, at the inception of the construction work its extension had been expanded to 1,475 square meters without obtaining an approval for it.

(b) The indigenous medical science has to be developed with the employment of new methods, new discoveries and new teaching methods along with the revision of the syllabus that suit the health sector of Sri Lanka. At present, awareness programmes have to conducted for developing the attitudes of the people on the importance and reliability of the indigenous medical system. It was observed that engaging the lecturers in research activities was an important task for this purpose. As such though 34 lecturers are assigned to the Institute, they had not engaged in research activity in the years 2017 and 2018.

(c) A lecturer had not participated for lectures as the students had refused to attend the lecturers and services of visiting lecturers had been obtained from 22nd November 2017 to cover his lecturers. In the year 2018 an amount of Rs. 148,500/- had been incurred as visiting lecture fees and as at 28th February 2019 the said lecturer had not participated in lecture, examination duties and study boards for more than 18 months. An amount of Rs. 3,336,200/- has been paid to him as salary along with all the allowances.

(d) Though the Institute had planned to implement 90 tasks under 9 objectives as per the progress of the Action Plan presented by the Institute 36 tasks had not been achieved and the progress of 7 tasks that were achieved was less than 50 per cent.

(e) Though implementing programmes to exchange lecturers and students for teaching, training and research activities with the local and foreign institutions is a duty of the Institute, action had not been taken to include it in the Action Plan and implement it.

(f) Though it had planned to conduct 9 MSc courses, Diploma courses and certificates courses in the year 2017/ 2018 it had conducted only 04 postgraduate degree programmes and 02 MSc courses.

(g) The Postgraduate Diploma course on Ayurveda Institute Management and Administration and the MSc course have not been conducted after the academic year 2013/ 2014 and the MSc course in Panchakarma and the MSc course in Shalyathantra have not been conducted after the academic year 2016/ 2017.

(h) During the year under review, there was a shortage of 53 per cent of academic staff as two lecturers had obtained sabbatical leave and 09 lecturers had obtained study leave and there were 15 vacancies in the academic staff.

(i) Every state institution has to work in accordance with the Circular No. NP/ SP/ SDG/ 17, dated 14th August 2017 issued by the Ministry of National Policy and Economic Affairs and the 2030 Agenda of the United Nations on Sustainable Development. During the year under review, though the Institution had identified the goals under its scope, action had not been taken to include them in the annual plans of the budget, preparing indicators and identifying milestones.

WPC Wickramarathna
Auditor-General

17. REPORT OF THE DIRECTOR

My No. GWAI/ V. V./ 2018

15.08.2019

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 for the year ended 31st December 2018 and other legal and Regulatory Requirements in terms of the Section 12 of the National Audit Act No 19 of 2018.

Reference to the Report of the Auditor-General for the year 2018 No. HED/E/GWAI/1/18/04 dated 30/05/2019 sent on the above matter.

The following explanations are submitted after the observations of the said report were considered at the Management Board Meeting No. 2567 of this institute held on 02.08.2019.

1. **Financial Statements**

1.1 Revalued Opinion

1.2 Basis for the Revalued Opinion

(a) Action to correctly identify the completely depreciated assets has been taken and after its completion it is expected to account the revalued values after identifying the valued assets.

The situation on the steps taken so far on the revaluation of assets is as follows:

The Department of Valuation has assessed all the motor vehicles of the Institute and has submitted the report in that regard and action has been taken to account the said values in future. The said department has been informed to assess the said assets in a way that can identify them separately as the Department of Valuation had not submitted the valuations separately. The said department is constantly contacted in this regard. At the same time, action has been taken to revalue the other assets.

(b) As it is revealed in the Financial Statements, it is due to take action as per the Standard No. 19 in the year 2019.

(c) Though the land blocks of 243.9 perches that belong to the Institute, had been presented to the Department of Valuation for valuation, there is an identification issue as the Valuation report presented by the said institute was not prepared to suit the accounting requirements. Therefore, attention has been drawn to assess these lands and buildings again.

1.3 Responsibility of the Management and the Governing Parties on the Financial Statements

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

2. Report on the other Legal and Regulatory Requirements

2.1 Agreed.

2.2 Reference to the laws, Rules and Regulations

Paragraph 5 of the Specifications of the Gampaha Wickramarachchi Ayurveda Institute published in the Gazette Extraordinary No. 862/8 dated 13th March 1995 of the Democratic Socialist Republic of Sri Lanka.

Description

Agreed.

The Dean of the Faculty of Medicine of the University who is appointed ex-officio to the Management Board of the Institute with effect from 11th May 2018 for a term of three years has been informed by letter dated 21.05.2019 to attend the meetings of the Management Board as he had not attend such meetings, the Chairman of the University Grants Commission has been informed in that regard on 02.05.2019. The relevant Dean has sent a reply letter dated 24.07.2019 stating the reasons for not attending the said meetings. It is expected to take action to inform the UGC that paragraph 9 (F) of the Institute Specification has to be changed as in considering the said reasons, it is practically problematic to obtain the presence of the Dean of the Faculty of Medicine to the meetings of the Management Board of this institute.

The member from the Ministry of Health, Nutrition and Indigenous Medicine appointed by the UGC to the Management Board had informed about his inability to attend three meetings of the Board with effect from May 2018 and he had not participated in the meetings held afterwards. After the UGC was informed in this regard dated 02.05. 2019, another officer from the same Ministry has been appointed on 17.05.2019 replacing him and the said member has attended two meetings of the Management Board with effect from May 2019.

2.3 Agreed.

2.4

(a) Necessary action has been taken to release the values that exist as retains and sundry bonds as at 31.12.2018 after informing the relevant parties and account the other retains and deposits to the income.

(b) The computer software relevant to the current fixed assets is old around 9 years and the Institute is updating it as it is in a technically weak condition. The process to compare the data in the computer software with the existing inventories has been commenced and at present, work in relation to several sections has been completed. The correct identification and updating of the remaining balances and disposed assets are being done. After completing these tasks, it is expected to include the data to the new software. Inventories and other asset documents of each section are maintained in respect of all the assets in the Institute and all such assets are subject to the annual survey. It is also shown that as per the reports of the final assets survey conducted in 2018, there is no report on any significant shortage.

(c) A committee has been appointed to prepare a programme to develop the Wathupitiwala Herbal Garden to be useful for the undergraduates and the preliminary actions required for such have been taken.

(d) Applications have been called and interviews have been conducted to recruit a Physical Trainer to the Institute and the recommendation of the Management Board has been obtained to the selected candidate based on the results of the tests and the said appointment is to be made subsequent to the approval of the Kelaniya University Council after the recommendation is referred to the Council.

(e) Though the agreement was signed on 07.11.2014 and the work has been initiated for this purpose, the new administration of the said company has informed that the construction projects could not be processed as scheduled as issues regarding the administration matters and the financial ownership of the company had to be resolved by way of a court case as the owner had suddenly passed away on 24.12.2014.

Considering these circumstances, the approval of the Secretary of the Ministry of Education was issued by the letter dated 16.01.2018 to extend the contract period until 31.05.2018 based on the requirement of the construction of this building. However, though the contractor had implemented the remaining work of the building based on the conditions laid down, the contractor had requested at once for the amount retained as delay charges and later on has filed a litigation at the Commercial High Court in Colombo seeking an order to prohibit the performance bond and advance bond.

Though the construction work of this project could not be completed during the planned period due to the unexpected circumstances that had to be faced, action is being taken to estimate the additional expenses that have to be borne and recover the said expenses from the contract company. At present around five sessions have been conducted.

(f) Though there are facilities to recruit 120 students for one academic year, number of reasons have contributed for not admitting the same amount. Under the University entrance only the students who have studied in the Science stream are admitted to the University. Their intention in studying in the Science stream is to study for the Western medicine. Those who fail in this attempt apply for the courses below this level.

Due to the low z score mark required for the admission to the Ayurvedic medicine, students do not give priority to apply for this course. Further, reasons such as the period required to obtain a Government post have contributed to the low number of students applying for the course and decrease attraction towards the subject. At the same time, the conflicting situation prevailed in the Institution during the past time has also contributed towards the decreased attraction towards the Institution.

However, due to the actions taken by the Institute such as development of the physical resources of the Institute, making a quality educational environment, programmes to make the public aware of the value of Ayurveda and social welfare programmes have contributed for the intake of 109 students for the academic year 2016/2017. In addition, it has been able to register 111 students in the academic year 2017/2018 including two students who had extended their academics for the year 2016/ 2017.

Number of Students

Academic year	**Number of Students**					**Total**
	Ist Year	**IInd Year**	**IIIrd Year**	**IVth Year**	**Vth Year**	
2016/2017	109	68	67	86	68	398

Accordingly, 68 students out of the total 398 students in the Institute will leave the Institute after completing the final year examinations being held in these days and 111 students would be admitted to the Institute for the 2017/ 2018 academic year. This increases the total number of students to 441 and the 66% utilization of resource at present would be increased upto 73.5%. At the same time, due to the actions taken by the Institute, it is expected that this situation would increase in future.

2.5

(a) As shown in the Audit Report, the replies to the letter dated 11.06. 2019 referred to the Ministry of Town Planning, Ware Supply and Higher Education to obtain the relevant approval has been received dated 25.06.2019 and it has informed to make the remaining work of the said building using the money the Institute has earned.

(b) Though the Audit Report has shown that the academic staff has not done any research during the past years, 35 research papers had been presented at the research symposium in the year 2018 and in research journals. A Research Committee was established in the year 2018 and has implemented various programmes and workshops to promote research and as a result has received 5 research projects to obtain research grants. It has been referred to obtain the Ethical clearance for those 5 projects.

Further, workshops have been organized with other Universities in the field to promote the medical research activities and necessary steps have been taken to assess the progress of the research projects that are submitted to the Research Committee.

(c) This matter was discussed at the Management Board and it has been informed to cover the duties with the assistance of the temporary lecturers until the relevant issue is resolved. Though the said lecturer is not attending for the lectures he had taken precedence in revising the syllabus and has contributed for the academic activities of the department. The said lecturer has taken sabbatical leave from 01.05.2019 and steps have been taken to refer him for lecturers after he reports for duty on the completion of his leave.

(d) As shown in the Audit report, a number of organizational issues have led to the low level of the Action Plan and the resignation of the then Director of the Institute had directly affected this condition. At the same time, student strikes, the inability to conduct academic programmes as planned have led to the failure in fulfilling the above obkectives.

(e) Though it was not included in the Action Plan for the year 2018 action has been taken to plan a student exchange programme in the Action Plan for the year 2019 and implement it with the assistance of the academic staff. A Committee to recommend the criteria for this purpose has already appointed by now.

(f) Not receiving adequate number of applications for commencing the Shalya thantra Course and the revision of the syllabus of the Ayurveda Institute Management and Administration Course have affected this condition.

(g) It was unable to commence the courses as adequate number of applications were not received, though applications were called for the Post Graduate Diploma Course in Management and Administration of Ayurveda Institute and Bsc Course.

(h) Though two lecturers in two Departments of the Institute had taken sabbatical leave, their duties had been covered by another two lecturers. Two out of the nine academic staff members who should obtain post graduate qualifications have been returned to the Island.

Recruitments for the 15 vacancies in the academic staff have been filled and actions has been taken to call for applications for the other vacancies and conduct interviews.

(i) As per the Circular issued by the Secretary to the Ministry of National Policies and Economy and the Agenda for the Year 2030 on the Sustainable Development by the United Nations, more attention is paid on providing a quality education for the students and activities with the objective of achieving those goals have been incorporated to the Action Plan for the year 2019 and the Budget Plan. Attention has been paid to identify the activity indexes and goals to achieve those goals.

(Retired) Major General H. M. Udaya Bandara Herath RSP USP VSV
Competent Authority

Copies -	1. Vice-Chancellor	-	University of Kelaniya
	2. Chairman	-	University Grants Commission
	3. Secretary	-	Ministry of Town Planning, Water Supply and Higher Education
	4. Secretary	-	Ministry of Finance

Gampaha Wickramarachchi Ayurveda Institute – Yakkala

2018

Report on the Future Prospects based on Sustainable Development Goals

Gampaha Wickramarachchi Ayurveda Institute – Yakkala

01. The Institute was made aware of the matters on the Sustainable Development Goals from the following Circulars issued for achieving such goals.

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

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

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

02. Attention was drawn to the relevant sections of the 2030 Agenda under the Mission and Vision of our Institute from the above Circulars, letters and other media. As such, the 4th Goal of 'Quality Education' out of the 17 said goals were initially identified. Maintaining 120 registered students for the First degree programme of the Institute, recruiting a higher number of students for the courses below the undergraduate degree programme and the post-graduate degree programme, increasing the quality of such programmes and commencing new courses, enhancing the welfare facilities and the physical resources of the students and the staff can be indicated.

03. These goals, objectives and the Key Performance Indicators (KPI) of the Institute have been incorporated into the Plan of the year 2018. At the same time, the Government has given a high priority to the new policy strategy No. 03 in the year 2018. That is, 1. The Sustainable Development Goals 2. Budgetary in compliance with the gender equity 3. Strengthening the disabled persons and action has been taken to pay more attention to these goals.

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

		1.1.3.5 Decrease the student drop outs	No. of student drop outs per year	
		1.1.3.6 Provide opportunity to traditional medical practioners to access professional education	No. of traditional med. % registered per year	
	1.3 Improve the quality of Ayurveda Education through Standards, clinical & professional training	1.3.1.2 Improve/ widen clinical training programmes in different areas	No. of clinical training prog. Conducted	
		1.3.1.3 Improve/ widen professional training	No. of professional training prog. Conducted	
2 To become the centre of Research Excellence in Ayurveda in Sri Lanka	2.1 Improve the quality of Ayurveda Education through Standards, clinical & professional training	2.1.2.2 Encourage multi-disciplinary research	No. of multidisciplinary research per year	Increase the access to the Health & Education
		2.1.2.3 Forming research collaborations with Universities/ HEIs etc.	No. of collaborations per year	
5 Create more opportunities to improve the communication, interaction and understanding among students and practitioners of three branches of indigenous medicine namely of Ayurveda, Unani, Siddha system of Medicine	5.1 Promote ethnic cohesion by improving the collaboration between main three branches of traditional medicine; Ayurveda, Unani & Siddha	5.1.1.1 Conduct staff/ student exchange programmes within HEIs	"No. of exchange prog. per year"	Increase the access to the Health & Education and Peace Building (Goal 16)

		5.1.1.2 Conduct multi-disciplinary research programmes	No. of multidisciplinary research per year	
		5.1.1.3 Conduct joint health camps/ training programmes in Unani & Siddha	No. of joint health camps per year	
		5.1.1.4 Conduct joint recreation programmes in Unani & Siddha	No. of recreational prog. Conducted	
6 Enhance the Governance through efficient and effective Administration and Financial Management	6.1 Efficient system of governance in 2020	6.1.1.3 Construction of Academic building (AC2)	% of work completed	Increase access to disable people and Goal 4
		6.1.2.7 Promote green & sustainable initiatives	No. of green initiatives activities introduced	Goal 7

04. In the year 2018, the Institute has implemented the following activities in order to achieve the Sustainable Development Goals.

I. More attention has been paid to the gender equality in the recruitments to the human resource and filling the vacancies with the aim of increasing the institutional contribution in performing the daily duties at the Institute.

II. In order to provide a conducive working environment for the security of the female staff members of the Institute, steps have been taken to reduce the working hours after 6 p.m. and action has been taken to provide transport facilities to the female staff to their destinations in the instances of urgent requirements and steps have been taken to obtain the assistance of female supervisory officers for this purpose to be best possible extent.

III. At the same time, an environment that contributes to the efficient working capability has been created by distributing an equal amount of work among more number of female officers.

05. Under the maintenance of data, the data on employees are maintained under the Administration Section and the data on students are maintained under the Examinations and Student Welfare Section. Further, such details can be obtained and available on gender basis separately at the Institute.

06. Under the Sustainable Development Goals, actions have been taken to provide equal opportunities for higher education and reap its benefits to both male and female students without any gender, racial, religious, and caste differences.

07. At the same time, staff at the Gampaha Wickramarachchi Ayurveda Institute have made a significant contribution towards protecting the environment and the bio-diversity and prevent the soil erosion.

I. A herbal garden is maintained at the land of around 6 acres in Wathupitiwala, paying special attention to the cultivation and protection of herbal plants required for the educational purpose of the undergraduates at the Institute.

II. A project to cultivate the herbal plants has been implemented annually with the aim of environmental conservation and an herbal plant and jack tree plant distribution programme to the participants of the *Dansala* annually organized by the students was also implemented.

III. In order to reduce the degrading effect to the environment from disposing garbage to the environment, a programme to collect the garbage at the Institute to produce organic fertilizer has been already implemented and immense contribution is made to use the said organic fertilizer for the plantation of the Institute and create an environmentally friendly atmosphere within the Institute.

08. At the end of every financial year, an information sheet to measure the progress of these activities is obtained from the Administration Section and they are used for the decisions and identification of the goals of the upcoming year.

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கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை

Gampaha Wickramarachchi Ayurveda Institute - Sri Lanka

gwai.kln.ac.lk