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ஆண்டறிக்கை

ANNUAL REPORT

2018

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உண்ணாட்டு மருத்துவக் கல்வி

INSTITUTE OF INDIGENOUS MEDICINE

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கொழும்பு பல்கலைக்கழகம்

UNIVERSITY OF COLOMBO

Vision

To be a nationally and internationally acclaimed Centre of Excellence in Ayurveda, Unani and traditional Systems of Medicine in Sri Lanka.

Mission

To conduct teaching and research towards dissemination of knowledge in the enhancement of traditional medical system in Sri Lanka

Foreword from Director

I am pleased to report on our performance and achievements for 2018. The past year was one of transformation and positive development for the Institute. The Institute reviewed its internal operations through the reorganized academic / administrate / non-academic / student structures and all aimed at implanting excellence, further enhancing our teaching and research capabilities.

It has a new look and we were able to achieve many targets as promised last year. One of our most important goals was to re-activate the Institute performances and become the leading institute on indigenous medicine in the country.

The Institute has continued to deliver on its vision and is proud of how much has been accomplished. By year end the Institute had completed target projects successfully. We are now implementing our new structure of teaching and looking to the future with a great deal of excitement and optimism. Our focus in the year ahead will be on the initiation of our new education strategies to produce the best indigenous doctors through curriculum and infrastructure developments.I would like to thank the curriculum revision committee for the tremendous impact they have made over the year 2018 to introduce new curriculum and revision of existing curriculum. I look forward to strengthen on our traditions and significant achievements of the past year and to continuing to nurture and support our dedicated staff and talented students to achieve their full potential.

The progress of the work performed during the year 2018 is given below.

The development of the strategic plan for 2019-2020 was a major achievement as it interpreted the institute goals and help to identify priorities into specific work plans. The goals of the strategic plan include increase Demand to higher Education in Indigenous Medicine, improve Quality of Academic Programmes, strengthen research, Innovation & Entrepreneurship, contribution of the IIM to Socio - Economic Development, increase Interaction with International Institutes, improve Physical & Esthetic Environment Stake Holders Satisfaction of IIM, ensure Financial Management & Sustainability and improve the Quality & capacity of IIM. The action plan for the year 2018 was prepared and quarterly evaluation of the action plan was done to make sure the scheduled plans were on track.

Among the highlights of the 2018 action plan are the following.

Revision of the Ordinance to suit with present situation of the institute and new syllabus was prepared for the new intake, 2017/2018 batch as requested by the UGC. The existing syllabus was also revised in order to maintain the standard of BAMS and BUMS degree programs. One of the areas in which the Institute needed to be implemented was the master plan of the institute. Two building proposals were prepared and submitted to UGC to request funding. We made this top priority to overcome space constrains of the institute.

Further I wish to state that Short courses on Ayurveda Massage Therapy and Pharmaceutical Drug Manufacturing have been completed. Ayurveda Mobile clinics in Anuradhapura,Katharagama and Devundara were conducted during the season.

We still have a long way to go and I hope that this report demonstrates the institute is making good progress. I would like to thank, first of all, academic staff of Institute for responding so well to my leadership, taking so much initiative themselves, and working extremely hard to meet goals and deadlines. I thank in particular former and present the heads of sections of Ayurveda and Unani for the strong support they are giving the Institute and me.

Our success is the success of higher education in Indigenous Medicine. With the ongoing support of our Board of Management, academic, administrative, non-academic staff members and students, the Institute is ready for the challenges and achievements ahead in 2019.

Senior Prof. P.A. Paranagama
Director
07.05.2019

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1.1 INTRODUCTION

At the end of the nineteenth century, the British colony, the then Ceylon, had a system of Indigenous medicine, but no College to provide indigenous medical education. Three associations or bodies that were formed had done the preliminary work for the preservation of traditional medical knowledge and to protect and uphold the professional status of those engaged in practicing oriental medical system. These associations are “The Sinhalese Medical Association (1891), Sri Lanka Vaidya MahaMandalaya (1901) , and Sri Lanka SamajaPrathisanskaranaSangamaya (1915). Eminent personalities such as, Sir Solaman R. Dias Bandaranaike, F.R. Senanayake, K. Balasingham, Donald Ubhayasekera and Ananda Coomaraswamy, the great patriots were involved in creating a fund for this purpose.

In 1926, for the first time, a committee that looked into the indigenous medical system proposed that a college should be established with an adjoining teaching hospital, to provide training to those who are keen to pursue this system of medicine. The then States Council (Rajya ManthranaSabhawa) appointed an Advisory Council titled’ Ayurveda Sammelana Sabha’ in 1928 with Dr K. Balasingham as its Chairperson. Based on this Committee’s recommendation, an Institute named “Swadeshiya Vaidya Vidyalaya” (Indigenous Medical College) was established on 10th June 1929, and it was inaugurated by the then Governor General of Ceylon, Sir Herbert James Stanley, at the Bauer building situated at Cotta Road, Borella. Dr A.N.N Panikkar from India who had western medical qualification and who possessed a Sound training in Ayurveda Sciences was brought down to the newly established College by the then Government as its first Principal. Similarly, Dr H.M. Jaffer and Dr H. Ahamed were also brought down from India to develop Unani system of medicine.

Another milestone in the field of indigenous medical system was the enactment of Indigenous Medical Ordinance No. 17 of 1941. Hon S.W.R.D. Bandaranaike as the Minister of Health and the Chairperson of the Indigenous Medical Advisory Council had brought the legislation to uplift the quality of teaching at the College with a national standard. In 1961, the Ayurveda Act No. 31 of 1961 was enacted by repealing the Indigenous Medical Ordinance No. 17 of 1941 and the College was renamed as the Government College of Indigenous Medicine and came under the management of the Ayurveda College and Hospital Board. This was a step taken to uphold the quality of ayurveda health care delivery and the systems of education in Ayurveda, Unani and Siddha. Four Statutory Boards namely, Ayurveda Medical Council, the Ayurveda College and Hospital Board, Ayurveda Research Committee and Ayurveda Drug Formulary Committee were created.

In 1963, the Diploma in Indigenous Medicine & Surgery (DIMS), the qualification hitherto named was changed to that of the Diploma in Ayurveda Medicine and Surgery (DAMS) under the new Ayurveda Act.

In 1977, the College of Indigenous Medicine was absorbed as the Institute of Indigenous Medicine and affiliated to the University of Colombo under the University Act No. 1 of 1972. This was done by the Institute of Ayurveda Statute No. 1 of 1977, published in the Government Gazette Extraordinary bearing number 258 of March 30, 1977. The objective of this step was to produce qualified medical practitioners in the field of Ayurveda, Unani and Siddha medical systems. Institute of Indigenous Medicine Ordinance No. 7 of 1979 published in the Government Gazette Extraordinary Bearing No. 67/14 dated 21.12.1979 under the Universities Act No. 16 of 1978. With this enactment, the Siddha section was transferred and affiliated to the University of Jaffna.

The Institute under the affiliation to the University of Colombo, many changes have been made in the syllabus with the approval of the Senate of the University. One such major revision was in 1982 where the assistance of specialists in various sections in Ayurveda, Siddha and Unani for which expert advises were obtained from Prof. P.N.V. Kurup, Advisor on Ayurveda of the World Health Organization.

With the establishment of the Institute in 1977, imparting instructions under the two-degree programmes, i.e. Degree of Bachelor of Ayurveda Medicine and Surgery (BAMS) and the Degree of Bachelor of Unani Medicine and Surgery (BUMS) commenced under two sections of the Institute and the first batch graduated in 1983. These degrees were conferred at the convocation of the University of Colombo held in 26.10.1992.

Since inception, the National Ayurveda Teaching Hospital at Borella has been the Centre to provide resources for imparting practical knowledge and skills, particularly in the clinical setting. The Institute has the strength of postgraduate qualified academic staff who undertake teaching responsibilities and 23 different subject areas are now taught during the five academic years. The syllabi contain study material on Ayurveda/ Unani and other related sciences to produce a competent indigenous medical graduate. Each academic year consists of thirty (30) weeks teaching during three terms, with two mid-term vacations. At the end of each academic year, annual examinations are held. Each examination consists of a written, viva-voce and practical/ clinical components.

THERE ARE TWO SECTION IN INSTITUTE OF INDIGENOUS MEDICINE (IIM)

1. Ayurveda Section

The earliest references of Ayurveda medicine in Sri Lanka are associated with a great physician; Ravana a king of Sri Lanka dating back to the prehistoric times. Traditionally, it is believed that Ravana of Ramayana fame was well versed in Ayurveda medicine. Ramayana mentions that he represented Sri Lanka at a medical symposium at the base of Himalaya in India during his era. There were four tribes, Yaksha, Raksha, Naga and Vaddas in Sri Lanka at the given time. According to Historiography in Sri Lanka King Ravana was the author of the following medicine books of Ayurveda. Arkaprakasya, Nadivignanaya, Kumarathanthraya and Udishathanthraya.

Sri Lanka has a rich assortment of medicinal plants of which some are endemic to the country. The majority of the plants used are the same as those used in India. Dolukanda and Rumassala are believed to be fragments of a part of Himalayas that were carried over to Sri Lanka by the mythical monkey King Hanuman of King Rama. Evidence unearthed from prehistoric burial sites speaks of the ancient practices of Ayurveda across Anuradhapura, Polonnaruwa, Madirigiriya and Pomparrippu.

The only structural remains of ancient hospitals that have so far come to light are of those established in the old monasteries of Mihintale, Madirigiriya and Alahana in Polonnaruwa. The identity of those hospitals has been established with the help of inscriptions and discovery of medicine and other equipment. As a reference to the Mahavamsa and Chulavamsa many of the ancient kings have dedicated their services to the development of Ayurveda medicine in Sri Lanka. Examples of such practices are KingPandukabhaya (4th Century BC), King Sena (851-885 AD), King Buddhadasa (362-409 AD), King Datusena (460-478 AD) etc. As such ancient Ayurveda evidence show that Sri Lanka has inherited a glorious history of indigenous medicine in the country.But it faced setbacks during the late part of the 16th century due to foreign invasions. Afterwards Ayurveda developed on an own on an independent process.It is practiced anualy as a traditional process. (Parental inheritance) Ex: Es Vedakama (Ophthalmology) GediVana (Treatment of boils and carbuncle), Sarpavisha (Toxiology), Pissubalu (Hydrophobia), VidumPillissum (Burns), KadumBidum (Fractures and Dislocation).

At Present There are about 16,800 registered Ayurvedic medical officers of which more than 5000 are academically and institutionally qualified to serve the country and nation.

2.Unani Section

History of Unani Medicine begins with the age of Pericles (562-430B.C) and it was developed during the Arab civilization. Hence, it is also known as Arab medicine. The Arabs, who were seafarers in mediaeval time, had commercial links mainly with India, but later they resorted to direct trade with Sri Lanka. As a result, many of them settled down in Sri Lanka, especially in the coastal areas.

The Muslims of Sri Lanka disseminated & preserved this system even in this 21st century. Its dominating figure was Boharath (Hippocrates 460-360 B.C) who is still preferred to as the “Father of Medicine”, and he was the authority of the humoral theory. The great Philosopher Arasthu (Aristotle 384-322 B.C) was the next prominent figure in Unani Medicine. Jalinoos (Galen 131-210 B.C) introduced his Anatomical knowledge to the Arabian

Since then there have been so many authorities who contributed towards the development of Unani system. Ibn Sin

a (Avicenna 937-1037) was the most famous Physician and Philosopher in Unani Medicine System. Among his contribution to medicine "Canon of Medicine" which is an encyclopedia and text book of medicine is the best. During the 1st century Arabians brought this system to Sri Lanka and the Muslims developed the same. History reveals the fact that Arab Physicians were the family consultants to kings of various kingdoms of the country. Having felt the efficacy and the value, the Unani system was intermingled with the traditional systems of medicine of Sri Lanka as Ayurveda was absorbed into the traditional medical system of country. All the traditional medical systems of Sri Lanka were brought under an umbrella by the 1961 Act of Ayurveda. Accordingly, the term "Ayurveda" includes Ayurveda, Unani, Sidda and other traditional systems of Medicine indigenous to the Asian countries.

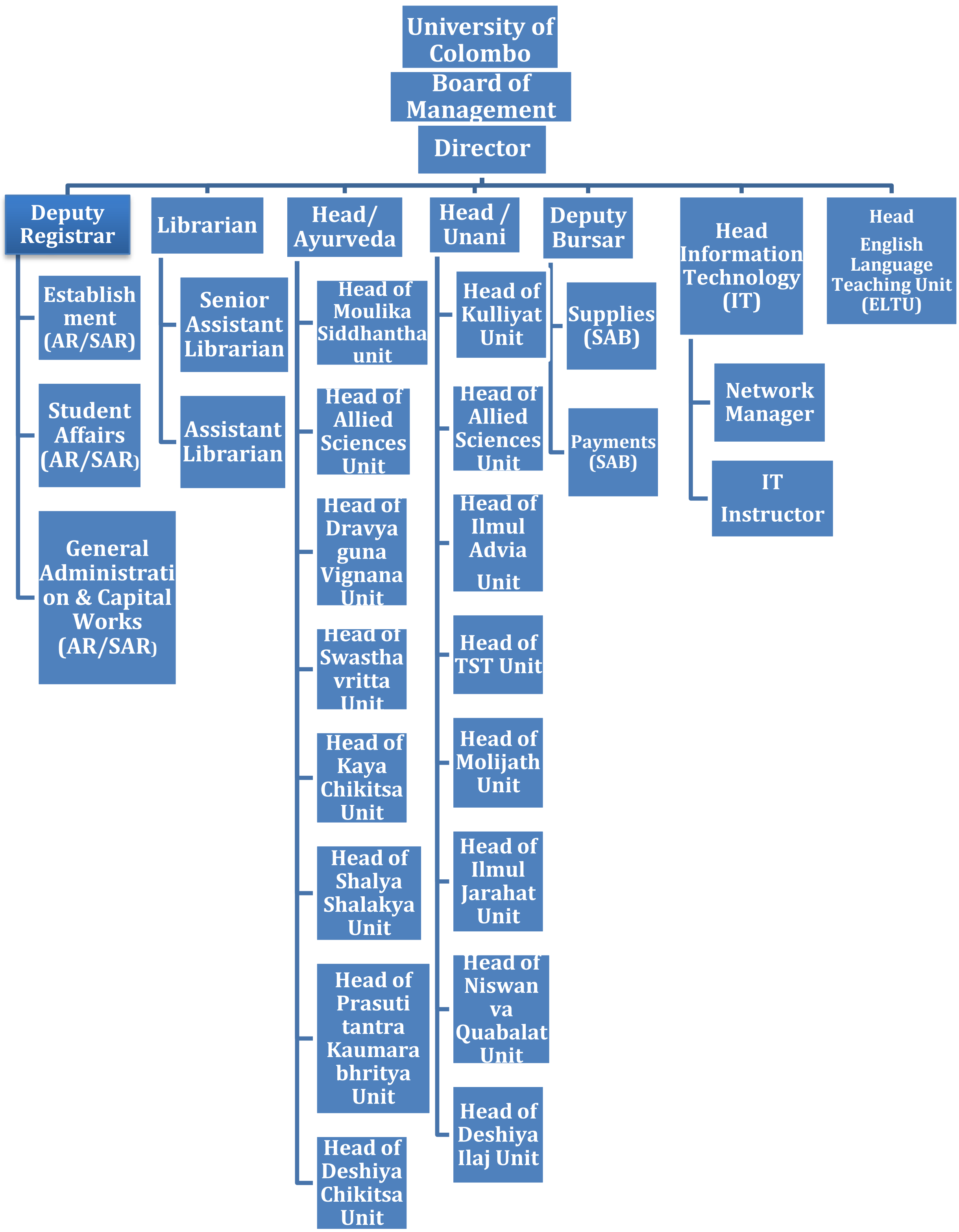
Successive foreign invasions and the resultant strife sapped the strength of the monarchy, and Ayurveda which for centuries before had enjoyed royal patronage became a casualty in common with other ancient arts and crafts. It was only at the beginning of this century that the organized training of Ayurveda physicians was resumed.

The Ceylon Social Reform Society was formed with the aim of reviving local arts and Sciences, including Ayurveda. The revival of Ayurveda became a high priority of the society it was handicapped by the lack of funds. In the absence of patronage by the colonial government, it had to depend on private contributions to promote its aims. Subscriptions totaling Rs.131, 000 were promised. The money was placed in a deposit under the name, Oriental Medical Science Fund. It was administered by a board of trustees with Pual E. Pieris as chairman. In 1916, the trustees mooted the idea of establishing an Ayurveda hospital.

In 1917, the board of trustees selected G. P. Wickramarachchi and R. Buddadasa to be trained in Culcutta. Their selection was prophetic (development of Ayurveda) and their subsequent contribution to the profession was outstanding. Pundit Wickramarachchi, established his own school at Gampaha in 1929.

The board of trustees continued to send students to India till 1929. When the College of Indigenous Medicine was established in 1929 the Unani system was also established along with the Ayurveda and Sidda sections at the College of Indigenous Medicine due to the untiring efforts of Dr. K. Balasingam and Sir. Razik Fareed. Dr. M. A. Ahmed and Dr. H. M. Jaffer were invited from India as lecturers in Unani. They were instrumental in organizing and establishing Unani at the college. It must be stressed that Dr. H. M. Jaffer along with Sir. Razik Fareed then a member of the Board of Indigenous Medicine strived to keep the Unani section at the college. Dr. H. M. Jaffer was the chief lecturer in the Unani section. Dr. M. H. M. Hafeel, Dr. M. A. M. Jalaldeen, and Dr. M. I. William succeeded him to the posts of Head of Unani section. They all strived hard to develop the Unani section during the period.

Organizational Structure of the Institute



01. Authorities of the Institute:

1.2 Ordinance

The Institute of Indigenous Medicine has been affiliated to the University of Colombo under the Ordinance NO. 07 of 1979.

1.3 Board of Management

(a) Ex-officio members

Dr. S.D. Hapuarachchi/Senior Prof. Priyani .A. Paranagama

Director (Chairperson)

Dr. (Mrs.) P.R. Waratenna / Dr (Mr) L.P.A Karunathilaka
Sectional Head/ Ayurveda

Dr. M.I Manuha
Sectional Head/ Unani

Ms.J.M.C.J Wijethunga
Additional Secretary/ Ministry of Higher Education

Mrs.L.H Thilakarathne
Additional Secretary/ Ministry of Health, Nutrition & Indigenous Medicine

Mr.A.V Janadara
Director Department of National Budget

Mr. M.D.J.C. Murage
Deputy Director,Department of Trade and investment Policy,

Ms.M.D.M.DKarunathilaka /Mr. K.D.S Kumarathunga

Commissioner/Ayurveda

Dr. M.D.JWijayabandara

Director/ Bandaranaike Ayurveda Research Institute

Dr. (Ms) J.C.K.D Kumarasekara

Director/ Ayurveda Teaching Hospital

Prof. Jennifer Perera

Dean / Faculty of Medicine

Prof. S.S.B.D.P. Soysa

Prof. PriyadarshaniGalappatthy

Dr. ChamariWeerarathne

Members from Faculty of Medicine

Dr. S.M.H. Senabanda

Member from Ayurveda Medical Council

Mr.C. Maliyadda

Mr. M.D.D. Peiris

Mr. K.R. Uduwawala

Prof. SumanaratneAmaratunge

Dr. MalaniAmarasingheKuruppu

Dr. M.D.J. Abeygunawardena

Dr. T. Prasad Hendawitharana

Dr. H. ChinthakaNadugala

Members appointed by the University Grants Commission

Mrs. T.M.H.P.K Gunathilaka (Deputy Registrar)

Mrs.I.K.KWijekoon (Senior Assistant Registrar)

secretary

1.3 Director -Senior Professor PriyaniAParanagama

Senior Professor PriyaniAParanagama, the Director of the Institute of Indigenous Medicine, University of Colombo, assumed duties on 10th February 2018. She graduated from the University of Kelaniya in 1986 with honors degree in Chemistry. She joined the University of Kelaniya in 1990 as a probationary lecturer and proceeded to Industrial and Technological Institute to obtain her M.Phil degree in Organic Chemistry in 1991. She obtained her PhD from University of Glasgow, UK in 1994 in the area of Bio Organic Chemistry. After returning to Sri Lanka she initiated her independent research work on natural product chemistry. In 2003 she was promoted as a Professor and subsequently in 2011 as Senior Professor, and in 2012 to Chair of Chemistry. She served as the Dean, College of Chemical Sciences, Institute of Chemistry Ceylon from June 2016 to October 2017. From 2009 to 2012 she served as the Head of the Department of Chemistry, University of Kelaniya. She is the President of Institute of Chemistry, Ceylon in 2019/2020. She is a fellow of Institute of Chemistry, Ceylon and a Chartered Chemist (CChem), Royal Society of Chemistry. She is a member of several professional bodies in Sri Lanka. She was invited to participate the conference organized by The World Academy of Science (TWAS) on shaping careers in Science which was organized for the leading chemists in the world who received TWAS grants. Moreover, she was awarded the Dr. C.L de Silva Gold medal for outstanding research in Chemical Sciences in 2015 and Prof. M U S Sultanbawa gold medal for the achievements in her research career in 2008. She is a recipient of several national and international research grants and awards. She has published over 50 research papers in peer reviewed indexed journals, written or edited 7 books and published over 100 communications. She has successfully supervised over 16 postgraduate students and is currently supervising eight postgraduate students in many different areas of chemistry ranging from isolation and characterization of natural products, analysis of spices and essential oils, value addition of natural products and toxicity of trace metals. Her research interests are isolation and characterization of bioactive natural products from plants and endolichenic fungi, development of biopesticides, value addition of natural products.

1.4 Academic Committees

1.4 (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 branches of Indigenous Medicine.

In terms of section 15(1) of the Institute of Indigenous Medicine ordinance No. 7 of 1979 the Academic Committee 2013 has been constituted as follows.

Chairperson of Ayurveda Sectional Committee – Sectional Head/ Ayurveda
Dr. (Mr) L.P.A Karunathilaka/Dr (Mrs). P.R Warathenna
All permanent Lecturers are members of the Ayurveda Sectional Committee.

1.4 (2) Unani Department Committee

Chairman of Unani Department Committee – Sectional Head/ Unani
Dr. M.I Manuha
All permanent Lecturers are members of the Unani Sectional Committee.

02. Academic, Departments and Units

2.1Units under the Ayurveda Departments

Ayurveda Department consists of eight (08) Units namely,

I. MoulikaSiddhantha
II. DravyagunaVignana
III. Swasthavritta
IV. Kaya Chikitsa
V. DeshiyaChikitsa
VI. PrasutitantraKaumarabhritya
VII. ShalyaShalakya
VIII. Allied Sciences (Common to both Ayurveda and Unani Department)

2.2 Sections under Unani Department

Unani Department consists of eight (08) Units namely,

I. Kulliyat
II. IlmulAdvia
III. Moalejat
IV. NiswanvaQuabalat
V. IlmulJarahat
VI. HifzaneSehath
VII. DeshiyaIlaj
VIII. Allied Sciences (Common to both Ayurveda and Unani Sections)

2.3 IT & English Unit

IT and Language Lab was established on 28th March 2014, under the HETC Project**.** 39 computers for practical classes and 16 computers with internet facilities have been provided for students.

2.4 Library

The library of the Institute of Indigenous Medicine was established in 1929 with establishment of Ayurveda College. The main objective of the library is to fulfill the information needs of academic staff and students of the Institute by providing resources required for the educational and research programmes of the Institute. Book collection mainly consists of Ayurveda and Unani medical fields. Current periodical collection consists of 21 subscribed journals of print version.

Details of Library Staff - 2018

Post	Number
Senior Assistant Librarian	02
Staff Assistant	02
Library & Information Assistant (Gr. II)	01
Library & Information Assistant (Gr. III)	02
Library Attendant (Gr. II)	01
Book Binder (Gr. II)	01
Works Aid (Gr. II)	01

Acquisition - Books and periodicals valued Rs. 1,332,567.50 and Periodical Valued Rs.2,294,7947.92were purchased to the library.

Donations - 41 books have been received as donations.

Technical Services - 11538 lending books and 1725 reference books have been issued during the year 2016.

Special Services - Lending Service, Reference Service, Current Awareness Service, Inter-Library Loan Service, Photocopy Service, Internet facilities

Number of users - Undergraduate students - Ayurveda - 854
- Unani -270

Postgraduate students - MD Ayurveda- 14

Academic staff - 74
Non-Academic staff - 75

2.5 Administrative Divisions

There are seven administrative divisions as follows.

1. Directors' Office
2. Deputy Registrar's Office
3. Deputy Bursar Office
4. Finance Division
5. Student Registration and Welfare Division
6. Examination Division
7. Establishment Division
8. General Administration and Capital works Division

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 work and student affairs. Deputy Bursar is in charge of supply and financial control of the Institute and Senior Assistant Bursar is in charge of salaries and payments.

03. An Overview of Institute of Indigenous Medicine

3.1 Meetings and Committees

	Names of the Meetings	No. of meetings held during the year
(i)	Board of Management	18
(ii)	Finance Committee	05
(iii)	Examination Sub-Committee	05
(iv)	Planning and Development Committee	04
(v)	Academic Unit meetings	09
(vi)	Departmental Committee/ Ayurveda	18
(vii)	Departmental Committee/ Unani	10
(viii)	Audit and Management Committee	04
(ix)	Administrative Head’s Meeting	

3.2 Appointments and Staff Information:

Total Appointments:

Academic	-	-
Administrative	-	01
Non-academic	-	24

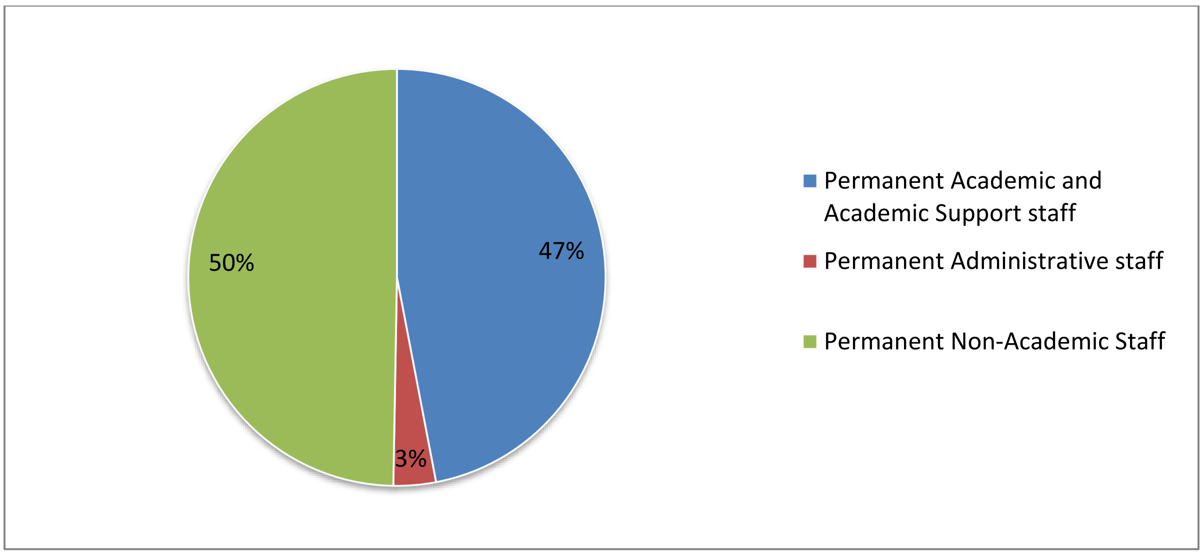
3.3 Staff Changes in 2018:

Function	Academic	Admin	Non-Academic	Academic support
Appointments		01	24	-
Confirmations		01	-	-
Promotions	04	02	08	-
Transfers		02	03	-
Extensions of service		-	-	-
Retirements	02	-	-	-

3.4 Number of staff members - 2018:

(i)	Permanent Academic and Academic Support staff	-	84
(ii)	Permanent Administrative staff	-	07
(iii)	Permanent Non-Academic Staff	-	111

Number of staff members - 2018:



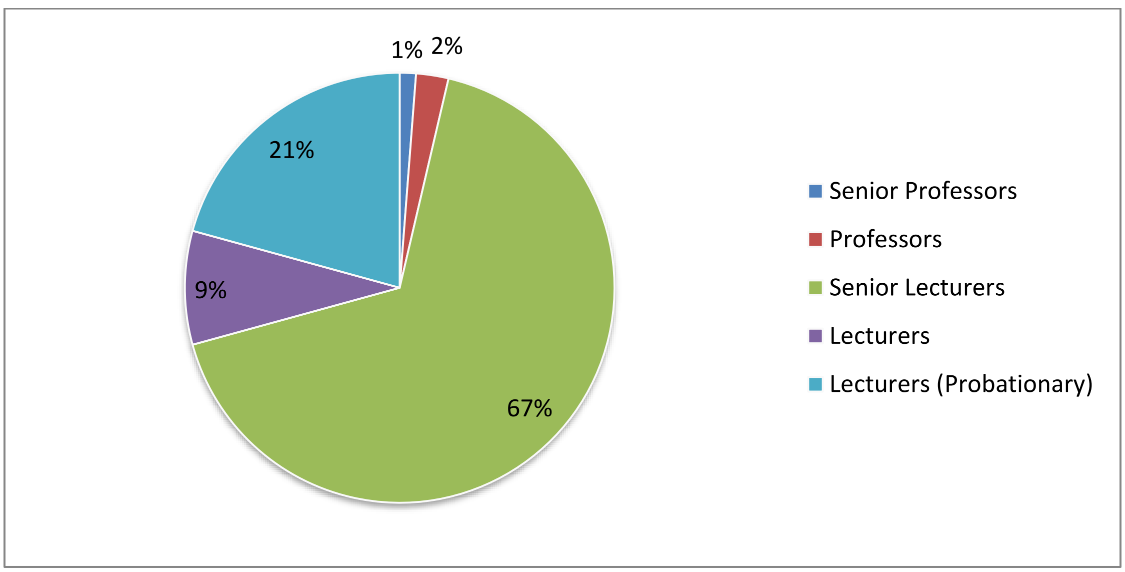
3.5 Details of Administrative staff - 2018

Post	Approved Carders	Number
Deputy Registrar	02	01
Deputy Bursar/ Senior Assistant Bursar	02	03
Assistant Bursar	01	00
Assistant Registrar	02	02
Total	07	06

3.6 Details of Academic Staff of the Institution - 2018

	Medium	Senior Professors	Professors	Senior Lecturers	Lecturers Un-confirmed	Lecturers (Probationary)
Ayurveda	Sinhala/ English	02	01	41	02	08
Unani	Tamil/ English	-	-	21	01	07
Total		02	01	62	03	15

Details of Academic Staff of the Institution – 2018



3.7 Details of Non-Academic Staff - 2018

	Senior Staff	Junior Staff	Minor Staff
Director's Office	01	01	01
Administrative Branch	-	07	03
Establishment Branch	01	03	01
Examination Branch	02	02	02
Student Registration and Welfare Division	01	05	01
Finance Division	02	07	02
Ayurveda Section	03	06	16
Unani Section	--	03	02
Postgraduate Section	--	--	--
Library	01	04	05
IT Section	01	--	02
Total	15	30	53

Total number of 98 Non-academic staff is working under Administration Branches, Departments, maintenance and Landscape division as Academic supportive 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.

3.8 Skill Development Training for Staff - 2018

Non-Academic Staff	Out bound training	58
	Professional Training	58
All Staff Categories	Procument Management Workshop	30
	Financial Management Workshop	42
	IT Workshop	33
Admin Staff	Professional Training	03

3.9 Special Activities

International Conference on Ayurveda, Unani, Siddha and Traditional Medicine (ICAUST) -2018

Staff Outbound training Sarvodaya training institute 2018

Learning Management System (LMS) Workshop

Religious Activity-2018
(PirithCeramony)

3.10 Research, Innovation and Publications

Subject	Published	Presented
No of Abstract	**04**	**02**
No of research	**38**	**20**
Number of journals	**05**	**02**
Number of Books	**02**	
Number of articles	**66**	
Other		**30**
Total	**115**	**54**

3.11 Contribution of Academic Staff at National and International Levels

01. A Mobile Ayurveda Clinic was successfully conducted by the Institute for Poson Festival at Anuradhapura from July 2018.

02. A mobile Ayurveda Clinic was successfully conducted for Esala Festival at Katharagama.
03. Conducted Medical Camp at Rathnapura Al Mackiya Muslim Maha Vidyalaya 05/09/2018
04. Conducted awareness programme about “Healthy diet and a healthy life style' for grade 09 students of Presidents College.

05. 6th International Conference on Ayurveda, Unani, Siddha and Traditional Medicine (ICAUST) was held from Octomber2018

3.12 Rehabilitation and Constructions - 2018

Contract Name, Number, Contractor	Contract Sum - Rs
Construction of temporary Store room for redundant Articles, and Construction of Motorcycle Garage AA1/3/2018/05	**1,682,700/= +VAT**
Renovation of Reading Room at No :330 Male Hostel AA1/3/2018/06	**2,643,885/=**
Improvement of DravyaGuna Department AA1/3/2018/03	**4,323,487.30/= +VAT**
Repairs and improvements of Several Departments - AA1/3/2018/04	**5,482,873.40/= +15% VAT**

04. Students Profile:

4.1 Details of BAMS and BUMS Degree Programmes

(i) BachelorofAyurvedaMedicineandSurgery (BAMS)

(ii) Bachelor of Unani Medicine and Surgery (BUMS)

These programmes consist of 05-year institutional academic training and one-year internship training. Medium of instruction is English and practical are conducted in Institute of Indigenous Medicine and Ayurveda teaching hospital Borella.

New study course is carried out according to the semester system. Each year consists of two semesters. An examination is carried out at the end of each semester. Study programme is conducted according to SLQF 06 totally 10 semesters each semester consists of 15 weeks of academic programme.

4.2 Goals & Objectives of Ayurveda & Unani Degree Programmes

GOAL 01: Improve Employability and Quality of Graduates.

Objectives:
(i)Produce competent graduates with academic, clinical and research capabilities to meet the increasing global demands.
(ii)Enhance the employability of BUMS & BAMS graduates up to 100% by 2020.

GOAL 2: Uplift the standard of IIM to the International University level

Objectives:

(i)Increase opportunities for the students and members of the academic staff to uplift teaching, learning and research ability.

GOAL 3: Increase opportunities and access to Higher Education

(i)Creating sound hopeful and demanding environment in the academic field with added recognition in par with the global demand.

GOAL 4: Improve Satisfaction of Stake Holders.

Objectives:

(i)Increase the percentage level of students' satisfaction.

(ii)Improve the percentage level of the satisfaction of the staff.

GOAL 5: Excellence in Research, Publications and Commercialization.

Objectives:

(i)Increase number of Research projects and collaboration with National and International Universities and Institutions.

(ii)Increasing the number research output.

GOAL 6: Convert Higher Education for attracting Investments & Foreign Exchanges

Objectives:

(i)Students exchange programme with Foreign Universities.

(ii) Implement to accommodate foreign students.

GOAL 7: Convert Higher Education for attracting Investments & Foreign Exchanges

Objectives:

(i) improve skills to work to get maximum efficiency in general administration of the institute.

(ii). Improve working environment.

(iii) Use E-working environment.

(iv) Develop financial strength of IIM

(v) Utilize maximum budgetary allocation effectively.

(vi) streamlining administrative functions.

GOAL 8: Enhance contribution to the National Development Reconciliation and Peace

Objectives:

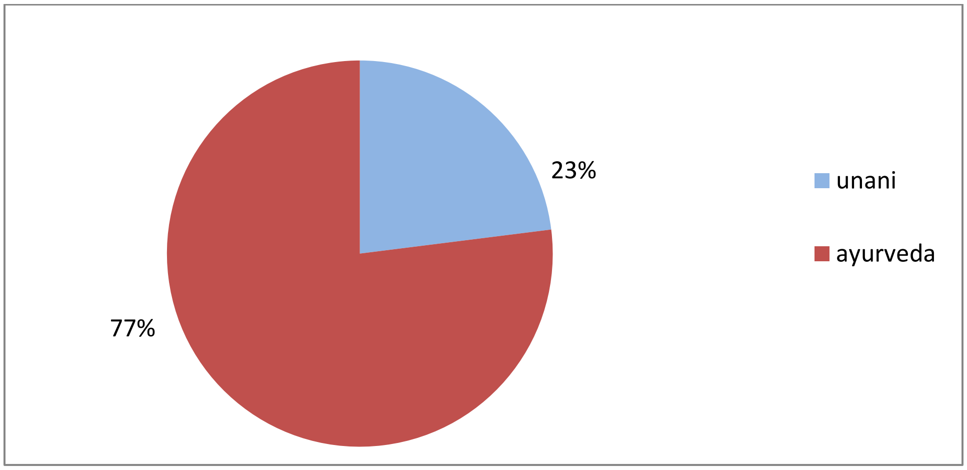
(i). increase number of consultancies provided by the academics to outsiders.

(ii)To Initiate and conduct integrated academic programmes and other activities to improve interpersonal relationship among the students and staff aimed at ethnic cohesion.

(iii)Participate in National development programmes for ethnic cohesion.

(iv)To facilitate National Health Sector.

4.3 Undergraduate Student Enrollment (as at 31.12.2018)



Intake	**Approved Numbers**		**Ayurveda**			**Unani**		
	AYU	**UNA**	Male	Female	Total	Male	Female	Total
2016/17 (1st year)	180	60	38	143	**181**	6	49	**55**
2015/16(2nd year)	180	60	31	119	**150**	3	31	**34**
2014/15(3rd year)	160	60	29	102	**131**	13	33	**46**
2013/14(4th year)	150	50	27	106	**133**	7	36	**43**
2012/13 (Final year)	150	50	22	133	**155**	13	32	**45**
2011/12 (Final year)	150	50	19	79	**98**	5	43	**48**
Total	**970**	**330**	**166**	**682**	**848**	**47**	**224**	**271**

Total No. of students: 1119

Graduate output for last three years

GRADUATE YEAR			TOTAL
	AYURVEDA	UNANI	
2018	93	26	**119**
2017	85	27	**112**
2016	79	23	**102**

4.4 Student Welfare

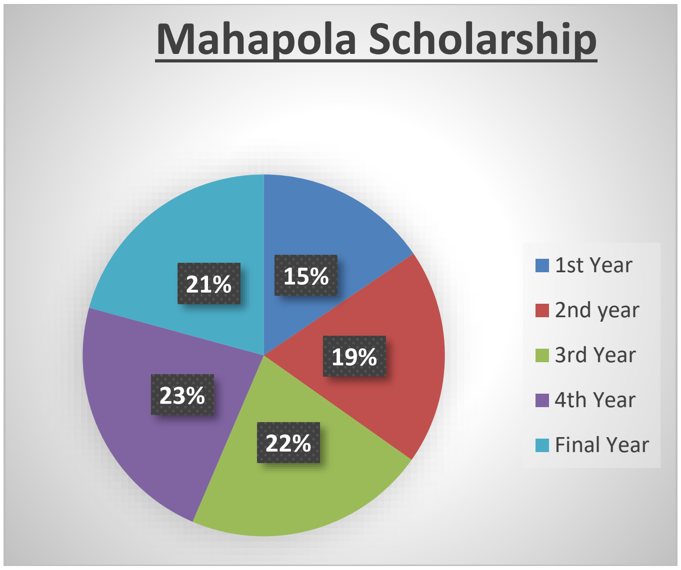
4.4.1 Financial Assistance

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

(i) Mahapola Scholarship

Monthly allowance of Rs. 5000/- is granted to a student on Merit or Ordinary basis with the contribution of Mahapola Scholarship fund.

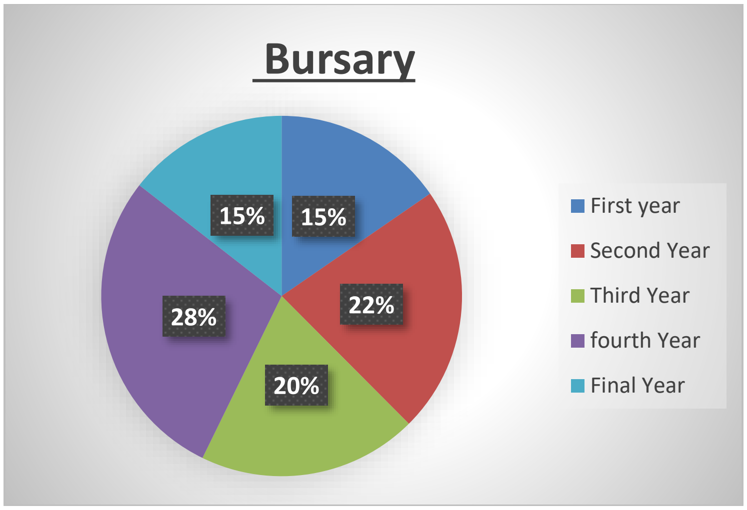
Year	Number of Student
2016/2017 (1st year)	**71**
2015/2016 (2nd year)	**56**
2014/2015 (3rd year)	**65**
2013/2014 (4th year)	**72**
2012/2013 (Final year)	**77**
2011/2012 (Final year)	**71**
Total	**412**



(ii) Bursary

Monthly allowance of Rs.4000/- or Rs. 3900/- as full or semi scholarship is paid to a student.

Year	Number of Student
2016/2017 (1st year)	**111**
2015/2016 (2nd year)	**91**
2014/2015 (3rd year)	**78**
2013/2014 (4th year)	**70**
2012/2013 (4th year)	**92**
2011/2012 (Final year)	**48**
Total	**490**



4.4.2 Student Hostels

Two main hostels are maintaining for the purpose of providing hostel facilities for the students of the Institute.

Girls Hostel - 2018.12.31

Year	Moragasmulla & No 12 Hostel Girl's Hostel	
	Ayurveda	**Unani**
1st Year (2016/2017)	100	39
2nd Year (2015/2016)	-	-
3rd Year (2014/2015)	3	
4th Year (2013/2014)	29	8
5th Year (2012/2013)	62	28
5th Year (2011/2012)	54	38
Total	**248**	**113**

Boys Hostel -2018.12.31

Year	No. 330 Hostel	
	Ayurveda	**Unani**
1st Year (2016/2017)	28	5
2nd Year (2015/2016)	10	2
3rd Year (2014/2015)	14	7
4th Year (2013/2014)	11	1
5th Year (2012/2013)	5	5
5th Year (2011/2012)	6	3
Total	**74**	**23**

4.5 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. 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 Sub-Committee**

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

iii. **Sports Sub-Committee**

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.

4.6 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 100maway from the institution.

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.

4.7 Prizes and Gold medals:

Inter University Sports Meet

Event	**Recipient**
Rugby	W.P.R. Seneviratne
Volley Ball	K.M. Dilshan

University of Colombo - Colours Awarding

Event	**Recipient**
Rugby	W.P.R. Seneviratne
Volley Ball	K.M. Dilshan
Taekwondo	Mr.V.Vijayarchan/miss.A.M.G.H.KJayathilaka
Table Tennis	Miss.B.M.M.SJayathilaka /Miss N.U.T Anuradha

5. Details of Finance and Accounting

5.1 Financial Overview

1. Details of Recurrent Expenditure

Subject	2018 Rs.	2017 Rs.
1. Personal Emoluments	349,797,902	287,795,392
2. Traveling	1,104,300	193,421
3. Supplies	8,965,857	9,488,088
4. Maintenance	4,652,198	3,308,572
5. Contractual Services	37,539,926	32,060,477
6. Others	13,312,276	12,315,181
Total	**415,372,459**	**345,161,131**

11. Details of Capital Expenditure

Subject	2018	2017
a. Rehabilitation & Improvement	15,208,945	27,439,371
b. Acquisition of Fixed Assets	14,398,545	9,478,721
c. Human Capital Development Project	1,816,074	2,862,093
d. Strengthening & Research	4,586,728	6,933,989
Total	**36010292**	**46,714,174**

111. Details of Financial Progress (Expenditure)

Subject	Provision in 2018 Rs.	Exp in 2018 Rs.	Savings/Excess Rs.
a. Recurrent except Project	415,000,000	415,372,459	(372,459)
b. Capital except Project	50,000,000	36,010,292	13,989,708
c. Project – Local funded	-	-	-
d. Project – Foreign funded	-	-	-
Total	**465,000,000**	**451,382,751**	**14,362,167**

Progress Report 2018 QA Cell – IIM; the following activities were conducted

i. Quality Assurance Cell wasestablished at international level-IQAC-IIM and Dr Maheez was appointed as the coordinator.

ii. Domain Co-Ordinator'swereappointedon given Below

Criterion 1- **<u>Programme Management</u>**

co-ordinators

Director

Sectional Head/Ayurveda

Sectional Head/Unani

Co-ordinator

Deputy Registrar

Deputy Bursar

Senior Assistant Librarian

Criterion 2 - **Human and Physical Resources**

Co-ordinators - Dr. S.M.S Samarakoon

- Dr .M.S.M Nasmeer

Criterion 3 - **Programme Design and Development**

Co-ordinators - Dr. E.D.T.P Gunarathne

- Dr. S.M Raeesuddeen

Criterion 4 - **Course Module Design and Development**

Co-ordinators - Dr. K.R Weerasekara

- Dr. M.N.F Rizniya

Criterion 5 - **Teaching and Learning**

Co-ordinators - Dr. Y.A.U.D Karunarathne

- Dr. A.H.M Mawjood

Criterion 6 - **Learning Environment, Student Support and Progression**

Co-ordinators - Dr. P.K Wendabona

- Dr. A.H.A. Fazeenah

Criterion 7 - **Student Assessment and Award**

Co-ordinators - Dr. L.P.A Karunathilaka

- Dr.M.I Manuha

Criterion 8 -**Innovative and Healthy Practices**

Co-ordinators - Dr. P.K Perera

- Dr. M.U.Z.N.Farzana

iii. Workshop on IIM Curriculum revisions aligning to SLQF and Medical Curriculum (2018.05.21)

iv. Workshop on soft skill development of academic staff members was held (2108.09.21)

v. SER Writers were appointed on given Below

Ayurveda Section – Dr. B.M.S Amarajeewa
Dr. W.K.D.S Fernando

Unani Section – Dr. M.U.Z.N Farzana
Dr. A.M Muthalib

Institute of Indigenous Medicine
University of Colombo

Financial Statements for the Year ended 31-12-2018

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කොළඹ විශ්වවිද්‍යාලය
INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO

රාජගිරිය ශ්‍රීලංකාව
Rajagiriya Sri Lanka

දුරකථන(Telephone (General): 2694308,692385
අධ්‍යl(Director: 2861399, 2697175,ෆැක්ස්(Fax:2888213
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My No: IIM/Fin/2018 Your No: Date:28.02.2019

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

Dear Sir,

<u>Presentation of Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year 2018.</u>

I have great pleasure in submitting the Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year ended 31st December 2018. 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 Annual Financial Statements for the year 2018 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.

Thank You,
Yours faithfully,

Prof. P. A Paranagama,
Director.
Institute of Indigenous Medicine,
University of Colombo.

C.c.
1. The Secretary, Ministry of City Planning, Water Supply and Higher Education.
2. The Chairman, University Grants Commission.
3. The Vice-Chancellor, University of Colombo.
4. Director General, Department of National Budget.
5. Accountant, University Grants Commission.
6. Superintendent of Audit, National Library and Documentation Services Board.
7. Chief Internal Auditor, Internal Audit Division (UGC)inance.

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

	Notes	2018 Rs.	2018 Rs.	Rs.	2017 Rs.	2017 Rs.
Current Assets						
Cash and cash Equivalents	1	15,380,602			18,123,026	
Receivables	2	22,074,115			23,478,430	
Inventories		2,552,661			1,690,377	
Prepayments	3	455,617			418,896	
			40,462,995			43,710,729
ASSETS						
Non -Current Assets						
Investments	4	26,849,204			24,282,556	
Infrastucture,plant and equipment	5	92,510,052			100,393,363	
Land and buildings	6	2,715,289,685			2,727,226,224	
Books, Periodicals and Sports Goods	7	10,418,616	2,845,067,557		9,376,762	2,861,278,905
Work in Progress	8	16,678,593	16,678,593		4,290,382	4,290,382
			2,861,746,150			2,865,569,287
Total Assets			**2,902,209,145**			**2,909,280,016**
LIABILITIES						
Current Liabilities						
Payables	9	10,686,971			9,520,894	
Deferred Income	10	70,598			70,598	
Accrued Expenses	11	17,961,067			15,071,576	
Sudry Creditors	12	12,363,611			1,170,519	
			41,082,247			25,833,587
Non -Current Liabilities						
Provision for Gratuity		89,201,106			74,584,770	
			89,201,106			74,584,770
Total Liabilities			130,283,353			100,418,357
Total Net Assets			**2,771,925,792**			**2,808,861,659**
NET ASSETS / EQUITY						
Capital Grant - Spent	13	399,254,430			404,949,593	
Capital Grant - Unspent		7,788,661			12,798,953	
Accumulated Deficit	14	-151,500,293			-139,205,832	
Accumulated Fund	15	2,516,382,994			2,530,318,945	
			2,771,925,792			2,808,861,659
Total Net Assets / Equity			**2,771,925,792**			**2,808,861,659**

The accounting policies on pages 36 to 38 and Notes on pages 05 to 29 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf.

Prof. P.A Paranagama Director	Dr B.M.Najeeb Ex-officio Member Board of Management	Mr.H.M.G.Punchi Banda Act Deputy Bursar	Mr M.L.Warnasooriya Deputy Registar

1

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2018

	Note	2018 Rs.	2017 Rs.
Operating Revenue			
Recurrent Grant		415,000,000	339,681,000
Capital Expenditure Recurrent Nature		6,402,802	8,517,581
Govt: Grant - Mahapola Trust Fund		6,762,600	8,194,100
Govt: Grant - Mahapola- UGC		6,423,450	4,758,300
Govt: Grant - Bursary- UGC		12,104,900	12,157,200
Other Income	16	8,502,914	11,403,583
Conference Income	17	667,347	2,254,410
Amortization		36,056,296	32,951,408
		491,920,309	**419,917,582**
Operating Expenses			
General Administration	18	141,113,294	122,426,911
Academic Services	19	276,113,983	228,567,688
Library Services	20	18,806,959	15,507,644
Hostels	21	4,704,244	4,600,088
Postgraduate Expenses-Ayurveda		0	16,833
Postgraduate Expenses-Unani		0	40,096
Depreciation and Amortizations Expenses		50,076,028	46,971,140
Increase in Provision for Gratuity		17,493,187	10,030,396
Audit Fees		525,000	500,000
Capital Expenditure Recurrent Nature		6,402,802	8,517,581
Bhaisajja Expenses-16/17		650,250	655,000
MD Expences 17/19		132,016	240,000
Expences - Ayurveda and Traditional Medicine		800,000	5,513,180
Expences-Skills Upgrading and Industrial Train.		127,575	0
Expences Massage Therapy 2017		390,000	0
Expences Massage Therapy 2018		256,000	0
Expences Ilaaj Jasadeen (Physical Therapy)		53,666	0
Total Operating Expenses		**517,645,004**	**443,586,557**
Surplus / (Deficit) from Operating Activities		**-25,724,695**	**-23,668,975**

Act.Deputy Bursar
Institute of Indigenous Medicine

2

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st DECEMBER 2018

	Note	General	Capital Grant	Capital	Revaluation	Accumulated	Total
		Reserve	Spent	Unspent	Reserve	Fund	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 31st December 2016		**-129,842,562**	**399,912,640**	**115,991,414**	**2,524,280,945**	**20,435,843**	**2,930,778,280**
Amortization			-32,237,927		- 14,019,732	-713,481	**- 46,971,140**
Acquisition of Assets			146,792,461			97,172	**146,889,633**
Moragasmulla New Hostel			-101,000,000				**- 101,000,000**
Receipts				43,600,000		19,798	**43,619,798**
Expenses				-146,792,461	218,400		**- 146,574,061**
Net gains and losses not recognized in the statement of financial performance		14,305,705					**14,305,705**
Surplus / (deficit) for the period		-23,668,975					**- 23,668,975**
Capital Expenditure Recurrent Nature			- 8,517,581				**- 8,517,581**
Balance as at 31st December 2017		**-139,205,832**	**404,949,593**	**12,798,953**	**2,510,479,613**	**19,839,332**	**2,808,861,659**
Amortization			- 35,302,653		- 14,019,732	- 753,642	- 50,076,027
Acquisition of Assets			36,010,292			24,760	36,035,052
							-
Receipts				31,000,000		812,663	31,812,663
Previous Year Adjustment							-
Expenses				- 36,010,292			- 36,010,292
Net gains and losses not recognized in the statement of financial performance		13,430,234					13,430,234
Surplus / (deficit) for the period		- 25,724,695					- 25,724,695
Capital Expenditure Recurrent Nature			- 6,402,802				- 6,402,802
Balance as at 31st December 2018		**- 151,500,293**	**399,254,430**	**7,788,661**	**2,496,459,881**	**19,923,113**	**2,771,925,792**

Act.Deputy Bursar
Institute of Indigenous Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2018

	Notes	2018 Rs.	Rs.	2017 Rs.	Rs.
Cash Flow from Operating Activities					
Surplus / (deficit) from ordinary activities		-25,724,695		-23,668,975	
Intrest From Fixed Deposit & Savings A/C		-2,563,673		-2,499,993	
Sales of fixed assets					
Operational surplus / Deficit		-28,288,368		-26,168,968	
Non-cash movements					
Other Adjustments	22	-153,416		689,662	
		-6,402,802			
Depreciation		50,076,028		46,971,140	
Amortization		-36,056,296		-32,951,408	
Provision for Gratuity		17,493,187		10,030,396	
Increase/Decrease in Working Capital					
Increase /Decrease in Receivables	23	542,031		-597,904	
Increase /Decrease in Deferred Income		0		-40,000	
Increase in Payables	24	1,166,077		4,809,518	
Increase in Accrued Expenses	25	2,889,491		3,309,489	
Increase in sunray Creditors		11,193,092			
Increase/ Decrease in prepayments		-36,721		-88,606	
Paid Gratuity		-2,876,851		-5,827,289	
Net cash flow from operating activities			9,545,452		136,030
Cash flow from Investing Activities					
Acquisition of Fixed Assets		-34,278,975		-45,792,461	
Intrest From Fixed Deposit & Savings A/C		2,566,648		2,499,993	
Investment in Fixed Deposit					
Investment in Savings A/C					
sales of fixed assets				-101,000,000	
working progress		-12,388,212		-2,666,209	
Net cash flow from investing activities			- 44,100,539		-146,958,677
Cash flow from financing activities					
Capital Grant		31,000,000		43,600,000	
Increase in Restricted funds		332,022		32,009	
Increase internal funds		480,641		-10,461	
Net cash flows from financing activities			31,812,663		43,621,548
Net increase / (decrease) in cash and cash equivalent			- 2,742,424		-103,201,099
Cash and cash equivalent at the beginning of period			18,123,026		121,324,125
Cash and cash equivalent at the end of period	01		15,380,602		18,123,026
			15,380,602		

Act.Deputy Bursar
Institute of Indigenous Medicine

4

Notes to the Statements of Financial Possition

Cash and cash Equivalents

Note - 01

2017		2018
Rs.		Rs.
2,482,292	A/C No:-078100122268432	2,872,244
12,798,953	A/C No:-078100122268390	7,788,661
1,574,335	A/C No:-078100192268358	2,948,457
1,267,446	A/C No:-078100172268458	1,771,240
18,123,026		**15,380,602**

Receivables

Note - 02

Rs.			Rs.
232,803	Post Graduate Diploma (Ayurveda)		232,803
13,274,502	Loan & Advances	(Schedule A)	13,549,371
95,719	Miscellaneous Advance	(Schedule B)	24,241
97,500	Fuel Deposits		97,500
79,000	Advance for ForeignTraveling		79,000
689	Receivable Interest		991
3,840,830	Book Advance		3,937,832
10,000		(Schedule C)	-
5,589	Miscellaneous Advance- MD	(Schedule D)	10,155
1,994,702	Miscellaneous Advance-Capital	(Schedule E)	234,874
3,000	petty cash		2
3,800,000	Receivable MD		3,800,000
15,000	Receivable cupping theraphy		15,000
29,096	post Graduate Diploma (Unani)		29,096
-	Receivable Mahapola -UGC		51,450
-	Receivable Bursary - UGC		11,800
23,478,430			**22,074,115**

Note 03

Pre Payment

2017		2018
6,158	R628	-
47,294	R825	-
8,625	R1083	-
10,542	R1084	-
17,582	R1087	-
30,689	R1468	-
16,800	R1469	-
71,156	R1635	-
29,355	R1821	-
13,598	R1822	-
34,260	R1895	-
46,000	R2002	-
56,451	R2211	-
10,586	R2222	-
19,800	R2224	-
-	R 160	18,975
-	R 161	9,775
-	R 162	10,752
-	R 238	75,555
-	R 491	1,955
-	R 611	7,015
-	R 625	3,484
-	R 645	42,796
-	R 1051	12,650
-	R 1512	34,486
-	R 1611	10,948
-	J 3614	25
-	R 1754	8,068
-	R 1780	46,920
-	R 2231	110,656
-	R 2264	61,557
418,896		455,617

Investments

Note - 04

2017			2,018
Rs.		Rs.	
	Awards		
39,018	Edirisinghe	41,992	41,992
-			
	Fixed Deposit		
17,118,067	Investment A/C- 20,000,000/-	18,964,173	
6,598,989	Investment A/C- 5,000,000/-	7,306,315	
275,080	consolidated scholaship fund	275,080	26,545,568
	Savings A/C		
251,402	Savings A/C-078-2-001-7-22683		261,644
24,282,556			26,849,204

Work in Progress **Note - 08**

2017 Rs.	Descreption	Voucher .No		2,018 Rs.
				-
270,000	Nimal Hette Arachchi	C206		-
180,000	Nimal Hette Arachchi	J2018		-
0	Team For Architech	2015-12		-
55,303	Linus Electrical	2015/8		
0	Sadaharitha Builders	2015/6		-
0	Sadaharitha Builders	2016/6		-
0	Linus Electrical	2016/11		-
136,064	Sadaharitha Builders	2015/6		-
0				-
0	Sadaharitha Builders	2015/6		-
0	Linus Electrical	2016/11		-
827,288	Necro	2017/2		-
26,213	Lakdaj	16/14		
560,000	Univwersity of Moratuwa	c183		560,000
58,349	Lakdaj	16/14		-
348,481	Linus Electrical	2017/9		-
588,763	Necro	2017/6		-
144,921	Necro	2017/4		-
1,095,000	Necro	J3208		-
-	Nekro Construction	J 3892	AA1/3/2017/07	2,527,348.00
-	Linus Electricals	J 3892	AA1/3/2017/10	1,066,910.00
-	Nawamini Construction	J 3892	AA1/3/2018/03	1,391,762.00
-	Singhe Construction	J 3892	AA1/3/2018/04	2,471,236.00
-	Nawamini Construction	C 103		**826,698**
-	Necro Construction	C 130		**342,705**
-	Singhe Construction	C 142		**949,000**
-	Linus Electrical	C 148		**879,615**
-	Singhe Construction	C182		**1,177,598**
				61,980
-	Nawamini Construction	C 195		2,002,664
-	Cooray Construction	C 211		**452,481**
-	Linus Electrical	C 220		**1,007,417**
-	Singhe Construction	C 234		**781,884**
-				**41,152**
-				**114,328**
-				**23,815**
4,290,382				**16,678,593**

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Schedules to the Financial Statements

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2017
(Infrastucture,plant and equipment)

Note -05

Rs.

Description/ Items	Dep^n Rate	Balance as at 01.01.2018	Previous year Adustment	Additions During the year 2018	Balance as at 31.12.2018	Dep^n.up to 31.12.2017	Dep^n.year 2018	Previous Year Adustment	Accumulated Dep^n.	W.D.V
Office, Lab & Teach.I	20%	33,178,642	18,175	6,918,533	40,115,350	12,310,676	6,893,874	0	19,204,550	20,910,800
Furniture & Fittings	10%	35,238,286	-18,175	4,183,650	39,403,761	6,625,217	3,584,207	0	10,209,424	29,194,337
Motor Vehicles	20%	35,313,080	0		35,313,080	13,922,445	7,062,616	0	20,985,061	14,328,019
Plant & Machinery	20%	28,036,065	0	1,891,881	29,927,947	10,765,290	5,639,152	0	16,404,442	13,523,505
Computers & printers	20%	18,915,735	0	6,489,081	25,404,816	6,861,777	4,079,176	0	10,940,953	14,463,863
Concrete benches	20%	537,161	0	0	537,161	340,201	107,432	0	447,633	89,528
Total		**151,218,969**	**0**	**19,483,145**	**170,702,115**	**50,825,606**	**27,366,457**	**0**	**78,192,063**	**92,510,052**

Note -06

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2018
(Land and buildings)

Rs.

Description/ Items	Dep^n Rate	Balance as at 01.01.2018	Disposals during the year 2018	Additions During the year 2018	Balance as at 31.12.2018	Dep^n.up to 31.12.2017	Dep^n.year 2018	Disposals during The Year 2018	Accumulated Dep^n.	W.D.V
Land	–	2,371,310,269	0	0	2,371,310,269	0	0	0	0	2,371,310,269
New Building	5%	391,860,066	0	7,857,808	399,717,874	35,944,111	19,746,750	47,597	55,738,458	343,979,416
Total		**2,763,170,335**	**0**	**7,857,808**	**2,771,028,143**	**35,944,111**	**19,746,750**	**47,597**	**55,738,458**	**2,715,289,685**

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2018
(Book and Sports Goods)

Note -07

Rs.

Description/ Items	Dep^n Rate	Balance as at 01.01.2018	Disposals during the year 2018	Additions During the year 2018	Balance as at 31.12.2018	Dep^n.up to 31.12.2017	Dep^n.year 2018	Disposals during The Year 2018	Accumulated Dep^n.	W.D.V
Library Books & Peri	20%	33,176,865	-96,200	4,004,675	37,085,340	23,875,309	2,944,750	-96,200	26,723,859	10,361,481
Sports Equipment	20%	90,350			90,350	15,145	18,070		33,215	57,135
Total		33,267,215	-96,200	4,004,675	37,175,690	23,890,454	2,962,820	-96,200	26,757,074	10,418,616

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Payables — **Note - 09**

2017 Rs.			2,018 Rs.
17,850	Payable Mahapola Scholarships		16,000
40,000	Deposits	(Schedule F)	50,000
505,755	Creditors - Cancelled cheques	(Schedule G)	955,433
39,676	Payable Examination Fees	(Schedule H)	47,076
762,276	DAFP A/C	(Schedule I)	652,076
94,890	Bid Bonds		94,890
1,574,402	Retention-Capital	(Schedule J)	2,274,243
966	Over Deposit		2,709
4,574,719	Accrued Expenses-MD-2014/16		4,435,944
3,750	Return Cheques		-
261,908	Accrued Expenses - PG-Unani		261,388
12,784	Accrued Expenses - PG-Ayurveda		12,074
84,400	Accrued Bhaisajja - 14/16		84,400
16,000	Payble A/C- Post Graduate (Ayurveda)		16,000
2,800	Payble A/C- Baysajya 14/16		2,800
260,000	Pre Received Baysajja		-
7,000	CME Course		7,000
1,335	HETC Project		-
5,000	Payble A/C- Postgraduate -(Unani)		5,000
15,300	Payable to Mahapola (for students)		-
192,809	Accrued- Masaj Therape		244,925
14,125	Accrued- Cupping Therapy - A		14,125
95,540	Accrued- Cupping Therapy - B		55,073
77,054	Accrued- Hijama (II)		48,054
7,050	Mahapola Unpayment		-
1,000	Baysjjaka Diploma 2016/2018		-
4,000	Yoga -2016		4,000
5,226	Transfer		5,231
3,000	Cupping Theraphy B		-
12,652	Baisajja Certificate Course		-
320,000	Masajtheraphy 2017		-
3,500	Stamp Duty		1,325
504,127	Accrued Baysjja		711,842
	Accrued Baysjja Certificate Course		4,176
-	WHT Payble		195,309
-	Payble to UGC		282
-	Accured Rupalavanya Course		16,007
-	Accured Ilaaj Jasadeen (Physical Therapy)		50,166
-	Accured Massage Therapy 2018		241,089
-	Pre Receved Massage Therapy		86,000
-	Pre - Received Ilaaj Jasadeen (Physical Therapy)		92,334
9,520,894			10,686,971

Differed Income — **Note - 10**

2017 Rs.		2018 Rs.
60,000	Oriental Medical Fund	60,000
10,598	Reserch Fund - Dr. Hapuarachchi	10,598
70,598		**70,598**

Accrued Expenses **Note - 11**

Vote			Amount 2018 Rs.
	Audit Fee - 2015	Auditor General	500,000
	Audit Fee - 2016	Auditor General	500,000
	Audit Fee- 2017	Auditor General	500,000
	1010603	Attorney General	25,860
	1010603	Attorney General	293,000
	1010603	Attorney General	350,000
	Telecome	Postal And Telecommiunication	40,000
	Telecome	Postal And Telecommiunication	20,000
	Lanka Bell	Postal And Telecommiunication	1,651
	Sri Lanka Telecome	Postal And Telecommiunication	25,428
	Mrs.(Prof.).P.A.Paranagama	Exam Payment	3,805
	Mr.T.P.Liyanarachchi	Postal And Telecommiunication	2,028
	Ms.H.D.Disanayaka	Postal And Telecommiunication	3,171
	Learn	Postal And Telecommiunication	280,000
	Electricity	**Electricity and Water**	1,000,000
		Electricity and Water	583,473
	Water	**Electricity and Water**	500,000
		Electricity and Water	127,411
	Cleaning Service	**Cleaning Service**	1,500,000
	Security Service	Security Service	6,683,434
	Printing & Advertising	Printing and Advertising	70,000
		Printing and Advertising	15,000
	Municipal Council	Rent and Local Taxes	7,206
		Rent and Local Taxes	5,500
	Abance Electrical	Repairs	2,379
	Metropolitan	Repairs	10,925
	Metropolitan	Repairs	14,375
	Saman Auto Electricals	Repairs	6,000
	Saman Auto Electricals	Repairs	59,550
	Saman Auto Electricals	Repairs	19,100
	Miater Paint	Repairs	149,500
	Fintek Management	Repairs	17,009
	Transport	Repairs	78,286
Stores Advance	Genius Association	Stores Advance	64,362
	Sri lanka State Trading	Stores Advance	122,198
	Satran International Pvt Ltd	Stores Advance	18,862
	Leema Creation	Stores Advance	59,941
	Lakshman Sawmills	Stores Advance	84,346
	Manjula Cocreat Works	Stores Advance	165,400
	Sri lanka State Trading	Stores Advance	98,715
	Narah Stationers	Stores Advance	402,989
	ABC Electricals	Stores Advance	181,905
	Nippon Print Lanka Pvt Ltd	Stores Advance	128,602
	Kish International Pvt Ltd	Stores Advance	3,800
	Narah Stationers	Stores Advance	26,828
	Monara Steel	Stores Advance	16,672

ANJ Traders	Stores Advance	800
Prince Graphics	Stores Advance	68,375
Sri Lanka Statetrading	Stores Advance	18,050
Ariyaratne Trade Center	Stores Advance	22,421
Bronze Steel Centre	Stores Advance	950
Osaka	Stores Advance	2,846
R S Global	Stores Advance	2,400
Libra Agency	Stores Advance	39,869
Hero Stationers	Stores Advance	31,895
EWIS Periperals Pvt Ltd	Stores Advance	377,500
2-9-6-15	Exam Fees	70,412
2-9-1-11	Visiting Lecture Fees	21,100
1-1-6-17	G.A.N.M.Koliyawansha	1,800
2-9-1-11	Dr.R.M.Aadhil	25,920
1-1-1-12	Over Time Payment	274,083
1-2-1-12	Over Time Payment	131,657
1-5-1-12	Over Time Payment	228,158
2-9-1-12	Over Time Payment	277,275
3-1-1-12	Over Time Payment	65,182
Payee	Payee	12,378
Payee	Payee	21,520
Stamp Fee	Stamp Fee	3,625
WHT	WHT	19,774
Audit Fees	Audit Fees	525,000
1-1-1-1	Mr.K.P.K.R.Kohombakanda	48,099
1-1-1-1	T.M.S.Thennakoon	29,650
Audit Fees		871,620
		17,961,070

Sundry Creditors

Note - 12

2017 Rs.			**2,018 Rs.**
51,840	Ola Leaf Management		-
1,592	2015/3		-
1,117,087	J3208		-
	Nekro Construction	AA1/3/2017/07	2,527,348
0	Linus Electricals	AA1/3/2017/10	1,066,910
	Nawamini Construction	AA1/3/2018/03	1,391,762
	Singhe Construction	AA1/3/2018/04	2,471,236
0	Leema Creations (pvt) ltd		12,903
0	Sub Total		-
	Genius Associates (pvt)ltd		43,350
0	Meditechnology Holding (pvt)ltd		16,675
	Scan Lanka Trading co.(pvt) ltd		64,900
	Satran International (pvt) ltd		18,017
0	Sub Total		-
	Sri Lanka State Trading (Gen) Co.Ltd		3,911,964
0	Ceylon Business Aooliance (pvt) ltd		826,000
	Genius Associates (pvt)ltd		12,546
1,170,519	Total		**12,363,611**

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Capital Grant - Spent **Note - 13**

Capital Grant

2017		2018
Rs.		Rs.
399,912,640	Capital Grant Spent Opening Balance	404,949,593
146,792,461	Capital Grant Spent	36,010,292
- 32,237,927	Amotization for the year 2015	- 35,302,653
- 8,517,581	Capital Expenditure Recurrent Nature-2015	- 6,402,802
- 101,000,000	Treasury	
404,949,593		399,254,430

General Reserve **Note - 14**

Rs.		Rs.
- 129,842,562	Opening Balance	- 139,205,832
14,305,705	Other Adjustment	13,430,234
- 23,668,975	Excess of exp. Over income	- 25,724,695
- 139,205,832		- 151,500,293

Accumulated Fund **Note - 15**

12,812	Director's Fund - PG		12,812
479,014	Director's fund		548,840
372,864	Endowment Fund	(Schedule K)	404,886
18,487,022	Gift & Donations	(Schedule L)	17,758,140
137,310	Divisional Dev. Fund- Drawyaguna		217,310
2,510,479,613	Revaluation Reserve		2,496,459,882
92,562	Divisional Dev. Fund- Postgraduate		92,562
312,303	Department Development Fund		80,000
- 54,555	Institute Development Vote		88,317
-	Staff Welfare Fund		170,246
-	T.D.S.H. Gunasena Fund		300,000
	Shanthilanka		250,000
2,530,318,945			2,516,382,995

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Notes of the Statement of Financial Performance

Note - 16

2017 Rs.		2018 Rs.
	Other Income	
2,499,993	Interest from Investment	2,563,673
615,901	Interest from Loan	531,357
67,426	Rent from Properties	66,577
14,500	Tender Fees	26,000
792,990	Registration Fees(Undergraduates)	611,285
2,400	Student identity card	975
8,590	Examination Fees(Undergraduate)	60,601
46,440	Certificate Income	87,355
71,472	Library Fines	85,837
5,745,000	MD Income	-
336,800	Hostel Fees	395,300
234,109	Miscellaneous Income	680,029
22,500	Postgraduate income-Ayurveda	-
16,833	Postgraduate income-Unani	-
25,000	Research Income	748,200
660,000	Bhaysajjya Diploma 17/18	650,000
240,000	Cupping Theraphy - Income (B)	-
3,629	Sales old Books	-
	Income - Ayurveda and Traditional Medicine	800,000
	Income Skills Upgrading & Industrial Training	127,575
	Income - Massage Therapy 2017	390,000
	Income - Massage Therapy 2018	256,000
	Income - Ilaaj Jasadeen (Physical Therapy)	53,666
	Convacation Fees	296,900
	Rent from Auditoriam	7,500
	Photo Copping Chargers	6,906
	Post Graduate Diploma 15/16 - Certificate	28,000
	Losted Book Fine	921
	Sales of Old Stores	28,257
11,403,583		**8,502,914**

Note - 17

2017 Rs.		2018 Rs.
	Conference Income	
2,254,410	International Conference 2017	200,000
	Income ICAUST	467,347
	5th International Conference Income	-
2,254,410		**667,347**

Note - 18

2017 Rs.	Code		2018 Rs.
		General Administration	
703,389	4101041	Personal Emoluments-A	3,286,721
33,613,015	4101042	Personal Emoluments-NA	38,562,495
181,180	410102	Travelling & Subsistance	298,500
3,994,312	410103	Supplies	3,883,285
2,318,685	410104	Maintenance	3,189,180
28,220,683	410105	Contractual Services	33,248,350
3,211,821	410106	Other Recurrent Expenses	4,313,687
25,941,200	440110	Financial Assistance to Students	25,290,900
11,776,527	4102042	Personal Emoluments-NA	13,401,067
0	410202	Travelling & Subsistance	22,421
168,659	410203	Supplies	870,610
66,204	410204	Maintenance	104,124
0	4102041	Personal Emoluments - Academic	510,220
73,474	410205	Contractual Services	206,778
327,369	410206	Other Recurrent Expenses	225,922
8,898,607	4105042	Personal Emoluments-NA	10,494,315
400	410502	Travelling & Subsistance	-
2,580,865	410503	Supplies	1,112,202
343,552	410504	Maintenance	791,806
		Personal Emoluments - Academic	1,263,926
1,661	410505	Contractual Services	29,785
5,308	410506	Other Recurrent Expenses	7,000
122,426,911			**141,113,294**

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Note - 19

Academic Services

2017 Rs.			2018 Rs.
182,300,799	4209041	Personal Emoluments-A	229,146,803
34,484,291	4209042	Personal Emoluments-NA	34,948,237
1,841	420902	Travelling & Subsistance	805,800
2,563,415	420903	Supplies	2,550,749
385,317	420904	Maintenance	384,491
82,914	420905	Contractual Services	27,211
8,749,111	420906	Other Recurrent Expenses	8,250,692
228,567,688			**276,113,983**

Note - 20

Library Services

2017			2018 Rs.
4,473,375	4301041	Personal Emoluments-A	6,167,088
9,989,949	401042	Personal Emoluments-NA	9,997,234
10,000	430102	Travelling & Subsistance	-
176,098	430103	Supplies	239,005
70,992	430104	Maintenance	17,922
770,618	430105	Contractual Services	1,871,631
16,612	430106	Other Recurrent Expenses	514,079
15,507,644			**18,806,959**

Note - 21

Hostels

			Rs.
1,555,440	4801042	Personal Emoluments-NA	2,069,795
4,739	480103	Supplies	310,008
100,104	480104	Maintanance	164,675
2,911,127	480105	Contractual Services	2,156,171
4,960	480106	Other Recurrent Expences	3,595
23,718.00	480107	Maintenance	
4,600,088			**4,704,244**

Notes to the Cash Flow Statement

2017 Rs.	Note - 22			2018 Rs.
	Other Adjustments			
-15,096	Poat Graduate Diploma Ayurveda 17/18Receipt	25000	40095.93	-
-29,096	Poat Graduate Diploma Unani 17/18 Receipt	11000	40095.87	-
-54,555	CMInstitute Development Vote	20000	13000	-
109,155	JUR 3180	56000	93191.8	-
640,153	JUR 3254			-
40,780	JUR 3258			-
0	Skill Upgrading			- **110,200**
0	JUR 3940			**232,026**
0	JUR 3899			- **275,929**
689,662				- **153,416**

Rs.	Note - 23 Increase in Receivables	Rs.
96,182	Storese Advance	- 862,284
- 15,095	Post Graduate Diploma (Ayurveda)	-
2,716,137	Loan & Advances	-274,869
81,807	Miscellaneous Advance	71,478
- 193	Receivable Interest	0
608,925	Book Advanced	0
-	Mahapola Scholarship Advance	-302
23,000	Miscellaneous Advance-conference	-97,002
-	Transfers	10,000
- 444	Miscellaneous Advance- MD	-4,566
- 393,027	Miscellaneous Advance-Capital	1,759,828
131,900	Recevable Mahapola -UGC	-51,450
- **3,800,000**	Receivable MD	0
- **15,000**	Receivable Cupping theraphy	-11,800
- **29,096**	Post Graduate Unani	0
- **3,000**	Petty Cash	2,998
- **597,904**		**542,031**

Note - 24

Increase in Payables

Rs. 2017		Rs. 2,018
5,100	Payable Mahapola Scholarships	-17,850
0	Payble Bursary Scholarships	16,000
-69,155	Deposits	10,000
115,727	Creditors - Cancelled cheques	449,678
39,676	Payable Examination Fees	7,400
652,670	DAFP A/C	-110,200
-13,000	Bid Bonds	0
-481,398	Retention-Capital	699,841
0	Over Deposit	1,743
4,522,721	Accrued Expenses-MD-2014/16	-138,775
3,750	Return Cheques	-3,750
-117,100	Accrued Expenses - PG-Unani	-520
-135,958	Accrued Expenses - PG-Ayurveda	-710
-50,000	Payble A/C- Post Graduate	0
260,000	Pre Received Baysajja	-260,000
7,000	CME Course	0
0	HETC Poject	-1,335
-3,000	U.P.F.Loan	0
-100,000	Payble A/C- Postgraduate -(Unani)	0
-56,100	Payable to Mahapola	-15,300
-487,104	Accrued- Masaj Therape	52,116
-3,500	Accrued- Cupping Therapy - A	0
78,280	Accrued- Cupping Therapy - B	-40,467
-162,946	Accrued- Hijama (II)	-29,000
0	Mahapola Unpayment	-7,050
-28,000	Baysjjaka Diploma 2016/2018	-1,000
0	Baisajjaka Diploma	0
-11,424	Transfer	5
3,000	Cupping tyheraphy 2 B	-3,000
12,652	Baysajja Certificate Course	-12,652
320,000	Masajtheraphy 2017	-320,000
3,500	StAMP Duty	-2,175
504,127	Accrued Baisajja	207,715
0	Accrued Baisajja Certificate Course	4,176
0	Accrued Ilaaj Jasadeen	50,166
0	Payable to UGC	282
0	Prereceived Massajtheraphy	86,000
0	Pre received Ilaaj Jasadeen	92,334
0	WHT Payable	195,309
0	Accrued Rupalavnnya Course	16,007
0	Accrued Massajtheraphy -2018	241,089
4,809,518		**1,166,077**

Note - 25

Increase in Sudry CreditorsAccrued Expenses

-697,800	Sudry Creditors	11,193,092
4,007,289	Accrued Expenses	2,889,491
3,309,489		**14,082,583**

Schedule A

2017		2018
Rs.	**Loans & Advances**	Rs.
11,520,682	Distress loan	11,318,033
970,570	Vehicle loan	1,339,788
178,500	Staff loan	121,550
543,000	Computer loan	692,500
59,750	Festival advance	73,500
2,000	Special Advance	4,000
13,274,502		**13,549,371**

Miscellaneous Advance -

Schedule B

Rs.	V.no	Name	Amount	Rs.
30,000		Dr s.Jayawardena	0.00	
3,275		Dr M.A.A.Sirajudeen	0.00	
7,500		H.D.D.R.S.Gunasekara	0.00	
20,000		M.W.A.S.C.Wijesooriya	0.00	
25,000		H.D.D.R.S.Gunasekara	0.00	
15,000		S.S.Samarakoon	0.00	
-		N S M Nasmeer	31,700	
-		PG Miscellaneous Advance	- 5,589	
-		Nadisha Koliayawnsa	- 900	
100,775			**25,211**	

Miscellaneous Advance - Conference

Schedule C

10,000	2015/36	A G Samarawickrama	-
10,000			-

Miscellaneous Advance - MD

Schedule D

5,589	265	Dr S K M K Harapathdeniya	5,589
-		Dr R.H.S.K De.S Silva	**4,566**
5,589			**10,155**

Miscellaneous Advance - Capital

Schedule E

245,706	227	K.R Weerasekara	-
252,380	238	M W S J Kumari	-
132,489	239	H G S P Hewageegana	-
85,628	240	D A I Munasinghe	-
326,000	52	S.K.M.K.Herapathdeniya	-
300,000	59	A.P.A.Jayasiri	-
312,500	60	N.D.Kodithuwakku	-
340,000	61	K.N.A.Dharmadasa	-
-	215	Kent Ridge (Pvt)Ltd	208,470
-	225	Dr S.K.M.K.Herapathdeniya	26,400
1,994,703			234,870

Deposits

Schedule F

2017 Rs.			2018 Rs.
20,000	Security Deposit -	(Sub-Schedule F1)	30,000
20,000	Deposit for Canteen	(Sub-Schedule F2)	20,000
40,000			50,000

DAFP A/C

Schedule I

2017		2018
64,267	DAFP/2006/07 Dr. Ediriweera	64,267
29,295	DAFP/2010/12- Dr. Anoma Samarawickrama	29,295
15,333	DAFP/2010/03-Dr. Jeewani	15,333
300	Special Fund - Dr.Anoma Jayasiri	300
411	UGC/Ph.D Dr. M.S. Palli	411
487,595	Ministry Grant	487,595
165,075	Skill Upgrading	54,875
762,276		652,076

Shedule G

Cancelled Cheque

2017 Rs.	Date	Descreption	Ref.	Amount	2018 Rs.
630	2016.03.30	c32501	065520	H.P.H.M. Pathirana	-
480		c32501	097640	K.I.V. Silwa	-
600	2016..03.30	R32501	084088	M.A.D.K. Manurathne	-
7,789	2016.06.06	R32721	097667	Jeya Book Center	-
5,000	2016.06.06	R32722	128763	Darshana Sirisena	-
2,140	2016.09.09	R35314	138819	L.A.W.Padmasili	-
1,800	2016.09.09	R35314	138628	Nalin Gunasinghe	-
6,613	2016.09.09	R35314	109550	L.D.A.M. Arauwala	-
3,000	2016.11.10	R35653			-
3,000	2016.11.10	R35653	197174	Rajendra prasad	-
3,000	2016.11.10	R35653	197176	Kamal Nayan	-
9,000	2016.11.10	R35653	197157	B Makhopadhyaya	-
6,000	2016.11.10	R35653	197159	neeru Nathani	-
6,000	2016.11.10	R35653	197162	J.S. Thripathi	-
3,000	2016.11.10	R35653	197164	havss narasima	-
6,000	2016.11.10	R35653	197166	ajaya kumar	-
3,000	2016.11.10	R35653	197168	prasanna	-
3,000	2016.11.10	R35653	197170	I p dei	-
3,000	2016.11.10	R35653	197172	shilpa dinga	-
160	2016.12.29	R36036	097660	pasn silva	-
83,250	2016.12.29	R36036	138327	swidesh trading	-
1,000	2016.12.29	R36035	109600	chamila sangeeth	-
500	2016.12.29	R36035	138505	rahal abeyrathne	-
500	2016.12.29	R36035	138510	msm asmiya	-
3,000	2016.12.29	R36035	138525	am vidanage	-
12,400	2016.12.29	R36035	138613	reginal bank -teldeniya	-
750	2016.12.29	R36035	138629	jayantha jayathissa	-
360	2016.12.29	R36035	138816	ma jaleel	-
1,764	2016.12.29	R36035	138883	insurance. Company	-
159,512	2016.12.29	R36035	173851	expresses environment	159,512
1,000	2016.12.29	R36035	174059	sugandika suresh	-
10,000	2016.12.29	R36035	174175	skills de.fund	-
800	2017.02.28	R36309	174135	M R F Risniya	800
1,456	2017.02.28	R36309	174247	M M F Fasniya	1,456
3,000	2017.06.23	R36641	181992	Pankaja Rathnayaka	3,000
10,666	2017.06.30	R38328	182065	Jhone Keels Office	10,666
1,650	2017.06.30	R38342	174705	Walapane Gnanasena	1,650
600	2017.06.30	C38376	179805	Jayasena dahanake	600
44,100	2017.06.30	C38376	179825	W H O Representative	44,100
21,042	2017.06.30	C38376	179846	vijithayapa	21,042
167	2017.06.30	R38376	174417	m h m jallel	167
1,035	2017.06.30	R38375	174482	genius association	1,035
1,850	2017.06.30	R38375	174484	singer sri lanka	1,850
12,938	2017.06.30	R38375	174486	The Associated news pa	12,938
7,200	2017.06.30	R38375	181274	Ruwan Wijayamuni	7,200
1,500	2017.06.30	R38375	181276	I g h c kumara	1,500
11,000	2017.06.30	R38375	181294	anton Electrical	11,000
778	2017.06.30	R38375	181334	d m s dissanayake	778
10,685	2017.06.30	R38375	181341	r a jayasinghe	10,685
300	2017.06.30	R38375	181457	m a jallel	300
320	2017.06.30	R38375	181469	nalin gunasinghe	320
500	2017.06.30	R38375	181472	s v kamal	500
600	2017.06.30	R38375	181474	m a s b wijesundara	600
3,150	2017.06.30	R38375	181478	virajee uthpala	3,150
1,550	2017.06.30	R38375	181479	p c l de silva	1,550
570	2017.06.30	R38375	181511	m p f rashmiya	570
550	2017.06.30	R38375	181513	z e m thoufeek	550

20,500	2017.12.08	C39691	179919		**20,500**
-	22/05/18	R40743	352193	People's Bank Borella	4,000.00
-	22/05/18	R40743	360398	K.M.N. Kumarasinghe	1000
-	22/05/18	R40743	360399	Sugandika T. suresh	1000
-	22/05/18	R40743	360401	C.Y. Liyanage	1000
-	28/05/18	C40790	360439	Commissioner Ayur.	32,000.00
-	19/06/18	R40970	429543	John Keells Office	16,675.00
-	4/7/2018	R41067	359255	University of Moratuwa	560000
-	4/7/2018	R 4106	422808	RLDS Ranasinhe	472
-	4/7/2018	R41068	422809	P. Rajasekara	692
-	4/7/2018	R41068	422836	Nalin Goonasinghe	605
-	4/7/2018	R41068	429101	Dinesha Balachandra	2900
-	26/07/2018	R41205	429187	J.P. wijayathilake	2250
-	30/08/18	R41406	429367	Chairman-CIDA	4,000.00
-	13/11/2018	R41885	429489	Mohamed Ijas	2,700.00
-		R 41885	429574	Harsha Dharmawijaya	7,971.75
-		R41885	429584	A.M. Indralatha	112.50
-		R41885	429588	WAD Karunadasa	35.70
505,775					955,432.95

Shedule H

2017 Rs.	Unpaid Examination Fees			2018 Rs.
	Date	**Ref.**	**Descreption**	**Amount**
25803		**REC 36134**		25,803
8893		**REC 36135**		8,893
4980		**REC 36136**		4,980
0		**REC 41187**		7,400
39676				**47,076**

Schedule K

Rs.	**Endowment Fund**	**Rs.**
10,050	Banagala	10,050
35,726	Edirisinghe	41,952
295,079	Consolidated Fund	352,884
340,855		**404,886**

Retention **Schedule J**

2017 Rs.	V.No	Descreption	2018 Rs. Amount
22,940	57	Ashoka Welding	22,940
22,935	68	Asiri Constructions	22,935
219,795	69	ACE Lanka	219,795
180,000	206	Nimal Hettiarachchi	-
38,138	2016-------18	Linus Electrical	38,138
33,287			
3,795	64	Jayamini Streel	3,795
15,511	66	Southern Furniture	15,511
69,098	148	Ruwan Tradecenter	69,098
23,226	120	Nilkamal	23,226
2,820	142	Sumudu Enterprises	2,820
56,319		2016/9	56,319
4,265	76	Jayamini steel	4,265
29,250	202	Metropolition	29,250
5,094	241	Southern Furniture	5,094
29,464	236	Jayamini steel	29,464
52,613	J 28334	CBA	52,613
42,000			
136,031	J 28334	Sadaharitha	136,031
26,214	J 2834	Lakdaja	26,214
20,798	J 33834	Data Tech	-
28,600	J 3188	149	-
130,074	J 3188	Daynamic- 162	-
44,910	J 3188	Jayamini- 166	-
67,232	J 3188	Linus Electrical- 196	-
34,744	J 3188	Mic Cadaramanpulle- 197	-
70,625	J 3188	Karu Music- 198	-
85,444	J 3188	Linus Electrical- 199	-
35,493	J 3188	Arpico-209	-
44,685	J 3188	Jayamini- 214	-
-	J 3676	Softlogic	72,680.00
-	J 3676	Nectro	33,712.50
-	J3741	Nekro - 169	172,477.00
-	J 3818	C 218	217,925.00
-	J 3818	Sri lanka State Trading	79,695.00
-	J3896	Kish International	12,825.00
-	J3896	Analytical Instrument	131,125.00
-	J3896	M. D Centimos	53,760.00
-	J3896	Mervysons	49,500.00
-	J3996	Avon Pharma	271,598.75
-	J3996	Hemson Inter National	73,242.50

-	J3996	Sri lanka State Trading	12,293.50
-	J3996	Enex Agenceis	3,290.26
-	J3996	Enex Agenceis	26,008.34
-	J3902	Randama	9,000.00
-	J3902	Singhegiri	102,363.75
-	J3915		114,773.44
-	J 3915		81,435.52
1,575,400			2,275,213.56

Gift & Donations

Rs.		Schedule L Rs.
444,159	Library Books	444,159
112,400	Office Equipment	112,400
6,999,800	Lash Equipment	6,999,800
266,969	Class Room	266,969
500	Cash	500
840,000	Green House(1999)	840,000
4,846	2000 Library Books	4,846
23,762	2001 Library Books	23,762
88,399	2004 Library books	88,399
80,085	2005 Library Books	80,085
1,840	2006 Library Books	1,840
12,520	2007 Library books	12,520
652,626	2007 Office Equipment	652,626
146,500	2007 Vehicle	146,500
16,255	2008 Library Books	16,255
10,820,387	2010 Irque Equipment	5,387,230
529,134	2010 Books	529,134
1,818,698	2012 HECT Project	1,818,698
5,048	2013-books	5,048
2,654,080	2014 HECT Project - computer & printer	6,111
694,872	2014 HECT Project - office Equipment	37,318
9,170	2014-Books	1,324
6,889	2015 - Books	1,378
116,640	2015 - Books	33,527
136,300	2015- Computer	136,300
- 3,049,949	Depreceation 2014	-
- 3,272,269	Depreceation 2015	-
34,770	2016-Books	18,101
- 1,091,100	Depreceation 2016	-
97,172	2017 Boooks	**68,550**
- 713,481	Depreciation 2017	-
-	Books 2018	**24,760**
18,487,022		17,758,140

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Security Deposit — Sub Shedule "F - 1"

2017 Rs.	Date	Ref.	Description	2018 Rs.
10,000	2017.08.08	R38813		10,000
10,000	2017	R38814		10,000
	2018.08.02	R41255		10,000
20,000				**30,000**

Deposit for Canteen — Sub Shedule "F - 2"

2017 Rs.	Date	Ref.	Description	2018 Rs.
				20,000
20,000				**20,000**

Institute of Indigenous Medicine , University of Colombo

Trial Balance as at 31.12.2018

	Description	Debit	Credit
		Rs.	Rs.
111001	Capital		399,254,429.27
111002	Unspent Capital Grant		7,788,660.55
111003	Skill Upgrading & Industrial		54,875.37
111004	Ministry Grant - Encourage		487,595.00
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
11320	UGC/Ph.D Dr. M.S. Palli		412.00
122001	General Reserve	125,775,600.00	
131003	Revaluation Reserve		2,496,459,882.17
132006	Reserch Fund - Dr. Hapuarachchi		10,597.89
132009	Yoga -2016		4,000.00
132011	CME Course - Dr. NVP Rohini		7,000.00
132012	Post Graduate Diploma (Unani)17/18	29,095.87	
132013	Post Graduate Diploma (Ayurveda)17/18	232,803.49	
134002	Gift & Donations		17,758,140.42
1333	Director's Fund		548,840.27
1333/1	Director's Fund - PG		12,812.00
1334	Divisional Development Fund-Drawyaguna		217,310.00
1334/1	Divisional Development Fund-Post graduate		92,562.19
1335	Department Development Fund		80,000.00
1336	Institute Development Vote		88,317.18
16101006	Other Deposits(Fuel Deposits)	97,500.00	
16101007	Bid Bond		94,890.00
16101008	Security Deposits		30,000.00
16101011	Deposits for Canteen		20,000.00
16101013	Provision for Depreciation		160,687,592.97
16101016	Cancel Cheques		955,433.43
16101019	Unpaid Examination Fee		47,075.50
161011020	Provision for Gratuity		89,201,106.00
163002	Accrued Expenses		17,961,067.46
163002/1	Payble A/C- Post Graduate		16,000.00
163002/2	Payble A/C- Baysajya 14/16		2,800.00
163002/5	Payble A/C- Postgraduate -(Unani)		5,000.00
163002B	Accrued Expenses-MD-2014/16		4,435,944.17
163003	Payble Stamp Duty		1,325.00
163004	Sundry Creditors- Capital		12,363,611.03
163006	Accrued Expenses - PG-Unani		261,387.78
163007	Accrued Expenses - PG-Ayurveda		12,074.33
163013	Accrued Bhaisajja - 14/16		84,399.69
163015	Accrued- Masaj Therape		244,924.79
163018	Accrued- Cupping Therapy - A		14,125.00
163019	Accrued- Cupping Therapy - B		55,073.00
163020	Accrued- Hijama (II)		48,054.30

163021	Accrued Baysajya - 17/18		711,842.31
17101004	Shanthi Lanka		250,000.00
17101005	WHT Payble		195,308.76
17101006	Payble to UGC		282.00
17101008	Staff Welfare Fund		170,246.00
17101010	Payble Bursary		16,000.00
17101011	T.D.S.H. Gunasena Fund		300,000.00
17101012	Accured Rupalavanya Course		16,006.55
17101013	Accured Ilaaj Jasadeen (Physical Therapy)		50,166.00
17101014	Accured Massage Therapy 2018		241,089.07
17101015	Pre Receved Massage Therapy		86,000.00
17101016	Pre - Received Ilaaj Jasadeen (Physical Therapy)		92,334.00
17101017	Accrued Baysajja Certificate cource		4,176.00
2101004	Land	2,371,310,269.34	
2101038	Capital- Building-103	399,717,873.95	
2101041	Vehicle A/C	35,313,079.79	
2101068	Capital- Student Center Learning	537,160.52	
2102007	Capital - Computer & Printer	25,404,816.24	
2102008	Capital - Sport Equipment - 3	90,350.00	
2103002	Capital-office,Lab & Teaching Equipment-	40,115,349.21	
2103004	Furniture & Others	39,403,761.46	
2104001	Capital-Books & Periodicals	37,085,340.19	
2104002	Work in progresses	16,678,593.30	
2109001	Capital-Plant & Machinery	29,927,946.78	
2109002	Investment A/C- Edirisinghe	41,991.99	
2109007	Investment A/C- 20,000,000/-	18,964,172.63	
2109008	Investment A/C- 5,000,000/-	7,306,314.52	
2109009	consolidated scholaship fund	275,080.41	
221002	Endowment Fund - Jayantha Edirisinghe		41,951.96
221004	Endowment Fund - Banagala		10,050.00
221006	Endowment Fund - Concolidated Fund		352,883.52
225001	Retention Money Capital		2,274,243.23
2301001	Stores Advance A/C	2,552,661.45	
2301002	Transfer		5,231.07
2302012	Over Deposit		2,709.28
2302013	Oriental Medical Fund		60,000.00
2303001	Distress Loan	11,318,032.51	
2303002	Staff Loan	121,550.00	
2303003	Vehicle Loan	1,339,788.00	
2303004	Computer Loan	692,500.00	
2303009	Festival Advance	73,500.00	
2303011	Special Advance	4,000.00	
2305000	Advance for Travelling Foreign	79,000.00	
2305001	Miscellaneous Advance	24,241.01	
2305012	Book Advance	3,937,831.67	
2305016	Miscellaneous Advance- MD	10,154.92	
2305019	Miscellaneous Advance-Capital	234,874.38	
2310001	P.B- Borella-078100192268358	2,948,456.92	
2310002	P.B- Borella-07810012268390	7,788,660.55	
2310003	P.B- Borella-07810012268432	2,872,243.84	
2310004	P.B- Borella-078100172268458	1,771,239.91	
2310005	Savings A/C-078-2-001-7-22683	261,643.76	
2312001	Pre Payments	455,617.32	
2313004	Petty Cash - Maintanens	2.00	
2314006/2	Receivable Bursary - UGC	11,800.00	
2314006/3	Receivable interest from Investment	991.27	
2314006/A	Receivable Mahapola from - UGC	51,450.00	

2314010	Recivable MD Income	3,800,000.00	
2314013	Cupping Theraphy (2B) Recivable	15,000.00	
301B	Govt. Grant-Recurrent		415,000,000.00
302	Intrest From Investment		2,563,673.49
30203	Received from Mahapola Fund		6,762,600.00
30204	Received from Mahapola UGC		6,423,450.00
30205	Received Bursary UGC		12,104,900.00
30312	Amortization Income		36,056,295.58
303	Interest from Loan		531,357.36
306	Rent from Properties		66,577.00
306A	Rent from Auditoriam		7,500.00
308C	Miscellaneous Income		680,028.80
308D	Photo Copping Chargers		6,906.00
310009	Convacation Fees		296,900.00
310010	Examination Fees		60,601.19
310011	Hostel Fees		395,300.00
310012	Certificate Income		87,355.00
310015	Tender Fees		26,000.00
310016	Registration Fees		611,285.00
310019	Research Income		748,200.00
310020	Post Graduate Diploma 15/16 - Certificate		28,000.00
310022	Income Bhaisajjya Diploma - 14/16		650,000.00
312	Student Identity card		975.00
318	Library Fines		85,836.50
318 A	Losted Book Fine		920.50
318A	Sales of Old Stores		28,257.00
337	Income - Ayurveda and Traditional Medicine		800,000.00
338	Income Skills Upgrading & Industrial Training		127,575.00
339	Income ICAUST		467,347.08
340	Capital Expenditure Recurrent Nature		6,402,802.09
341	International Conference 2017		200,000.00
342	Income - Massage Therapy 2017		390,000.00
343	Income - Massage Therapy 2018		256,000.00
344	Income - Ilaaj Jasadeen (Physical Therapy)		53,666.00
410102	Travelling & Subsistance	298,500.00	
410103	Supplies	3,883,284.91	
410104	Maintenance	3,189,180.13	
4101041	Personal Emoluments-Academic	3,286,720.62	
4101042	Personal Emoluments-NA	38,562,495.18	
410105	Contractual Services	33,248,350.39	
410106	Other Recurrent Expenses	4,313,687.13	
410112	Bank Chargers	22,421.04	
410203	Supplies	870,609.87	
410204	Maintenance	104,124.00	
4102041	Personal Emoluments - Academic	510,220.12	
4102042	Personal Emoluments-NA	13,401,067.11	
410205	Contractual Services	206,778.16	
410206	Other Recurrent Expenses	225,922.48	
410503	Supplies	1,112,201.54	
410504	Maintenance	791,806.00	
4105041	Personal Emoluments - Academic	1,263,926.03	
4105042	Personal Emoluments-NA	10,494,315.33	
410505	Contractual Services	29,785.00	
410506	Other Recurrent Expenses	7,000.00	
420902	Travelling & Subsistance	805,800.00	
420903	Supplies	2,550,748.76	
420904	Maintenance	384,490.91	
4209041	Personal Emoluments-A	229,146,803.02	

4209042	Personal Emoluments-NA	34,948,236.59	
420905	Contractual Services	27,211.30	
420906	Other Recurrent Expenses	8,250,692.01	
422310	Financial Assistance to Students	25,290,900.00	
430103	Supplies	239,004.76	
430104	Maintenance	17,922.00	
4301041	Personal Emoluments-A	6,167,087.78	
4301042	Personal Emoluments-NA	9,997,234.46	
430105	Contractual Services	1,871,630.84	
430106	Other Recurrent Expenses	514,079.20	
440117	Audit Fee	525,000.00	
450312	Other Operating Expenses	17,493,186.50	
480103	Supplies	310,007.57	
480104	Maintenance	164,675.00	
4801042	Personal Emoluments- NA	2,069,795.45	
480105	Contractual Services	2,156,170.64	
480106	Other Recurrent Expences	3,595.00	
49001	Diprecition Account	50,076,027.58	
49003	MD Expenses	132,015.50	
49006	Expences Baysajja Diploma 2016/2018	650,250.00	
49023	Expences - Ayurveda and Traditional Medicine	800,000.00	
49009	Human Capital Development Project	1,816,073.87	
49010	Strentherning & Rersech	2,408,651.11	
49024	Expences-Skills Upgrading and Industrial Train.	127,575.00	
49025	Expences ICAUST	2,178,077.11	
49026	Expences Massage Therapy 2017	390,000.00	
49027	Expences Massage Therapy 2018	256,000.00	
49028	Expences Ilaaj Jasadeen (Physical Therapy)	53,666.00	
		3,706,317,342.20	**3,706,317,342.20**

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO
Budgetory Allocation and Actual Recurrent Expenditure - 2018

Code 2017 1	No. 2	3	Approved Budget 2018 4	Actual 2018 5	Surplus or Deficit 6 (4-5)	Reasons 7
287,795,392	1	Personal Emoluments	344,000,000	349,797,902	- 5,797,902	Due to increase over time rate, pay Gratuity.
193,421	2	Travelling Expenses	1,123,000	1,104,300	18,700	
9,488,088	3	Supplies & Consumable	9,023,000	8,965,857	57,143	Due to control of purchase ofcosumable item.
3,308,572	4	Maintenance	4,708,000	4,652,198	55,802	Due to more Building Maintenance at Hostels and Main Premices
32,060,477	5	Cotractual Services	37,778,000	37,539,926	238,074	Due to less Security and Cleaning Services bills and control of Electricity, Water, Telecommunication, Postel Expenses.
12,315,181	6	Other Recurrent Expenses	18,368,000	13,312,276	5,055,724	Conrtol of Other Recurrent Expenditure.
345,161,131		**Total Recurrent Expenditure**	**415,000,000**	**415,372,459**	**- 372,459**	

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO

Budgetory Allocation and Actual Capital Expenditure - 2018

2017	Code No.		Approved Budget 2018	Actual 2018	Surplus or Deficit	Reasons
1	2	3	4	5	6 (4-5)	7
27,439,371	1	Rehabilitation & Improveei	17,000,000	15,208,945	1,791,055	Delay sbmit the bills by cotractors
9,478,721	2	Acuisition of Fixed Assets	20,500,000	14,398,545	6,101,455	Delay by Suppliers
2,862,093	3	Human Capital Developme	3,500,000	1,816,074	1,683,926	Due to less training programe cost than estimates.
6,933,989	4	Strenthening & Reserch	9,000,000	4,586,728	4,413,272	Due to less reserch works
46,714,174		**Total CapitalExpenditure**	**50,000,000**	**36,010,292**	**13,989,708**	

Accounting Policiesy of the Institute.

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 underthe University Act No. 16 of 1978 and Ordinance No 67/14.

The Institute's Financial Statements reflect the assets, liabilities, net assets, revenue, and expenses 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 legislationincluding 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 Traditional system of medicine at undergraduate and postgraduate levels. TheCollege 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 FinancialPerformance, and Statement of Changes in Net Assets, Cash Flow Statement and Notes to theFinancial Statements. These statements have been prepared in accordance with the Sri LankaPublic 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 accountchanges in money values other than where it is stated. Cost is based on the fair value of theconsideration 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,Furniture, Plant& Equipment

The Land and Buildings, Office, Lab and Teaching Equipment, Furniture and Fittings and Vehicles of the Institute have been revalued and recognized to the accounts with effect from 01.01.2016.Property, Furniture, Plant& Equipmentpurchased during the period and the Library Books and Concrete Benches are shown at cost.

Depreciation is charged to the Statements of Financial Performance on revalued amount and onthe 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 Equipment	20%
Plant & Machinery	20%
Semi permanent Lecture Hall	5%
Concrete Benchers	20%

A sum of Rs. 50 million has been provided for depreciation for the year 2018. It has been increased by Rs. 3 million due to additions to the Fixed Assets.

Depreciation of all fixed assets (purchased from government grants, revalued on 01.01.2016, received as gift and donations) have been amortized.

Infrastructure, Plant and Equipment value has been decreased by Rs. 7.8 million mainly due to accumulated depreciation.

1.2.2 Inventories

Inventories are valued at cost.

It is noted that the stock value has been increasedby Rs. 0.9 million than year 2017.

1.2.3 Receivables& Prepayments

Receivables are stated at the amounts, they are estimated to realize

Receivables have also been slightly increased by Rs. 1.4 million.

1.2.4 Short Term Investment

Some Investments have been renewed with its interests.

Investments had been increased by Rs. 2.5 million due to reinvesting the interest of Fixed Deposits.

1.3 Liabilities and Provisions

All known liabilities as at 31.12.2017 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 three court cases against the Institute as at 31.12.2017 and estimated payable amount for those cases is Rs 0.69 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 31.12.2019

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 recurrent expenditure for the year 2018 was Rs.415 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.

National Audit Office

My No.: EDU/B/IIM/FA/2018
Your No.:
Date: 16th May 2019
Director,
Institute of Indigenous Medicine,
University of Colombo.

<u>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 2018 in terms of Section 12 of the National Audit Act</u>
Draft of the above-mentioned Report is attached herewith.

02. If that report consists of content that are false or not agreeable or publishing of which is consider as against the public interest, action should be taken to inform me within 7 days of receiving this letter and, if you intend to further discuss those matters with me, it should be informed to me within 3 days.

03. If no response received from you within seven days as mentioned above, please note that the final report will be issued based on that report considering you are agreed with the matters included in the draft report.

S.T.B. Rathnayaka
Assistant Auditor General
For Auditor General

Copies:

1. Chairman - University Grants Commission
2. Vice Chancellor - University of Colombo
3. Secretary - Ministry of City Planning, Water Supply and Higher Education
4. Secretary - Ministry of Finance and Mass Media

“Draft”

“Confidential’

EDU/B/IIM/FA/2018

th May 2019

Director,

Institute of Indigenous Medicine,

University of Colombo.

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 2018 in terms of Section 12 of the National Audit Act

Responsibilities of Management and Those charged with Governance for the Financial Statements.

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

In preparing the financial statements, Management is responsible for assessing the Institute’s ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting except in situations where Management decides to liquidize or to stop operations when there is no other option.

Those charged with governance are responsible for overseeing the Institute’s financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Institute.

1.2 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.

- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists. I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the Institute to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements including the disclosures.

- As overall, financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, significant audits findings significant deficiencies in internal control and other matters that I identify during my audit.

2. Accounts

2.1 Accounting Deficiencies

2.1 Sri Lanka Public sector Accounting Standard No. 2

(a) Although when preparing the cash flow statement, it is needed to identify the activities with certainty and to take only the cash flows relevant to the accounting period into consideration, according to the following matters, cash flow statement had not been prepared correctly and accordingly it was not able to be satisfied about the balancing of the said statement during the audit.

(i) According to capital cash book although the money spent on acquisition of capital assets for the year 2018 was Rs. 29,607,590 and it was stated in the cash flow statement as Rs. 34,728,975 and since it was stated that there’s a cash flow of Rs. 12,388,212 as work in progress, Investment cash flow had been stated an excess of Rs. 17,509,697.

(ii) Although when preparing the cash flow statements the increase of funds under accumulated fund should be Rs. 703,553, when stating the cash flow generated from finance activities, since it had been stated as Rs. 812,663, the net cash flow generated from finance activities had been stated in excess of Rs. 119,110.

2.1.2 Other Accounting deficiencies

Details are as follows.

(a) Although the closing balance of the miscellaneous advance account should be Rs. 38,189, it had been as Rs. 24,241 in financial statements.
(b) Rs. 395,300 of Hostel fees received by cash as at 31st December 2018 had been accounted on the basis of income.

(c) Although it was ordered to pay an amount of Rs. 10.803 as fine for the delay of returning lending library books by 19th January 2019 according to the relevant register, that amount had not been stated as a receivable item in the financial statements.

(d) Acquisition of office equipment, which is Rs. 6,936,708 according to the financial statements, had been stated in the soft copy presented for the audit as Rs. 6,918,533, which is Rs. 18,175 less than the actual amount.

(e) At the time of revaluation of assets by the Institution on 01st January, 2016, by stating those assets were not physically observed in the valuation reports, assets worth Rs. 2,491,050 had not been valued by the Department of valuation. Although it was pointed out by the previous audit report that the amount of those assets was not included in the financial statement due to that reason, the difference had not been identified and necessary action had not been taken.

2.2 Accounts receivable and payable

Details are as follows.:

(a) An amount of Rs. 79,000 which was paid as Air ticket fee for a lecturer went abroad for a post graduate training under the financial sponsorship of University Grants Commission in 2012 had not been recovered from University Grants commission till year 2018.

(b) When purchasing publications from the foreign publishers, Institution make the payment before obtaining the service and the amount released to purchase such publication was Rs. 3,937,832 as at 31st December, 2018 and it included Rs. 1,800,738 of loan balances which are 1-5 years old.

2.3 Noncompliance with written laws or other general or special provisions issued by the Director Board

Quantitative non-compliances are as follows.

Reference to Laws, Regulations and provisions issued by the Management Board.	Description
(a) Financial regulations of the Democratic Socialist Republic of Sri Lanka. (i) Financial Regulation 110	A register for the losses had not been maintained.
(ii) Financial Regulation 371	Although the money obtained as advances should be settled of immediately after the end of relevant task, a total amount provided at 10 instances had been settled off with a delay without using it.
(b) Section 4.2.2 and 4.2.6 of Public Enterprise Circular No. PED 12 dated 2nd June 2003	Although sectional performance of the Unani, Ayurveda and Post Graduate sections had been evaluated the Board of Management, Quarterly, Bi-Annual and Annual evaluation reports were not presented to the linear Ministry and Public Enterprise Department of the General Treasury.
3rd schedule of the General Treasury Circular No. 842 dated 19the December 1978	Although every effort should be made to keep the records of fixed assets as the same way expected by the circular, fixed assets register had not been maintained in a manner, which shows the accumulated depreciation in fixed assets register.

2.4 Operational Review

2.4.1 Performance

Following observations are made.

(a) When analyzing the enrollment of students for the institution during past 7 years, although the number of students, who can be enrolled as per the existing resources of the university and the approved number of students by the University Grants Commission, is 1580, the number of students enrolled during this period was 1450. That is 93.4% of the number of students, who can be enrolled.

(b) When analyzing the exam results relevant to 7 academic years, failure rate of the student who sat for the examinations had been increased with the seniority of the students and those details are as follows.

- (i) 25 nos. of scheduled examinations were held during year 2018 for students of 7 academic years 2010/2011 to 2016/2017 and the failure rate of the students who sat for those examinations were respectively 44 percent and 35 percent for Ayurveda and Unani degrees.

(c) At the end of the year under review, respectively 94 and 39 students of Ayurveda and Unani courses relevant to past 6 academic years had been left the course. This is a negative growth of 15 percent when compared to 14 percent of the past year.

2.4.2 Management inefficiencies

Following observations are made.

(a) As per Public Finance circular No. 05/2016 dated 31st March 2018, Although the annual Board of Survey should be completed and the reports should be submitted to the auditor General before 17th March 2019 as per paragraph 3.1.6 of the circular, Institution had not submitted those reports pertaining to 6 sections of the institutions yet by 10th May 2019 and for excesses, deficiencies and other recommendations prescribed by the Board of Survey reports of sections for which Surveys conducted with regard to year 2018 action had not been taken as per financial regulations.

(b) According to Board of Survey report of assets, it was observed that 44 nos. of asset units had not been entered in the inventory and 96 nos. of assets were deficit.

(c) Although by the time of year 2016 Ethics Committee of the Institute of Indigenous Medicine had no authority to grant approval to conduct a clinical research, an approval had been granted to carry out a clinical research on cough syrup by giving it to patients at Ayurveda Teaching hospital.

(d) Two lecturers involved with the above matter were President and Secretary of the Ethics Committee of the Institute of Indigenous Medicine at the time of obtaining approval for the research for which they both had participated and one lecturer of them is a consultant of the company, which import and deliver the cough syrup.

(e) Although a fridge and a microwave oven were purchased for general usage for a price of Rs. 86,130 and Rs.15,500 respectively on 19th September 2019, those instruments were not used by the day of audit, 14th January 2019 and was in an inactive state.

(f) Academic activities of MD Ayurveda (2016/2019) 3-year course which is affiliated to Post Graduate Department of the Institute of Indigenous medicine had not been carried out in the year under review. Although 32 students had been registered for the course by 31st December 2017, at present 15 students have left the course and an amount of Rs. 1,945,000 had been received from the students who registered for the course and one student had made the full payment of course fee which was Rs. 850,000. As at 31st December 2018 an amount of Rs. 4,435,944 as Receivable and Rs. 3,800,000 as payables for the course had been bought forward in the financial statements. Further, necessary revelations were not made in the financial statements on this matter taken volatile conditions, which may arise with regard to this into consideration.

2.4.3 Transactions without proper authorization

As per section 3.1 of public Finance Circular No. PF/423 dated 22nd December 2016, it is not allowed to generate funds except in the most special instances as a policy of the General Treasury and for such funds generated in that way should be given provisions to be implemented in the legislative frame relevant to public finance. Although the institutions had established an employee welfare fund, Treasury approval for that was not obtained.

2.4.4 Procurement activities

Following observations are made.

(a) Following observations are made with regard to preparation of the procurement plan.

(i) As per paragraph 4.2.1 (b) of Public Procurement Guideline Code 2006, although every government institution should list expected procurement activities for a minimum of 3 years in the main procurement plan, Institution had not prepared the master plan.

(ii) Although time periods of procurement process had been indicated in the detailed procurement plan prepared for the year under review, it was observed when analyzing the procurement process of the institution those activities had not been carried out according to the mentioned time periods.

(iii) As the procurements of last year which have not been full filled was not indicated as continuous work in procurement plan, it was not able to identify expected goal and continuous status separately in the procurement allocated for the year under review.

(b) An amount of Rs. 16,910,425 allocated for 09 projects during the year under review for rehabilitation and improvement of capital assets and an amount of Rs. 15,208,945 had been spent for rehabilitation and improvement of capital asset during the year under review. It was observed that Rs. 9.471,101 spent on the year under review was spent for the projects relevant to year 2017.

2.4.5 Utilization of funds

Since the purchases were not according to procurement plan, there was a balance of Rs. 12,798,953 in the Government capital Grants account as at 1st January 2018. An amount of Rs. 31,000,000 had been received as capital grants for the year under review and after spending an amount of Rs. 36,010,292 during the year for acquisition of assets, the amount not utilized as at 31st December, 2018 was Rs. 7,788,661.

2.4.6 Presentation of financial statements

As per section 6.5.1 of Public Enterprise Circular No. PED/ 12 dated 2nd June, 2003, Draft Annual Report together with financial statements should be submitted to Auditor General within 60 days of end of the Accounting year. However, Draft Annual Report 2018 had not been submitted to the Audit.

2.4.7 Action Plan

Following observations are made.

(a) Following items, which should be included in the action plan as per recommendations of the Public Finance, circular No. 01/2014 dated 17th February 2014 were not included. Those are organization chart, approved cadre, existing cadre, imprest requirement plan for annual activities, Budget document, procurement plan and internal audit plan.

(b) As action was not taken to identify indices for measurement of achieving targets when preparing the action plan 2018, it was not able to measure the achievement of targets and goals of the institute.

3. Budgetary control

As 10 to 49 percent difference observed when comparing budgeted income and expenditure with real income and expenditure, it was observed that budget document had not been utilized as a successful management controller.

4. **Sustainable Development**

Although the institution was aware about the United Nation's year 2030 "Agenda" on Sustainable Development, Sustainable goals, target relevant to its functions and milestones to reach those targets and indices to measure the reaching of those targets had not been identified.

5. System and Controls

Deficiencies of Systems and controls observed from time to time during the audit was submitted to the Director of the Institution. Attention should be given specially to the following areas of control.

Area of System and Controls	Observations
(a) Maintaining Advance Registers	i. Advance Register for foreign periodical had not been updated and maintained. ii. There is a difference of balances between the Miscellaneous Advance Register and the Final Accounts.
(b) Assets Control	i. Non-revelation of Information regarding depreciation on Fixed Assets Register. ii. There are variations between Assets Survey Reports and the Inventory book.
(c) Accounting	Non-reconciliation of Financial Statements with the Advance Registers.
(d) Planning	Deficiencies in preparation of procurement plan and action plan.
(e) Procurement	Noncompliance with the Procurement Guideline 2016, Procurement handbook and Procurement plans.

Auditor General

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කොළඹ විශ්වවිද්‍යාලය
INSTITUTE OF INDIGENOUS MEDICINE
Rajagiriy
Sri Lanka
UNIVERSITY OF COLOMBO

ශ්‍රී ලංකාව

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My No: IIM/AR/2018 Your No: EDU/IIM/FA/2018 Date: 24.05.2019

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

Auditor General's Draft report on the Financial Statements of Institute of Indigenous Medicine affiliated to University of Colombo for the year ended 31st December 2018 as per National Audit Act No. 19 of 2018.

Following are the replies to the above Draft Report No. EDU/IIM/FA/2018 of 16/05/2019.

2. Accounts

2.1 Accounting Deficiencies

2.1.1. Sri Lanka Public Sector Accounting Standard No. 2

(ආ) Cash Flow of Investment has not been overstated by Rs.17,509,697.00 as per the audit. Payments and receipts are recorded correctly in the Capital Cash Book. Accordingly, the Balance of the Capital Cash Book and the Cash Balance of the Unused Capital Account are the same. Expenditure of acquisition of fixed assets in Cash Flow Statement is not Rs. 34,728,212.00 but Rs. 34,278,975.00. After deducting the recurrent form capital expenditure from the total capital expenditure of 2018, the remaining amount is Rs. 4,906,355.00, the accrued capital expenditure amounting to Rs. 29,607,490.00 was added to it, and Advances balance for the capital expenditure, Rs. 234,870 has been deducted. Furthermore, it is shown not the nonpayment of a sum of Rs. 12,388,212, but the difference between the work in progress accounts of the past year and current year. An amount of Rs. 4,906,388 is shown under the Acquisition of Fixed Assets due to the inclusion of the amount under different debtors in working capital changes.

(ii) The value of cash generated from financial activities

812,663 has been correctly stated.

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2.1.2 Other Accounting deficiencies

(a) According to the Balance Sheet, the balance of the various Advance Accounts is Rs. 24,241.01 million. Balance as per the various advance schedule is Rs. 25,211.00. 38,189 shown by the audit is not correct.

(b) Accrued and early receipts cannot be determined due to the variation in the number of resident students. Therefore, only the money received has been accounted as income.

This has been caused by the lack of information from the library. Steps will be taken to minimize such shortcomings in the future.

(c) The acquisition of office equipment was Rs. 6,918,533 and the value of Rs.18,175 was purchased last year and was debited to Furniture Account.

(d) An amount of Rs. 18,175 more than the purchases made during the year has been stated, as that amount has been corrected.

(e) A clarification on this query is provided in the letter No. EDU/IIM/FA/2018 dated 07/11/2018.

2.2 Accounts Receivable and Payable

(a) Action is being taken to obtain the relevant amount from the University Grants Commission.

(b) Payment for the Purchases of foreign magazines are paid before the printing year. However, the magazines are not received in the following year, but in subsequent years. Loan balances of Rs. 1,800,738 shown by the audit should be Rs. 1,615,057.39 and its summary is as follows.

Year of payment	Year of receipt of magazines	Balance as at 2018/12/31
2013	2014	10,490.53
2014	2015	8,036.57
2015	2016	81,732.14
2016	2017	356,245.72
2017	2018	1,158,480.45
		1,614,985.42

Accordingly, the balance over 5 years	Rs.	10,490.53
Balance over 4 years	Rs.	8,036.57
Balance over 3 years	Rs.	81,732.14
Balance over 2 years	Rs.	356,245.72
Balance over 2 years	Rs.	1,158,480.45
		1,614.985.42

2.3 Non-compliance with written Laws, Rules and other general or special provisions issued by Board of Directors.

(a) **)i)** Maintains a register of damages.

)ii) Advances obtained on postponement of work due to various reasons

has been fully refunded without any use. Advice was given to make the refunds without delay in the future.

(b) Action will be taken to send relevant reports for the year 2018 in Ayurveda and Unani sections and steps will be taken to send them in scheduled time frame in future.

(c) Depreciation is stated in the fixed asset register. Discussions with the company from which the software purchased regarding the shortcomings are being carried out. Accordingly, action will be taken to rectify the situation.

2.4 Operational Review

2.4.1. Performance

(a) There has been no any reduction done by the institution in the enrollment of students. Registrations will be made according to the list sent by the University Grants Commission and unregistered list will be sent to the University Grants Commission. Accordingly the new list will be sent and registrations are done according. Registration is done in several times in this manner and this has caused due to non registration of some students. This situation is out of control by the institution.

(b) Some of the shortcomings in the course, lack of resources at the Institute and Ayurvedic Teaching Hospital, lack of participation in practical activities and extracurricular activities of the students may cause this and necessary revisions to the course has been done, and actions are being taken to minimize this.

2.4.2. Management inefficiencies

(a) Steps will be taken to minimize delays and submit asset survey reports in due course.

(b) Necessary action will be taken after inspection.

(c,d) An inquiry is being conducted in this regard by a committee appointed by the Board of Management on the matters stated in c and d.

(e) Relevant equipment has been handed over to the women's hostel and is being used.

(f) I accept, no definite decision had been made regarding the relevant course. Therefore, this situation has arisen. However, by this time, the student had paid the full amount of Rs. 850,000 and the amount had been refunded.

2.4.3 Unauthorized transactions

It was proposed to maintain this fund with the proceeds of the HD Ayurveda Course, but this proposal has become inactive due to the suspension of the course.

2.4.4 Procurement activities

(a) **)i(** From year 2019**, t**he procurement plan will be prepared in accordance with the paragraph 4.2.1(b) of the Government Procurement Guidelines, 2006.

ii. Due to practical situations such as, strikes and student actions, timeframes of the detailed procurement plan for 2018 has somewhat been changed. However, in 2019, action will be taken to minimize those timeframe changes.

iii. Procurements that were not fulfilled in 2018 are outlined tentatively in the Procurement Plan prepared for 2019.

(b) For contracts commenced in the year 2017 and not completed by the year 2018, the relevant payments have been made after completion of the work.

2.4.5 Utilization of funds

Amount shown as unutilized amount was not utilized due to delay in payment for ordered goods and bills relating to awarded contracts. Miscellaneous Debtor Value dated 31.12.2018 is Rs.12,363,611. However, action will be taken to utilize all remaining funds during the relevant financial year in future.

2.4.6. Submission of Financial Statements

(a) The Annual Report 2018 is being prepared and action will be taken to submit the audit in future.

2.4.7 Action Plan

(a) Has been prepared properly.

(b) Action plan for 2019 has been prepared by minimizing the shortcomings.

3. Budgetary Control

In practical terms, there are variations between budgeted and the real expenses. However, action will be taken in future as shown in the audit.

4. Sustainable Development

In 2019, action will be taken to identify the shortcomings pointed out by the Audit and to identify the Sustainable Development targets, the Goals and the paths to achieve those Goals and indices to measure the goals.

5. System Controls

It was advised to focus on the systems and control areas shown by the audit, and minimize the deficiencies.

Senior Professor P.A. Paranagama
Director,
Institute of Indigenous Medicine

Copy - 1. Chairman - University Grants Commission
2. Vice Chancellor - University of Colombo
3. Secretary - Ministry of City Planning, Water Supply and Higher Education
4. Secretary - Ministry of Finance and Mass Media

National Audit Office

My No.: EDU/B/IIM/FA/2018

Your No.:

Date: 31 May 2019

Director,

Institute of Indigenous Medicine,

University of Colombo.

Report of the Auditor General on the Financial Statements and other Legal and Regulatory requirements of the Institute of Indigenous Medicine affiliated to the University of Colombo for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Institute of Indigenous Medicine, which comprise the statement of financial position as at 31 December 2018, and the statements of income, and statement of financial performance for the year then ended, statement of of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, and a summary of significant accounting policies, 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 provisions of the National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except the effect of matters described in basis for the qualified opinion in my Report, the accompanying financial statements present fairly, the financial position of the Institution as at 31 December 2018, and its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

1.2 Basis for the Qualified Opinion

1.2.1 Sri Lanka Public Sector Accounting Standards

Details are as follows.

(a) Academic activities of MD Ayurveda (2016/2019) 3 year course which is affiliated to Post Graduate Department of the Institute of Indigenous medicine had not been carried out in the year under review. Necessary revelations were not made in the financial statements on this matter taken volatile conditions, which may arise with regard to this into consideration as per Public Sector Accounting Standard No. 01.

(b) Hostel fees income as at 31st December 2018 which was accounted on cash basis due to difficulties institution had to calculate on the accrual basis had not been revealed in financial statements as per Public Sector Accounting Standard No. 03.

1.2.2 Other Accounting Deficiencies

Details are as follows.

(a) In the Receivable income of Rs. 3,800,000 for MD Ayurveda (2016/2019) 3 year course during year 2017, Adjustment had not been made in the accounts for Rs. 211,111 receivable from a student who left the course by the end of the year under review.

(b) Although there is an amount of Rs. 10.803 as fine for the delay of returning lending library books is receivable, it had not been stated as a receivable item in the financial statements.

I conducted my audit in accordance with Sri Lanka Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. I believe that the audit evidence I have obtained in sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those charged with Governance for the Financial Statements.

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

In preparing the financial statements, Management is responsible for assessing the Institution's ability to continue as a going concern, and except in the instances when action is taken to stop the operations where the management is intending to liquidize the Institution or there's no any other option, disclosing, as applicable matters related to going concern and using the going concern basis of accounting.

Those charged with governance are responsible for the Institution's reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Institution is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Institution.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Institution's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institution's ability to continue as a going concern. If I conclude that a material uncertainty exist. I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institution to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters the planed scope and timing of the audit and significant audits findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on other Legal and Regulatory Requirements

National Audit Act, no. 19 of 2018, includes specific provisions for following requirements.

- I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Institution as per the requirements of section 12(a) of National Audit Act, No. 19 of 2018 except the effect of the matters describe in the section of basis for the qualified opinion in my report.

- The financial statements presented is consistent with the preceding year as per the requirement of section 6(1) (d) (iii) of the National Audit Act, No. 19 of 2018.

- The financial statements presented includes the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained which were limited to matters that are material, nothing has come to my attention to make the following statements.

2.1 To state that any member of the governing body of the Institution has any direct or indirect interest in any contract entered in to by the Institution, which are out of the normal course of business as per the requirement of service 12 (d) of the National audit Act, No. 19 of 2018.

Ethics committee of the Institute of Indigenous Medicine had no authority to conduct a clinical research by the time of year 2016 and in a such instance approval of an Ethics Committee which can give authority is needed to carry out a clinical research in an affiliated institution, But without doing so on the approval of the Ethics Committee of the Institute of Indigenous Medicine a clinical research has been conducted on December 2016 by giving medicine to patients of the Ayurveda Teaching Hospital. Two researchers of the four researchers who carried out the research, at the time of they held posts of Chairman and Secretary of the Ethics Committee of the Institute of Indigenous Medicine, had obtained the approval of the Ethics committee for the research the also participate, and one lecturer of them was an adviser to the company, which imports and distributes the cough syrup.

2.2 As per the requirement of the Article 12 (f) of National Audit Act No. 19 of 2018, except the following observations, Noncompliance with certain written laws or other general or special provisions issued by the Director Board

Reference to Laws, Regulations or provisions issued by the Management Board.	Description
(a) Financial regulations of the Democratic Socialist Republic of Sri Lanka.	
(iii) Financial Regulation 104	Although it was revealed that existence of assets of Rs. 744,947 at cost at the time of Assets evaluation was not confirmed, action was not taken in this regard as per Financial Regulations.
(iv) Financial Regulation 371	Although the money obtained as advances should be settled off immediately after the end of relevant task, a total amount provided at 10 instances had been settled off with a

	delay without using it.
(b) Section 4.2.2 and 4.2.6 of Public Enterprise Circular No. PED 12 dated 2nd June 2003	Although sectional performance of the Unani, Ayurveda and Post Graduate sections had been evaluated the Board of Management, Quarterly, Bi-Annual and Annual evaluation reports were not presented to the linear Ministry and Public Enterprise Department of the General Treasury.
(c) 3rd schedule of the General Treasury Circular No. 842 dated 19th December 1978	Although every effort should be made to keep the records of fixed assets as the same way expected by the circular, fixed assets, register had not been maintained in a manner, which shows the accumulated depreciation in fixed assets register.
(d) Paragraph 3.1.6 of Public Finance circular No. 05/2016 dated 31st March 2016	As per the Circular, Although the annual Board of Survey should be completed and the reports should be submitted to the auditor General before 17th March 2019, Institution had not submitted those reports pertaining to 6 sections of the institution yet by 10th May 2019.

2.3 Institution has performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit act, No. 19 of 2018.

2.4 Resources of the Institution had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12(b) of the National Audit Act, No. 19 of 2018.

(a) An amount of Rs. 79,000 which was paid as Air ticket fee for a lecturer went abroad for a post graduate training under the financial sponsorship of

University Grants Commission in 2012 had not been recovered from University Grants commission till year 2018.

(b) When purchasing publications from the foreign publishers, Institution make the payment before obtaining the service and the amount released to purchase such publication was Rs. 3,937,832 as at 31st December, 2018 and it included a Rs. 1,615,057 balance which is 1 to 5 years old.

(c) When analyzing the enrollment of students for the institution during past 7 years, although the number of students, who can be enrolled as per the existing resources of the university and the approved number of student by the University Grants Commission, is 1580, the number of student enrolled during this period was 1475. That is 93.4% of the number of students, who can be enrolled.

(d) According to Board of Survey report of assets, it was observed that 44 nos. of asset units had not been entered in the inventory and 96 nos. of assets were deficit.

(e) Although a fridge and a microwave oven was purchased for general usage for a price of Rs. 86,130 and Rs.15,500 respectively on 19th September 2019, those instruments were not used by the day of audit, 14th January 2019 and was in an inactive state.

(f) As per paragraph 4.2.1 (b) of Public Procurement Guideline Code 2006, although every government institution should list expected procurement activities for a minimum of 3 years in the master procurement plan, Institution had not prepare the master plan.

(g) Although time periods of procurement process had been indicated in the detailed procurement plan prepared for the year under review, It was observed when analyzing the procurement process of the institution those activities had not been carried out according to the mentioned time periods.

(h) As the procurements of last year, which have not been full filled, was not indicated as continuous work in procurement plan, it was continuous status and expected goal and achieved progress through the procurement allocated for the year under review.

(i) Since the purchases were not according to the procurement plan, non-utilized Government capital Grants, as at 31st December, 2018 was Rs. 7,788,661.

(j) Following items, which should be included in the action plan as per recommendations of the Public Finance, circular No. 01/2014, dated 17th February 2014 were not included. Those are organization chart, approved cadre, existing cadre, imprest requirement plan for annual activities, Budget document, procurement plan and internal audit plan.

2.5 Other Observations

(a) When analyzing the exam results relevant to 7 academic years, failure rate of the student who sat for the examinations had been increased with the seniority of the students and 25 nos. of scheduled examinations were held during year 2018 for students of 7 academic years 2010/2011 to 2016/2017 and the failure rate of the students who sat for those examinations were respectively 44 percent and 35 percent for Ayurveda and Unani degrees.

(b)

(c) At the end of the year under review, respectively 94 and 39 students of Ayurveda and Unani courses relevant to past 6 academic years had been left the course. This is a negative growth of 15 percent when compared to 14 percent of the past year.

(d) An amount of Rs. 16,910,425 allocated for 09 projects during the year under review for rehabilitation and improvement of capital assets and an amount of Rs. 15,208,945 had been spent for rehabilitation and improvement of capital asset during the year under review. It was observed that Rs. 9.471,101 spent on the year under review was spent for the projects relevant to year 2017.

(e) As per section 6.5.1 of Public Enterprise Circular No. PED/12 dated 2nd June, 2003, Draft Annual Report together with financial statements should be submitted to Auditor General within 60 days of end of the Accounting year. However, Draft Annual Report 2018 had not been submitted to the Audit.

(f) As action was not taken to identify indices for measurement of achieving targets when preparing the action plan 2018, it was not able to measure the achievement of targets and goals of the institute.

(g) Although the institution was aware about the United Nation's year 2030 "Agenda" on Sustainable Development, Sustainable goals, target relevant to its functions and milestones to reach those targets and indices to measure the reaching of those targets had not been identified.

W.P.C. Wickramaratna

Auditor General