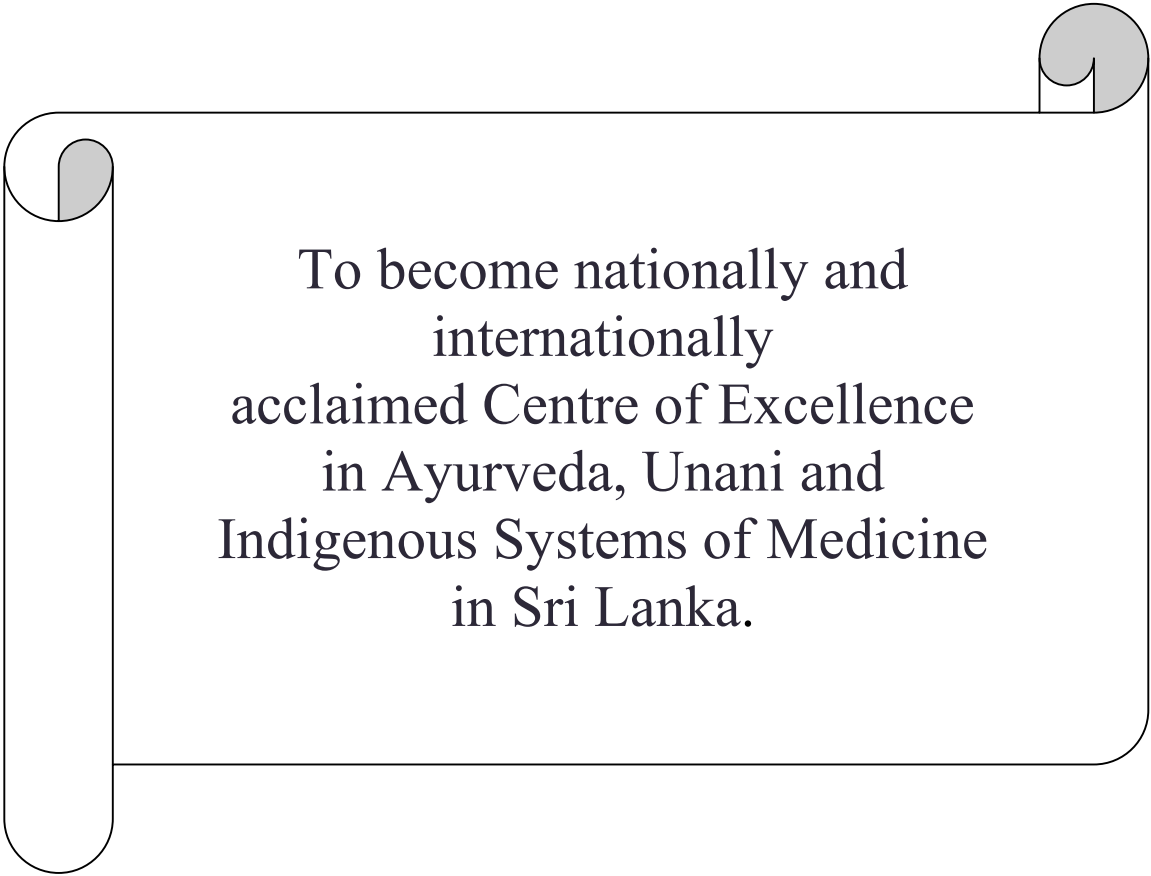




**INSTITUTE OF INDIGENOUS MEDICINE**  
**UNIVERSITY OF COLOMBO, SRI LANKA**  
**ANNUAL REPORT**  
**2013**

# Vision

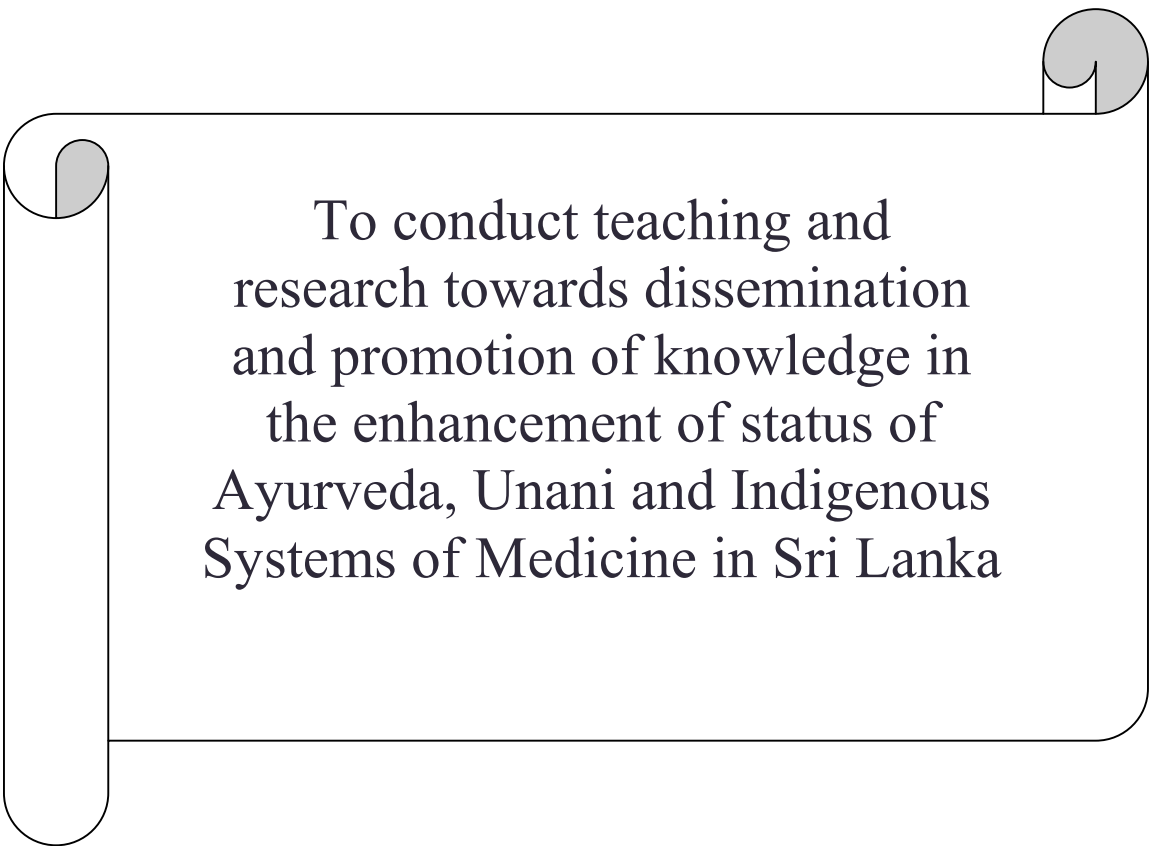
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To become nationally and  
internationally  
acclaimed Centre of Excellence  
in Ayurveda, Unani and  
Indigenous Systems of Medicine  
in Sri Lanka.

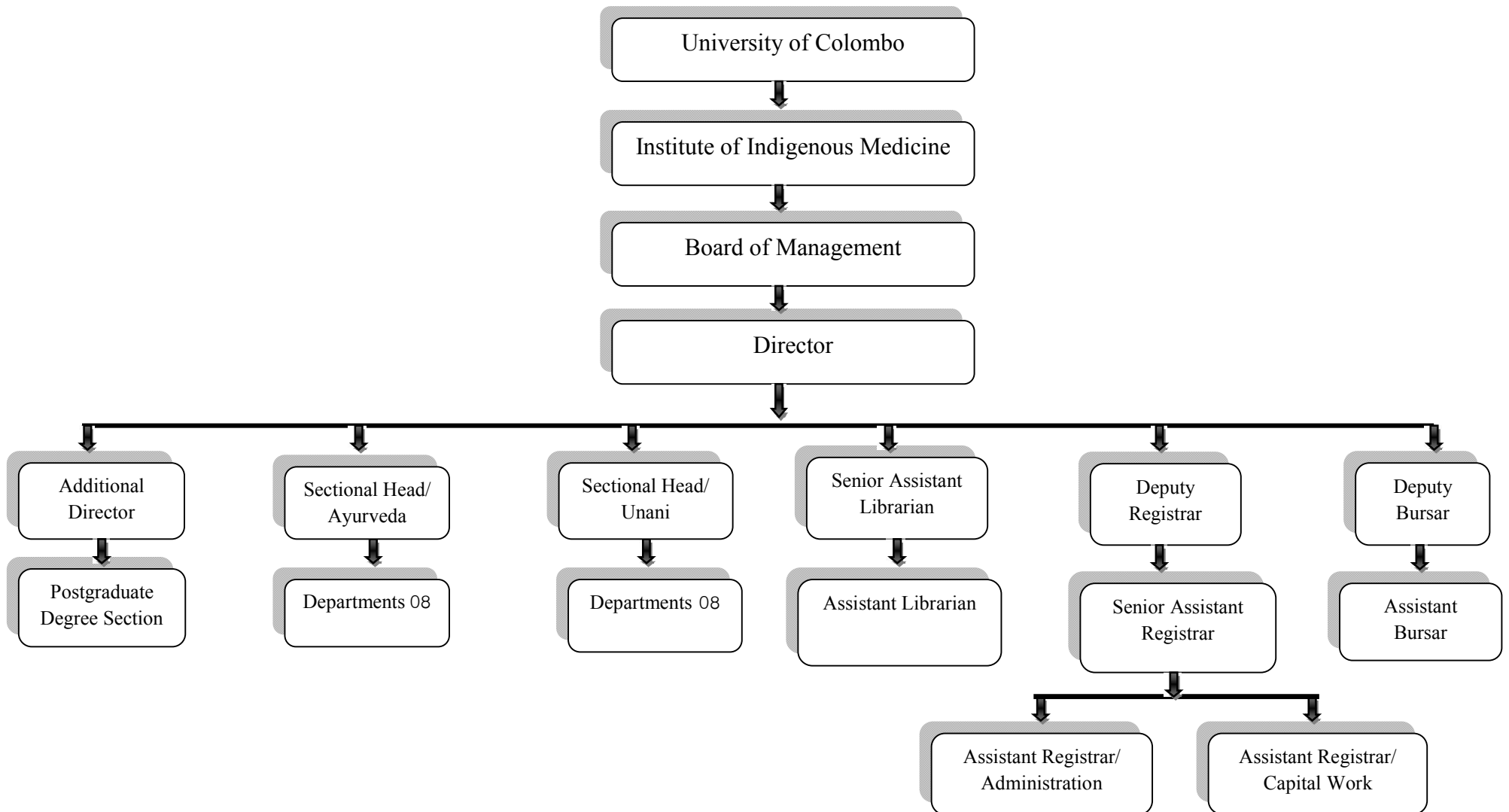
# Mission

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To conduct teaching and  
research towards dissemination  
and promotion of knowledge in  
the enhancement of status of  
Ayurveda, Unani and Indigenous  
Systems of Medicine in Sri Lanka

## Organizational Structure of the Institute



## **Director's Report**

It is my great pleasure to present the Annual Report of Institute of Indigenous Medicine University of Colombo for the year 2013. This Institute is a premier university affiliated Institute which offers Undergraduate & Postgraduate Degrees Programmes regarding Indigenous medicine of Sri Lanka. The number of students granted with degrees from Institute of Indigenous Medicine after its affiliation to University of Colombo in 1979 is 1800.

In 2013 this Institute was able to complete several planned projects by achieving challenges arisen in order to comply with the Government view of making Sri Lanka as the International center of higher education in year 2020 and to start or plan several other projects. Year 2013 was utilized to put the basic foundation to build up a better relationship with private sector and public sector institutions other than to update the educational functions periodically to suite nearly seven hundred student population, to develop infrastructure facilities which necessarily required for a university in order to match international level to prepare courses to make job opportunities available for the students who leave this institution. In year 2013, several significant matters on increasing the number of students enrolled for the education at Institute of Indigenous medicine have been implemented. That is the number of students enrolled for undergraduate courses were increased in year 2013 and also a diploma and certificate course has been conducted actively in order to carry out more studies in Ayurveda and Unani sections.

We firmly believe that the Institute of Indigenous Medicine has certain responsibility as an Institute under it in order to further establish the place achieved by University of Colombo at South Asian Level and at International Level. We were able to take future steps by establishing International level relations and by taking steps to sign memorandums of understanding with several International Universities in year 2013.

Steps were taken to educate international regarding the courses being conducted here and as overall the Indigenous medicine system by updating the website of Institute of Indigenous Medicine. It was made most attractive status having done the intense major repairs required in female hostels in terms of infrastructure facilities and it was possible to make them suitable for a level of advanced university, having repaired properly the library which was in bad condition, several lecture halls, lecture rooms, office space of administration and finance section in year 2013. Although construction of a building for a male hostel severely required and a playground required for students were unable to achieve due to grants being unallocated in year 2013.

I would like to express my gratitude to administration staff including Deputy Registrar, Finance section staff including Deputy Bursar, all members of academic staff including Heads of Ayurveda and Unani sections, all of the non-academic staff who acts with commitment in performing all these functions. Further I am thankful to Board of Management of the Institute who showed the right direction and to the student community who work together with staff in all affairs as well.

Further I take this opportunity to thank with gratitude to the ministry including honorable Minister of Higher Education, University Grants Commission including Chairperson, University of Colombo including Vice-Chancellor for the support extended to us in carrying out the functions of the Institute of Indigenous Medicine of University of Colombo.

Dr. M.W.S.J. Kumari  
Director

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## **01. Administrative Structure**

### **1.1 Director**

Mr. Sunimal Senarathna who was retired as a Special Grade Officer of the Sri Lanka Administrative Service and who was appointed as the Director of the institute with effect from 17.04.2012, resigned from the said post on 10.08.2013. Mr. Senarathna rendered invaluable service to the academic and administrative affairs of the Institute and Prof. K.K.D.S. Ranaweera, who was a member of the Management Board of the Institute and who had served as the Director of the Bandaranaike Memorial Ayurvedic Research Institute, Nawinna and Ms. M.W.S.J. Kumari who is a senior Lecturer of the Ayurveda Section as well as the Sectional Head of the Ayurveda Section were appointed as acting Director with effect from 10.08.2013 and 15.10.2013 respectively until a permanent appointment was made.

### **1.2 Board of Management**

The Board of Management of the Institute is constituted in terms of the provisions of Section 10 (1) of the Institute of Indigenous Medicine Ordinance of No. 07 of 1979. The Board of Management consists of the Director (as the ex-officio Chairperson) and the following members. It is the academic and executive board of the institute.

- (a) The Director
- (b) The Secretary to the Ministry of the Minister in charge of the subject of Higher Education or the nominee of such Secretary
- (c) The Secretary to the Ministry of the Minister in charge of the subject of Health or the nominee of such Secretary
- (d) The Commissioner of Ayurveda
- (e) The Director of the Bandaranaike Memorial Ayurveda Research Institute
- (f) The Medical Superintendent of the Central Ayurvedic Hospital
- (g) The Dean of the Faculty of Medicine of the University of Colombo
- (h) The Heads of each Sections of Study of the Institute

Further, following members are also elected for the Board.

- (a) Three members elected from among its members by the Faculty of Medicine of the University of Colombo
- (b) One member appointed from among its own members by the Ayurveda Medical Council
- (c) eight members appointed by the University Grants Commission from among persons who have rendered distinguished service in cultural, educational, professional or administrative spheres. From that at least five members so appointed shall be from among the members of the indigenous medical profession.

Director (Chairman)

Mr. Sunimal Senaratna to 09.08.2013

Acting Director (Chairman/Chairperson)

- (i) Professor K.K.D.S. Ranaweera From 10.08.2013 to 14.10.2013
- (ii) Dr. (Ms.) M.W.S.J. Kumari From 15.10.2013 to date

Sectional Head /Ayurveda

Dr. (Mrs.) I.G.P.R. Kulanatha From 07.01.2013 to 07.06. 2013

Dr. (Ms.) W.M.S.J. Kumari From 10.06.2013 to 01.11.2013

Dr. (Mrs.) S.D. Hapuarachchi From 01.11.2013 to date

Sectional Head/Unani

Dr. B. M. Najeeb

Additional Secretary /Ministry of Higher Education

Mr. P. G. Jayasinghe

Additional secretary/Ministry of Health

Mr. Somaratna Vidanapathirana

General Treasury Representative

Mr. P. A. Abeysekara – Deputy Secretary January 2013

Ms. Anula Harasgama – From February to April 2013

Ms. M.R.R. Abeywickrama – From May 2013



Commissioner of Ayurveda  
Mr. P. S. K. R. Weerakoon

Director / Bandaranaike Ayurveda Research Institute  
Prof. K. K. D. S. Ranaweera

Director/ Ayurveda Teaching Hospital  
Dr. D.H. Tennakoon – Up to 26.02.2013  
Dr. (Mrs.) Dayangani Senasekara – From 25.03.2013 to 23.09.2013  
Dr. Dhanapala Hettiarachchi – From 23.09.2013 upto date

Dean - Faculty of Medicine  
Prof. Rohan W. Jayasekara

Members from the Faculty of Medicine  
Prof. P.R. Fernando  
Dr. Panduka Karunanayake  
Dr. Chrisantha Weerasinghe

**Member of the Ayurveda Medical Council**

Dr. S M H Senabanda

**Members appointed by University Grants Commission**

Prof. M.H.A. Tissera

Dr. Priyantha Premakumara

Dr. A.M. Aboothahir

Mr. Premalal Rathnaweera

Dr. K.P.D. Nimal Jayathilaka From 28.01.2013 to 23.09.2013

Dr. C.L. Guruge From 28.10.2013 to date

Dr. A.A.U.S.P.P.K. Atapattu

Mr. G.L.S. Senadheera

Dr. M.H. Nimal Karunasiri

Secretary: Deputy Registrar  
Mr. L.L.W. Perera

### **1.3 Academic Committees**

#### **1.3 (1) Ayurveda Sectional Committee**

Sectional Committee is entrusted with the responsibility to make recommendation on all matters connected with the courses of study, teaching programmes and examinations in the relevant departments of Indigenous Medicine.

In terms of section 15(1) of the Institute of Indigenous Medicine ordinance No. 07 of 1979 the Academic Committee 2013 has been constituted as follows.

Chairperson of Ayurveda Sectional Committee – Sectional Head/ Ayurveda

Dr. (Mrs.) I.G.P.R. Kulanatha – From 07.01.2013 to 07.06.2013

Dr. (Ms.) M.W.S.J. Kumari – From 10.06.2013 to 01.11.2013

Dr. (Mrs.) S. D. Hapuarachchi – From 01.11.2013

All the Permanent Lecturers are members of the Ayurveda Sectional Committee.

#### **1.3 (2) Unani Sectional Committee**

Chairman of Unani Sectional Committee – Sectional Head/ Unani

Dr. B M Najeeb

All the Permanent Lecturers are members of the Unani Sectional Committee.

#### **1.3 (3) Research and Higher Degrees Committee (RHDC)**

Director/ Chairman

Additional Director/ Postgraduate Section

Sectional Head/Ayurveda

Sectional Head/Unani

All the Professors and Assistant Professors of the Institute

Commissioner of Ayurveda

Director - Bandaranaike Memorial Ayurveda Research Institute

Director - Ayurveda Teaching Hospital

Prof. W. D. Ratnasooriya – Faculty of Science, University of Colombo

Prof. (Mrs.) Swarna Piyasiri – Dean (Faculty of Graduate Studies, University of Sri Jayewardenapura)

Dr. Chrishantha Weerasinghe – Faculty of Medicine, University of Colombo

Co-ordinator /MD (Ayurveda) Postgraduate Degree Course

Co-ordinator /Postgraduate Diploma in Unani Medicine

Co-ordinator /Postgraduate Diploma in Ayurveda Medicine

Deputy Bursar

Deputy Registrar/ Secretary

## **2. Departments, Centers and Units**

### **2.1 Departments under Ayurveda Section:**

Ayurveda Section consists of eight (08) departments namely,

- I. Maulika Siddhantha
- II. Dravyaguna Vignana
- III. Swasthavritta
- IV. Kaya Chikitsa
- V. Deshiya Chikitsa
- VI. Prasutitantra Kaumarabhritya
- VII. Shalya Shalakya
- VIII. Allied Sciences

### **2.2 Departments under Unani Section**

Unani Section consists of six (06) departments namely,

- I. Kulliat
- II. Ilmul Advia
- III. Moalejat
- IV. Niswan va Quabalat
- V. Ilmul Jarahat
- VI. Hifzane Sehath
- VII. Allied Sciences
- VIII. Deshiya Ilaj

## 2.3 Library

The Library of Institute of Indigenous Medicine established to year 1929, the opening stage of the institute.

At the end of year 2013 Library has a collection of about 31260 books and apart from that it has a collection of ancient valuable talipot, periodicals and thesis. This collection consists of books on Dentistry, Pharmacology, Nursing, Forensic Medicine, Physiology and a special collection of Ayurveda and Unani books. Those include a collection of Ayurveda herbal plants, talipot and a collection of handwritten books as well.

A seminar on electronic information resources exploration of the library was conducted by the use of latest technology in the year 2013. The photocopy service of the library has been regularized and book investigation measures and inter-library book exchange method was advanced in the year 2013. At the same time internet facility within the library was developed and it rendered an affective service to the users.

Library users have gained valuable service from the library in the year 2013 as follows.

Ayurveda students	-	523
Unani students	-	165
Academic staff	-	77
Non-academic staff	-	83
Postgraduate Diploma students	-	29
Postgraduate Doctor of Medicine (MD)	-	20

Under the Directors during the year infrastructure facilities was improved by painting the floor of the library, air conditioning of the reference section, fixing of shelves to protect goods of the users.

### 3. An overview of Institute of Indigenous Medicine

#### 3.1 Undergraduates student Intake

The admission to the Degree Programmes in Ayurveda Medicine and Surgery (BAMS) and Unani Medicine and Surgery (BUMS) are from those who qualify at the G.C.E. Advanced Level Examination offering subjects in Biological Science Stream and the selection is made by the University Grants Commission.

Annual intake to both programmes are approximately two hundred (200) students.

Admission to the institution in year 2012 from the students who have passed G.C.E. (Advanced Level) Examination in 2011, was not done in year 2012 due to the conflict situation existed with regard to the “Z” Score and those students were registered at this Institution in March 2013.

#### Details of 2013 students

Section	Course	Medium	Intake	1 <sup>st</sup> year students	2 <sup>nd</sup> year students	3 <sup>rd</sup> year students	4 <sup>th</sup> year students	Final year students	Number of Graduates
Ayurveda	BAMS	Sinhala English	130	113	139	109	92	79	107
Unani	BUMS	Tamil English	55	52	24	30	28	23	35
Total			185	165	163	139	120	102	142

#### 3.2 Details of BAMS and BUMS Degree Programmes

- (i) Bachelor of Ayurveda Medicine and Surgery (BAMS)
- (ii) Bachelor of Unani Medicine and Surgery (BUMS)

These programmes consist of (05) year institutional academic training and one year internship doctor training. Main lectures of the new programme are carried out in English medium. Lectures are conducted in the Institution and the clinical studies are basically carried out with related to Ayurveda Teaching Hospital.

New study course is carried out according to the semester system. Each year consist of two semesters. One semester consist of 15 weeks. An examination is carried out at the end of each semester.

## **Goals and Objectives of Ayurveda and Unani Degree Programmes**

1. Producing well learned and skillful doctors suitable for the need of current social requirements of Ayurveda and Unani Medical Systems.
2. Ability to be responsible for the basic health protection.
3. Ability to fully utilize local medicinal resources
4. Creating the ability to provide awareness to the public regarding basic medicines and treatment methods to maintain good health condition.
5. Ability to emphasize the ancient medical knowledge.
6. Producing doctors who can add new experiences to the medical field by doing research on Ayurveda and Unani Medical systems
7. Producing skillful lectures who can bear the responsibility of training future medical society of Ayurveda and Unani
8. Training of health employees with related to the fields of Ayurveda and Unani

### **3.3 Diploma in Ayurveda Pharmacology (Bhaishajya Course)**

This programme can be identified as one of the activities done by Institute of Indigenous Medicine for the betterment of Ayurveda Medicine Sector. It is a two year course which properly trains Government and Private sector Pharmacists. It gives them understanding about identification, quality and usage of indigenous drugs.

Theoretical and practical sessions are on Saturdays and field studies are carried out at National Research Medicinal Plants Garden (Osu Uyana) at Haldummulla.

### **Postgraduate Diploma in Ayurveda**

This institute conducts this 15 months course in order to increase the theoretical and practical knowledge of doctors in the field of Ayurveda Medicine. It provides practical and clinical training. This is a full time course and doctors who serve under Department of Ayurveda and Provincial Councils are given paid leave by those institutions to follow this course and it is mandatory to obtain Postgraduate Diplomas in order to have promotions. This Postgraduate Diploma is carried out with the help and dedication of academic staff of the institution.

### **Post-Graduate Diploma in Unani**

The course was formally commenced in 2013 and it is utilized to improve the practical and clinical knowledge of the doctors engaged in the Unani medical field.

This is a full time course and it has supported the Unani doctors who serve under the Department of Ayurveda and Provincial Councils by providing paid leave to them and this Diploma is compulsory for their promotions.

### **Doctor of Ayurveda MD (Ayu) Post-Graduate Degree Programme**

A seminar on Animal Laboratory was held on 04.07.2013 for the post-graduate students who were following the MD (AYU) course at the Postgraduate Section of the institute and Medical Research Institute, Colombo 08.

#### **3.4 Diploma and Postgraduate Degree Programmes**

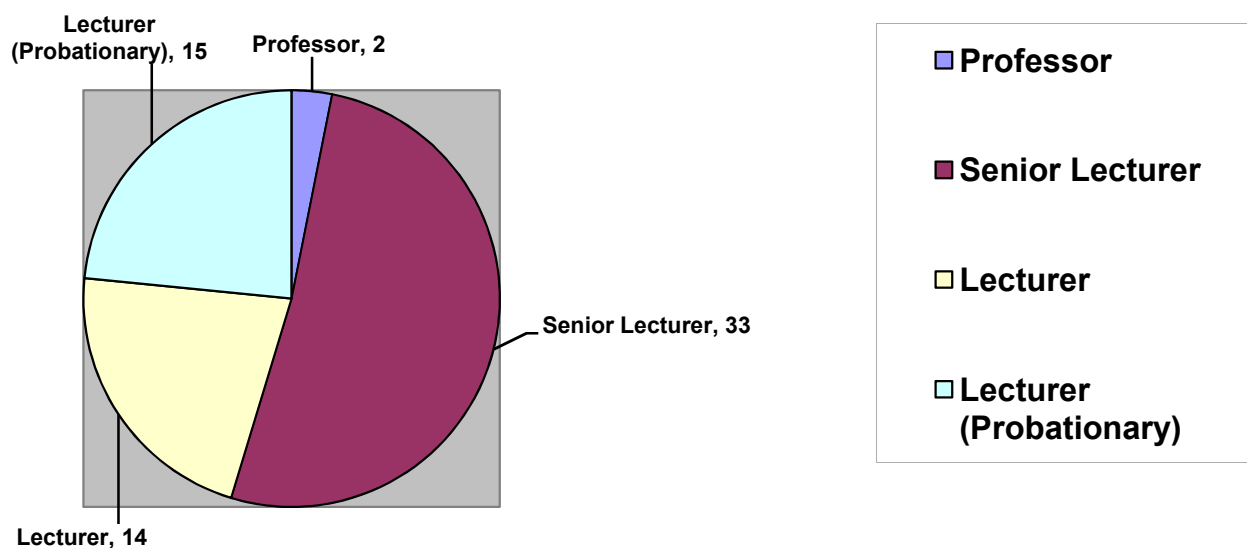
<b>Name of Programme</b>	<b>Number of Students</b>	<b>Medium</b>
Diploma in Ayurveda Pharmacology	23	Sinhala
Postgraduate Diploma in Ayurveda Medicine	22	English
Postgraduate Diploma in Unani Medicine	08	English
Doctor of Ayurveda MD (Ayu) Postgraduate Degree Programme	20	English

The above courses were carried out successfully during the year under review.

#### **3.5 Details of Academic staff of the Institution are as follows.**

<b>Section</b>	<b>Medium</b>	<b>Professors</b>	<b>Senior Lecturers</b>	<b>Lecturers</b>	<b>Lecturers (Probationary)</b>
Ayurveda	Sinhala/ English	02	22	10	10
Unani	Tamil/ English	-	14	05	04
Total		02	36	15	14

### Academic staff (Ayurveda and Unani)



### 3.6 Details of Administrative staff

Post	Number
Deputy Registrar	01
Deputy Bursar	01
Senior Assistant Registrar	01
Assistant Bursar	01
Assistant Registrar	02
Total	06

While Examination Division and General Administration of the Institute is operating under Deputy Registrar, Senior Assistant Registrar is in charge of the Establishment division. As well as while Assistant Registrar/ Administration is in charge of General Administration Division, Assistant Registrar/ capital work and student affairs is in charge of capital and student affairs. Deputy Bursar is in charge of supply and financial control of the Institute and Assistant Bursar is in charge of salaries and payments.

Two Librarians performing duties as Senior Assistant Librarian and Assistant Librarian are in charge of library and its sections.



### Details of Non-Academic Staff

Branch/Section	Senior Staff	Junior Staff	Minor Staff
Director's office	-	-	01
Administration Branch	01	05	01
Establishment Branch	01	02	01
Examination Branch	-	06	02
Capital work and Student Welfare Branch	02	02	08
Accounts Branch	02	07	01
Ayurveda Section	01	07	09
Unani Section	01	01	02
Postgraduate Section	01	01	01
Library	01	04	03
Audio Visual Section	01	01	02
Total	11	36	31

Total number of 78 non academic staff is working under Administration Branches, Departments, Maintenance and Landscape division as Academic Support Staff, Management Assistants, Technical and Non Technical, skilled, Semi skilled, and Non skilled staff.

Their contribution in day today activities of the Institute is very important.

### 3.7 Contribution of the Academic Staff at National and International Level

1. Institute of Indigenous Medicine participated in Deyata Kirula Exhibition held at Ampara in February, 2013 and conducted an Ayurveda Exhibition and a Mobile Ayurveda Clinic for the benefit of participants at the Exhibition.
2. A mobile Ayurveda Clinic was successfully conducted by the Institute for Poson Festival at Anuradhapura during 22<sup>nd</sup> June to 24<sup>th</sup> June 2013.
3. On 04<sup>th</sup> October 2013 an awareness programme on local herbs was conducted for 100 students of President's College, Rajagiriya with the participation of Lecturers and non-academic staff of Dravya guna Vignana Department. Students were awarded with certificates at this event.
4. Contribution of Academic staff on international level Ayurveda Seminars, workshops and discussions was at a very high level.

### 3.8 Details of Research, Innovation and publications

Subject	Published	Presented
Number of Researches	25	14
Number of Innovations	01	
Number of Journals	01	
Number of Books		
Number of Articles	02	
other		
<b>total</b>	<b>29</b>	<b>14</b>

#### Research and Publication Ayurveda Section-2013

- **Prof. A P G Amarasinghe**

1. **Amarasinghe A.P.G.** Sri Lankan Indigenous Medicine (Traditional Sinhalese Medicine), Proceedings of 10<sup>th</sup> International Conference on Constitutional Medicine, Constitutional Medicine and future, Tokyo, Japan 20-21 July 2013: 117-123
2. **Amarasinhe A.P.G.** Evaluation of body constitution (Prakriti) in infants. Proceedings of 10<sup>th</sup> International Conference on Constitutional Medicine, Constitutional Medicine and future, Tokyo, Japan 20-21 July 2013: 17
3. Jayasiri A.P.A. ., Senanayake S.P., Paranagama P., **Amarasinghe A.P.G.** Phentic analysis and phytochemical screening of Albizia lebbeck and its substitute plan in Sri Lanka . Proceeding of 14<sup>th</sup> Annual Reseach Symposium, University of kelaniya. 28 & 29 November 2013: 14-15
4. A.P. Anoma Jayasiri, S.P. Senanayaka,P. Paranagama, **Amarasinge A.P.G.**, Preliminary phytochemical screening of the medicinal plant Adenanthera pavonina and its morphological variation. Sri Lanka Journal of Indigenous Medicine(SLJIM) 2013; 03(01) :152-56

- **Dr. SAD Siriwardhana**

Perera HARP, Karunagoda KPKR, **Siriwardhana SAD**, Effect of Phyllanthus niruri Linn(Elapitawakka) on Raktha Pradara (Menorrhagia), 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine 2013, Institute of Indigenous Medicine, University of Colombo, Rajagiriya, Sri Lanka, Page 99, 19-21 December 2013.

- **Dr. KPKR Karunagoda**

1. **Karunagoda KPKR**, Nirosha J A, Treatment seeking for infertility at an Ayurveda Teaching Hospital, 15<sup>th</sup> Annual Session, Population Association of Sri Lanka, Hector Kobbekaduwa Agrarian Research and Training Institute , 8<sup>th</sup> September 2013
2. **Karunagoda KPKR**, Shukla K, A Comparative clinical study on Menopausal Syndrome, 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine 2013, Institute of Indigenous Medicine, University of Colombo, Rajagiriya. Sri Lanka, page 38, 19-21 December 2013.
3. Surangi KG, **Karunagoda KPKR**, Weerakoon Wass, A Survey on Selection of Food items According to Ushna Sheeta concept Among Mothers of preschool children in yatiyanthota deviational Secretarial Area, Sri Lanka, 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine 2013, Institute of Indigenous Medicine, University of Colombo, Rajagiriya, Sri Lanka, Page 77, 19-21 December 2013.
4. **Karunagoda KPKR**, Shilpa Donga, L.P. Dei, Vasti Treatment in the management of Menstrual Disorders, Indian Journal of Ancient Medicine and Yoga, Vol.6, No.1, January-march 2013, P. 11-15.
5. K Shukla, M Pateria, **Karunagoda KPKR**, HM Chandola A Clinical study on Menopausal Syndrome and its management with Medhya Rasayana Yoga and Shirodhara Ayurveda Sameekshawa, Department of Ayurveda, Sri Lanka, Vol.2, part 8, 2013, page 93-102

- **Dr. YAUD Karunarathna**

1. **Karunarathne YAUD, .**, Traditional medicine in Sri Lanka, International conference on Global Scenario of Traditional System of Medicine, Ayurveda, Agriculture and Education, India, 21<sup>st</sup> January 2013
2. **Karunarathne YAUD**, Clinical evaluation of the efficacy of Shatavaryadi Choorna in Oligozoospermia, International conference on Global Scenario of Traditional System of Medicine, Ayurveda, Agriculture and Education, India, 22<sup>nd</sup> January 2013
3. **Karunarathne YAUD**, Effectiveness of capsules of ranawara ( Cassia auriculata) for lowering Hemoglobin A1C in patients with type two Diabetes, national seminar on “Scope of Ayurveda in management of metabolic & lifestyle disorders in present perspective”, Government Ayurvedic College & Hospital, India, march 2013
4. Abstract published : **Karunarathne YAUD,.** Concept of Shwetapradara (Leucorrhoea) and its management through Ayurvedic parameters, 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous Medicine, December 2013

- **Dr. R S Jayawardena**

1. Traditional medicine and its salient features prevailing in Sri Lanka, International conference on Global Scenario of Traditional System of Medicine, Ayurveda, Agriculture and Education, India, 21<sup>st</sup> January 2013
2. Clinical evaluation of effectiveness of some yoga practices in elderly people, International Conference in Geriatric Health care through yoga, Banaras Hindu University, India, 6<sup>th</sup> -17<sup>th</sup> march 2013

- **Dr. IGPR Kulanatha**

1. **Morality against Non communicable Diseases (NCDs)** Ananda coomaraswami Memorial Conference on Asian Art and Culture Center for Asian Studies Faculty of Social Sciences University of Kelaniya 2013
2. **Literature Survey of Rasna dahatuna Decoction in the Aspect of Pain Relieving** presented in the first International Conference Unani Ayurveda Siddha and Traditional Medicine held on 19-21 December.2013
3. **Study of Dietary Pattern and the Shareera Prakritii Among Shvitra patients** presented in the first International Conference Unani Ayurveda Siddha and Traditional Medicine held on 19-21. December 2013.

• **Dr. M WSJ Kumari**

1. **M.W.S.J.Kumari**, Baldev Kumar, Oral Presentation “*Strategies for eco-friendly Indigenous Medical Systems for mitigation the climate change through education*” at RAJAYU CON 2013-International Conference on Ayurved & Complementary System of Medicines from 23<sup>rd</sup> to 24<sup>th</sup> February 2013 at Hemu Gadhavi Hall, Rajkot, Gujarat ,India. (Abstract No:35 , p-75)
2. **M.W.S.J.Kumari**, B. Kumar, “*A study of the Role of Yoga in the Management of Stress Related Diabetes Mellitus*”, Ayurveda Sameekshawa, Volume II, Part VIII, published by Department of Ayurveda, Sri Lanka, 2013, (Full Paper, P-143 -156)
3. **M.W.S.J.Kumari** , P. R. Waratenna, “*A Clinical Assessment of the Preference of Hospital Diet in Residential Patients at Borella National Ayurveda Teaching Hospital*”, Ayurveda Sameekshawa, Volume II, Part VIII, published by Department of Ayurveda, Sri Lanka, 2013, (Full Paper, P-197- 201)
4. **M.W.S.J.Kumari**, Baldev Kumar, oral Presentation as Guest Speaker, “*The role of Counseling and Medhya Rasāyana in Stress Related Diabetes Mellitus*” at 1<sup>st</sup> International Conference on Unani, Ayurveda Siddha and Traditional Medicine, from 19<sup>th</sup> to 21<sup>st</sup> December 2013 at Institute of Indigenous Medicine, University of Colombo, Sri Lanka (Abstract No: 83, p-17).
5. L.P.S.L.G. Bartholameuz, **M.W.S.J.Kumari**, “*The Effect of Trikatu Trijata Curna on Deha Prakriti with special Reference to Madhumeha*” 1<sup>st</sup> International Conference on Unani, Ayurveda Siddha and Traditional Medicine, from 19<sup>th</sup> to 21<sup>st</sup> December 2013 at Institute of Indigenous Medicine, University of Colombo, Sri Lanka (Abstract No: 22, p-73).
6. U.D.S.Sewwandi, **M.W.S.J.Kumari**, K.K.D.S. Ranaweera, “*Ayurveda Perspective of Hrudroga (Heart Diseases)*” 1<sup>st</sup> International Conference on Unani, Ayurveda Siddha and Traditional Medicine, from 19<sup>th</sup> to 21<sup>st</sup> December 2013 at Institute of Indigenous Medicine, University of Colombo, Sri Lanka (Abstract No: 146, p-100).

- **Dr. TDN Karunarathne**

1. Karunaratne TDN, 2013, A study of effects of abuse of Cannabis sativa on male sexual activities and seminal fluid, Sournior and Abstract book, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine , Institute of Indigenous Medicine, University of Colombo ,19-21 December 2013.
2. Perera PK, Karunaratne TDN,, 2013, Ethno medical plants used to treat Arthritis in Traditional Medicine system of three selected districts in Sri Lanka , 12<sup>th</sup> annual Oxford International conference on the science & Botanicals, University of Mississippi, Mississippi, 15,18 April 2013
3. Nanayakkara KAMG, Kulathunga WMSSK Karunaratne TDN, 2013, Study the effectiveness of harithakadi Rasayana and Diet modification for the prevention of Diabetes Mellitus, Sournior and abstract book, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. WMSSK Kulathunga**

1. Fonseka HRD, **Kulathunga WMSSK**, 2013, literary collection of the benefits of Ocimum sanctum Linn.(Thulasi) in the management of Type 2 Diabetes Mellitus, Sournior and Abstract book, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
2. **Kulathunga MWSSK**, 2013, Study on Opium contain Ayurveda preparations and its indications, Sournior and Abstract book, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
3. Nanayakkara KKMKG, Karunarathna TDN., **Kulathunga WMSSK**, Karunarathne TDN, 2013, Study the effectiveness of harithakadi Rasayana and Diet modification for the prevention of Diabetes Mellitus, Sournior and Abstract book, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. DAR Sakunthala**

1. Sakunthala DAR, A study of Anthropometric Variations of measurements of finger breadth of the Thumb (Anguli Pramana) of Individuals in Sri Lanka, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
2. Sakunthala DAR, Influence of dehaprakrithi and BMI on Bhagandara (fistula in ano) with special reference to History of previous surgical operations in Modern Medicine, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. SV Kamal**

1. Kamal SV, Comparative study of selected Ropana Kutapaka and Akshitharpana in Timira (Refractive errors) 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
2. Kamal SV, Silva LDRD, 2013, Critical Analysys of Abhishyanda(conjunctivitis) according to Ayurveda and Traditional Aspect. 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. IAM Leena**

Leena IAM, Management of respiratory Allergic Disorders in children: Evidence of Ayurveda. 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. SD Hapuarachchi**

1. **Hapuarachchi SD.**, Suresh TS., Senarath WTPSK., (2013)- Preliminary phytochemical analysis of methanol and chloroform extracts of crude whole plant and dried callus cultures of *Munronia pinnata*. *planta medica* 79, p399
2. **Hapuarachchi SD.**, Suresh TS., Senarath WTPSK., (2013)-Acute and chronic toxicity studies of the water and ethanol extract of natural callus cultures of *Munronia pinnata* in healthy wistar rats. *Planta medica* 79, p399
3. **Hapuarachchi SD.**, Suresh TS., Senarath WTPSK., (2013)-Comparison of the Hypoglycaemic effect of aqueous extract of natural plants and cali of *Munronia pinnata* in Alloxan induced diabetic Wister rats. *Proceeding of international Conference and exhibition on pharmacognosy, phytochemistry and natural products*, 2(4),p114.
4. **Hapuarachchi SD.**, Suresh TS., Senarath WTPSK., (2013)-hypoglycemic affect of aqueous and ethanol extract of *Munronia pinnata* on serum glucose in Alloxan induced diabetic Wistar rats. *Proceeding of international conference and exhibition on Unani, Ayurveda, Siddha and Traditional Medicine*, p29.
5. **Hapuarachchi SD.**, Dahanayake JM , Application of Standardization Methods on Herbal formulations, *Ayurveda Sameeksha* 2013

## **Research and Publication Unani Section-3013**

### **Poster Presentations**

- **Dr. MMS Faumiya**

1. **Fawmiya MSS**, 2013 A Clinical Study on Efficacy of Hab-e-Feelpa(Unani Formula) in Daul Feel(filarasis/Elephantiasis). 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
2. **Fawmia Mss**, 2013 Herbal formular for Nuzla(Allergic Rhinitis) 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. AHM Mawjood**

**Mawjood AHM.**, Rizniya MNF, 2013 Physico-Chemical and anti-Oxidant Properties of Popular Blood Purifier Drug “Glinus oppositifolius” Grown in Sri Lanka

- **Dr. AHA Fazeena**

**Fazeena AHA**, 2013, “A Clinical study on the effects of Unani Medicine in varm e lissa(gingivitis)” 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. MLU Salma**

1. **Salma MLU**,2013 “Amraz e Qalb” (Heart Diseases) Translated book -2013
2. **Salma MLU**,2013 **Unani Poly- herbal Formula for Nuzla (Allergic Rhinitis)** 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. SM Raisudeen**

**Raisudeen SM** ,2013 A search for the Equivalent of hypertension in Unani Medicine, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.



- **Dr. MSM Shifa**

**Shifa MSM**, 2013, Standardization of a poly Herbal Unani Formulation Used in Joint Diseases 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. MH Fazlul Hug**

1. **Fazlul Hug MH**, Ishan ALM, 2013 The Study on Complementary Feeding Practices in 6 Months to 2 Years Children in Kureekotuwa Area, 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
2. **Fazlul Hug MH, Fasmiya MJA, Nisamdeen H.**, 2013 “Effect of compound powder of satarwar and Asal e Soos in menopausal symptoms” 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.
3. **Fazlul Hug MH, Fazeena MLF**, 2013, “ Effect of Unani treatment in tanaqus ul Lehm (Duchenne Muscular Dystrophy) 1<sup>st</sup> International conference on Unani, Ayurveda, Siddha and Traditional Medicine, Institute of Indigenous medicine, University of Colombo, 19-21 December 2013.

- **Dr. MUZN Farzana**

1. M.U.Z.N.Farzana. **Efficacy of Supari Powder ( Areca catechu Linn ) and Henna( Lawsonia inermis Linn) Cream in Iltheqab e Unuqur Rehm (Cervicitis) - A Preliminary Study.** 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine. Institute of Indigenous Medicine, University of Colombo, Rajagiriya, Sri Lanka. 19-21 December 2013.
2. M.U.Z.N.Farzana. **Samane Mufrat (Obesity) and its Management- Unani Perspective.** 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine. Institute of Indigenous Medicine, University of Colombo, Rajagiriya, Sri Lanka. 19-21 December 2013.
3. M.U.Z.N.Farzana, I. Al Tharique. **Management of Male Sexual Disorders in Unani Medicine- A Review.** 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine. Institute of Indigenous Medicine, University of Colombo, Rajagiriya, Sri Lanka. 19-21 December 2013.
4. M.U.Z.N.Farzana, Sultana A, Rahman K, , Jahufer R: **Unani Perspective of Qillatul Laban (Oligogalactia): A Literary research.** 1<sup>st</sup> International Conference on Unani, Ayurveda, Siddha and Traditional Medicine. Institute of Indigenous Medicine, University of Colombo, Rajagiriya, Sri Lanka. 19-21 December 2013.

### 3.9 Sri Lanka Journal of Indigenous Medicine (SLJIM) - 2013

The journal presented by the Institute of indigenous Medicine for the advancement of the Indigenous Medicine Sector of the Country is known as Sri Lanka Journal of Indigenous Medicine.

Editorial Board of this Journal is as follows

Chief Editor - Prof. A.P.G. Amarasinghe

Assistant Editor - Dr. H.A.S. Ariyawansa  
Dr. A.H.M. Mawjood  
Dr. M.W.S.J. Kumari  
Dr. D.P.A. Dissanayaka

Members of Editorial Board - Dr. B.M. Najeeb  
Dr. S.D. Hapuarachchi  
Dr. K.B. Jayawardhana

**(Volume 03 No. 1 Pages 147-182 June 2013 ISSN 2013 -9238)**

Research/ Publication Title	Page	Name of the Doctor
Effects of combined Unani formulations in allergic rhinitis (Nazla Haar) with special reference to the eosinophils in nasal smear	147-51	A H Ayshah Fazeenah Mohd. Aleemuddin Quamri B N Renuka
Preliminary phytochemical screening of the medicinal plant <i>Adenantha pavonina</i> and its morphological variation	152-56	AP Anoma Jayasiri SP Senanayaka P Paranagama APG amarasinghe
A study on the correlation between body Mass Index of overweight /obese, Total Physical Activity and Cardiovascular risk factors with special reference to dyslipidaemia in adult women	157-62	MI Manuha NZ Iqbal BM Nageeb P Paranagama
Evaluation of Growth performance and saponin composition in <i>Bacopa monnieri</i> cultivated under hydroponics	163-69	GD Krishantha HKLK Gunasekara KMS Weerasinghe KWDS Prasangika KSS Sugathadasa
Arthropod fauna and diseases associated with the medicinal crop, <i>Ashwagandha</i> [ <i>Withania somnifera</i> (L) Dunal] grown in Jaffna, Sri Lanka	170-73	Suwanthini Shanmugaratnam Shayama Thurairatnam Gunasingham Mikunthan
Quality control evaluation of Guduchi Ghana [solidified aqueous extract of <i>Tinospora cordifolia</i> (Willd.) Miers]-an herbal formulation	174-79	Rohit Sharma Hetal Amin Galib PK Prajapati
A comparative analysis of <i>Coscinium fenestratum</i> powder in Sri Lanka herbal market	180-82	PK Perera Jeevani Dahanayake

### 3.10 Details of Programmes, Seminars and Workshops

Subject	Attended	Completed	Presented
Number of Postgraduate Degree Programmes	01		01
Number of Postgraduate Diploma Programmes	02		
Number of Degree Programmes	02		
Number of Diploma Programmes	01		
Number of Certificate Programmes			
<b>Total</b>	06		01

### 3.11 Student Welfare

Financial assistance is given to students as bursary and Mahapola scholarships.

#### **(1) Mahapola Scholarship**

Monthly allowance of Rs. 2550/- or 2500/- is granted to a student on Merit or Ordinary basis with the contribution of Mahapola Scholarship fund.

<b><u>Year</u></b>	<b><u>Number of Mahapola Scholarships</u></b>
1 <sup>st</sup> Year	-
2 <sup>nd</sup> Year	75
3 <sup>rd</sup> Year	40
4 <sup>th</sup> Year	42
Final Year	<u>41</u>
Total	198

#### **(2) Bursary**

Monthly allowance of Rs. 2000/- or Rs. 1900/- as full or semi scholarship is paid to a student.

<b><u>Year</u></b>	<b><u>Bursary</u></b>
First Year	-
Second Year	41
Third Year	96
Fourth Year	66
Final Year	<u>52</u>
Total	255

### **(3) Student Hostels**

Two main hostels and a hostel house is maintaining for the purpose of providing hostel facilities for the students of the Institute. Accordingly male hostel situated at No. 344, N.M. Perera Mawatha and Female hostel situated at No. 12, Rajagiriya and Moragasmulla Female Hostel is maintaining for Male and Female students respectively.

<b>Name of the Hostel</b>	<b>No. of Students</b>
Male Hostel	110
Moragasmulla Female Hostel	280
Rajagiriya Female Hostel	<u>40</u>
Total	430

### **(4) Student Associations of the Institute**

Student Association of this Institute is functioning as Indigenous Medical Students Committee. It consists of a Board of Officers including, chairman, secretary and treasurer. They are appointed annually. A Senior Lecturer is performing duties as the senior treasure of it. There are three main sub committees functioning under this Students' Committee.

#### **i. Arts sub committee**

Arts and cultural affairs, organization of Art festival and providing facilities required to improve art skills of the students is come under this.

#### **ii. Ayurveda Extension SubCommittee**

Activities such as conducting programmes on ayurveda at schools, conducting Mobile clinics and community development programmes, a conversational programme known as Kukusa are carried out under this.

#### **iii. Sports SubCommittee**

Organization of Annual Sports meet and New Year Festival, Conducting of Sports Festival of new students, encouraging students to take part in various sports and maintaining gymnasium are carried out by it.

### **3.12 Ayurveda Teaching Hospital**

Ayurveda Teaching Hospital is functioning under Ministry of Indigenous Medicine and it gives clinical training to undergraduates and treatment services to patients. This is functioning under a Director of Hospital and situated in Kotte Road approximately 100 m away from the institution.

This hospital consists of 3 main divisions namely inpatient division with 395 beds for patients, outpatient division and drug manufacturing division. Special clinics on Shalya Shalakya (Surgery in Ayurveda), Stri Roga (Obstetrics and Gynecology), Kaumarabhritya (Pediatrics), Panchakarma and Sarvanga Roga (Kaya Chikitsa) are conducted. As well as traditional treatment clinics (snake bite, fractures and dislocation, boils, cancers, burns) are conducted and approximately 500 patients are treated daily. As Special consultation services, Psychology consultation, Yoga exercises and Chikitsa services are conducted. Training of intern doctors and nurses are among the main training activities of the Hospital.

Staff of the Institute of Indigenous Medicine is also participating in these clinical activities and therefore their contribution for the enhancement of the practical knowledge of the students and to treat the patients who come to Ayurveda Teaching Hospital is immense.

### 3.13 Development of Infrastructure facilities

Following Infrastructure facilities of the Institute have been developed during year 2013.

	Description	Expenditure (excluding Tax)	Current Status
1	Upgrading the IT section by installing Aluminum partitions	355,775.00	Work has been completed.
2	Upgrading the Establishment section by installing Aluminum partitions	328,570.00	Work has been completed.
3	Renovating the Unani pharmacy	1,688,371.44	Work has been completed.
4	Renovating the Vikurthi Vignana laboratory	731,955.00	Work has been completed.
5	Upgrading the library by partition	129,400.00	Work has been completed.
6	Installing security coverage to the AC machines at lecturers rooms	148,250.00	Work has been completed.
7	Re-wiring the electrical ovens at the new administrative building	195,000.00	Work has been completed.
8	Renovating the other sections	247,025.00	Work has been completed.
9	Building a compost fertilizer factory	1,116,098.45	Work has been completed.
10	Upgrading the Director's office	516,725.00	Work has been completed.
11	Upgrading the new administration building	2,579,000.00	Work has been completed.
12	Renovating the Ayurveda pharmacy	5,163,700.00	Work has been completed.
13	Renovating the old building	3,002,550.00	Work has been completed.
14	Painting the parapet wall	909,340.00	Work has been completed.

Fulfilling a long felt need, those repairs in 2013 has increased the infrastructure facilities of the Institute.

#### 4. International Links

##### 1. MOU signed with Kathmandu University in Nepal

Under MOU signed between Institute of Indigenous Medicine and Kathmandu University in India Nepalese students are given the opportunity to participate in MD (Ayurveda) Programme at Institute of Indigenous Medicine and Lecturers and Postgraduate students of Institute of Indigenous Medicine are given the opportunity to study Nepalese Indigenous Medicine systems.

##### 2. MOU signed with Hamdard University in India

Unani section signed an MOU with Hamdard University in India to get assistance to upgrade Unani Medicine Courses.

#### 5. Details of Finance and Accounting

##### 5.1 Financial Overview

###### 1. Details of Recurrent Expenditure

Subject	2012 Rs.	2013 Rs.
1. Personal Emoluments	131,712,424	143,904,174
2. Traveling	1,722,680	242,432
3. Supplies	6,081,310	6,245,115
4. Maintenance	1,477,703	2,754,127
5. Contractual Services	19,772,382	25,774,071
6. Others	2,910,196	17,139,295
Total	163,676,695	196,059,214

###### 11. Details of Capital Expenditure

Subject	2012	2013
a. Acquisition of furniture & Office Equipments	2,378,090	15,962,681
b. Acquisition of Machineries	2,299,360	3,485,495
c. Acquisition of Building and Structure	7,088,214	20,455,133
d. Other (Computers, Books and Journals, Sports Equipment)	3,017,613	2,067,133
Total	14,783,277	41,971,182

#### 111. Details of Financial Progress (Expenditure)

Subject	Provision in 2013 Rs.	Exp in 2012 Rs.	Savings/Excess Rs.
a. Recurrent except Project	192,189,000	196,059,214	(3,870,214)
b. Capital except Project	44,600,000	41,971,182	2,628,818
c. Project – Local funded	-	-	-
d. Project – Foreign funded	-	-	-

#### IV. Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2013 Rs.	Collection in 2013 Rs.	Deficit/Surplus Rs.
a. Undergraduate Studies	-	-	-
b. Postgraduate Studies	4,599,287	4,577,809	21,478
c. Consultancies			
d. Other Diploma in Ayurveda Pharmacology		410,990	(410,990)

#### V. Financial Performance Analysis – 2013

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	196,059,241	284,556.19
b. Capital Expenditure per Student (CE)	41,971,182	60,916.08

#### \* Correction of previous deficiencies

Special Efforts were taken in 2013 to correct most of the deficiencies pointed out by the Government Audit Division previously.

Especially the problems of

- Delay in replying audit queries
- Considerable number of students who leave study courses
- Higher Rate of not passing the examination according to the results published by the study sections.
- Not enough job security for the graduates of this Institution
- Less Postgraduate Degree programmes

have all been answered in 2013.

1. All the audit queries presented in 2013 have been answered.
2. Leaving the Institute in the middle of a study course to follow other courses by students who selected for study courses in this Institute have completely been stopped in 2013.

This is supported by introduction of new courses, implementation of courses in English Medium, Establishment of a Career Guidance Unit, generating job opportunities to attract Institute of Indigenous Medicine, signing of MOU between government and private sector institutions and starting of Ayurveda Visharada programme for the first time in country.

Rate of passing final examination of Unani has exceeded 80% and using of internationally acclaimed method of “Grade Point Average” to give marks has further confirmed the quality of the examinations.





**Institute of Indigenous  
Medicine,  
University of Colombo**

**Financial Statements for the  
year ended  
31-12-2013**

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- 03 Statement of Changes in Net Assets
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- 08 Notes to the Statement of Changes In Net Assets
- 09 Notes to the Cash Flow Statement
- 10 Sub Schedules to the Financial Statements (A to I)
- 11 Budgetary Allocation
- 12 Notes to The Financial Statements

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INSTITUTE OF INDIGENOUS MEDICINE  
UNIVERSITY OF COLOMBO



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Rajagiriya Sri Lanka

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My No: IIM/FS/2/2014	Your No: Ek h: 30.09.2014

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

Dear Sir,

**Presentation of (Amended) Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year 2013.**

I have great pleasure in submitting the Annual Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year ended 31<sup>st</sup> December 2013. In terms of section 106(1), (2) and 107(b) of the Universities Act No.16 of 1978, as amended Act No. 07 of 1985 and in terms of Finance Act No 38 of 1971.

The (Amended) Annual Financial Statements for the year 2013 are submitted within the stipulated time limit as required by section 3(a) of the public Finance Circular No: PF/PE/21 and the section 107(1), (b) of the Universities Act No.16 of 1978 , Auditor general's letter No. EC/G/IIM/FA/13 Dated 31<sup>st</sup> July 2013 and Director of Institute of Indigenous Medicine's Letter No. IIM/D/172 dated 07<sup>th</sup> August 2014.

Thank You,  
Yours faithfully,

Dr.(Ms) M.W.S.J. Kumari  
Acting Director.  
Institute of Indigenous Medicine,  
University of Colombo.

- C.c.
1. The Secretary, Ministry of Higher Education.
  2. The Chairperson, University Grants commission.
  3. The Vice-Chancellor, University of Colombo.
  4. Director General, Department of National Budget.
  5. Accountant, University Grant Commission.
  6. Superintendent of Audit, Public Library.
  7. Chief Internal Auditor, Internal Audit Division (UGC).

**INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31ST DECEMBER 2013**

	Notes	2013 Rs.	2013 Rs.	2012 Rs.	2012 Rs.
<b>Current Assets</b>					
Cash and cash Equivalents	1	6,877,991		3,919,643	
Receivables	2	23,955,594		18,033,573	
Inventories		2,134,780		818,922	
Prepayments	3	0		371,691	
Mobilization Advanced	4	0		906,025	
			<b>32,968,365</b>		<b>24,049,854</b>
<b><u>ASSETS</u></b>					
<b>Non -Current Assets</b>					
Investments	5	270,650		246,348	
Infrastructure, plant and equipment	6	57,958,344		47,847,951	
Land and buildings	7	1,416,995,551		1,415,195,558	
Books, Periodicals and Sports Goods	8	3,101,434		3,931,299	
Work in Progress	9	9,491,293		7,675,545	
			<b>1,487,817,272</b>		<b>1,474,896,701</b>
<b>Total Assets</b>			<b>1,520,785,637</b>		<b>1,498,946,555</b>
<b><u>LIABILITIES</u></b>					
<b>Current Liabilities</b>					
Payables	10	11,019,733		6,469,076	
Deferred Income	11	80,598		1,716,289	
Accrued Expenses	12	5,300,153		3,893,823	
Accrued Expenses - Capital	13	839,252		3,268,486	
			<b>17,239,736</b>		<b>15,347,674</b>
<b>Non -Current Liabilities</b>					
Provision for Gratuity		44,557,108		42,599,430	
			<b>44,557,108</b>		<b>42,599,430</b>
<b>Total Liabilities</b>			<b>61,796,844</b>		<b>57,947,104</b>
<b>Total Net Assets</b>			<b>1,458,988,793</b>		<b>1,440,999,451</b>
<b>NET ASSETS / EQUITY</b>					
Capital Grant - Spent	14	243,793,359		212,202,924	
Capital Grant - Unspent		203,374		1,516,797	
General Reserve	15	-125,106,376		-127,114,484	
Accumulated Fund	16	1,340,098,436		1,354,394,214	
			<b>1,458,988,793</b>		<b>1,440,999,451</b>
<b>Total Net Assets / Equity</b>			<b>1,458,988,793</b>		<b>1,440,999,451</b>

Certified & Correct

Dr. M.W.S.J. Kumari  
Acting Director

T.P. Liyanaarachchi  
Deputy Bursar

I.K.K. Wijekoon  
Acting Deputy Registrar

**INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO**  
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE**  
**YEAR ENDED 31st DECEMBER 2013**

	<b>Note</b>	<b>2013</b> Rs.	<b>2012</b> Rs.
<b><u>Operating Revenue</u></b>			
Recurrent Grant		192,189,000	156,980,000
Govt. Grant for Rehabilitation Improvement		312,100	717,275
Govt: Grant - Mahapola Trust Fund		3,545,350	3,371,200
Govt: Grant - Mahapola- UGC		577,150	548,800
Govt: Grant - Bursary- UGC		5,075,000	4,847,800
Other Income	<b>17</b>	7,236,569	5,801,746
Amortization		28,334,332	26,288,411
		<b>237,269,501</b>	<b>198,555,232</b>
<b><u>Operating Expenses</u></b>			
General Administration	<b>18</b>	66,197,153	61,916,283
Academic Services	<b>19</b>	118,352,592	100,860,623
Library Services	<b>20</b>	9,532,197	7,740,533
Hostels	<b>21</b>	1,265,172	2,079,293
Postgraduate Expenses		31,143	48,000
Postgraduate Expenses - old		0	907,028
Postgraduate Expenses-Ayurveda		893,333	
Postgraduate Expenses-Unani		320,000	
Bhaisajja Expenses		410,990	710,256
Depreciation and Amortizations Expenses		30,895,709	28,547,417
Increase in Provision for Gratuity		5,423,983	5,043,288
Audit Fees		400,000	800,000
M.D. Expences		3,333,333	1,455,945
Rehabilitation & Improvement Expenses		312,100	717,275
<b>Total Operating Expenses</b>		<b>237,367,705</b>	<b>210,825,941</b>
<b>Surplus / (Deficit) from Operating Activities</b>		<b>-98,204</b>	<b>-12,270,709</b>

Deputy Bursar

Institute of Indigenous Medicine

**INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO**  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE**  
**YEAR ENDED 31st DECEMBER 2013**

	Notes	General Reserve Rs.	Capital Grant Spent Rs.	Capital Unspent Rs.	Revaluation Reserve Rs.	Accumulated Fund Rs.	Total Rs.
<b>Balance at 31st December 2011</b>		-115,056,586	190,830,053	5,248,465	1,361,888,931	21,666,889	<b>1,464,577,752</b>
Surplus/Deficit on revaluation of properties							-
Excess of Revaluation Profit					-2,353,148		- 2,353,148
Amortization			-11,964,966		-14,323,444		- 26,288,410
Acquisition of Assets			19,731,668				19,731,668
Receipts				16,000,000		1,838,430	17,838,430
Expenses				-19,731,668			- 19,731,668
Net gains and losses not recognized in the statement of financial performance		212,811					212,811
Amortization Expenses for 2012			14,323,444		-14,323,444		-
Surplus / (deficit) for the period		-12,270,709					- 12,270,709
Rehabilitation Expenses			-717,275				-717,275
<b>Balance at 31 st December 2012</b>		<b>-127,114,484</b>	<b>212,202,924</b>	<b>1,516,797</b>	<b>1,330,888,895</b>	<b>23,505,319</b>	<b>1,440,999,451</b>
Surplus/Deficit on revaluation of properties							
Excess of Revaluation Profit							
Amortization			-14,010,888		-14,323,444		-28,334,332
Acquisition of Assets			45,913,423				45,913,423
Receipts				44,600,000		27,666	44,627,666
Expenses				-45,913,423			-45,913,423
Net gains and losses not recognized in the statement of financial performance	<b>22</b>	2,106,312					2,106,312
Amortization Expenses							
Surplus / (deficit) for the period		-98,204					-98,204
Rehabilitation Expenses			-312,100				-312,100
<b>Balance at 31st December 2013</b>		<b>-125,106,376</b>	<b>243,793,359</b>	<b>203,374</b>	<b>1,316,565,451</b>	<b>23,532,985</b>	<b>1,458,988,793</b>

Deputy Bursar  
Institute of Indigenous Medicine

**CASH FLOW STATEMENT FOR THE YEAR ENDED  
31st DECEMBER 2013**

	Notes	2013		2012	
		Rs.	Rs.	Rs.	Rs.
<b><u>Cash Flow from Operating Activities</u></b>					
Surplus / (deficit) from ordinary activities		-98,204		-12,270,709	
<b><u>Non-cash movements</u></b>					
Other Adjustments	23	-337,994		-5,602,966	
Depreciation		30,895,709		28,547,397	
Amortization		-28,334,332		-26,288,411	
Provision for Gratuity		5,423,983		3,479,612	
<b><u>Increase/Decrease in Working Capital</u></b>					
Increase in Receivables	24	-7,237,879		4,888,878	
Increase in Deferred Income		-1,635,691		-208,692	
Increase in Payables	25	4,550,657		-609,765	
Decrease in Accrued Expenses		1,022,904		5,624,181	
Net cash flow from operating activities			4,249,153		-2,440,475
<b><u>Cash flow from Investing Activities</u></b>					
Purchase of plant and equipment		-45,913,423		-19,731,668	
Net cash flow from investing activities			-45,913,423		-19,731,668
<b><u>Cash flow from financing activities</u></b>					
Capital Grant		44,600,000		16,000,000	
Increase in Restricted funds		22,618		19,732	
Net cash flows from financing activities			44,622,618		16,019,732
Net increase / (decrease) in cash and cash equivalent			2,958,348		-6,152,411
Cash and cash equivalent at the beginning of period			3,919,643		10,072,054
Cash and cash equivalent at the end of period	01		6,877,991		3,919,643

Deputy Bursar  
Institute of Indigenous Medicine

Institute of Indigenous Medicine , University of Colombo  
Trial Balance as at 31.12.2013

	Description	Debit Rs.	Credit Rs.
111001	Capital		243,793,357.84
111002	Unspent Capital Grant		203,374.50
113001	Special Grant		
113002	DAFP/2006/07 Dr. Ediriweera		64,267.10
113004	Special Fund - Dr.Anoma Jayasiri		300.00
113005	DAFP/2010/12- Dr. Anoma Samarawickrama		29,295.00
113006	DAFP/2010/03-Dr. Jeewani		15,333.00
122001	General Reserve	125,008,170.90	
132004	Baysajya Diploma 2013/2015		10,000.00
132006	Research Fund- Dr. Hapuarachchi		10,597.89
132007	Post Graduate Diploma Ayurveda	0.00	
132008	Post Graduate Diploma Unani	0.00	
134002	Gift & Donations		22,863,927.98
1333	Director's Fund		274,180.00
1334	Divisional Development Fund-Drawyaguna		137,310.00
16101001	Tender Deposits		458,215.00
16101002	Security Deposits(Employer)		5,000.00
16101003	Hostel Deposits		33,305.30
16101004	Bursary Unpayment		175,000.00
16101005	Mahapola Unpayment		4,900.00
16101006	Other Deposits(Fuel Deposits)	97,500.00	
16101007	Bid Dond		233,140.00
16101008	Security Deposits	0.00	-
16101010	Deposits for Library Books		-
16101011	Deposits for Canteen		56,150.00
16101013	Provision for Depreciation		133,418,414.66
16101015	Insurance Imprest		
16101016	Cancel Cheques		179,050.83
16101022	Return Cheque		290.00
40640	Unpaid Salaries		-
16101019	Unpaid Examination Fees		85,171.48
16101022	Unpaid Certificate Income		
16101023	Post Graduate Expences	31,143.45	
16101020	Provision for Gratuity		44,557,107.50
16102001	Miscellaneous Deposits		300,720.78
162007	Salaries Payable		-
162010	U.P.F. Loan Payable		
163001	Audit Fees	400,000.00	
163002	Accrued Expenses		5,300,153.28
163002/2	Pre recived PG- AY income		-
163002B	Accrued Expenses-MD		1,308,791.21
163004	Accrued Expences - Capital		839,251.80
163005	Ayurveda International conference		196,910.28
163006	Accrued Expences - PG		294,539.00
163007	Accrued Expences - PG		626,754.72
163008	Pre recived MD income		1,462,500.06
1630010	Pre recived PG- AY income		55,000.00
163009	Accrued Expences- Baysajya -2011/2012		75,750.00
2101004	Land	1,122,873,132.50	
2101038	Capital- Building-103	276,731,639.41	
2101041	Vehicle A/C	5,885,000.00	
2101064	Capital- Building-101	105,148,865.39	
2102003	Capital-Office Equipment-102	3,055,856.53	
2102004	Hostel Equipment		



2103002	Capital-Office, Lab & Teach Equipment-102	26,030,703.65	
2104001	Capital-Books & Periodicals	20,135,207.08	
2104002	Wark in progresses	9,491,293.29	
2103004	Furniture	33,122,923.46	
2102011	Canteen Equipment	64,680.00	
2102008	Sports Equipment	263,140.00	
2109001	Capital-Plant & Machinery	7,375,091.00	
2108A	3rd Ayurvedic Exhibition		113,203.05
221	Endowment Fund - Sarath Gamini Ranasinghe		82,435.81
221001	Endowment Fund - Edirisinghe		13,165.60
221002	Endowment Fund - Konthasinghe		26,675.26
221004	Endowment Fund - Banagala		10,050.00
221005	Endowment Fund - Lakshman silva		125,239.72
225001	Retention Money Capital		5,237,560.47
225002	Fixed Deposit		
2301001	Stores Advance A/C	2,134,779.70	
2301002	Transfer	0.00	
2302012	Over Deposit		8,588.00
2302013	Oriental Medical Fund		60,000.00
2303001	Distress Loan	15,107,045.37	
2303002	Staff Loan	296,140.00	
2303003	Vehicle Loan	1,552,534.00	
2303004	Computer Loan	977,000.00	
2303005	Special Distress Loan	0.00	
2303009	Festival Advance	134,500.00	
2303010	Salary Advance	0.00	
2303011	Special Advance	7,750.00	
2304001	Mahapola Scholarship Advance	438,000.00	
2305000	Advance for Traveling Foreign	79,000.00	
2305001	Miscellaneous Advance	155,634.89	
2305003	Repair Advance	0.00	
2305005	Service Advance	0.00	
2305007	Research Advanced	13,250.00	
2305009	Security Deposits Savings	5,000.00	
2305012	Book Advance	2,022,177.69	
23081	Treasury Deposits		
2310001	P.B- Borella-078100192268358	3,375,972.68	
2310002	P.B- Borella-07810012268390	204,244.49	
2310003	P.B- Borella-07810012268432	2,727,387.02	
2310004	P.B- Borella-078100172268458	570,387.31	
2312001	Pre Payments	0.00	
2313002	Pety Cash- Shroff	0.00	
2314003	Mobilization Advanced	0.00	
2314006A	Receivable Mahapola-UGC	56,700.00	
2314006C	Recivable Post graduate	272,000.00	
2314006/2	Receivable Bursary-UGC	682,900.00	
2314006/3	Recivable intrest from Investment	6,962.09	
2314008	Recivable Post graduate-Ayurveda	652,333.33	
2314007	Cash Transfer A/C		
2314010	Recivable MD Income	1,404,166.59	
270003	W.H.O. Expenses	0.00	
301B	Govt. Grant-Recurrent		192,189,000.00
304	Interest from Investment		2,666.66
	Received from Mahapola Fund		
			3,545,350.00

30204	Received from Mahapola UGC		577,150.00
30205	Received Bursary UGC		5,075,000.00
30207	Research Fund-Dr. Hapuarachchi		0.00
30209	HECT Project		0.00
303	Interest from Loan		702,372.52
306	Rent from Properties		229,815.14
306A	Rent from Auditorium		4,456.00
308C	Miscellaneous Income		18,837.00
308D	Photo copy charges		2,250.00
	Cloark Hiring Charges		0.00
310009	Convocation Fee		151,200.00
310010	Examination Fees		4,994.00
310011	Hostel Fees		318,581.00
310012	Certificate Income		45,590.00
310014	Telephone fees Income		6,241.62
310015	Tender Fees		102,350.00
310016	Registration Fees		451,425.00
310019	Post Graduate income-Ayurveda		893,333.33
310020	Post Graduate income-Unani		325,000.00
310024	Post Graduate income-2011/2012		47,621.00
310	Baysajya Income		528,400.00
310B	MD Income		3,333,333.33
312	Student Identity card		1,860.00
313/1	Post Graduate income- new		0.00
313	Post Graduate income		0.00
316	Research Income		4,000.00
317	Sales of Publication		3,000.00
318	Library Fines		59,242.00
310018	Sales of Publication		0.00
318A	Sales of Old Stores		0.00
318C	Sales of Old Books		
16101023	Post Graduate Expenses		
319/1	Postgraduate Expenses	0.00	
319A	Differed Postgraduate Expenses New		0.00
319/A	Baysajya Expences	410,990.00	
319B	MD Expences Account	0.00	
319/2	Rehibilation (Unspent Grant)	0.00	
321	Md course		0.00
324	Intrest From Scholarships		0.00
327	Intrest from Konthasinghe		
324/1	Investment A/C- Edirisinghe	27,384.19	
324/2	Investment A/C- Konthasinghe	10,100.00	
324/3	Investment A/C- Hostal Deposits	25,000.00	
324S	Investment A/C- Sarath gamini Ranasinghe	82,164.81	
8029902	Investment A/C- Lakshman De Silva	121,000.79	
3281	Receivable Interest		
4101041	Personal Emoluments-A	2,281,195.61	
4101042	Personal Emoluments-NA	9,525,718.29	
410102	Travelling & Subsistance	56,094.00	
410103	Supplies	2,834,639.30	
410104	Maintenance	2,356,171.49	
410105	Contractual Services	25,102,889.41	
410106	Other Recurrent Expenses	3,386,491.89	
440110	Financial Assistant to Students	9,197,500.00	
440112	Bank Charges	0.00	
	Dayata Kerula		
		77,634.38	

410202	Travelling & Subsistance	2,358.00	
410203	Supplies	360,391.67	
410204	Maintanance	2,212.00	
4102041	Personal Emoluments-A	45,264.31	
4102042	Personal Emoluments-NA	5,179,552.72	
410205	Contractual Services	111,308.27	
410206	Other Recurrent Expenses	185,253.81	
410502	Travelling & Subsistance	1,290.00	
410503	Supplies	702,513.60	
410504	Maintanance	49,665.00	
4105041	Personal Emoluments-A	36,761.69	
4105042	Personal Emoluments-NA	4,675,728.83	
410505	Contractual Services	26,519.00	
410506	Other Recurrent Expenses	0.00	
420902	Travelling & Subsistance	181,990.40	
420903	Supplies	1,993,310.53	
420904	Maintanance	305,448.81	
4209041	Personal Emoluments-A	100,421,402.91	
4209042	Personal Emoluments-NA	11,765,363.83	
420905	Contractual Services	156,125.54	
420906	Other Recurrent Expenses	3,528,949.30	
430102	Travelling & Subsistance	700.00	
430103	Supplies	310,298.62	
430104	Maintanance	3,600.00	
4301041	Personal Emoluments-A	2,905,559.09	
4301042	Personal Emoluments-NA	6,250,752.41	
430105	Contractual Services	9,920.50	
430106	Other Recurrent Expenses	51,366.00	
450312	Other Operating Expenses	5,423,982.50	
480103	Supplies	43,960.14	
480104	Maintenance	37,030.00	
4801041	Personal Emoluments- A	0.00	
4801042	Personal Emoluments- NA	816,874.14	
480105	Contractual Services	367,308.48	
49001	Depriciation A/C	30,895,709.04	
440114	Postgraduate Expences-Ayurveda	893,333.33	
440115	Postgraduate Expences-Unani	320,000.00	
440116	MD- Expences	3,333,333.33	
131003	Revaluation Reserve		1,316,565,451.20
301c	Govt Grant Rehabilitation		312,100.00
112002	Rehabilitation & Improvement Expenses	312,100.00	
2102007	Computers and Printers	10,787,505.00	
2101004	Land	0.00	
318/1	Amortization Income		28,334,331.86
		2,016,579,928.78	2,016,579,928.78

**Cash and cash Equivalents**

2012	
Rs.	
1,331,182	A/C No:-078100122268432
1,516,797	A/C No:-0781001122268390
949,195	A/C No:-078100192268358
122,469	A/C No:-078100172268458
<hr/>	
<b>3,919,643</b>	

**Note - 01**

2013	
Rs.	
2,727,387	
204,244	
3,375,973	
570,387	
<hr/>	
<b>6,877,991</b>	

**Receivables**

Rs.	
16,765,912	Loan & Advances
144,769	Miscellaneous Advance
200	Retention
97,500	Fuel Deposits
79,000	Advance for Foreign Traveling
7,858	Recivable Intrest
0	Receivable Mahapola
	Recivable Bursary in UGC
658,334	Receivable MD Income
280,000.00	Receivable Bhaisajja Income
	Recivable income-postgraduate-ayurveda
	Recivable income-postgraduate-unani
	Book Ad.vanced
	Mahapola Scholarship Advance
	Research Advanced
	HECT Project
<hr/>	
<b>18,033,573</b>	

**Note - 02**

Rs.	
18,074,969	(Schedule A)
155,635	(Schedule B)
97,500	
79,000	
6,962	
56,700	
682,900	
1,404,167	
0	
652,333	
272,000	
2,022,178	
438,000	
13,250	
0	
<hr/>	
<b>23,955,594</b>	

**Note 03**

2,012	<b><u>Pre Payment</u></b>		V.N	Rs.
	V.N			
	O/B			
8,213	R260	Metropolition		
9,403	R518	National Insurence		
2,085	R561	CBA		
2,500	R632	Anusha Yapa		
25,480	R1023	Modern Aircondition		
30,788	R1306	Build - mech Services		
3,846	R1359	Metropolition		
5,236	R 1360	Ceylon Businesses		
9,000	R1361	Jhon keels		
29,703	R1367	Sri lanka Insurence		
16,800	R1791	Metropolition		
433	R1792	Metropolition		
85,355	R1836	Edna Engineering		
44,370	R1850	Upali News Paper		
85,930	R1854	Associated News Paper		
4,246	R1863	Ceylon Businesses		
3,170	R1864	Ceylon Businesses		
5,133	R1939	Metropolition		
<b><u>371,691</u></b>				

2011  
**Mobilization Advanced**

Descreption	Voucher.	No	Rs.
628780	c62	Amara Associate	-
277245	c65	Amara Associate	-
<b><u>906,025</u></b>			-

2013  
**Note - 04**

**Investments**

Rs.			Rs.	
	<b><u>Awards</u></b>			
	24539	Edirisingha Konthasingha	27,384	
	10100	Scholarships	10,100	
	73186	Sarath Ranasingha	82,165	
216,348	108523	Dr Lakshman De Silva	121,001	240,650
	0		0	
	<b><u>Others</u></b>			
	25000	Hostel Deposits	25,000	
30,000	5000	Security Deposit (Shroff)	5,000	30,000
<b><u>246,348</u></b>				<b><u>270,650</u></b>

<b>Work in Progress</b>				<b>Note - 09</b>
				Rs.
2012	Date	Voucher .No	Descruption	2013
	2013.02.12	9	Linus Electrical	255,538
		10	Linus Electrical	583,714
	2013.03.18	26	Durra Building	998,586
	2013.06.04	50	Durra Building	2,621,288
	2013.08.01	82	Durra Building	873,763
	2013.11.13	128	Bandara Construction	754,903
	2013.12.10	150	Linus Electrical	1,259,204
	2013.12.24	159	Alu Glass	215,243
		J0872	Durra Building	222,899
	2013.12.31	166	Linus Electrical	1,456,510
	2013.12.24	160	Durra Building	249,646
<b>7,675,545</b>				<b>9,491,294</b>
<b>2012</b>				<b>2013</b>
<b>Payables</b>				<b>Note - 10</b>
31,550		Payable Mahapola Scholarships		4,900
440,400		Payable Bursary Scholarships		175,000
953,086		Deposits	(Schedule C)	853,390
136,120		Unpaid wages		0
202,127		Creditors - Cancell cheques	(Schedule D)	179,051
117,931		Payable Examination Fees	(Schedule E )	85,171
122,170		DAFP A/C	(Schedule F )	109,195
44,500		Bid Bonds		233,140
		Unpaid Certificate Income		
236,004		3rd Ayurvedic Exhibition		113,203
3,377,451		Retention-Capital	(Schedule G )	5,237,560
488		Over Deposit		8,588
0		Special Advance		0
901		Book Advance		0
0		Accrued Expences Baysajya		75,750
80,000		Payable A/C Post Graduate		0
0		Pre-Receipt from MD		1,462,500
		Pre recived PG- AY income		55,000
77,550.00		Payble to UGC (Mahapola Advanced)		
		Accrued Expences		
		Baysajya		
<b>648,508</b>		Accrued Expences MD		1,308,791
<b>290</b>		Return Cheque		290
		Ayurveda International Conference		196,910
		Accrued Expences-PG		294,539
		Accrued Expences-PG		626,755
		Pre-Receipt from -PG-AY		
<b>6,469,076</b>				<b>11,019,733</b>
<b>Differed Income</b>				<b>Note - 11</b>
0		Special Fund - Dr.Anoma Jayasiri		0
640175		Special Fund Baysajya		0
519621		Special Fund Baysajya (201)		0
60000		Oriental Medical Fund		60,000
24,038		Research Fund- Dr. Hapuarachchi		10,598
0		Baysajya diploma 2013/2015		10,000
472,455		Postgraduate Expenses	old	0
<b>1,716,289</b>				<b>80,598</b>

2012		2013
Accrued Expenses		<b>Note - 12</b>
voucher.No	Vote	amount
2013.01.01	Audit Fee(O/B)	800,000.00
R07	1010302	22,680.00
R87	1010302	25,594.00
R88	1010302	15,030.00
		<b>63,304.00</b>
R209	1010303	950.00
R83	1010401	56,000.00
R12	1010502	617.34
R13	1010502	1,182.75
R86	1010502	30,991.14
R90	1010502	65,582.70
R91	1010502	1,399.92
R105	1010502	1,795.01
R85	1010502	101,016.00
R132	1010502	1,389.31
R174	1010502	12,131.07
R177	1010502	617.34
		<b>216,722.58</b>
R92	1010503	34,588.00
R134	1010503	454,271.44
R173	1010503	35,560.00
		<b>524,419.44</b>
R252	1010504	941,714.92
R133	1010505	298,345.60
R246	1010505	286,524.00
		<b>584,869.60</b>
R144	1010507	20,160.00
R145	1010507	22,176.00
		<b>42,336.00</b>
R167	1010508	6,854.40
R10	1010602	5,175.00
R172	1010603	3,000.00
R169	1010609	3,520.00
R17	1010610	6,476.00
R206	1010615	5,500.00

R53	1020603	2,500.00
R25	2090603	2,000.00
		<b>4,500.00</b>
R70	2090610	625.00
R77	2090610	3,078.00
		<b>3,703.00</b>
R14	2090615	850.00
R15	2090615	3,500.00
R16	2090615	2,750.00
R69	2090615	1,140.00
R71	2090615	315.00
R72	2090615	3,035.00
R73	2090615	270.00
R74	2090615	1,350.00
R75	2090615	1,350.00
R76	2090615	640.00
R211	2090615	1,700.00
R212	2090615	7,840.00
R232	2090615	235,007.00
R234	2090615	244,940.31
R235	2090615	1,650.00
R236	2090615	1,650.00
		<b>507,987.31</b>
R54	8010503	10,480.96
R143	8010503	188,171.20
		<b>198,652.16</b>
R136	8010507	5,400.00
R23	10104101	12,000.00
R214	10104101	20,000.00
		<b>32,000.00</b>
R41	10104201	104,000.00
		<b>104,000.00</b>
R26	10104212	58,287.35
R26	10204212	38,253.50
R199	10504212	3,400.00
R26	10504212	51,258.17
		<b>151,199.02</b>
R44	20904111	6,000.00
R161	20904111	400.00
R162	20904111	26,500.00
R163	20904111	19,800.00
R164	20904111	16,200.00
R165	20904111	15,000.00
R166	20904111	12,000.00
		<b>95,900.00</b>



R42	20904211	8,000.00
R43	20904211	8,000.00
		<b>16,000.00</b>
R26	20904212	68,943.30
R50	30104111	8,000.00
R26	30104212	51,759.32
R20	30104213	1,711.25
R253	Bursary	2,000.00
RE01	International Conference	300.00
RE02	International Conference	1,060.00
RE03	International Conference	2,245.00
RE04	International Conference	617.34
RE05	International Conference	1,140.64
RE06	International Conference	1,370.00
RE07	International Conference	400.00
RE08	International Conference	150.00
RE09	International Conference	6,010.00
RE10	International Conference	3,000.00
RE11	International Conference	3,000.00
RE14	International Conference	1,500.00
RE16	International Conference	6,340.00
RE26	International Conference	147,600.00
RE27	International Conference	15,000.00
RE28	International Conference	43,750.00
RE29	International Conference	4,375.00
		<b>237,857.98</b>
R137	STORSE ADVANCED	30,240.00
R152	STORSE ADVANCED	18,928.00
R153	STORSE ADVANCED	49,900.00
R157	STORSE ADVANCED	24,230.00
R159	STORSE ADVANCED	2,600.00
R160	STORSE ADVANCED	23,800.00
		<b>149,698.00</b>
<u>3,893,823.00</u>		
<b><u>3,893,823.00</u></b>	Audit Fees	400,000.00
	Total	<b><u>5,300,153.28</u></b>

**Note - 13****Accrued Expenses - Capital**

2012			2013
140,147.00			
405,613.00			
630,322.00	C9	Linus Electrical	255,538
355,661.00	C10	Linus Electrical	583,714
886,743.00	C13	Wijaya Constructions	
850,000.00	C3	Abans	
<b>3,268,486.00</b>			<b>839,252</b>

**Capital Grant - Spent**

Rs.
190,830,053
19,731,668
- 11,964,966
14,323,444
- 717,275
<b>212,202,924</b>

**General Reserve**

Rs.
- 115,056,586
212,811
- 12,270,709
<b>- 127,114,484</b>

**Capital Grant**

Capital Grant Spent Opening Balance
Capital Grant Spent
Amotization for the year 2013
Amotization Expences for the year 2013

**Note - 14**

Rs.
212,202,924
45,913,423
- 14,010,888
-
- 312,100
<b>243,793,359</b>

**Note - 15**

Rs.
- 127,114,484
2,106,312
- 98,204
<b>- 125,106,376</b>

**2012****Accumulated Fund**

274,180	Director's fund
234,949	Endowment Fund
	Research & Development fund(UGC)
	Special Fund From Aurveda Hospital
22,858,880	Gift & Donations
	Research Fund(W.H.O)
	Other Funds
137,310	Divisional Dev. Fund- Drawyaguna
1,330,888,895	Revaluation Reserve
<b>1,354,394,214</b>	

**2013****Note - 16**

	274,180
<b>(Schedule H)</b>	257,567
	0
<b>(Schedule I)</b>	22,863,928
	0
	0
	137,310
	1,316,565,451
	<b>1,340,098,436</b>

**Schedules to the Financial Statements**

**FIXED ASSETS & DEP^N RATES FOR THE YEAR 2013**

**(Infrastructure,plant and equipment)**

**Note -06**

Rs.

Description/ Items	Dep^n Rate	Balance as at 31.12.2012	Disposals during The Year 2013	Additions During theyear 2013	Balance as at 31.12.2013	Dep^n.up to 31.12.2012	Dep^n.year 2013	Accumulated Dep^n.	W.D.V
Office, Lab & Teach.Equip	20%	18,147,759	0	11,003,481	29,151,240	6,892,045	3,970,354	10,862,399	18,288,841
Furniture & Fittings	10%	28,163,723	0	4,959,200	33,122,923	5,286,502	3,010,134	8,296,636	24,826,287
Motor Vehicles	20%	5,885,000	0	0	5,885,000	2,354,000	1,177,000	3,531,000	2,354,000
Plant & Machinery	20%	3,889,596	0	3,485,495	7,375,091	611,557	902,214	1,513,771	5,861,320
Computers & printers	20%	9,155,100	0	1,632,405	10,787,505	2,249,123	1,910,486	4,159,609	6,627,896
		65,241,178	0	21,080,581	86,321,759	17,393,227	10,970,188	28,363,415	57,958,344

**Note -07**

**FIXED ASSETS & DEP^N RATES FOR THE YEAR 2013**

**(Land and buildings)**

Description/ Items	Dep^n Rate	Balance as at 31.12.2012	Disposals during The Year 2013	Additions During theyear 2013	Balance as at 31.12.2013	Dep^n.up to 31.12.2012	Dep^n.year 2013	Accumulated Dep^n.	W.D.V
Land	—	1,120,500,000	0	2,373,133	1,122,873,133	0	0	0	1,122,873,133
New Building - 103	5%	276,731,639	0	0	276,731,639	27,651,292	13,836,582	41,487,874	235,243,765
Building- 101	5%	87,066,125	0	18,082,740	105,148,865	41,450,914	4,819,298	46,270,212	58,878,653
		1,484,297,764	0	20,455,873	1,504,753,637	69,102,206	18,655,880	87,758,086	1,416,995,551

**FIXED ASSETS & DEP^N RATES FOR THE YEAR 2013**  
**(Book and Sports Goods)**

**Note -08**

Rs.

<b>Description/ Items</b>	<b>Dep^n Rate</b>	<b>Balance as at 31.12.2012</b>	<b>Disposals during The Year 2013</b>	<b>Additions During theyear 2013</b>	<b>Balance as at 31.12.2013</b>	<b>Dep^n.up to 31.12.2012</b>	<b>Dep^n.year 2013</b>	<b>Accumulated Dep^n.</b>	<b>W.D.V</b>
Library Books & Periodicals	20%	19,817,181	0	318,026	20,135,207	16,015,882	1,227,159	17,243,041	2,892,166
Sports Equipment	20%	141,390	0	121,750	263,140	11,390	42,482	53,872	209,268
<b>Total</b>		<b>19,958,571</b>	<b>0</b>	<b>439,776</b>	<b>20,398,347</b>	<b>16,027,272</b>	<b>1,269,641</b>	<b>17,296,913</b>	<b>3,101,434</b>

**Notes to the Statement of Financial Performance****Note - 17**

2012		2013
Rs.	<b>Other Income</b>	Rs.
2,219	Interest from Investment	2,667
744,952	Interest from Loan	702,373
144,541	Rent from Properties	229,815
80,035	Tender Fees	102,350
	Miscellaneous Receipts	
0	Registration Fees(Undergraduates)	451,425
450	Student identity card	1,860
6,625	photocopy charges	2,250
4,710	Examination Fees(Undergraduate)	4,994
36,140	Certificate Income	45,590
89,336	Library Fines	59,242
2,139,334	MD Income	3,333,333
291,175	Hostel Fees	318,581
7,000	Rent from Auditorium	4,456
19,570	Miscellaneous Income	18,837
70,000	Convocation Fees	151,200
1,255,538	Postgraduate Income	47,621
8,670	Sales of Publication	3,000
80,440	Sales of Old Stores	
0	Sales of Old Books	
805,000	Receipt-Bhaisajja	528,400
0	Other Income	
2,000.00	cloak hiring charges	0
14,011	telephone fees	6,242
	Postgraduate income-Ayurveda	893,333
	Postgraduate income-Unani	325,000
	Intrest from Konthasinghe	
	Research Income	4,000
<b>5,801,746</b>		<b>7,236,569</b>

**Note - 18**

Rs.	<b>General Administration</b>	Rs.
1,144,514	4101041 Personal Emoluments-A	2,281,196
13,475,536	4101042 Personal Emoluments-NA	9,525,718
364,150	410102 Travelling & Subsistance	56,094
2,491,275	410103 Supplies	2,834,639
1,057,464	410104 Maintanance	2,356,171
19,424,282	410105 Contrctual Services	25,102,889
1,873,747	410106 Other Recurrent Expenses	3,386,492
8,767,800	440110 Financial Assistance to Students	9,197,500
	4102041 Personal Emoluments-A	45,264
6,590,555	4102042 Personal Emoluments-NA	5,179,553
12,302	410202 Travelling & Subsistance	2,358
283,386	410203 Supplies	360,392
7,639	410204 Maintanance	2,212
29,352	410205 Contrctual Services	111,308
45,263	410206 Other Recurrent Expenses	185,254
	4105041 Personal Emoluments-A	36,762
5,084,155	4105042 Personal Emoluments-NA	4,675,729
900	410502 Travelling & Subsistance	1,290
514,062	410503 Supplies	702,514
216,575	410504 Maintanance	49,665
13,155	410505 Contrctual Services	26,519
20,140	410506 Other Recurrent Expenses	
45,004.00	Bank Charges	0
455,027.00	Dayata Kerula Expences	77,634
<b>61,916,283</b>		<b>66,197,153</b>

2012

2013

**Note - 19**

Rs.		<b><u>Academic Services</u></b>	Rs.
83,960,860	4209041	Personal Emoluments-A	100,421,403
12,256,239	4209042	Personal Emoluments-NA	11,765,364
1,345,129	420902	Travelling & Subsistance	181,990
2,144,395	420903	Supplies	1,993,311
120,748	420904	Maintanance	305,449
233,161	420905	Contrctual Services	156,126
800,091	420906	Other Recurrent Expenses	3,528,949
<b><u>100,860,623</u></b>			<b><u>118,352,592</u></b>

**Note - 20**

2012			2012
Rs.		<b><u>Library Services</u></b>	Rs.
1,961,463	4301041	Personal Emoluments-A	2,905,559
5,566,995	401042	Personal Emoluments-NA	6,250,752
200	430102	Travelling & Subsistance	700
131,313	430103	Supplies	310,299
42,476	430104	Maintanance	3,600
8,005	430105	Contrctual Services	9,921
30,081	430106	Other Recurrent Expenses	51,366
<b><u>7,740,533</u></b>			<b><u>9,532,197</u></b>

**Note - 21**

Rs.		<b><u>Hostels</u></b>	Rs.
-	4801041	Personal Emoluments-A	0
925,357	4801042	Personal Emoluments-NA	816,874
293,279	480103	Supplies	43,960
10,701	480104	Maintanance	37,030
849,956	480105	Contrctual Services	367,308
<b><u>2,079,293</u></b>			<b><u>1,265,172</u></b>

## Note to the Statement of Changes in Net Assets

### Note - 22

2012 Rs.	<b><u>Net Gains &amp; Losses not recognized in the statement of Financial Performance</u></b>	2013 Rs.
-		
19,220	Accrued Expences	
256,742	Post graduate Diferance	163,871
23,940	Unpaid Salaries	
1,196	Salary Payable	
6,705	Vehicle Loan	
2,485,682	Vahicle A/c	
6,113	Recivable Intrest	
223,218	Investment A/C - O/B	
-256742	Post graduate A/c	
-54250	Recivable Mahapola	
-4,502.00	Dulanga Associate	
-108,500	Recivable Mahapola	
-215,690	Supply Expences	
-132,534	Reveluation Reserve	
-17,492	Research Fund -o/b	
-493,255	Post Graduate o/b	
-5,700	Mahapola Unpayment	
-12,000	Mahapola Unpayment	
-17,200	Mahapola Unpayment	
-1,416,338	Accrued Expences	1,500
-5,960	Computer A/C	
-55,069	Staff Loan	
-39,449	Festival Advanced	
-16,560	W.H.O. Expences	
41,240	Diffrence of General Reserve O/B	
	M.D. Account-j0878	41,308
	Deposit Account-j0879	670,115
	Ayumedica-j0920	134,800
	Baysajya Diploma-j0926	634,463
	Baysajya Diploma-j0926	472,455
	Ayumedica-j0881	-11,999
	Retenction-	-201
<b><u>212,815</u></b>		<b><u>2,106,312</u></b>

# **Notes to the Cash Flow Statement**

2012	<b>Note - 23</b>	2013
Rs.	<b>Other Adjustments</b>	Rs.
0	M.D. Account-j0878	41,308
0	Ayumedica-j0920	134,800
	Distress Loan	83,447
	Intrest from investment	2,667
		75,772
<b>-5,602,966</b>		<b>337,994</b>
	<b>Note - 24</b>	
Rs.	<b>Increase in Receivables</b>	Rs.
836,732	Stores Advance	1,315,858
3,807,136	Loan & Advances	1,309,057
948,672	Miscellaneous Advance	10,866
0	Book Advance	2,022,178
	Retention	-200
-22,500	Fuel Deposit	
-192,291	Pre Payments	
0	Bursary Advance	
-79,000	Advance for Travelling Forign	
-1,745	Receivable Interest	-896
133	Repair Advance	
307,300	Receivable Mahapola	56,700
813,800	Receivable Bursary from UGC	682,900
35,000	Receivable Bhaisajja Income	-280,000
-658,334	Recivable MD Income	745,833
-906,025	Mobilization Advanced	0
	Receivable post graduate-Ayurveda	652,333
	Receivable post graduate- unani	272,000
	Mahapola Scholarship Advance	438,000
	Research Advanced	13,250
	HECT Project	0
<b>4,888,878</b>		<b>7,237,879</b>
	<b>Note - 25</b>	
Rs.	<b>Increase in Payables</b>	Rs.
25,300	payb Mahleapola Scholarships	-26,650
256,900	payble Bursary Scholarships	-265,400
8,000	Deposits	-99,696
94,284	Unpaid wages	-136,120
60,435	Creditors - cancelled cheque	-23,076
31,657	Payable Examination Fees	-32,760
0	Transfer	0
0	Payable Travelling	0
0	Insurance Imprest	0
0	Pre recived PG- AY income	55,000
-51,930	DAFP A/C	-12,975
-41,500	Bid Bonds	188,640
-290	Unpaid Certificate Income	0
-1,758,062	Aurvedic Exhibition	-122,801
1,113,334	Retention-Capital	1,860,109
0	Over Deposit	8,100
-2,250	Special Advance	0
0	Book Advance	-901
-210,000	Pre-Receipt from Bhaisajja	0
0	Payable A/C Post Graduate	-80,000
-861,991	Pre-Receipt from Post Graduate	0
77,550	Payble to UGC	0
648,508.00	Accrued expences MD	660,283
290.00	Return Cheque	0
	Accrued Expences Baysajya	75,750
	Pre-Receipt from MD	1,462,500
	Payble to UGC (Mahapola Advanced)	-77,550
	Ayurveda International Confereance	196,910
	Accrued expences -PG	626,755
	Accrued expences -PG	294,539
<b>-609,765</b>		<b>4,550,657</b>
	<b>Decrease in Accrued Expenses</b>	
2,355,695	Accrued Expenses	-1,406,330
3,268,486	Accrued Expenses - Capital	2,429,234
<b>5,624,181</b>		<b>1,022,904</b>



2012		2013
Rs.	<b><u>Loans &amp; Advances</u></b>	Rs.
13,540,779	Distress loan	15,107,045
1,785,633	Vehicle loan	1,552,534
212,500	Staff loan	296,140
872,500	Computer loan	977,000
22,500	Special Distress loan	0
164,000	Festival advance	134,500
165,000	Salary advance	0
3,000	Special Advance	7,750
<b>16,765,912</b>		<b>18,074,969</b>

Rs.	<b><u>Miscellaneous Advance</u></b>	
	<b>V.no                      Name</b>	<b>Amount</b>
	547      Kasun Wijayawardana	2,500.00
	993      A.J.M.U. Abekoone	1,000.00
	1517     S.K.M.K. Harapathdeniya	89.00
	1524     M.W.A.S.C. Wijesuriya	2,000.00
	1881     Dr. Kumadi Karunagoda	20,975.00
	1890     D.C. Alvitigala	9,000.00
	1963     M.S.M. Nasmeeer	5,675.00
	1990     R.A.P. Nayani	20,000.00
	2058     Dr. Kumadi Karunagoda	28,375.00
	2061     R.A.P. Nayani	20,000.00
	2075     R.A.P. Nayani	11,415.00
	2076     R.A.P. Nayani	7,250.00
	2094     W.L.D.H. Wijewardane	2,500.00
	2099     A.P. Samarawickrama	5,400.00
	2100     H.D.D.R.S. Gunasekara	20,000.00
	P276     S.K.M.K. Harapathdeniya	1,100.00
<b>144,769</b>		<b>157,279</b>

Rs.	<b><u>Deposits</u></b>	Rs.
	Tender Deposits	
19,200	(Refundable) (Sub-Schedule F1)	458,215
59,460	Library deposits (Sub-Schedule F2)	0
5,000	Security Deposit - (Shroff)P.G. Dharmawathie	5,000
204,172	Hostel Deposits (Sub-Schedule F3)	33,305
327,383	Security Deposit - (Sub-Schedule F4)	0
296,721	Miscellaneous Deposits (Sub-Schedule F5)	300,720
41,150	Deposit for Canteen (Sub-Schedule F6)	56,150
<b>953,086</b>		<b>853,390</b>

2012	<b><u>DAFP A/C</u></b>	2013
64,267	DAFP/2006/07 Dr. Ediriweera	64,267
42,270	DAFP/2010/12- Dr. Anoma Samarawickrama	29,295
15,333	DAFP/2010/03-Dr. Jeewani	15,333
<b>300</b>	Special Fund - Dr.Anoma Jayasiri	<b>300</b>
<b>122,170</b>		<b>109,195</b>

2012			2013	
Cancelled Cheque			(Schedule D)	
Date	Descruption	Ref.	Amount	
Opening Balance As At	2011.01.01			31,797.33
<u>Date</u>	<u>Rec.No</u>	<u>Chq.no</u>	<u>Descruption</u>	<u>Amount</u>
2011.03.3	R11429	296202	Ms. Deepthi	1,500.00
		296203	S.Wimalasena	1,700.00
		296206	Surendra Perera	700.00
		296207	Kushan Thennakoon	1,200.00
		296208	L.G. Dharmasiri	500.00
	R11430	296209	K.D. Lokugamage	1,000.00
		296210	Sudharma Kodithuwakku	500.00
		296212	W.D. Rathnasooriya	500.00
		296213	M.I. Thabrue	1,500.00
2011.03.23	R11583	300142	Premium Internet	52,650.00
		300261	S.I. Palihawadana	66.00
		300267	W.H.A.P. Senanayake	203.40
		300270	S.A.A.D. Dewananda	153.60
2011.05.31	R12166	302533	H.A.P. Senanayake	1,264.00
		302535	A. Wickramawansa	256.60
		302536	W.H.A.P. Senanayake	256.60
		302686	T.E. Indrarathne	2,500.00
		302761	L.R.W. Padmasili	638.20
		302764	R.K.D.P.M. Ranasinghe	264.00
		302769	M.D.C. Jayamanne	6,000.00
		302868	Ginasena LTD	5,359.00
		302881	A. Wickramasinghe	512.00
2011.09.08	R13391	302892	Inland Revenue	2,354.60
	R13392	302912	Inland Revenue	325.06
2011.10.13	R13775	210607	M.I. Manuha	408.00
		210778	Inland Revenue	1,616.48
		210915	Peoples Bank - Gangodawila	300.00
		228834	Inland Revenue	15,218.25
	2011.12.27	R14612	Nidahas sewaka sangamaya	5,000.00
		229290	S.Gunawardhana	2,680.00
		247280	L.L.Padmashanthi	2,000.00
		247380	M.V.D. Shantha	500.00
2012.02.08	R 14856	281970	G.I. Hewawasam	
2012.06.29		248084	Randil darshana	700.00
			P. Bank .	
2012.09.21	R17010	281657	Gangodawila	225.00
			P. Bank .	
2012.09.21	R17010	281828	Gangodawila	225.00
			P. Bank .	
2012.09.21	R17010	281002	Gangodawila	225.00
2012.09.21	R17010	282128	S. Gunawardhana	3,066.00
			P. Bank . Union	
2012.09.21	R17010	282221	Place	225.00
2012.09.21	R17010	281417	S. Staff	50.00
			P. Bank .	
2012.09.21	R17010	362420	Gangodawila	200.00

2012.06.28	R18802	362925	P.R. Kulanatha	22,000.00
2012.07.06	R18802	362976	Udawela Rewatha	25,440.00
2012.07.06	R18802	362977	D.W.Weerasooriya	618.00
2012.07.06	R18802	362978	U. Jothipala	170.00
			W.M.A.S.B.	
2012.07.06	R18802	362982	Wijesooriya	245.80
			T.M.I.K.	
2012.07.06	R18802	362983	Tennakoon	260.00
2012.07.06	R18802	362984	D.W.Weerasooriya	473.60
2012.07.25	R18802	363122	D.W.Weerasooriya	939.00
			Ceylinco-K.C.	
2012.08.22	R18802	363230	Perera	1,251.00
2012.08.22	R18802	363231	C.T.C. Eagle	722.00
2012.09.26	R18802	363394	L.A.W.Padmasili	843.33
2012.09.26	R18802	363395	A.M. Indralatha	440.00
2012.09.26	R18802	363397	D.W.Weerasooriya	2,385.00
2013.06.10	R21072	409544	Nittambuwa Bank	1,000.00
2013.06.10	R21072	409594		300.00
2013.06.10	R21072	409595	Inland Revenue	800.00
2013.06.10	R21072	409760		1,826.31
2013.06.10	R21072	409835	K.C. Perera	1,251.00
2013.06.10	R21072	409882		1,000.00
2013.06.10	R21072	409919		2,544.00
<b>202,127.00</b>				<b>179,050.83</b>

**Unpaid Examination Fees**
**(Schedule E)**

<b>Date</b>	<b>Ref.</b>	<b>Description</b>	<b>Amount</b>
Opening Balance As At	2010.12.31		0.00
	11870	K.R. Weerasekara	120.00
	11870	H.G.S.P. Hewageegana	240.00
	11870	A.H. Leena	240.00
	11870	K.I.W.K. Somarathne	360.00
	11870	E.R.H.S.S. Ediriweera	200.00
	11870	I.G.P.R. Kulanatha	240.00
	11871	A. Samarawickrama	360.00
	11871	N.D. Kodithuwakku	120.00
	11871	N.M. Munalib	120.00
	11871	R.S. Jayawardhana	200.00
	11871	Y.S.G. Wimalasiri	120.00
	11871	M.I. Manuha	240.00
	11871	J.M. Dahanayake	120.00
	13793	Karunathilake	400.00
		M.U.Z.N. Parzana	120.00
		N.D. Kodithuwakku	360.00
		S.V.Kamal	200.00
		H.G.S.P. Hewageegana	360.00
		T.D.N.Karunarathne	200.00
		W.M.S.S.K. Kulathunga	200.00
		Maheesh	200.00
	13799	Uthumalebbe	360.00
	13800	W.M.S.S.K. Kulathunga	200.00
		K.R. Weerasekara	480.00
		Uthuma Lebbe	720.00
		N.D. Kodithuwakku	720.00
		Seynadee	400.00
		T.D.N. Karunarathne	200.00
		Ediriweera	400.00
	14614	A.R.H.S.S. Ediriweera	2,931.80
	14614	N.D. Kodithuwakku	853.30
	14614	H.A.S. Ariyawansa	829.40
	14614	H.A.S. Ariyawansa	1,188.00
	14614	M. Senadeen	874.66
	14614	S. Faumiya	895.98
	14614	S.M. Rasudeen	482.00
	14614	M.M.H. Rifae	469.32
	14615	M.M.H. Rifae	1,656.00
	14615	M.Sinadeen	464.00
	14615	M.U.Z.N. Parshana	224.00
2012	14865	WKBDS Pranandu	120.00
		MS Palli	120.00
	14866	IGPR Kulanatha	240.00
		SV Kamal	200.00
		MNF Rizniya	120.00
		KIWK Somarathne	360.00
		RDH Kulathunga	600.00
	14870	IGPR Kulanatha	240.00
		LDR De Silwa	120.00
		KBDS Pranandu	120.00
		SV Kamal	200.00
	14930	Jayathissa	3,601.50

14931	MLU Salma	1,014.50
	AM Munalib	244.66
	MAA Sirajudeen	315.00
	SM Raesudeen	115.35
14932	HGSP Hewageegana	751.00
14932	MAA Sirajudeen	410.00
14932	LU Munalib	1,168.00
14933	DAR Sakunthala	2,449.00
	HAS Ariyawansa	1,829.63
	ND Kodituwakku	2,729.98
16788	KR Weerasekara	521.44
	HGSP Hewageegana	521.44
	DPA Dissanayake	1,120.00
	IPA Karunathilake	1,420.00
	APG Amarasingfhe	2,145.00
	MLU Salma	510.00
	AWS Faumiya	400.00
16789	LAP Karunathilake	1,300.00
16858	MWSS Kulathunga	1,334.00
	ERHSS Ediriweera	992.20
	TDN Karunarathne	1,119.20
	KIWK Somarathne	348.20
	WKRDS Pranandu	108.00
	WS Fausiya	216.00
	Faumiya	292.20
	MHM Half	434.00
	Munalib	119.98
16864	AG Samarawickrama	334.40
	Fausiya	80.00
16865	SD Ha[puatrachchi	1,268.26
	PR Karunarathne	185.00
	AM Munalib	320.00
17058	Munalib	522.00
	PR Waratenna	832.00
	M Wimalasiri	195.20
	MI Manuha	464.00
	SS Faumiya	80.00
	Faslul Hug	240.00
	Rizniya	272.00
	AM Munalib	826.66
	MLU Salma	500.00
		<hr/>
		<b>117,931.00</b>
		<hr/>











**INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO**

**Budgetary Allocation and Actual Expenditure - 2013**

<b>2,012</b>	<b>Code</b>		<b>Approved</b>	<b>Actual</b>	<b>Surplus</b>	<b>Reasons</b>
	<b>No.</b>		<b>Budget</b>	<b>2011</b>	<b>or</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Deficit</b>	<b>7</b>
					<b>6 (4-5)</b>	
130,965,674	1	Personal Emoluments	166,414,000	143,904,174	-	Due to pay loans to the staff
1,722,681	2	Travelling Expenses	200,000	242,432	-42,432	Due to Forigen Travelling .
5,857,710	3	Supplies & Consumable	5,736,000	6,245,115	-509,115	Due to increase of market value of the items.
1,455,603	4	Maintance	1,300,000	2,754,127	-1,454,127	Due to increse the renovation of Buildings.
20,557,911	5	Cotractual Services	22,650,000	25,774,071	-3,124,071	Due to increse the Security Bills.
2,777,342	6	Other Recurrent Expenses	7,623,000	7,229,695	393,305	Conrtoll of other Recurrent Expenditure.
<b>163,336,921</b>		<b>Total Recurrent Expenditure</b>	<b>203,923,000</b>	<b>186,149,614</b>	<b>17,773,386</b>	

Deputy Bursar  
Institute of Indigenous Medicine  
University of Colombo

## 1. Significant Accounting Policies

### 1.1. General policies

#### 1.1.1 Reporting Entity

Institute of Indigenous Medicine of University of Colombo was incorporated on 01.01.1980 under the University Act No. 16 of 1978 and Ordinance No 67/14.

The Institute's Financial Statements reflect the assets, liabilities, net assets, Revenue, expenses and other transactions of all the operations of the Institute.

These Financial Statements have been prepared by the Finance Administration in accordance with in terms of Section 106 (1), (2) and 107(b) of the Universities Act as amended by the subsequent legislation including universities (Amendment) Act No. 7 of 1985 and the Finance Act No. 38 of 1971.

#### 1.1.2 Principal activities and nature of operations

The IIM is the premiere Higher Educational Institute in Sri Lanka that provides instructions in Ayurveda, Unani and Indigenous system of medicine at undergraduate and postgraduate levels. The college of Ayurveda was first started in the Island, subsequently upgraded and affiliated to the University of Colombo in the year 1977 as the Institute of Indigenous Medicine.

IIM produces Medical professionals to meet the challenging needs of primary health care, general health care problems, health promotions and disease prevention.

Institute mainly operates on Government funds.

#### 1.1.3 Basis of preparation

##### (i) Statement of compliance

The Financial Statements comprise the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Cash Flow Statement and Notes to the Financial Statements. These statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.

##### (ii) Basis of Measurement

Financial Statements have been prepared on historical costs basis and do not take into account changes in money values other than where it is stated. Cost is based on the fair value of the consideration given in exchange for assets.

(iii) Functional and Presentation Currency

The Financial Statements are presented in Sri Lankan Rupees, which is the Institute's functional and presentation currency.

1.2 Assets and the bases of their valuation

1.2.1 Property, Plant & Equipment

The Office Lab and Teaching Equipment, Buildings, Furniture and Fittings and Vehicles of the Institute have been revalued and recognized to the accounts with effect from 01.01.2011. Revalued land value take into consideration in the financial Statement as at 31.12.2011. Property, Plant & Equipment purchased during the period on the Library Books are shown at cost.

Depreciation are charged to the Statements of Financial Performance on revalued amount and on the cost of purchased Following rates per annum were used.

Building	5%
Furniture and Fittings	10%
Office Lab and & Teaching Equipment	20%
Computers	20%
Motor Vehicles	20%
Library Books	20%
Sport Equipments	20%

A sum of Rs. 30.9 million has been provided for depreciation for the year 2013. It has been increased by Rs. 2.4 million.

It is note that the stock value has been increased by Rs. 1.3 than year 2012.

Receivables had been increased by Rs. 5.9 million. due to increased the post graduate income, loan and advances.

1.2.2 Inventories

Inventories are valued at cost.

1.2.3 Receivables

Receivables are stated at the amounts they are estimated to realize

1.2.4 Short Term Investment

Some Investments have been renewed with its interests.

### 1.3 Liabilities and Provisions

All known liabilities as at 31.12.2013 are included in the Financial Statements and adequate provisions are made for liabilities which are known to exist but the amount of which cannot be determined accurately.

Obligations payable on demand or within one year are treated as current liabilities in the statement of financial position. Liabilities payable after one year are treated as non-current liabilities in the Financial Position.

There are four court cases against the Institute as at 31.12.2013 and estimated payable amount for those cases is Rs 1.2 Mn.

#### 1.3.1 Accounting for Grants

Grants that compensate the Institute for Expenses incurred are recognized as revenue in the Statement of Financial Performance in the same period in which the expenses are recognized. Grants that compensate the institute for the cost of an asset are recognized in the Statement of Financial Performance on a systematic basis over the useful life of the related asset.

#### 1.3.2 Employee Benefit

Defined benefit plans an amount of benefit that an employee will receive on retirement usually dependent on factors such as age, years of service and compensation.

The liability recognized in the Financial Position in respect of defined benefit plans is the present value of the obligation as at 31.12.2014.

### 1.4 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Institute.

The total Government Grant for the Recurrent, Bursaries, Mahapola Internal Income for the year 2013 was Rs.208.6 million.

### 1.5 Expenditure

Expenses are recognized in the financial performance on the basis of direct association between cost incurred and specific items of income. All expenditure incurred in the running of the Institute and in maintaining the capital assets has been charged to revenue in arriving at the surplus/deficit for the year.

### 1.6 Comparative Information

The comparative figures are shown in every statement where possible.

Deputy Bursar /IIM



**විගණකාධිපති දෙපාර්තමේන්තුව**  
**கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்**  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය  
எனது இல. } EC/G/IIM/FA/13  
My No. }

ඔබේ අංකය  
உமது இல. }  
Your No. }

දිනය  
திகதி }  
Date }

28 November 2014

Director,  
Institute of Indigenous Medicine

**Report of the Auditor General on the Financial Statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2013 in terms Sub-sections 108(1) of the Universities Act, No. 16 of 1978**

The audit of financial statements of the Institute of Indigenous Medicine Affiliated to University of Colombo for the year ended 31 December 2013 comprising the statement of financial position as at 31 December 2013 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Sub-section 107(5) of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the University in terms of Sub-section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108(2) of the Universities Act was furnished to the Director of the Institute on 21 August 2014.

**1.2 Management's Responsibility for the Financial Statements**

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

**1.3 Auditor's Responsibility**

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



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Subsections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

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

#### **1.4 Basis for Qualified Opinion**

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

### **2. Financial Statements**

#### **2.1 Qualified Opinion**

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Institute of Indigenous Medicine Affiliated to the University of Colombo as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

#### **2.2 Comments on Financial Statements**

##### **2.2.1 Accounting Deficiencies**

The following observations are made.

- (a) Government Capital Grants amounting to Rs.312,100 had been utilized for recurrent expenditure and as such, the Unspent Government Capital Account and the Government Capital Cash Balance had been understated by that amount.





- (b) Retention money on the purchase of laboratory equipment amounting to Rs.586,100 had been recorded twice and as such the Laboratory Equipment Account and the Retention Money Account had been overstated by that amount.
- (c) Even though 05 categories of fixed assets had been revalued for Rs.318,070,239 in the year 2011, depreciation had not been correctly computed as the effective life of those assets had not been identified.
- (d) The receipts from the sponsors amounting to Rs.2,737,736 to defray the expenditure on the International Conference on Unani and Ayurveda held in December 2013 and the expenditure thereon amounting to Rs.2,540,826 had been brought to account as current liabilities without being reflected in the Income and Expenditure Account without identifying the expenses payable from the further balance available amounting to Rs.196,910.
- (e) Even though the balance of the Cancelled Cheques Account amounted to Rs.179,051, it was observed that according to the Register of Cancelled Cheques, that balance amounted to Rs.1,664,810. The account had not been settled by identifying the difference. Nevertheless, a sum of Rs.31,797 only had been transferred to the General Reserve Account in the year without being identified.
- (f) One hundred and ninety seven units of assets of 67 categories of assets had been sold for Rs.49,665 at the auction of obsolete goods held on 14 December 2012 and action had not been taken to identify the cost of those and eliminate from the accounts. The depreciation for the year under review had been computed on the total cost of the assets and brought to account.

#### 2.2.2 Accounts Receivable

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The following observations are made.

- (a) Action had not been taken for the recovery from the University Grants Commission, the sum of Rs.79,000 paid by the Institute in the year 2012 as the cost of air travel of a Lecturer who proceeded abroad for postgraduate training under the financial sponsorship of the University Grants Commission.



- (b) In the payment of retention money to the contractors debiting other accounts instead of the Retention Money Account had been established from the payments made in the year under review as well. As such, it was not possible to establish in audit that the sum of Rs.1,593,064 retained from a contractor in the year 2006 on 03 contracts remaining as the balance of the Ledger Account on Retention Money is not an unpaid amount.

### 2.2.3 Lack of Evidence for Audit

The evidence indicated against the following items of account shown in the financial statements had not been furnished for audit.

Item of Account	Value	Evidence not made available
	Rs.	
(a) Retention Money	5,837,623	Proper and completed Register and the Age Analysis.
(b) Non-financial Adjustments in the Cash Flow Statement	159,219	Detailed Schedule.

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

The following non-compliances were observed.

Reference to Laws, Rules, Regulations and Management Decisions	Non-compliance
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulation 188(2)	Action in terms of the Financial Regulation had not been taken on 08 deposits amounting to Rs.12,027 remaining in two Current Accounts without being realized over several months.

(ii) Financial Regulation 752(2)

Action in terms of the Financial Regulation had not been taken on shortages of 60 units of goods and excesses of 84 units of goods appearing in the Reports of the Boards of Survey for the years 2012 and 2013.

- (b) Circular No. 09/2002 dated 16 October 2002 of the University Grants Commission.

Overtime amounting to Rs.1,256,570 had been paid without authority to 81 out of the total non-academic staff of 89 for performing normal duties. According to the provisions of the Circular, 25 per cent of the approved provision should be withheld, but 99 per cent had been spent.

- (c) Public Enterprises Circular No. 95 of 14 June 1994.

A sum of Rs.1,089,877 had been paid in the year under review to the academic and non-academic staff for the duties performed during the normal duty hours without the approval of the Treasury.

- (d) Public Finance Circular No. 364(3) of 30 September 2002 – Paragraph 5

Even though the monthly returns on the payment of Value Added Tax should be sent to the Commissioner General of Inland Revenue with copy to the Auditor General, it had not been done in connection with a sum of Rs.3,054,587.

- (e) Public Finance Circular No. 441 of 09 December 2009.

The Board of Survey had not been conducted within the specified period.

- (f) Treasury Circular No. 842 of 19 December 1978 and the Management Audit Circular No. DMA/2009(2) of 11 October 2009.

An updated Register of Fixed Assets had not been maintained.

**3. Financial Review**

**3.1 Financial Results**

According to the financial statements presented, the financial results of the Institute for the year ended 31 December 2013 amounted to a deficit of Rs.98,204 as compared with the corresponding deficit of Rs.12,270,709 for the preceding year. The increase of the Government grants by a sum of Rs.34,803,825 had been the main reason for the improvement of the year under review as compared with the preceding year by a sum of Rs.12,172,505.





#### 4. Operating Review

##### 4.1 Performance

The following observations are made.

- (a) The recurrent expenditure incurred on the 876 students who were engaged in academic activities in the year amounted to Rs.223,548,286 and as such the cost per student amounted to Rs.255,192.
- (b) Out of the 1,061 students registered for the Courses of the Institute, 185 students had abandoned the Courses by the year under review and that represented 17 per cent of the number of students registered.
- (c) It was observed that out of the students sitting the examinations, a considerable number of students fail the examinations and out of the 1,632 students who sat the annual examinations from June 2011 to November 2013, six hundred and ninety two students or 42 per cent had failed the examinations.
- (d) Even though a newspaper notice costing Rs.26,880 had been published for the Diploma Course on Pharmacology held continuously over several years, that course could not be conducted in the year 2013 as an adequate numbers of applications had not been received.
- (e) Twelve Lecturers attached to academic staff of the Ayurveda and Unani Degree Courses had obtained fees amounting to Rs.132,500 by conducting 135 hours of lectures and practicals during the normal duty hours for the Ayurveda Medical Specialist Course only during May, June and July 2013.
- (f) Even though a foreign training of 06 months should be obtained in accordance with the syllabus of the Ayurveda Medical Specialist Course, three month training only had been given without the approval of the University Grants Commission.
- (g) The overhead expenditure amounting to Rs.291,470 met by the Government for the postgraduate courses had been met from the funds of the Institute instead of being settled from course income.



### **Management inefficiencies**

---

The following observations are made.

- (a) A sum of Rs.660,825 had been spent by adducing that the Lecturers and students participated in the Deyata Kirula Exhibition without an estimate approved in advance and without approving duty leave. That included motor vehicle hire charges of Rs.81,000, printing expenses of Rs.35,000 and a bill for Rs.52,265 for the purchase of medical equipment on a date after the close of the exhibition.
- (b) The course of action taken on 3,810 unsuitable books, 188 books borrowed and not returned and 4,882 books not available physically included in the Report of the Board of Survey of Library Books for the year 2012 had not been furnished to audit. Adjustments for those had not been made in the accounts.

### **4.3 Operating Inefficiencies**

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The following observations are made.

- (a) Even though the Website of the University Grants Commission indicated that only 25 students in excess had been referred to the Institute for the academic year 2013/2014, the Institute had newly purchased 375 students arm chairs for Rs.2,079,000.
- (b) Even though money had been idling in the Postgraduate Current Account, Government grants amounting to Rs.453,600 had been spent for the purchase of 60 lecture hall chairs for that Division.
- (c) Out of the provision of Rs.6,000,000 made for carrying out improvements to the playground a sum of Rs.2,372,132 had been spent in 05 instances for purchase of earth by following the shopping procedure without preparing measurements and estimates.

### **4.4 Transactions of Contentious Nature**

---

Even though a grant of Rs.590,000 comprising Rs.297,000 in the year 2006 and Rs.293,000 in the year 2008 had been given through the National Centre for Higher Education in Humanities and Social Sciences to a Senior Lecturer of the Institute to read for the Doctor of Philosophy Degree, had been employed in a foreign country for one year in the year 2011 without obtaining academic leave. As he had not submitted the specified progress reports, the evidence in support of following the Doctor of Philosophy Degree had not been furnished to audit





#### 4.5 Underutilization of Funds

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According to the Postgraduate Cash Book, the average monthly payments in the year 2013 amounted to Rs.326,928 while an average cash balance of Rs.1,662,690 had been maintained. The Cash balance as at 31 December 2013 amounted to Rs.2,727,387. Action in terms of the Public Enterprises Circular No. 30 of 13 July 2005 had not been taken for earning additional income by the investment of surplus money in the Temporary Trust Fund of state Institutions.

#### 4.6 Uneconomic Transactions

---

Even though two air conditioners handed over to a private institution for repairs after obtaining quotations those had been recovered in accordance with a subsequent decision that it was not economical to repair the machines. Nevertheless, a sum of Rs.11,650 had been spent for checking those machines.

#### 4.7 Deficiencies in Contract Administration

---

Quotations had been obtained from two institutions for the construction of a semi-permanent building for the conduct of lectures for the students of the academic year 2013/2014 without preparing building plans and estimates and an expenditure of Rs.4,743,282 had been incurred according to the plans and estimates of the selected contractor.

#### 4.8 Resources of the Institute given to other Government Institutions

---

An employee recruited to the labour service on 01 August 2013 had been released from the date of recruitment to the Ministry of Higher Education without obtaining the approval of the Cabinet of Ministers in terms of Section 9.4 of the Public Enterprises Circular No. PED/12 of 02 June 2003. A sum of Rs.101,203 had been paid by the Institute as salary and the contributions to the Employees' Provident Fund and the Employees' Trust Fund for the period from that date up to 31 December of the year under review.

#### 4.9 Personnel Administration

---

Forty vacancies existed in the approved posts of the academic and non-academic staff as at 31 December 2013.



#### 4.10 Utilization of Motor Vehicles

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A motor vehicle purchased 04 years ago had been painted at a cost of Rs.315,971 after running 50,300 kilometres without calling quotations. The battery valued at Rs.10,350 used only for two days had been removed during internal repairs and replaced with another battery costing Rs.11,120.

### 5. Accountability and Good Governance

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#### 5.1 Presentation of Financial Statements

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Even though the financial statements should be presented within 60 days after the close of the financial year in terms of Section 6.5.1 of the Public Enterprises Circular No. PED/12 of 02 June 2003, the financial statements for the year under review had been presented only on 03 April 2014.

#### 5.2 Internal Audit

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The Internal audit of the Institute is done by the Internal Audit Unit of the University of Colombo. Nevertheless, due to the non-preparation of the Internal Audit Plans in accordance with the resources available, an internal audit had not been carried out and internal audit queries had not been issued in the year under review.

#### 5.3 Budgetary Control

---

The following observations are made.

- (a) The budgeted income statement, balance sheet and the cash flow statement had not been presented with the budget in terms of Guideline 5.2.1 of the Public Enterprises Guidelines on Good Governance No. PED/12 of 02 June 2003.
- (b) Variances ranging from 17 per cent to 74 per cent were observed between the budgeted income and expenditure and the actual income and expenditure thus indicating that the budget had not been made use of as an effective instrument of financial control.





## 6. Systems and Controls

Deficiencies in Systems and Controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of control.

- (a) Accounting
- (b) Financial Control
- (c) Fixed Assets Control
- (d) Budgetary Control
- (e) Preparation of Plans
- (f) Performance
- (g) Procurement
- (h) Advances

**W.P.C. Wickramaratne**  
Acting Auditor General

**Answers to Auditor General's Report as per Sub Section 108(1) of Universities Act No 16 of 1978 for the Financial Statements of Institute of Indigenous Medicine affiliated to University of Colombo for the year ended 31<sup>st</sup> December 2013**

2.2.1 (a) This type of deficiencies has been avoided in the preparation of Accounts for the year 2014.

(b) This matter has been corrected.

(c) Completion of Fixed Asset Register is at final stage by this time and steps will be taken to correct all these difficulties in presenting Final Accounts for the year 2014.

(d) Presented in this way due to a part of payment to be paid further and steps will be taken to present correctly in the next year.

(e) Reasons for this situation have been identified and steps will be taken to maintain the schedule of cheques being cancelled properly.

(f) Instructions were given to correct these deficiencies in preparing Fixed Asset Schedule of the Institute correctly.

2.2.2 (a) Could not be able to reimburse from University Grant Commission as there was no relevant prior approval.

(b) Necessary steps will be taken to rectify in due course after checking.

2.2.3 (a) (b) Relevant schedules have been prepared.

2.3 (a) I Corrections have been made.

II Instructions have been given to check and take necessary actions regarding this.

(b) Steps were taken to control overtime giving necessary instructions.

(c) Instructions were given to take necessary steps regarding this.

(d) Instructions were given to act as necessary.

(e) Steps were taken to regularize.

(f) Steps were taken to maintain up to date.



- 3.1 Necessary instructions were given to reduce this shortage in the future through increasing external income sources further and by controlling expense situations as much as possible.
- 4.1 (a) Although total recurrent expenditure has been increased on the rise of no of students as compared to year 2012 but Cost per student has been decreased considerably as compared to year 2012. It can be expected that this Cost per student will be decreased further as the no of students have been increased further in year 2014.
- (b) (c) This situation has been reduced considerably after preparation of new syllabus and it is expected to improve this situation further in future.
- (d) This course has been recommenced in 2014 and is being conducted.
- (e) These Lectures and Practical sessions have been conducted without interruption to Ayurveda and Unani Courses and an approval of the Board of Management has been obtained.
- (f) Due to the difficult of obtaining leave for relevant students from their places of work and increasing expenditure, Course Coordinators have decided to reduce this time duration.
- (g) As these courses are still in preliminary stage, action will be taken to implement these policies on increasing of the income.
- 4.2 (a) Prior approval from the Board of Management for the relevant expenditure estimates has been obtained and these situations have been arisen due to limitations of internal transport facilities, urgent requirement for printing of leaflets, printing errors in bills.
- (b) Instructions were given to inspect this situation and to do the necessary corrections.
- 4.3 (a) This purchase was taken place upon the necessity of student chairs for reading rooms, new building.
- (b) This expenditure was taken place due to non availability of additional capital provisions for Postgraduate Section.
- (c) Engineering Surveyor Papers and estimates have been obtained this each and every purchase.
- 4.4 Time extension for the relevant course till 2015 has been obtained for this Lecturer.
- 4.5 Instructions were given to present this matter to the Board of Management to obtain necessary instruction and to do the needful.
- 4.6 As the specific expenditure for the repair can not be determined, it was sent to inspection by the relevant institution and has not been carried out as the expenditure is too high.

- 4.7 This has been completed as an urgent requirement according to the instruction of the Ministry and University Grants Commission.
- 4.8 This has been done according to the instructions of the Ministry and action has been taken to release this officer to the Ministry or to obtain Service Certificate from the Ministry before payment of salary.
- 4.9 As of now a large number of those vacancies have been filled and action has been taken to fill the remaining vacancies.
- 4.10 All the repairs have been done on the recommendation of the relevant Vehicle Agent. The battery which was removed is at Control Section as waste item.
- 5.1 Instructions were given to present Financial Statements on time.
- 5.2 Action has been taken to report this situation to the Board of Management and obtain instructions.
- 5.3 (a) Instructions were given to present budged Financial Statements in next year.  
(b) These differences are due to non receipt of income as expected, non receipt of Provisions from Treasury as expected, opportunity to obtain vehicles from the Ministry unexpectedly and reconstruction of buildings for International symposium.
- 6 Steps will be taken to act according to relevant instructions.

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Dr. M.W.S.J. Kumari

Acting Director

Institute of Indigenous Medicine

Rajagiriya

