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ஆண்ட றிக்கை

ANNUAL REPORT
2017



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சுதேச வைத்திய நிறுவகம்

INSTITUTE OF INDIGENOUS MEDICINE

கொழும்பு විශ්වවිද්‍යාලය

கொழும்பு பல்கலைக் கழகம் இலங்கை

UNIVERSITY OF COLOMBO

Vision

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

Mission

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

Foreword from Director

With pleasure I submit the Annual Report of the Institute of Indigenous Medicine (IIM), University of Colombo for the year 2017. This Institute, having a history of eighty-seven (87) years is affiliated to the University of Colombo (one of the leading Universities in Sri Lanka) since 1977. Presently this Institute offers Undergraduate and Postgraduate Degree programmes in Indigenous Medicine in Sri Lanka. The New student's enrollment for Bachelor of Ayurveda Medicine & Surgery (B.A.M.S.) is 172 and for Bachelor of Unani Medicine & Surgery (B.U.M.S.) is 43 for the year 2015. Ninety-six (96) students graduated in Ayurveda Medicine (BAMS) and twenty-two (22) students graduated in Unani Medicine (BUMS) in the year 2016. In the year 2016, Certificate course in Massage Therapy Certificate Course in Ayurveda Pharmacy - 2017 and Diploma Course in Ayurveda Pharmaceuticals were started at the IIM.

Fifth International conference on Ayurveda, Unani, Siddha and Traditional Medicine 5th (ICAUST)-2017 was held in 2017 at IIM. Outbound training was organized for the IIM Academic & Non-Academic staff members and held successfully. Sinhala New Year Festival and Vesak Festival of the year 2016 was held.

Medical Camps were successfully organized by the Ayurveda and Unani sections of the Institute. Renovation of the Institute play ground was completed and successfully held the opening ceremony of it on 2016. Preparation of the IIM Master Plan was continued in 2016. Academic Staff of the Institute (Ayurveda section and Unani section) participated in the Seminars and Workshops organized locally and internationally.

I take this opportunity to express my sincere thanks to the Academic staff, Administrative staff and Non-Academic staff of the IIM and the student communities who gave commitment involvements for the fullest support in making all these events a success. Further I convey my gratitude thanks to the Senate of the University of Colombo, Board of Management of the Institute who guided me to the right direction for the development of the Institute and the University Grants Commission, the Ministry including the Hon. Minister of Higher Education and Highways and all other relevant authorities and the officers for the support extended to us in carrying out the functions of the Institute of Indigenous Medicine. I wish the Institute of Indigenous Medicine every success in future!

Dr SD Hapuarachchi

BAMS (S.L), M.D (Ayu) (India), M.Sc. (Plant Sciences) (SL), PhD (Biochemistry) (SL)

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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 ManthraSabha) 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 Pomparippu.

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 King Pandukabhaya (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 annually as a traditional process. (Parental inheritance) Ex: Es Vedakama (Ophthalmology) Gedi Vana (Treatment of boils and carbuncle), Sarpavisha (Toxicology), Pissubalu (Hydrophobia), Vidum Pillissum (Burns), Kadum Bidum (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 (562-430 B.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 Sina (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 arbiens 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.

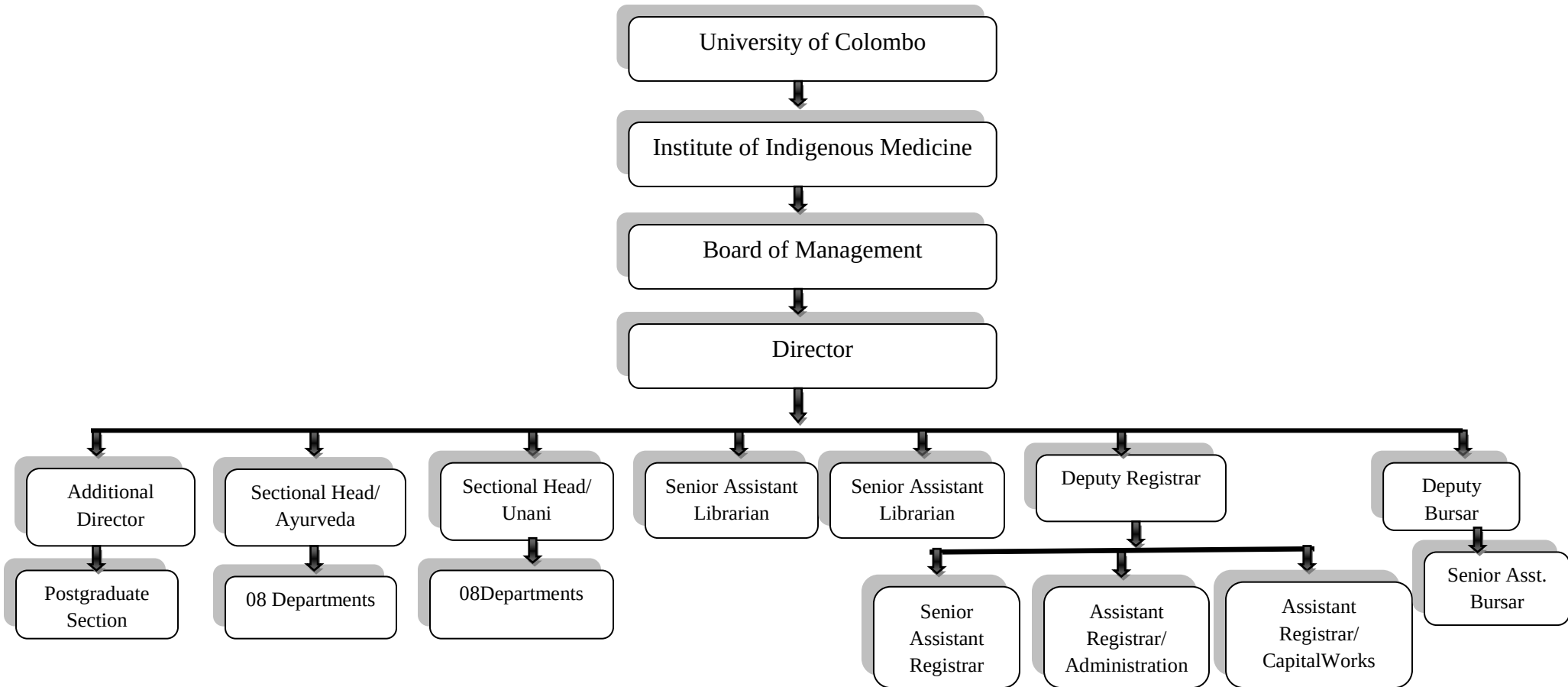
Successive foreign invasions and the resultant strife sapped the strength of the monarchy, and Ayurveda which for centuries before had enjoyed royal patronage became a casualty in common with other ancient arts and crafts. It was only at the beginning of this century that the organized training of Ayurveda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

1.1 Ordinance

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

1.2 Board of Management

(a) Ex-officio members

Dr. S.D. Hapuarachchi

Director (Chairperson)

Dr. (Mrs.) P.R. Waratenna

Sectional Head/ Ayurveda

Dr. M.I Manuha

Sectional Head/ Unani

Ms.J.M.C.JWijethunga

Additional Secretary/ Ministry of Higher Education

Mrs.L.HKarunathilaka

Additional Secretary/ Ministry of Health, Nutrition & Indigenous Medicine

Mr. M.D.J.C. Murage, Assistant Director, Dept. of Trade & Investment Policy

Deputy Director, Department of Trade and investment Policy,

Ms.M.D.M.DKarunathilaka

Commissioner/Ayurveda

Dr.H.D.JWijebandara

Director/ Bandaranaike Ayurveda Research Institute

Dr. D.H. Tennakoon

Director/ Ayurveda Teaching Hospital

Prof. Jennifer Perera

Dean / Faculty of Medicine

Prof. P.R. Fernando

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

Prof. PriyadarshaniGalappatthy

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

Mr.P.HAriyaratne

ecretary/ Deputy Registrar

1.3 Director

Dr.(Mrs) S.D. Hapuarachchi, the Director of the Institute of Indigenous Medicine, University of Colombo has act as the Director during the year 2015. She has obtained her graduation from IIM securing B.A.M.S. (Hons.) in 1990, M.Sc. in Plant Sciences from PGIS, University of Peradeniya in 2007, Doctor of Medicine from Banaras Hindu University, India in 1998, PhD (Bio-chemistry) from University of Sri Jayawardenepura in 2014. She has worked in the capacity of Senior Lecturer with (1993-2017) years' experience and also served as Head of Ayurveda and Additional Director/ Postgraduate Section. She has taken several steps to uplift the IIM developing infrastructure facilities, student centered learning and international relationship during the time.

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

All permanent Lecturers are members of the Ayurveda Sectional Committee.

1.4 (2) Unani Sectional Committee

Chairman of Unani Sectional Committee – Sectional Head/ Unani

Dr. M.I Manuha

All permanent Lecturers are members of the Unani Sectional Committee.

1.4 (3) Research and Higher Degrees Committee (RHDC)

Director/ Chairperson

Sectional Head/ Ayurveda

Sectional Head/ Unani

All Professors and Assistant Professors of the Institute

Commissioner of Ayurveda

Director/ Bandaranaike Memorial Ayurveda Research Institute

Director / Ayurveda Teaching Hospital

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

Prof. (Mrs.) SwarnaPiyasiri/ Dean (Faculty of Graduate Studies, University of Sri Jayawardenapura)

Dr. ChrishanthaWeerasinghe/ Faculty of Medicine, University of Colombo

Course Co-ordinator /MD (Ayurveda) 2012/2015

Course Co-ordinator /MD (Ayurveda) 2016/2019

Course Co-ordinator/ MD (Unani) 2016/2019
Course Co-ordinator / Postgraduate Diploma in Ayurveda (2016/2017)
Course Co-ordinator / Postgraduate Diploma in Unani (2016/2017)
Deputy Bursar
Deputy Registrar/ Secretary

Committee Name	Number of meeting in 2017
Ayurveda Sectional Committee	20
Unani Sectional Committee	17
Research and Higher Degrees Committee (RHDC)	10

02. Academic Sections, Departments, Divisions Centers and Units

2.1 Sections under Ayurveda Section

Ayurveda Section consists of eight (08) departments 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 Sections)

2.2 Sections under Unani Section

Unani Section consists of eight (08) departments namely,

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

2.3 IT Centre & 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 - 2015

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

Acquisition	-	Books and periodicals valued Rs. 1,820,079.95 and Periodical Valued Rs.3,373,340.30 were purchased to the library.
Donations	-	249 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 - 679
		- Unani - 220
		Postgraduate students
		- Diploma - 32
		Academic staff - 77
		Non-Academic staff - 73

2.5 Administrative Divisions

There are seven administrative divisions as follows.

1. Directors' Office
2. Deputy Registrar's Office
3. Finance Division
4. Student Registration and Welfare Division
5. Examination Division
6. Establishment Division
7. 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.

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

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	13
(ii)	Finance Committee	04
(iii)	Exam Sub-Committee	04
(iv)	Planning and Development Committee	04
(v)	HODs' meeting	07
(vi)	Sectional Committee/ Ayurveda	09
(vii)	Sectional Committee/ Unani	11
(viii)	Research & Higher Degrees Committee	08
(ix)	Board of Study in Ayurveda	07
(x)	Audit and Management Committee	04

3.2 Appointments and Staff Information:

Total Appointments:

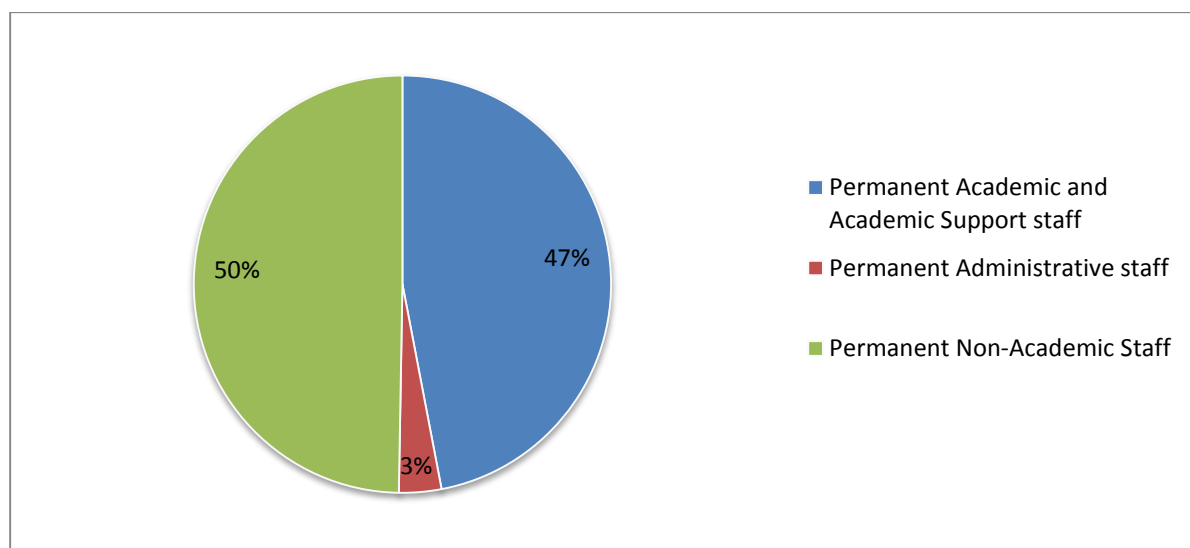
Academic	-	11
Administrative	-	--
Non-academic	-	09

3.3 Staff Changes in 2017:

<u>Function</u>	<u>AcademicAdminNon-AcademicAcademic support</u>			
Appointments	11	-	06	-
Confirmations	02	-	08	-
Promotions	05	-	01	-
Transfers	-	-	04	-
Extensions of service	-	01	-	-
Retirements	-	-	04	-
Resignations	-	-	01	-

Number of staff members - 2017:

- (i) Permanent Academic and Academic Support staff - 86
(ii) Permanent Administrative staff - 06
(iii) Permanent Non-Academic Staff - 91

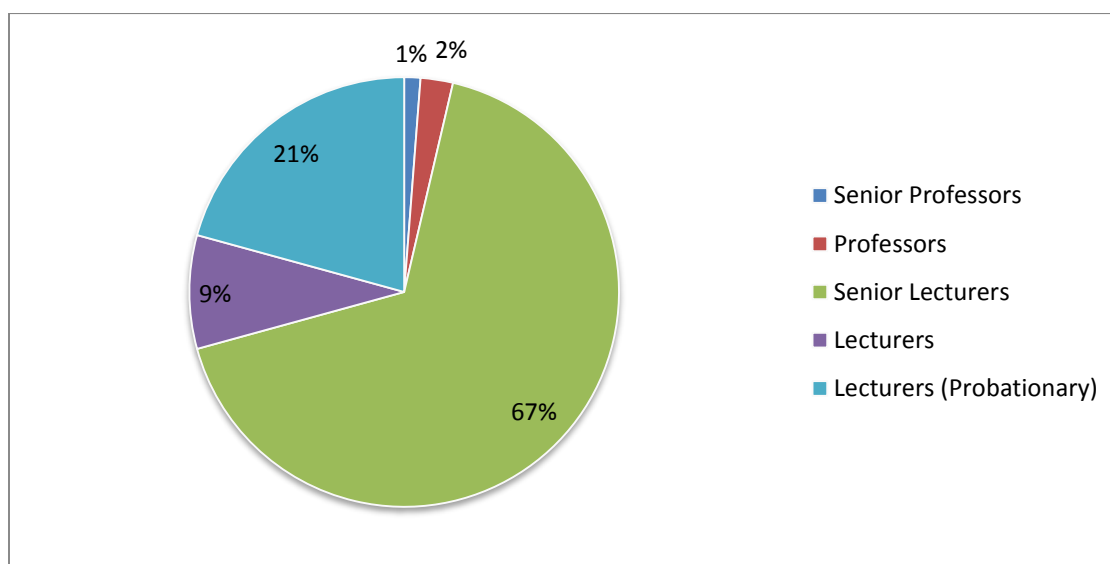
Number of staff members - 2017:**Details of Administrative staff - 2017**

Post	Approved Carders	Number
Deputy Registrar	02	01
Deputy Bursar/ Senior Assistant Bursar	02	03
Senior Assistant Registrar	01	01
Assistant Bursar	01	00
Assistant Registrar	02	02
Total	08	07

Details of Academic Staff of the Institution - 2017

	Medium	Senior Professors	Professors	Senior Lecturers	Lecturers	Lecturers (Probationary)
Ayurveda	Sinhala/English	01	01	35	05	10
Unani	Tamil/English	-	-	20	02	07
Total		01	01	55	07	17

Details of Academic Staff of the Institution - 2017



Details of Non-Academic Staff - 2017

	Senior Staff	Junior Staff	Minor Staff
Director's Office	--	01	01
Deputy Registrar's Office	01	01	01
Administrative Branch	-	06	23
Establishment Branch	01	03	01
Examination Branch	03	03	02
Student Registration and Welfare Division	01	01	01
Finance Division	03	05	01
Ayurveda Section	04	04	16
Unani Section	--	02	01
Postgraduate Section	--	--	--
Library	01	04	05
IT Section	01	--	01
Total	15	30	53

Total number of 91 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.

3.4 Skill Development Training for Staff - 2017

	No. of Training Programmes	No. of Participants
Academic Staff and Administrative Staff	01	37
Non-Academic Staff	01	40

3.5 Special Activities

- * Book Donation
- * ICAUST
- * Outbound Training,
- * Himalaya Workshop

Book Donation 2017.11.07



**International Conference on Ayurveda,
Unani, Siddha and Traditional Medicine
(ICAUST) - 2017**



**Staff Outbound training
kithulgala.20.06.2017**



Himalaya workshop 15.09.2017



3.6 Research, Innovation and Publications

There were 96 and 121 National and International Research and Publications presented by Ayurveda and Unani respectively.

3.7 Contribution of Academic Staff at National and International Levels

01. A Mobile Ayurveda Clinic was successfully conducted by the Institute for Poshon Festival at Anuradhapura from July 2017.
02. A mobile Ayurveda Clinic was successfully conducted for Esala Festival at Katharagama.
03. Conducted a Health Camp at Beruwala (2017).
04. Conducted a presentation about 'Diabetes and Diet Management' for parents of the Students organized by school administration in thihariya, Gampaha. (May 2017)
05. 5th International Conference on Ayurveda, Unani, Siddha and Traditional Medicine (ICAUST) was held from October 2017.

3.8 Rehabilitation and Constructions - 2017

Contract Name, Number, Contractor	Contract Sum - Rs	Progress
Improvement of Sever Room in Administration building -AA1/3/2017/01	129,600/= +VAT	Completed
Improvements of Anatomy Department and SalayaSalakaya -AA1/3/2017/02	1,708,875/= +VAT	Completed
Improvement of Maintenance Work Shop -AA1/3/2017/03	1,516,629/= +VAT	Completed
Repair of Strom Water Drain along, the Boundary Wall -AA1/3/2017/04	674,250/= +VAT	Completed
Improvement of Various Department -AA1/3/2017/05	1,344,635/=+VAT	Completed
Improvement of Female Hostel AA1/3/2017/06	2,999,600,= +VAT	Completed
Refurbishment of LV Load Cable and Main Distribution Board for 630 kva Transformer AA1/3/2018/08	3,694,537/=+VAT	Completed
Improvement of Drives Rest Room -AA1/3/2017/09	1,334,272/= +VAT	Completed

04. Students Profile:

4.1 Details of BAMS and BUMS Degree Programmes

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

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

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

4.2 Goals & Objectives of Ayurveda & Unani Degree Programmes

GOAL 01: Increase opportunities and access to Higher Education

Objectives:(i) Creating sound hopeful and demanding environment in the academic field with added recognition in par with the global demand.Increased numbers of quality enhanced undergraduate and postgraduate study programs in effective use at the Institute of indigenous medicine

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: 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 BAMS & BUMS graduates up to 100% by 2020

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 Academic Staff
(iii) Improve the percentage level of the satisfaction of Administrative staff
(iv)Improve the percentage level of the satisfaction of the Non-Academic Staff

GOAL 5: Improve Global Compatibility, Global links and Exchange.

Objectives: (i)Sustainability of credit system and GPA systems in the undergraduate process

GOAL 6:Excellence in Research, Publications and Commercialization.

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

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

Objectives:(i) Students exchange programme with Foreign Universities
(ii). Accommodate foreign students for BAMS, BUMS and Postgraduate Course.

GOAL 8: Increase Entrepreneurship of Graduates.

Objectives: (i). Produce enterprising graduates from the institute

GOAL 9: Improve Effectiveness and Efficiency of IIM

Objectives:i. Improve skill to work get maximum efficacy 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

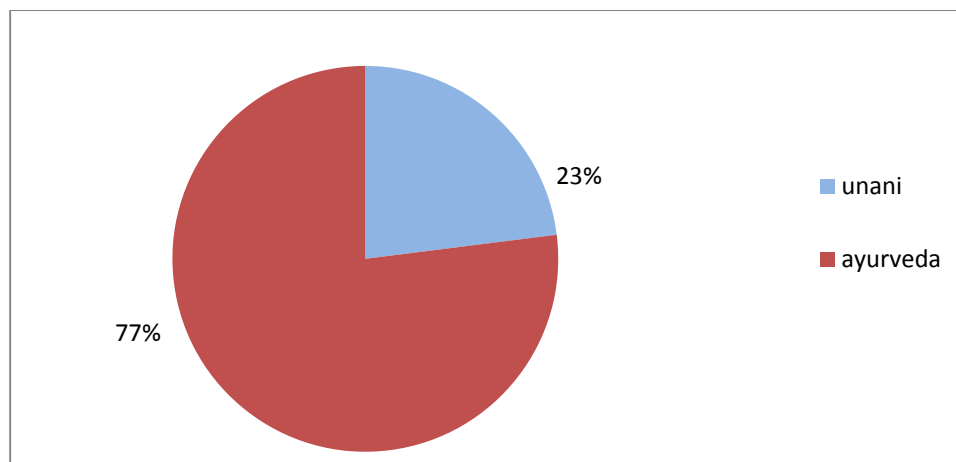
GOAL 10: Enhance contribution to the National Development Reconciliation and Peace

Objectives:i. Increase number of consultancies provided by the academics to outsiders.

ii. Participate in national development programmes for ethics cohesion

iii.To facilitate National Health Sector

4.3 Undergraduate Student Enrollment (as at 31.12.2017)



Intake	Approved Numbers		Ayurveda			Unani		
	AYU	UNA	Male	Female	Total	Male	Female	Total
2015/16 (1st year)	180	60	32	128	160	3	33	36
2014/15 (2nd year)	180	60	29	103	132	13	33	46
2013/14 (3rd year)	160	60	27	108	135	7	36	43
2012/13 (4th year)	150	50	22	132	154	13	33	46
2011/12 (Final year)	150	50	18	79	97	5	43	48
2010/11 (Final year)	150	50	28	97	125	2	19	21
Total	970	330	156	647	803	43	197	240

Total No. of students: 1043

Graduate output for last three years

GRADUATE YEAR			TOTAL
	AYURVEDA	UNANI	
2017	23	9	32
2016	97	22	119
2015	46	21	67

4.4 Student Welfare

4.4.1 Financial Assistance

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

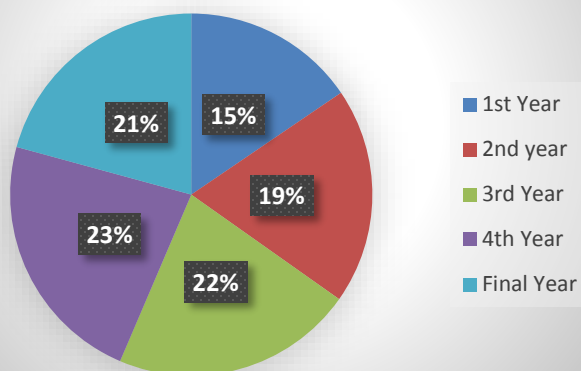
(i) Mahapola Scholarship

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

<u>Year</u>	<u>Number of Mahapola Scholarships</u>
1 st Year	53
2 nd Year	66
3 rd Year	74
4 th Year	78
Final Year	71

Total	342
	=====

Mahapola Scholarship

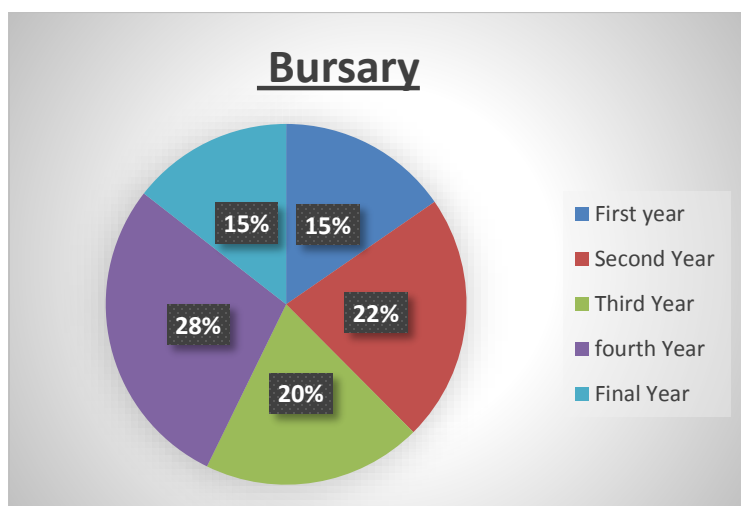


(ii) Bursary

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

<u>Year</u>	<u>Bursary</u>
First Year	50
Second Year	72
Third Year	64
Fourth Year	92
Final Year	47

Total	325
	=====



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

Year	Moragasmulla Hostel Girl's Hostel	
	Ayurveda	Unani
1st Year (2015/2016)	79	30
2nd Year (2014/2015)	84	34
3rd Year (2013/2014)	0	0
4th Year (2012/2013)	35	18
5th Year (2011/2012)	41	16
5th Year (2010/2011)	89	19
Total	328	117

Boys Hostel

Year	No. 330 Hostel	
	Ayurveda	Unani
1st Year (2015/2016)	22	2
2nd Year (2014/2015)	11	9
3rd Year (2013/2014)	12	4
4th Year (2012/2013)	10	11
5th Year (2011/2012)	6	3
5th Year (2010/2011)	17	2
Total	78	31

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 programme 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 100m away 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 Convocation:

102 students were graduated at the convocation which was held on 16th August 2016.

	1st Class	2nd Class (upper Division)	2nd Class (Lower division)
Number of students	06	06	21

4.8 Prizes and Gold medals:

Inter University Sports Meet - 2016

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	2017 Rs.	2016 Rs.
1. Personal Emoluments	287,795,392	243,775,453
2. Traveling	193,421	501,714
3. Supplies	9,488,088	8,992,330
4. Maintenance	3,308,572	3,162,105
5. Contractual Services	32,060,477	32,025,501
6. Others	12,315,181	13,226,950
Total	345,161,131	301,684,053

11. Details of Capital Expenditure

Subject	2017	2016
a. Rehabilitation & Improvement	27,439,371	24,820,409
b. Acquisition of Fixed Assets	9,478,721	14,477,976
c. Human Capital Development Project	2,862,093	1,664,888
d. Strengthening & Research	6,933,989	5,138,820
Total	46,714,174	46,102,093

111. Details of Financial Progress (Expenditure)

Subject	Provision in 2017 Rs.	Exp in 2017 Rs.	Savings/Excess Rs.
a. Recurrent except Project	344,531,000	345,161,131	(630,131)
b. Capital except Project	50,000,000	46,714,174	3,285,826
c. Project – Local funded	-	-	-
d. Project – Foreign funded	-	-	-
Total	394,531,000	391,875,305	2,655,695

IV. Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2017 Rs.	Collection in 2017 Rs.
a. Undergraduate Studies	-	-
b. Postgraduate Studies PG/MD	5,784,333	5,784,333
c. Consultancies	-	-
d. Other Diploma in Ayurveda Pharmacology(Masaj Therapy, Bhaisajjaka)	900,000	900,000
Total	6,684,333	6,684,333

V. Financial Performance Analysis – 2017

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	345,161,131	321,679
b. Capital Expenditure per Student (CE)	46,714,174	43,556
Total	391,875,305	365,235

*** Progress Report 2017 QA Cell – IIM; the following activities were conducted**

- i. Quality Assurance Cell was established at international level-IQAC-IIM and Dr Maheez was appointed as the coordinator.
- ii. Domain Co-ordinators were appointed:

Criterion 1- Programme Management

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 Nasmeeer

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 Karunaratne

- 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.IManuha

Criterion 8 - Innovative and Healthy Practices

Co-ordinators - Dr. P.K Perera

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

iii. Workshop on SLQF and curriculum preparation was conducted.

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

v. Curriculum development meetings were conducted.

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03 Statement of Changes in Net Assets	3
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<u>Part -II</u>	
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06 Notes to the Statement of Financial Performance	19 & 20
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INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

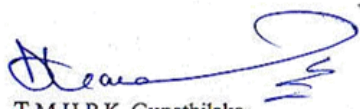
	Notes	2017 Rs.	2017 Rs.	Rs.	2016 Rs.	2016 Rs.
Current Assets						
Cash and cash Equivalents	1	18,123,026			121,324,125	
Receivables	2	23,478,430			22,784,344	
Inventories		1,690,377			1,786,559	
Prepayments	3	418,896			330,290	
			43,710,729			146,225,318
ASSETS						
Non -Current Assets						
Investments	4	24,282,556			21,778,805	
Infrastructure, plant and equipment	5	100,393,363			121,037,111	
Land and buildings	6	2,727,226,224			2,716,493,527	
Books, Periodicals and Sports Goods	7	9,376,762	2,861,278,905		6,423,172	2,865,732,615
Work in Progress	8	4,290,382	4,290,382		6,956,591	6,956,591
			2,865,569,287			2,872,689,206
Total Assets			2,909,280,016			3,018,914,524
LIABILITIES						
Current Liabilities						
Payables	9	9,520,894			4,711,376	
Deferred Income	10	70,598			110,598	
Accrued Expenses	11	15,071,576			11,064,287	
Accrued Expenses - Capital	12	1,170,519			1,868,319	
			25,833,587			17,754,580
Non -Current Liabilities						
Provision for Gratuity		74,584,770			70,381,663	
			74,584,770			70,381,663
Total Liabilities			100,418,357			88,136,243
Total Net Assets			2,808,861,659			2,930,778,281
NET ASSETS / EQUITY						
Capital Grant - Spent	13	404,949,593			399,912,640	
Capital Grant - Unspent		12,798,953			115,991,414	
General Reserve	14	-139,205,832			-129,842,562	
Accumulated Fund	15	2,530,318,945			2,544,716,789	
			2,808,861,659			2,930,778,281
Total Net Assets / Equity			2,808,861,659			2,930,778,281

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. M.I. Manuha
Ex-officio Member
Board of Management


T.P. Liyanaarachchi
Deputy Bursar


T.M.H.P.K. Gunathilake
Deputy Registrar

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31st DECEMBER 2017

	Note	2017 Rs.	2016 Rs.
<u>Operating Revenue</u>			
Recurrent Grant		339,681,000	299,000,000
Capital Expenditure Recurrent Nature		8,517,581	4,724,359
Govt: Grant - Mahapola Trust Fund		8,194,100	7,871,650
Govt: Grant - Mahapola- UGC		4,758,300	5,903,500
Govt: Grant - Bursary- UGC		12,157,200	17,634,200
Other Income	16	11,403,583	8,448,831
Conference Income	17	2,254,410	725,851
Amortization		32,951,408	29,793,113
		419,917,582	374,101,504
<u>Operating Expenses</u>			
General Administration	18	122,426,911	115,198,897
Academic Services	19	228,567,688	195,761,536
Library Services	20	15,507,644	15,615,513
Hostels	21	4,600,088	5,105,856
Bhaisajja Expenses-14/16		0	275,554
Postgraduate Expenses-Ayurveda		16,833	1,706,277
Postgraduate Expenses-Unani		40,096	955,873
Depreciation and Amortizations Expenses		46,971,140	43,777,355
Increase in Provision for Gratuity		10,030,396	20,565,861
Audit Fees		500,000	500,000
Capital Expenditure Recurrent Nature		8,517,581	4,724,359
Masaj Therapy Expences-2016		0	728,000
Hijama Therapy Expences -I		0	240,000
Cupping Theraphy		0	130,000
Bhaisajja Expenses-16/17		655,000	0
Cupping Theraphy 2 B		240,000	0
MD Expences 17/19		5,513,180	0
Total Operating Expenses		443,586,557	405,285,081
Surplus / (Deficit) from Operating Activities		-23,668,975	-31,183,577


Deputy Bursar
Institute of Indigenous Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF CHANGES IN NET ASSETS FOR THE
YEAR ENDED 31st DECEMBER 2017

Note	General	Capital Grant	Capital	Revaluation	Accumulated	Total
	Reserve	Spent	Unspent	Reserve	Fund	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 31st December 2015	-116,370,492	312,998,777	4,814,679	1,280,744,416	21,185,307	1,503,372,687
Amortization		-28,702,013		13,984,242	-1,091,100	-43,777,355
Acquisition of Assets		45,823,265			34,770	45,858,035
Moragasmulla New Hostel		74,516,971				74,516,971
Receipts			157,000,000	1,272,861,970	306,866	1,430,168,836
Expenses			-45,823,265	15,341,199		-61,164,464
Net gains and losses not recognized in the statement of financial performance	17,711,507					17,711,507
Surplus / (deficit) for the period	-31,183,577					-31,183,577
Capital Expenditure Recurrent Nature		- 4,724,360				-4,724,360
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
		- 101,000,000				- 101,000,000
Receipts			43,600,000		19,798	43,619,798
Previous Year Adjustment				218,400		218,400
Expenses			- 146,792,461			- 146,792,461
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


Deputy Bursar
Institute of Indigenous Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
CASH FLOW STATEMENT FOR THE YEAR ENDED
31st DECEMBER 2017

	Notes	2017 Rs.	Rs.	2016 Rs.	Rs.
<u>Cash Flow from Operating Activities</u>					
Surplus / (deficit) from ordinary activities		-23,668,975		-31,183,577	
Intrest From Fixed Deposit & Savings A/C		-2,499,993		-1,632,235	
Sales of fixed assets					
Operational surplus / Deficit		-26,168,968		-32,815,812	
<u>Non-cash movements</u>					
Other Adjustments	22	689,662		-11,604	
Depreciation		46,971,140		43,777,355	
Amortization		-32,951,408		-29,793,113	
Provision for Gratuity		10,030,396		20,565,861	
<u>Increase/Decrease in Working Capital</u>					
Increase /Decrease in Receivables	23	-597,904		-494,809	
Increase /Decrease in Deferred Income		-40,000		40,000	
Increase in Payables	24	4,809,518		-1,245,527	
Increase in Accrued Expenses	25	3,309,489		-6,275,252	
Increase/ Decrease in prepayments		-88,606		848,110	
Paid Gratuity		-5,827,289		-1,332,077	
Net cash flow from operating activities			136,030		-6,736,868
<u>Cash flow from Investing Activities</u>					
Acquisition of Fixed Assets		-45,792,461		-45,984,065	
Intrest From Fixed Deposit & Savings A/C		2,499,993		1,632,235	
Investment in Fixed Deposit					
Investment in Savings A/C					
sales of fixed assets		-101,000,000			
working progress		-2,666,209		4,504,422	
Net cash flow from investing activities			- 146,958,677		-39,847,408
<u>Cash flow from financing activities</u>					
Capital Grant		43,600,000		157,000,000	
Increase in Restricted funds		32,009		21,867	
Withdrawal of Fixed Deposit				0	
Increase internal funds		-10,461		284,999	
Net cash flows from financing activities			43,621,548		157,306,866
Net increase / (decrease) in cash and cash equivalent			- 103,201,099		110,722,590
Cash and cash equivalent at the beginning of period			121,324,125		10,601,535
Cash and cash equivalent at the end of period	01		<u>-18,123,026</u>		<u>121,324,125</u>


Deputy Bursar
Institute of Indigenous Medicine

Notes to the Statements of Financial Position

Cash and cash Equivalents

Note - 01

2016		2017
Rs.		Rs.
2,002,746	A/C No:-078100122268432	2,482,292
115,991,414	A/C No:-078100122268390	12,798,953
2,521,653	A/C No:-078100192268358	1,574,335
808,312	A/C No:-078100172268458	1,267,446
121,324,125		18,123,026

Receivables

Note - 02

Rs.		Rs.
217,708	Post Graduate Diploma (Ayurveda)	232,803
15,990,639	Loan & Advances	13,274,502
177,526	Miscellaneous Advance	95,719
97,500	Fuel Deposits	97,500
79,000	Advance for Foreign Traveling	79,000
496	Receivable Interest	689
4,449,755	Book Advance	3,840,830
33,000	Miscellaneous Advance-conference	10,000
5,145	Miscellaneous Advance- MD	5,589
1,601,675	Miscellaneous Advance-Capital	1,994,702
	petty cash	3,000
	Receivable MD	3,800,000
	Receivable cupping therapy	15,000
	post Graduate Diploma (Unani)	29,096
131,900	Receivable Mahapola -UGC	-
22,784,344		23,478,430

Note 03**Pre Payment**

2016			2017
Rs.			Rs.
3,283		8010402	-
1,227		1010402	-
13,077		1010402	-
33,427		1010502	-
6,771		2090402	-
8,800		2090402	-
2,300		2090402	-
6,452		2090402	-
3,402		2090401	-
8,625		1010402	-
10,542		2090402	-
9,065		3010402	-
44,400		1010402	-
48,951		2090402	-
6,650		2090402	-
18,731		1010402	-
38,850		1010402	-
56,451		1010402	-
9,286		1020402	-
-	R628	2090402	6,158
-	R825	Metropolition	47,294
-	R1083	2090402	8,625
-	R1084	Metropolition	10,542
-	R1087	Singer Plc	17,582
-	R1468	1010402	30,689
-	R1469	1010402	16,800
-	R1635	Science Land	71,156
-	R1821	1010402	29,355
-	R1822	Jhon Keels	13,598
-	R1895	1010402	34,260
-	R2002	1010402	46,000
-	R2211	1010402	56,451
-	R2222	1010402	10,586
-	R2224	1010402	19,800
<u>330,290</u>			<u>418,896</u>
<u>330,290</u>		<u>418,896</u>	

Investments**Note - 04****2016****2017**

Rs.

Rs.

Awards

35,261 Edirisinghe

39,018

39,018

Fixed Deposit

15,320,770 Investment A/C- 20,000,000/-

17,118,067

5,906,134 Investment A/C- 5,000,000/-

6,598,989

275,080 Investment A/C- Consolidated Fund

275,080

23,992,136

Savings A/C

241,560 Savings A/C-078-2-001-7-22683

251,402

21,778,805**24,282,556****Work in Progress****Note - 08****2016****2017**

Rs.

Description

Voucher .No

Rs.

270,000 Nimal Hette Arachchi

C206

270,000

180,000 Nimal Hette Arachchi

J2018

180,000

84,576 Team For Architech

2015-12

-

55,303 Linus Electrical

2015/8

55,303

827,234 Sadaharitha Builders

2015/6

-

1,468,116 Sadaharitha Builders

2016/6

-

925,843 Linus Electrical

2016/11

-

1,682,097 Sadaharitha Builders

2015/6

136,064

635,375

-

600,000 Sadaharitha Builders

2015/6

-

228,047 Linus Electrical

2016/11

-

Necro

2017/2

827,288

Lakdaj

16/14

26,213

Univwersity of Moratuwa

c183

560,000

Lakdaj

16/14

58,349

Linus Electrical

2017/9

348,481

Necro

2017/6

588,763

Necro

2017/4

144,921

Necro

J3208

1,095,000

6,956,591**4,290,382**

Schedules to the Financial Statements

FIXED ASSETS & DEPⁿN RATES FOR THE YEAR 2017 (Infrastructure, plant and equipment)

Note -05

Description/ Items	Dep ⁿ n Rate	Balance as at 01.01.2017	Previous year Adjusment	Additions During the year 2017	Balance as at 31.12.2017	Dep ⁿ n.up to 31.12.2016	Dep ⁿ n.year 2017	Previous Year Adjusment	Accumulated Dep ⁿ n.	Rs.
										W.D.V
Office, Lab & Teach.	20%	31,246,189	-31,300	1,963,753	33,178,642	5,968,321	6,348,615	-6,260	12,310,676	20,867,966
Furniture & Fittings	10%	33,348,040	259,350	1,630,896	35,238,286	3,226,149	3,373,133	25,935	6,625,217	28,613,069
Motor Vehicles	20%	34,508,500		804,580	35,313,080	6,900,058	7,022,387	0	13,922,445	21,390,635
Plant & Machinery	20%	27,258,884	256,000	521,181	28,036,065	5,209,483	5,504,607	51,200	10,765,290	17,270,775
Computers & printers	20%	18,851,045	-266,500	331,190	18,915,735	3,175,928	3,739,149	-53,300	6,861,777	12,053,958
Concrete benches	20%	537,161		0	537,161	232,769	107,432	0	340,201	196,960
Total		145,749,819	217,550	5,251,600	151,218,969	24,712,708	26,095,323	17,575	50,825,606	100,393,363

Note -06

FIXED ASSETS & DEPⁿN RATES FOR THE YEAR 2017 (Land and buildings)

Description/ Items	Dep ⁿ n Rate	Balance as at 01.01.2017	Disposals during the year 2017	Additions During the year 2017	Balance as at 31.12.2017	Dep ⁿ n.up to 31.12.2016	Dep ⁿ n.year 2017	Disposals during The Year 2017	Accumulated Dep ⁿ n.	Rs.
										W.D.V
Land	—	2,365,200,000	0	6,110,269	2,371,310,269	0	0	0	0	2,371,310,269
New Building	5%	368,454,162	0	23,652,348	391,860,066	17,160,635	18,783,476	0	35,944,111	355,915,955
Total		2,733,654,162	0	29,762,617	2,763,170,335	17,160,635	18,783,476	0	35,944,111	2,727,226,224

FIXED ASSETS & DEPⁿ RATES FOR THE YEAR 2017
(Book and Sports Goods)

Note -07

Rs.

Description/ Items	Dep ⁿ Rate	Balance as at 01.01.2017	Disposals during the year 2017	Additions During the year 2017	Balance as at 31.12.2017	Dep ⁿ .up to 31.12.2016	Dep ⁿ .year 2017	Disposals during The Year 2017	Accumulated Dep ⁿ .	W.D.V
Library Books & Peri	20%	28,208,859	0	4,968,006	33,176,865	21,809,687	2,065,622	0	23,875,309	9,301,556
Sports Equipment	20%	30,000	850	59,500	90,350	6,000	8,975	170	15,145	75,205
Total		28,238,859	850	5,027,506	33,267,215	21,815,687	2,074,597	170	23,890,454	9,376,761

Payables**2016****Rs.**

12,750	Payable Mahapola Scholarships
109,155	Deposits
390,028	Creditors - Cancelled cheques
-	Payable Examination Fees
109,606	DAFP A/C
107,890	Bid Bonds
2,055,800	Retention-Capital
966	Over Deposit
51,998	Accrued Expenses-MD-2014/16
	Return Cheques
379,008	Accrued Expenses - PG-Unani
148,742	Accrued Expenses - PG-Ayurveda
84,400	Accrued Bhaisajja - 14/16
66,000	Payble A/C- Post Graduate (Ayurveda)
2,800	Payble A/C- Baysajja 14/16
-	Pre Received Baysajja
-	CME Course
1,335	HECT Project
3,000	UPF Loan
105,000	Payble A/C- Postgraduate -(Unani)
71,400	Payable to Mahapola (for students)
679,913	Accrued- Masaj Therape
17,625	Accrued- Cupping Therapy - A
17,260	Accrued- Cupping Therapy - B
240,000	Accrued- Hijama (II)
7,050	Mahapola Unpayment
29,000	Baysijaka Diploma 2016/2018
4,000	Yoga -2016
16,650	Transfer
	Cupping Therapy 2 B
	Baysijja Certificate Course
	Masajtheraphy 2017
	Stamp Duty
	Accrued Baysajja

4,711,376**Note - 09****2017****Rs.**

17,850
(Schedule F) 40,000
(Schedule G) 505,755
(Schedule H) 39,676
(Schedule I) 762,276
94,890
(Schedule J) 1,574,402
966
4,574,719
3,750
261,908
12,784
84,400
16,000
2,800
260,000
7,000
1,335
-
5,000
15,300
192,809
14,125
95,540
77,054
7,050
1,000
4,000
5,226
3,000
12,652
320,000
3,500
504,127
<u>9,520,894</u>

Differed Income**2016****Rs.**

100,000	Oriental Medical Fund
10,598	Reserch Fund - Dr. Hapuarachchi
<u>110,598</u>	

Note - 10**2017****Rs.**

60,000
10,598
<u>70,598</u>

2016
Accrued Expenses

Vote
Audit Fee - 2013
Audit Fee - 2014
Audit Fee - 2015
Audit Fee - 2016
1010603
1010603
1010603

2017
<u>Note - 11</u>
Amount
Rs.
406,660
400,000
500,000
500,000
25,860
293,000
350,000
<u>2,475,520</u>

V.No.

Examination Fees (1-1-6-15)

62	PH Ariyaratna	2,250
63	PH Ariyaratna	6,750
64	Sachith Milinda	520
65	Asanka Idusara	5,060
103	UANS Dharmasena	1,965
104	UANS Dharmasena	6,550
228	Sachith Malinda	1,320
251	Asanka Idusara	4,960
403	HMSN Herath	945
411	HMSN Herath	1,305
412	HMSN Herath	1,785
	Total	33,410

Examination Fees (2-9-6-15)

23	TWPG Tennakon	200
28	KG Ganasiri	300
56	WA Susantha Kumara	400
57	WA Susantha Kumara	200
58	Sunil Thennakoon	2,200
59	Sunil Thennakoon	1,200
89	Dr. S.V. Kamal	101,133
90	Dr. MAA Sirajudeen.....	114,714
91	Dr Asoka Gunasekara.....	79,174
106	DAR Sakunthala	7,750
107	AM Muthalib	1,531
108	AM Muthalib	1,361
112	SD Hapuarchchi & Others	293,493
119	Jamaldeen & Others	8,040
120	IAM Leena	2,400
121	WS Fawsiya	3,050
122	IRSS Edirisinghe	6,000
123	DPA Disanayake	8,800
124	IRHSS Ediriweera	8,400
128	Dr.MNM Shariz	23,290
130	Dr.MHK Zanuz	9,000
131	Dr.MHK Zanuz	29,100
132	Dr.MHK Zanuz	10,080
133	MHK Zanuz	11,440
134	Dr.MHK Zanuz	4,750
135	Dr.MSM Fazal	6,390
136	Dr. MSM Fazal	4,775
138	Dr. YLM. Yousuff	46,750
139	Dr. YLM Yoosuf	45,250
140	Dr. YLM Yoosuf	17,350

141	MZM Nawsar	6,240
142	MZM Nawsar	4,775
143	Dr. MR Mufres	3,833
144	Dr. MR Mufres	11,270
147	Dr. Athula Wijesundara	22,500
148	Dr. Ruwan Wijayamuni	11,400
149	Mr. AJP Samarawickrama	5,760
150	Dr. DMDB Mailewa	15,400
151	PCI de Silva	1,300
152	KGS Upamali	2,400
153	BKB Aluvihare	2,200
154	YAGS Yapa Arachchi	3,300
155	Ashanthi Wickramasinghe	3,450
156	DGSKD Gamage	3,050
209	BG Dasanayake	3,500
210	PSK Edirisinghe	1,500
254	H Nishamdeen	15,600
255	DPN Disanayaka	47,600
256	KIWK Somarathna	249,925
281	Jeewani Srinayaka	4,350
310	LBP Hadagama	1,300
319	ASJP Samarawickrama	3,050
320	ASJP Samarawickrama	17,040
321	ASJP Samarawickrama	5,325
349	JMDM Kavithilake	1,400
350	JD Kavithilake	2,100
351	KKD Ranjith	1,400
352	KG Ganasiri	2,100
353	KAC Dias	400
387	PA Sunil Human	400
388	Sunil Thennakoon	600
129/A	Dr. MNM. Shariz	11,550
129/A	MNM Shariz	11,550
129/B	Dr. MNM Shariz	10,250
129/B	MNM Shariz	10,250
137/B	Sharaz Fazal	3,450
137/B	Fazal	3,450
255	DPA Disanayake & Others	47,600
Total		1,401,089

Visiting Lecture Fees (2-9-1-11)

146	MSM Asmiya	40,475
231	JAJ Jayatissa	24,200
232	JAJ Jayatissa	24,650
233	Hadmeed	25,925
234	MNM Shariz	15,900
323	JAJ Jayatissa	24,000
324	R Loganathan	67,475
322/A	MAZM Nawzar	15,000
322/B	MAZM Nawzar	12,000
Total		249,625

Entertainment Expenses (2-9-6-10)

101	AHA Fazeenah	3,640
102	MHM Nazeem	16,270
109	IAM Leena	2,900
110	AHA Fazeenah	5,370
111	MHM Nazeem	9,030
Total		37,210

Special Service - Professional & Others (1-1-6-3)

164	JP Wijayathilake	2,250
330	JMNA Sirithilake	10,000
	Total	12,250

Uniform (2-9-3-3)

270	JD Kavithilake	950
422	KAC Dias	2,250
410	Deepthi Gunasekara	1,800
	Total	5,000

Maintenance (2-9-4-2)

25	PS Nandana	5,000
----	------------	-------

Salaries (1-1-1-1)

11	PH Ariyaratna	88,191
49	Nisansala Geethanjali	45,500
53	HM Chandresiri	237,508
73	KKPRK Kohombakanda	59,253
195	AK Priyanka	20,092
	Total	450,544

Uniform (1-1-3-3)

211	TMPJ Thennakon	32,450
223	HA Roshan & Others	6,650
277	DM Gamini	5,725
348	RMBM Rajaguru	5,400
	Total	50,225

Over time (1-1-1-12)

47	TMGD Thennakoon	3,318
50		186,152
55	SGW Bandara	5,761
	Total	195,231

Over time (2-9-1-12)

50	MJC Perera and Others	177,534
----	-----------------------	---------

Over time (1-5-1-12)

48	SPAC Senawirathna	6,723
50		105,511
	Total	112,234

Over time (1-2-1-12)

50		86,569
----	--	--------

Over time (3-1-1-12)

50		62,568
----	--	--------

Stores Advance

72	Yasta Transport	78,000
173	Silver Star Trading	2,015
174	E-wis Pripheala	24,150
175	ISURU Graphic	23,700
176	Ariyaratna Traders	751
178	Abans Plc	58,280
179	Hero Stationers	73,142
180	Mercurei Stationers	195
181	Narah Stationers	15,898
182	Zenith Trading	23,115
183	Micro Enterprises	16,725
188	Nugegoda Electrical	4,100
191	ATCA Electrical	28,315
192	Analytical Instrument	805
243	JUST Technology	261,700
264	Graphicare (pvt)Ltd	32,207
307	Micro Enterprises	672,596
309	ISURU Graphic	155,975
329	Asoka Textile	123,087
331	ANT Traders	58,655
332	K - Tex	45,240
334	Abarana Tex	19,764
335	U & H Wheel Service	16,144
338	Just Technologies	111,675
338	Just Technologies	111,700
137/A	Anton Electrical	46,500
137/A	Anton Electrical	46,500
285/B	Sri Lanka State Trading	10,210
	TATA Tex	61,432
	Silver Star Trading	25,875
	Abans Plc	28,520
	Total	2,176,971

Electricity & Water (1-1-5-3)

76	Lanka Electricity	556,478
196	Lanka Electricity	68,883
197	National water Supply	110,884
217	National water Supply	26,641
	Total	762,886

Postal & Telecommunication (1-1-5-2)

68	SRS Udeshi	4,240
286	Sri Lanka Telecom	13,379
287	Sri Lanka Telecom	32,066
312	HD Disanayaka (AR)	2,200
333	Lanka Bell	1,068
	Total	52,953

Postal & Telecommunication (1-2-5-2)

67	TP Liyanarachchi	1,891
193	HMG Punchibanda	3,264
268	TP Liyanarachchi	1,983
313	PHU Nissanka	3,505
	Total	10,643

Fuel (1-1-3-2)

21	Kasun Mendaka	2,000
42	Sri Jayawardanapura Multipurpose Cooperation Society	28,985
260	Sri Jayawardanapura Multipurpose Cooperation Society	27,314
	Total	58,299

Printing & Advertising Etc (1-1-5-7)

70	TMHTK Gunathilake	411
82	Associated Newspaper	116,968
244	KMDGS Jayathilake	7,120
337	Associated Newspaper	150,593
	Total	275,092

Domestic (1-1-2-1)

278	G Yogananda	4,910
-----	-------------	-------

Security (1-1-5-4)

308	Commercial Field Security Service (October)	845,673
	Commercial Field Security Service (November)	772,591
	Commercial Field Security Service (December)	913,246
	Total	2,531,510

Cleaning Service (1-1-5-5)

80	Topshine Environmental Service (October)	714,134
306	Topshine Environmental Service (November)	703,375
	Topshine Environmental Cleaning Service (December)	707,698
	Total	2,125,207

Maintenance (1-1-4-1)

187	United Motors	34,946
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Maintanance (1-1-4-2)

177	VS Information	19,550
184	Metropolitan Office	9,286
186	Softlogic Retail	45,425
236	Master Works	109,793
	Total	184,054

Rent & Local Taxes (1-1-5-6)

79	Municipal Council- Kotte	8,708
185	KMDGS Jayathilake	7,060
239	Associated Newspaper	111,838
	Total	127,606

Entertainment Expenses (1-1-6-10)

69	HM Chandrasiri	1,804
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Awards Indemnities (1-1-6-12)

261	MWSJ Kumarasinghe	37,500
-----	-------------------	--------

Others (1-1-6-17)

205	SRS Udeshi	3,000
-----	------------	-------

Student / Employee Welfare STU (1-1-6-6)

290	YGS Wimalisiri	5,000
-----	----------------	-------

Holiday Warrents (1-1-6-9)

165	Railway Dep.	50,420
166	Railway Dep.	11,660
	Total	62,080

Printing & Advertising Etc (1-5-5-7)

71	DM Gamini	411
----	-----------	-----

Domestic (2-9-2-1)

61	Sunil Human	800
----	-------------	-----

Transport (2-9-5-1)

22	J Rumaiza	970
----	-----------	-----

Postal & Telecommiunication (2-9-5-2)

311	PR Warathenna	5,400
-----	---------------	-------

Others (2-9-6-17)

101	AHA Fazeenah	1,000
102	MHM Nazeem	1,500
111	MHM Nazeem	2,450
	Total	4,950

Student / Employee Welfare STU (2-9-6-6)

242	University of Colombo	246,840
-----	-----------------------	---------

Foreign (3-1-2-2)

105	CK Gamage	10,000
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Postal & Telecommiunication (3-1-5-2)

240	Lanka Education & Research Network	183,094
-----	------------------------------------	---------

Printing & Advertising Etc (3-1-5-7)

81	Associated Newspaper	1,560
----	----------------------	-------

Postal & Telecommiunication (8-1-5-2)

83	Lanka Education (October)	183,119
----	---------------------------	---------

Electricity & Water (8-1-5-3)

77	National water Supply	94,670
78	Ceylon Electriciy	31,292
	Total	125,962

	Audit Fee	500,000
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12,596,056	12,596,056
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11,064,287

15,071,576

Accrued Expenses - Capital

2016		
Rs.		
-		
51,840	Ola Leaf Management	
1,592	2015/3	
635,376	Lighting protection for new hostel	
600,000	Sadaharith 2015/6	
172,461	Linus Electrical 2016/10	
246,250	Linus Electrical 2016/9	
147,000	E-Wis 15/2017	
13,800	E-Wis 15/2017	
	J3208	
1,868,319		

Note - 12

2017	
Rs.	
51,840	
1,592	
-	
-	
-	
-	
-	
1,117,087	
1,170,519	

Capital Grant - Spent

2016	Capital Grant	
Rs.		
312,998,777	Capital Grant Spent Opening Balance	
45,823,265	Capital Grant Spent	
-	28,702,013 Amotization for the year 2015	
-	4,724,360 Capital Expenditure Recurrent Nature-2015	
74,516,971	Moragasmulla Hostel	
	Treasury	
399,912,640		

Note - 13

2017	
Rs.	
399,912,640	
146,792,461	
-	32,237,927
-	8,517,581
-	-
-	101,000,000
404,949,593	

General Reserve

Rs.	
-	116,370,492 Opening Balance
-	17,711,507 Other Adjustment
-	31,183,577 Excess of exp. Over income
129,842,562	

Note - 14

Rs.	
-	129,842,562
-	14,305,705
-	23,668,975
139,205,832	

Accumulated Fund

12,812	Director's Fund - PG
396,786	Director's fund
340,855	Endowment Fund
19,103,331	Gift & Donations
137,310	Divisional Dev. Fund- Drawyaguna
2,524,280,946	Revaluation Reserve
92,562	Divisional Dev. Fund- Postgraduate
80,000	Department Development Fund
272,187	Institute Development Vote
2,544,716,789	

Note - 15

12,812	
479,014	
372,864	(Schedule K)
18,487,022	(Schedule L)
137,310	
2,510,479,613	
92,562	
312,303	
54,555	
2,530,318,945	

Notes of the Statement of Financial Performance

2016 Rs.	<u>Note - 16</u>	2017 Rs.
	<u>Other Income</u>	
1,630,246	Interest from Investment	2,499,993
693,433	Interest from Loan	615,901
298,941	Rent from Properties	67,426
54,500	Tender Fees	14,500
850,375	Registration Fees(Undergraduates)	792,990
2,475	Student identity card	2,400
5,904	Examination Fees(Undergraduate)	8,590
55,605	Certificate Income	46,440
53,773	Library Fines	71,472
2,000	MD Income	5,745,000
375,500	Hostel Fees	336,800
392,890	Miscellaneous Income	234,109
3,700	Sales of Old Stores	-
1,562,540	Postgraduate income-Ayurveda	22,500
922,899	Postgraduate income-Unani	16,833
60,000	Research Income	25,000
243,750	Bhaysajjiya Diploma 14/16	-
733,000	Massage Therapy Course - 2016 - Income	-
244,800	Hijama Therapy	-
131,500	Cupping Therapy - Income (A)	-
131,000	Cupping Therapy - Income (B)	-
	Cupping therapy Income 2B	240,000
	Baysajja Income 17/18	660,000
	Sales old Books	3,629
8,448,831		11,403,583

	<u>Note - 17</u>	
	<u>Conference Income</u>	
200,050	4th National Conference Income	-
525,801	4th International Conference Income	-
	5th International Conference Income	2,254,410
725,851		2,254,410

	<u>Note - 18</u>	
	<u>General Administration</u>	
542,210	4101041 Personal Emoluments-A	703,389
28,365,948	4101042 Personal Emoluments-NA	33,613,015
313,273	410102 Travelling & Subsistance	181,180
3,883,073	410103 Supplies	3,994,312
2,087,177	410104 Maintenance	2,318,685
27,876,504	410105 Contractual Services	28,220,683
3,814,985	410106 Other Recurrent Expenses	3,211,821
29,997,750	440110 Financial Assistance to Students	25,941,200
9,945,671	4102042 Personal Emoluments-NA	11,776,527
1,030	410202 Travelling & Subsistance	-
284,635	410203 Supplies	168,659
115,837	410204 Maintenance	66,204
138,042	410205 Contractual Services	73,474
337,521	410206 Other Recurrent Expenses	327,369
6,600,514	4105042 Personal Emoluments-NA	8,898,607
1,500	410502 Travelling & Subsistance	400
687,482	410503 Supplies	2,580,865
190,076	410504 Maintenance	343,552
10,310	410505 Contractual Services	1,661
5,359	410506 Other Recurrent Expenses	5,308
115,198,897		122,426,911

2016		<u>Note - 19</u>	2017
Rs.		<u>Academic Services</u>	Rs.
156,277,824	4209041	Personal Emoluments-A	182,300,799
26,888,496	4209042	Personal Emoluments-NA	34,484,291
185,911	420902	Travelling & Subsistance	1,841
2,615,072	420903	Supplies	2,563,415
483,944	420904	Maintenance	385,317
292,799	420905	Contractual Services	82,914
9,017,490	420906	Other Recurrent Expenses	8,749,111
<u>195,761,536</u>			<u>228,567,688</u>

2016		<u>Note - 20</u>	2017
		<u>Library Services</u>	Rs.
4,638,488	4301041	Personal Emoluments-A	4,473,375
9,559,651	401042	Personal Emoluments-NA	9,989,949
0	430102	Travelling & Subsistance	10,000
385,732	430103	Supplies	176,098
148,593	430104	Maintenance	70,992
845,898	430105	Contractual Services	770,618
37,151	430106	Other Recurrent Expenses	16,612
<u>15,615,513</u>			<u>15,507,644</u>

		<u>Note - 21</u>	Rs.
		<u>Hostels</u>	
956,650	4801042	Personal Emoluments-NA	1,555,440
1,136,336	480103	Supplies	4,739
136,478	480104	Maintanance	100,104
2,861,948	480105	Contractual Services	2,911,127
14,444	480106	Other Recurrent Expences	4,960
	480107	Maintenance	23,718
<u>5,105,856</u>			<u>4,600,088</u>

Notes to the Cash Flow Statement

2016 Rs.	<u>Note - 22</u> <u>Other Adjustments</u>	2017 Rs.
-12,972	Unknown Amount	-
1,367		-
0	Post Graduate Diploma Ayurveda 17/18 Receipt	15,096
0	Post Graduate Diploma Unani 17/18 Receipt	29,096
0	CM Institute Development Vote	54,555
0	JUR 3180	109,155
0	JUR 3254	640,153
0	JUR 3258	40,780
<u>-11,605</u>		<u>689,662</u>

Rs.	<u>Note - 23</u> <u>Increase in Receivables</u>	Rs.
176,165	Storese Advance	96,182
217,708	Post Graduate Diploma (Ayurveda)	15,095
- 198,652	Loan & Advances	2,716,137
49,313	Miscellaneous Advance	81,807
- 120	Receivable Interest	-193
- 161,800	Receivable Mahapola	0
- 1,652,300	Receivable Bursary in UGC	0
- 225,000	Receivable income-postgraduate-ayurveda	0
- 270,000	Receivable income-postgraduate-unani	0
938,138	Book Advanced	608,925
- 140,000	Mahapola Scholarship Advance	0
23,000	Miscellaneous Advance-conference	23,000
- 363	Transfers	0
5,145	Miscellaneous Advance- MD	444
1,601,675	Miscellaneous Advance-Capital	393,027
131,900	Receivable Mahapola -UGC	131,900
-	Receivable MD	3,800,000
-	Receivable Cupping therapy	15,000
-	Post Graduate Unani	29,096
-	Petty Cash	3,000
<u>494,809</u>		<u>597,904</u>

Note - 24

Rs.	<u>Increase in Payables</u>	Rs.
5,700	Payable Mahapola Scholarships	5,100
-167,800	Payble Bursary Scholarships	0
-6,249	Deposits	-69,155
65,909	Creditors - Cancelled cheques	115,727
-182,157	Payable Examination Fees	39,676
-170,903	DAFP A/C	652,670
-7,500	Bid Bonds	-13,000
227,648	Retention-Capital	-481,398
375	Over Deposit	0
-348,701	Accrued Expenses-MD-2014/16	4,522,721
-7,331	Return Cheques	3,750
-366,335	Accrued Expenses - PG-Unani	-117,100
-740,347	Accrued Expenses - PG-Ayurveda	-135,958
-243,750	Pre Received Bhaisajja 14/16	0
-142,800	Accrued Bhaisajja - 14/16	0
-60,000	Pre Received Unani	0
61,000	Payble A/C- Post Graduate	-50,000
-230,384	Accrued - Masaj Therape	0
-120,000	Pre Received Baysajja	260,000
-2,800	CME Course	7,000
3,000	U.P.F.Loan	-3,000
105,000	Payble A/C- Postgraduate -(Unani)	-100,000
71,400	Payable to Mahapola	-56,100
679,913	Accrued- Masaj Therape	-487,104
17,625	Accrued- Cupping Therapy - A	-3,500
17,260	Accrued- Cupping Therapy - B	78,280
240,000	Accrued- Hijama (II)	-162,946
7,050	Mahapola Unpayment	0
29,000	Baysijaka Diploma 2016/2018	-28,000
4,000	Yoga -2016	0
16,650	Transfer	-11,424
0	Cupping tyheraphy 2 B	3,000
0	Baysajja Certificate Course	12,652
0	Masajtherapy 2017	320,000
0	Stamp Duty	3,500
0	Accrued Baysajja	504,127
<u>-1,245,527</u>		<u>4,809,518</u>

Note - 25

	<u>Increase in Accrued Expenses</u>	
401	Accrued Expenses - Capital	697,800
-6,275,652	Accrued Expenses	4,007,289
<u>-6,275,251</u>		<u>3,309,489</u>

Schedule A

2016		2017
Rs.	<u>Loans & Advances</u>	Rs.
13,920,943	Distress loan	11,520,682
1,253,266	Vehicle loan	970,570
156,230	Staff loan	178,500
616,000	Computer loan	543,000
41,000	Festival advance	59,750
3,200	Special Advance	2,000
<u>15,990,639</u>		<u>13,274,502</u>

Miscellaneous Advance -**Schedule B**

Rs.	V.no	Name	Amount	Rs.
7,200		K G Gnanasiri	-	
25,000		S D D R Gunasekara	-	
5,000		E Wis Printers	-	
70,000		Y S G Wimalasiri	-	
70,000		W M S S K Kulathunga	-	
-		Dr s.Jayawardena	30,000	
-		Dr M.A.A.Sirajudeen	3,275	
-		H.D.D.R.S.Gunasekara	7,500	
-		M.W.A.S.C.Wijesooriya	20,000	
-		H.D.D.R.S.Gunasekara	25,000	
-		S.S.Samarakoon	15,000	
<u>177,200</u>			<u>100,775</u>	

Miscellaneous Advance - Conference**Schedule C**

10,000	2015/36	A G Samarawickrama	10,000
20,000	125	K R Weerasekara	-
2,000	183	N V P Rohini	-
1,000	188	N V P Rohini	-
<u>33,000</u>			<u>10,000</u>

Miscellaneous Advance - MD**Schedule D**

5,145	265	S K M K Harapathdeniya	5,589
<u>5,145</u>			<u>5,589</u>

Miscellaneous Advance - Capital**Schedule E**

65,000	171	R M S E Lakmal	-
137,500	191	Koggala Beach Hottel	-
80,000	198	S K M K Harapathdeniya	-
80,000	199	A P A Jayasiri	-
80,000	200	N D Kodituwakku	-
90,000	201	K N A Dharmasena	-
71,000	217	S P Molligoda	-
84,000	224	B T K K Karunaratne	-
100,000	223	N D N Jayawardhana	-
90,000	222	K R Weerasekara	-
60,000	221	R H S K De Silva	-
75,000	225	N Fahamiya	-
245,706	227	K.R Weerasekara	245,706
252,380	238	M W S J Kumari	252,380
132,489	239	H G S P Hewageegana	132,489
85,628	240	D A I Munasinghe	85,628
-	52	S.K.M.K.Herapathdeniya	326,000
-	59	A.P.A.Jayasiri	300,000
-	60	N.D.Kodithuwakku	312,500
-	61	K.N.A.Dharmadasa	340,000
1,728,703			1,994,703

Deposits

2016			2017	Schedule F
Rs.			Rs.	
1,000	Tender Deposits (Refundable)	(Sub-Schedule F1)	-	
50,155	Hostel Deposits	(Sub-Schedule F2)	-	
10,000	Security Deposit -	(Sub-Schedule F3)	20,000	
48,000	Deposit for Canteen	(Sub-Schedule F5)	20,000	
109,155			40,000	

DAFP A/C

2015		2016	Schedule I
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	
	Ministry Grant	487,595	
	Skill Upgrading	165,075	
109,606		762,276	

Cancelled Cheque

2016				2017	
Rs.	Date	Description	Ref.	Amount	Rs.
3,050	2015.11.02	R34421	039987	M.D.M. Jayawardhana	
2,000	2015.11.02	R34421	049248	M.Z. Sameeha	
1,220	2015.11.02	R34421	049251	A.P.M. Wipulasiri	
1,900	2015.11.02	R34421	066834	Mercurei Stationery	
160	2015.11.06	R34468	034096	U.K.S. Dilusha	
320	2015.11.06	R34468	034126	K.T.U. Silwa	
2,205	2015.11.06	R34467	488516	Ceylinco Insurance	
5,000	2015.11.06	R34467	027202	Skill Development Fund	
8,500	2015.11.06	R34467	027355	Skill Development Fund	
9,000	2015.11.06	R34467	039481	D.W.A. Mudalige	
3,000	2015.11.06	R34467	039968	Modern Air Condition	
4,350	2015.11.06	R34467	039985	D.P.K. Gayamage	
2,000	2015.11.06	R34467	049243	B.H. Weerawarna	
75		R34467	049243	B.H. Weerawarna	
630	2016.03.30	c32501	065520	H.P.H.M. Pathirana	630
480		c32501	097640	K.I.V. Silwa	480
600	2016..03.30	R32501	084088	M.A.D.K. Manurathne	600
7,789	2016.06.06	R32721	097667	Jeya Book Center	7,789
5,000	2016.06.06	R32722	128763	Darshana Sirisena	5,000
2,140	2016.09.09	R35314	138819	L.A.W.Padmasili	2,140
1,800	2016.09.09	R35314	138628	Nalin Gunasinghe	1,800
6,613	2016.09.09	R35314	109550	L.D.A.M. Arauwala	6,613
3,000	2016.11.10	R35653			3,000
3,000	2016.11.10	R35653	197174	Rajendra prasad	3,000
3,000	2016.11.10	R35653	197176	Kamal Nayan	3,000
9,000	2016.11.10	R35653	197157	B Makhopadhyaya	9,000
6,000	2016.11.10	R35653	197159	neeru Nathani	6,000
6,000	2016.11.10	R35653	197162	J.S. Thripathi	6,000
3,000	2016.11.10	R35653	197164	havss narasima	3,000
6,000	2016.11.10	R35653	197166	ajaya kumar	6,000
3,000	2016.11.10	R35653	197168	prasanna	3,000
3,000	2016.11.10	R35653	197170	l p dei	3,000
3,000	2016.11.10	R35653	197172	shilpa dinga	3,000
160	2016.12.29	R36036	097660	pasn silva	160
83,250	2016.12.29	R36036	138327	swidesh trading	83,250
1,000	2016.12.29	R36035	109600	chamila sangeeth	1,000
500	2016.12.29	R36035	138505	rahal abeyrathne	500
500	2016.12.29	R36035	138510	msm asmiya	500
3,000	2016.12.29	R36035	138525	am vidanage	3,000
12,400	2016.12.29	R36035	138613	reginal bank -teldeniya	12,400
750	2016.12.29	R36035	138629	jayantha jayathissa	750
360	2016.12.29	R36035	138816	ma jaleel	360
1,764	2016.12.29	R36035	138883	insurance. Company	1,764
159,512	2016.12.29	R36035	173851	expresses environmen	159,512
1,000	2016.12.29	R36035	174059	sugandika suresh	1,000
10,000	2016.12.29	R36035	174175	skills de.fund	10,000
-	2017.06.23	R36309	174135, 174248		2,256
-	2017.06.23	R36641	181992		3,000
-	2017.06.30	R38328	182065		10,666
-	2017.06.30	R38342	174705		1,650
-	2017.06.30	C38376	179805		600
-	2017.06.30	C38376	179825		44,100
-	2017.06.30	C38376	179846		21,042
-	2017.06.30	R38376	174417		167
-	2017.06.30	R38375	174482		1,035
-	2017.06.30	R38375	174484		1,850
-	2017.06.30	R38375	174486		12,938
-	2017.06.30	R38375	181274		7,200

-	2017.06.30	R38375	181276	1,500
-	2017.06.30	R38375	181294	11,000
-	2017.06.30	R38375	181334	778
-	2017.06.30	R38375	181341	10,685
-	2017.06.30	R38375	181457	300
-	2017.06.30	R38375	181469	320
-	2017.06.30	R38375	181472	500
-	2017.06.30	R38375	181474	600
-	2017.06.30	R38375	181478	3,150
-	2017.06.30	R38375	181479	1,550
-	2017.06.30	R38375	181511	570
-	2017.06.30	R38375	181513	550
-	2017.12.08	C39691	179919	20,500
<u>390,028</u>				<u>505,755</u>

2016 Unpaid Examination Fees

Rs.
Date Ref. Description

Schedule H

2017
Rs.
Amount
 25,803
 8,893
 4,980
39,676

2016

2017

Rs. Endowment Fund

10,050 Banagala
 35,726 Edirisinghe
 295,079 Consolidated Fund
340,855

Schedule K

Rs.
 10,050
 38,676
 324,138
372,864

RetentionSchedule J

2016 Rs.			2017 Rs.
	V.No	Descerption	Amount
22,940		57 Ashoka Welding	22,940
22,935		68 Asiri Constructions	22,935
219,795		69 ACE Lanka	219,795
12,849		97 Craft	-
38,397	2013-----	124 A.T.A. Snternational	-
62,733		134 DB Gangoda associated	-
23,913	2014-	12 Akbar Pharmaceutical	-
5,544		89 Jhon mirror	-
15,674		213 Leema Creation	-
6,657		Necro Construction	-
52,449		Udara Lanka Development	-
28,231		Chanaka Construction	-
7,964		Linus Electrical	-
122,612		S & R Builders	-
44,783		S & R Builders	-
26,592		Linus Electrical	-
42,112		S & R Builders	-
14,470		107 Udara Lanka-107	-
113,605		149 Cargoserv Shipping	-
8,180		184 Leema Creations (pvt) Ltd	-
21,568		201 Southen Furnishers (pvt) Ltd	-
180,000		206 Nimal Hettiarachchi	180,000
38,138	2016-----	18 Linus Electrical	38,138
33,287		63 Leema Creations (pvt) Ltd	33,287
3,795		64 Jayamini Streel	3,795
15,511		66 Southern Furniture	15,511
59,324		94 Kalhara Builders	-
56,183		98 Linus Electrical	-
12,011		100 Data Tech	-
64,624		115 Linus Electrical	-
91,479		143 Linus Electrical	-
49,215		144 Linus Electrical	-
69,098		148 Ruwan Tradecenter	69,098
2,831		114 New Interior	-
23,226		120 Nilkamal	23,226
2,820		142 Sumudu Enterprises	2,820
26,213		2016/10	-
56,319		2016/9	56,319
4,265		76 Jayamini steel	4,265
29,250		202 Metropolition	29,250
16,650		205 S& R Builders	-
273,000		230 Softlogic	-
5,094		241 Southern Furniture	5,094
29,464		236 Jayamini steel	29,464
-	J 28334	CBA	52,613
-	J 28334	Softlogic	42,000
-	J 28334	Sadaharitha	136,031

	J 2834	Lakdaja	26,214
-	J 33834	Data Tech	20,798
-	J 3188	149	28,600
-	J 3188	Daynamic- 162	130,074
-	J 3188	Jayamini- 166	44,910
-	J 3188	Linus Electrical- 196	67,232
-	J 3188	Mic Cadaramanpulle- 197	34,744
-	J 3188	Karu Music- 198	70,625
-	J 3188	Linus Electrical- 199	85,444
-	J 3188	Arpico-209	35,493
-	J 3188	Jayamini- 214	44,685
	2,055,800		1,575,400

Gift & Donations

Rs.	
444,159	Library Books
112,400	Office Equipment
6,999,800	Lash Equipment
266,969	Class Room
500	Cash
840,000	Green House(1999)
4,846	2000 Library Books
23,762	2001 Library Books
88,399	2004 Library books
80,085	2005 Library Books
1,840	2006 Library Books
12,520	2007 Library books
652,626	2007 Office Equipment
146,500	2007 Vehicle
16,255	2008 Library Books
10,820,387	2010 Irque Equipment
529,134	2010 Books
1,818,698	2012 HECT Project
5,048	2013-books
2,654,080	2014 HECT Project - computer & printer
694,872	2014 HECT Project - office Equipment
9,170	2014-Books
6,889	2015 - Books
116,640	2015 - Books
136,300	2015- Computer
- 3,049,949	Depreceation 2014
- 3,272,269	Depreceation 2015
34,770	2016-Books
- 1,091,100	Depreceation 2016
-	2017 Boooks
-	Depreciation 2017
19,103,331	

Schedule L

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

Sub Shedule "F-1"
22017016

2016			
<u>Tender Deposit Refundable</u>			
Rs.	Date	Ref.	Description
1,000	2013.01.16	R 18948	D A S S P K Perera
<u>1,000</u>			

Sub Shedule "F-2"

2016			
<u>Hostal Deposit</u>			
Rs.	Date	Ref.	Description
18,680	2013.04.04	19731	Warden - I.I.M
8,450	2013.04.26	19761	Warden - I.I.M
3,200	2014.03.04	24890	Hostel Worden
3,100	2014.03.11	24832	Hostel Worden
1,700	2014.04.08	25132	Hostel Worden
1,400	2014.04.22	25149	Hostel Worden
600	2014.04.29	25181	Hostel Worden
13,025	2015.05.07	30551	Hostel Worden
<u>50,155</u>			

2017

-
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-
-
-
<u>-</u>

2016			
<u>Security Deposit</u>			
Rs.	Date	Ref.	Description
10,000	2015.07.15	R33576	Lakjaya
-	2017.08.08	R38813	
-	2017	R38814	
<u>10,000</u>			

Sub Shedule "F - 3"

2017	
Rs.	
-	
10,000	
10,000	
<u>20,000</u>	

2016			
<u>Deposit for Canteen</u>			
Rs.	Date	Ref.	Description
10,000	2010.08.16	REC 8838	
10,000	2011.10.13	REC 13777	N.P Uyanahewa
10,000	2012.05.03	R14990	M.E.C. Perera
15,000	2013.03.04	R 19022	A.D.S. Samarasinghe
1,000	2014.02.25	R24840	K.D. Wickramasingha
1,000	2014.02.26	R24860	D.A.C. Buddhika
1,000	2014.03.13	R24952	A.V.S. Samarasingha
<u>48,000</u>			

Sub Shedule "F - 5"

2017	
Rs.	
-	
-	
-	
-	
-	
-	
-	
20,000	
<u>20,000</u>	

Institute of Indigenous Medicine , University of Colombo
Trial Balance as at 31.12.2017

	Description	Debit Rs.	Credit Rs.
111001	Capital		404,949,592.25
111002	Unspent Capital Grant		12,798,952.97
111003	Skill Upgrading & Industrial		165,075.00
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	115,536,856.88	
131003	Revaluation Reserve		2,510,479,614.17
132003	Baysajyaka Diploma 16/18		3,750.00
132004	Baysajyaka Diploma 2014-2016		1,000.00
132006	Reserch Fund - Dr. Hapuarachchi		10,597.89
132007	Cupping & Leech Therapy - 2B		3,000.00
132008	Baysajjaka (Certificate Course)		12,652.00
132009	Yoga -2016		4,000.00
132010	Masaj Therapy Course 2017		320,000.00
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		18,487,022.69
1333	Director's Fund		479,013.92
1333/1	Director's Fund - PG		12,812.00
1334	Divisional Development Fund-Drawyaguna		137,310.00
1334/1	Divisional Development Fund-Post graduate		92,562.19
1335	Department Development Fund		312,303.00
1336	Institute Development Vote	54,554.97	
16101005	Mahapola Unpayment		7,050.00
16101006	Other Deposits(Fuel Deposits)	97,500.00	
16101007	Bid Bond		94,890.00
16101008	Security Deposits		20,000.00
16101011	Deposits for Canteen		20,000.00
16101013	Provision for Depreciation		110,660,169.22
16101016	Cancel Cheques		505,755.84
16101019	Unpaid Examination Fee		39,675.50
161011020	Provision for Gratuity		74,584,770.00
163002	Accrued Expenses		15,071,575.61
163002/1	Payble A/C- Post Graduate		16,000.00
163002/2	Payble A/C- Baysajya 14/16		2,800.00
163002/4	Payable to Mahapola Fund		17,850.00
163002/5	Payble A/C- Postgraduate -(Unani)		5,000.00
163002/6	Payable to Mahapola		15,300.00
163002B	Accrued Expenses-MD-2014/16		4,574,719.17
163003	Payble Stamp Duty		3,500.00
163004	Accrued Expenses - Capital		1,170,519.40
163006	Accrued Expenses - PG-Unani		261,907.78
163007	Accrued Expenses - PG-Ayurveda		12,784.33
163012	Pre Receved Baysajya 17/18		260,000.00
163013	Accrued Bhaisajja - 14/16		84,399.69
163015	Accrued- Masaj Therape		192,809.46
163018	Accrued- Cupping Therapy - A		14,125.00
163019	Accrued- Cupping Therapy - B		95,540.00
163020	Accrued- Hijama (II)		77,054.30

163021	Accrued Baysajya - 17/18		504,127.31
2101004	Land	2,371,310,269.34	
2101038	Capital- Building-103	391,860,065.90	
2101041	Vehicle A/C	35,313,079.79	
2101064	Capital- Building-101	0.00	
2101068	Capital- Student Center Learning	537,160.52	
2102007	Capital - Computer & Printer	18,915,735.24	
2102008	Capital - Sport Equipment - 3	90,350.00	
2103002	Capital-office,Lab & Teaching Equipment-	33,178,641.40	
2104001	Capital-Books & Periodicals	33,176,865.37	
2104002	Work in progresses	4,290,382.27	
2103004	Furniture	35,238,286.89	
2109001	Capital-Plant & Machinery	28,036,065.89	
2109009	consolidated scholarship fund		
221001	Endowment Fund - Edirisinghe		38,676.05
221004	Endowment Fund - Banagala		10,050.00
221006	Endowment Fund - Concolidated Fund		324,137.62
225001	Retention Money Capital		1,574,402.33
2301001	Stores Advance A/C	1,690,377.04	
2301002	Transfer		5,226.07
2302012	Over Deposit		966.00
2302013	Oriental Medical Fund		60,000.00
2303001	Distress Loan	11,520,681.85	
2303002	Staff Loan	178,500.00	
2303003	Vehicle Loan	970,570.00	
2303004	Computer Loan	543,000.00	
2303009	Festival Advance	59,750.00	
2303011	Special Advance	2,000.00	
2305000	Advance for Travelling Foreign	79,000.00	
2305001	Miscellaneous Advance	95,719.41	
2305007	Miscellaneous Advance-conference	10,000.00	
2305012	Book Advance	3,840,830.39	
2305016	Miscellaneous Advance- MD	5,588.92	
2305019	Miscellaneous Advance-Capital	1,994,701.98	
2310001	P.B- Borella-078100192268358	1,574,334.53	
2310002	P.B- Borella-07810012268390	12,798,952.97	
2310003	P.B- Borella-07810012268432	2,482,291.72	
2310004	P.B- Borella-078100172268458	1,267,445.71	
2310005	Savings A/C-078-2-001-7-22683	251,401.65	
2312001	Pre Payments	418,895.92	
2313004	Petty Cash - Maintanens	3,000.00	
2314006/3	Receivable interest from Investment	689.18	
2314006/A	Receivable Mahapola from - UGC		
301B	Govt. Grant-Recurrent		339,681,000.00
30203	Received from Mahapola Fund		8,194,100.00
30204	Received from Mahapola UGC		4,758,300.00
30205	Received Bursary UGC		12,157,200.00
30206	Hijama Therapy		
30312	Amortization Income		32,951,408.23
2314010	Recivable MD Income	3,800,000.00	
2314011	HECT Project		1,335.00
2314013	Cupping Therapy (2B) Recivable	15,000.00	
302	Intrest From Investment		2,499,993.47
303	Interest from Loan		615,900.73
306	Rent from Properties		67,426.00
308C	Miscellaneous Income		234,109.26
310010	Examination Fees		8,590.00

310011	Hostel Fees		336,800.00
310012	Certificate Income		46,440.00
310015	Tender Fees		14,500.00
310016	Registration Fees		792,990.00
310019	Research Income		25,000.00
310020	Post Graduate Diploma 15/16 - Certificate		22,500.00
310022	Bhaisajjya Diploma - 14/16		
310021	Post Graduate income-Ayurveda		16,832.70
310022	Baysajya Diploma - 17/18 - Incom		660,000.00
310024	Cupping Therapy - Income (B)		240,000.00
3101025	5th International Conference		2,254,409.70
3101026	2nd International Conference		
3101027	4th national Conference		
3101030	Massage Therapy Course - 2016 - Income		
3101031	Capital Expenditure Recurrent Nature		8,517,581.22
311	MD Income		5,745,000.00
312	Student Identity card		2,400.00
318	Library Fines		71,471.50
318B	Sales of Old Books		3,629.00
2109002	Investment A/C- Edirisinghe	39,018.17	
2109007	Investment A/C- 20,000,000/-	17,118,066.90	
2109008	Investment A/C- 5,000,000/-	6,598,988.87	
2109009	Investment A/C- Consolidated Fund	275,080.41	
4101041	Personal Emoluments-A	703,388.53	
4101042	Personal Emoluments-NA	33,613,014.56	
410102	Travelling & Subsistance	181,180.35	
410103	Supplies	3,994,312.31	
410104	Maintenance	2,318,684.53	
410105	Contractual Services	28,220,682.59	
410106	Other Recurrent Expenses	3,211,821.45	
410113	Masaj Therapy Expences-2016		
410114	Baysajjaka Diploma Expences		
440110	Financial Assistance to Students	25,941,200.00	
440113	Depreciation A/C	46,971,140.23	
440117	Audit Fee	500,000.00	
440320	Hijama Therapy Expences -I		
410202	Travelling & Subsistance		
410203	Supplies	168,659.20	
410204	Maintenance	66,204.40	
4102042	Personal Emoluments-NA	11,776,527.33	
410205	Contractual Services	73,474.16	
410206	Other Recurrent Expenses	327,368.93	
410502	Travelling & Subsistance	400.00	
410503	Supplies	2,580,865.46	
410504	Maintenance	343,552.16	
4105042	Personal Emoluments-NA	8,898,607.07	
410505	Contractual Services	1,660.50	
410506	Other Recurrent Expenses	5,308.00	
420902	Travelling & Subsistance	1,841.25	
420903	Supplies	2,563,414.96	
420904	Maintenance	385,317.42	
4209041	Personal Emoluments-A	182,300,799.39	
4209042	Personal Emoluments-NA	34,484,290.68	
420905	Contractual Services	82,914.25	
420906	Other Recurrent Expenses	8,749,110.51	
430102	Travelling & Subsistance	10,000.00	
430103	Supplies	176,098.23	
430104	Maintenance	70,991.60	

4301041	Personal Emoluments-A	4,473,375.34	
4301042	Personal Emoluments-NA	9,989,949.30	
430105	Contractual Services	770,617.81	
430106	Other Recurrent Expenses	16,612.00	
450312	Other Operating Expenses	10,030,396.00	
480103	Supplies	4,738.93	
480104	Maintenance	100,103.50	
4801042	Personal Emoluments- NA	1,555,439.50	
480105	Contractual Services	2,911,127.26	
480106	Other Recurrent Expences	4,960.00	
480107	Maintenance	23,718.75	
49003	MD Expenses	5,513,180.00	
49004	Postgraduate Expenses-Ayurveda	16,832.70	
49005	Postgraduate Expenses-Unani	40,095.87	
49006	Baysajya Diploma 17/18 Expenses	655,000.00	
49007	Capital- 4th International Symposium	1,137,895.50	
49009	Capital- Human Capital Development Project	2,862,092.88	
49010	Capital- Strengthening Research	768,389.50	
49011	5 th Nationasl Symposium	3,749,203.34	
131003	Revaluation Reserve		
49018	Cupping Therapy (2B) - Expenses	240,000.00	
		3,579,118,157.67	3,579,118,157.67

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO
Budgetary Allocation and Actual Recurrent Expenditure - 2017

Code			Approved Budget 2017 4	Actual 2017 5	Surplus or Deficit 6 (4-5)	Reasons 7
2016 1	No. 2	3				
243,775,453	1	Personal Emoluments	278,131,000	287,795,392 -	9,664,392	Due to increase over time rate, pay Gratuity and staff loans.
501,714	2	Travelling Expenses	293,000	193,421	99,579	Due to less Forigen Travelling.
8,992,330	3	Supplies & Consumable	7,057,000	9,488,088 -	2,431,088	Due to increase of market value of the items & more usage
3,162,105	4	Maintenance	2,900,000	3,308,572 -	408,572	Due to more Building Maintenance at Hostels and Main Premices
32,025,501	5	Cotractual Services	32,888,000	32,060,477	827,523	Due to less Security and Cleaning Services bills and control of Electricity, Water, Telecommunication, Postel Expenses.
13,226,950	6	Other Recurrent Expenses	17,167,000	12,315,181	4,851,819	Conrtol of Other Recurrent Expenditure.
301,684,053		Total Recurrent Expenditure	338,436,000	345,161,131 -	6,725,131	

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO
Budgetary Allocation and Actual Capital Expenditure - 2017

2016 1	Code		Approved Budget 2017 4	Actual 2017 5	Surplus or Deficit	Reasons 7
	No. 2	3			6 (4-5)	
24,820,409	1	Rehabilitation & Improvee	20,800,000	27,439,371	- 6,639,371	Due to complete urgent rehabilitation works.
14,477,976	2	Acuisition of Fixed Assets	18,500,000	9,478,721	9,021,279	Delay by Suppliers
1,664,888	3	Human Capital Developme	3,500,000	2,862,093	637,907	Due to less training programe cost than estimates.
5,138,820	4	Strenthening & Reserch	7,200,000	6,933,989	266,011	Obtain sponsorships for Conference
46,102,093		Total CapitalExpenditure	50,000,000	46,714,174	3,285,826	

1. Significant Accounting Policies

1.1. General policies

1.1.1 Reporting Entity

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

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

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

1.1.2 Principal activities and nature of operations

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

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

Institute mainly operates on Government funds.

1.1.3 Basis of preparation

(i) Statement of compliance

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

(ii) Basis of Measurement

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

(iii) Functional and Presentation Currency

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

1.2 Assets and the bases of their valuation

1.2.1 Property, 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 & Equipment purchased during the period and the Library Books and Concrete Benches are shown at cost.

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

Building	5%
Furniture and Fittings	10%
Office Lab and & Teaching Equipment	20%
Computers	20%
Motor Vehicles	20%
Library Books	20%
Sport Equipment	20%
Plant & Machinery	20%
Semi permanent Lecture Hall	20%
Concrete Benchers	20%

A sum of Rs. 47.0 million has been provided for depreciation for the year 2017. It has been increased by Rs. 3.2 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. 20.6 million mainly due to accumulated depreciation and very first year after revaluation.

1.2.2 Inventories

Inventories are valued at cost.

It is noted that the stock value has been slightly decreased by Rs. 0.1 million than year 2016.

1.2.3 Receivables & Prepayments

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

Receivables has also been slightly increased by Rs. 0.7 million – mainly due to receivable from MD Programme.

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 31.12.2018

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 2017 was Rs.339.7 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.



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

EDU/B/IIM/FA/17

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date } 28 September 2018

The Director
Institute of Indigenous Medicine

Report of the Auditor General of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2017 in terms of Sub-section 108(1) of the Universities Act

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

1.2 Management's Responsibility for the Financial Statements

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

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව

இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.

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1.3 Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Section 111 of the Universities Act, No.16 of 1978 gives discretionary powers to the Auditor General to determine the scope and extent of the Audit.

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

1.4 Basis for Qualified Opinion

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



2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Institute of Indigenous Medicine Affiliated to the University of Colombo as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

The following observations are made.

- (a) Due to not furnishing of Property, Plant and Equipment valued at Rs.2,491,050 for revaluation in revaluing of Property, Plant and Equipment, those Property, Plant and Equipment had not been revalued and hence non-current assets had been accounted less by that value.
- (b) Even though the value of acquisition of buildings had been stated as Rs. 23,652,348 in the financial statements, acquisitions in the current year amounted to Rs.23,405,904 as per the Building Account. Accordingly acquisitions in the year under review had been over stated by Rs.246,445.
- (c) As per the depreciation policy of the institute, even though 20 per cent per year should be depreciated for the Semi-Permanent Lecture Halls, the depreciation of the year had been understated by Rs.681,000 due to the depreciations made at a rate of 5 per cent in the year under review.
- (d) Even though, provision for depreciation for the buildings acquired in the year under review should be Rs. 52,033, depreciation of the year had been understated by Rs. 45,543 due to being accounted as Rs.6,490.



- (e) As per the board paper No.426/4051 of 08 September 2017 with the subject of "Properly Removal of Unused Library Books from the Collection", actions had not been taken to identify the cost of 690 books such as removal of library books, free distribution, selling and issued to the libraries of other departments and to and remove from the accounts.

2.2.2 Unexplained Differences

The following observations are made.

- (a) Even though the advance book balance amounted to Rs.3,840,830 at the end of the year under review as per the financial statements, that balance amounted to Rs.4,026,081 as per the advanced register and hence a difference of Rs.185,251 was observed.
- (b) In comparing the balance of the board of survey reports with the balance of the inventory book as at 31 December 2017, it was observed that 30 assets units valued at Rs.229,750 had not been documented in the inventory book and there had been a deficit of 63 assets units valued at Rs. 502,350.
- (c) Advance of Rs.1,618,141 had been given to a foreign publication institute on 31 December 2014 and in settling advances, books had been given in 03 circumstances to settle a sum of Rs.1,803,092. Due to not maintaining the advance register accurately, regarding the advance amount given in relation to over recovered amount of Rs.184,951 had not been mentioned in the advance register.

2.3 Accounts Receivable

The following observations are made.

- (a) Amounting to Rs.79,000 paid by the Institution in the year 2012 as the air fare of a lecturer who was proceeded abroad for a Postgraduate Degree training on



the financial sponsorship of the University Grants Commission, had not been recovered from the University Grants Commission even up to the year 2017.

- (b) 01 year to 04 year old loan balance of Rs.1,412,012 had been included in the advance balance of Rs.3,840,830 given for the books publishers to purchase books

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

Non-compliance with Laws, Rules, Regulations and Management Decisions observed in audit are stated below.

Reference to Laws, Rules and Regulations and Management Decisions

Non-compliance

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

Financial Regulation 371

Even though advances should be settled immediately after completing the advanced activity, from 02 months to 11 months delayed circumstances were observed in settling.

- (b) Sections 4.2.2 and 4.2.6 of the Public Enterprises Circular No. PED/12 of 02 June 2003

Even though the Sectorial Performance of the Unani, Ayurveda and Postgraduate Degree Sections had been evaluated by the Board of Management, the quarterly, half yearly and annual performance reports had not been furnished to the Line Ministry and the Department of Public Enterprises of the Treasury.



3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial result of the year 2017 had been a deficit of Rs.23,668,975 as compared with the corresponding deficit of Rs.31,183,577 of the preceding year, thus the financial result of the year under review had been increased by Rs.7,514,602. Increase in recurrent grants receipts by Rs. 40,681,000 and decrease in provision for gratuity by Rs.10,535,465 had been mainly affected the above increase.

In analyzing the financial results of the year under review and 04 preceding years, there had been a financial surplus in the year 2014 and deficiency in the years 2013, 2015, 2016 and 2017. However, after taking into consideration on personnel emoluments, depreciation on non-current assets, the contribution of Rs.174,701,679 in the year 2013 had been increased up to Rs.290,422,423 by the year 2017.

4. Operating Review

4.1 Performance

4.1.1 Planning

The following observations are made.

- (a) It was unable to measure the achievement of targets and objectives of the institute due to not enacting the total cost and the cost allocation for each activities and not taking actions to identify the indicators for measuring the achievement of the targets in preparing Action Plan 2017.
- (b) In terms of Guideline 4.2.1 (b) of the Government Procurement Guidelines 2006, even though procurement activities envisage at least for a period of three years should be listed in the Master Procurement Plan by all Government Institutions, the Institution had not prepared a Master Procurement Plan.



- (c) Even though it had been shown the time period of the procurement process of the Institute in the detail procurement plan prepared for the year under review, it was observed in the examination of the procurement process follows in the Institute that action had not been taken according to the time period scheduled.
- (d) The expected targets and continuous condition could not be identified separately through the procurement allocated for the year under review due to not showing un-fulfilled procurements as continuous work in the Procurement Plan relating to the last year.

4.1.2 Operation and Review

The following observations are made.

- (a) In the examination of the enrollment of students to the Institution during the previous 6 years, even though no. of students amounted to 1340 according to the resources available in the University for the enrollment and approved by the University Grants Commission, only 1185 students had been enrolled relating to that period.
- (b) In the examination of the examination results relating to 5 academic years, percentage of failure in examinations out of the students appeared for the examinations had been increased with the seniority of the students and details are given below.
 - (i) The percentage of failure in examinations was 39 per cent and 25 per cent respectively out of the students who appeared for the examinations for 18 examination sessions due in the year 2017 for the Ayurveda Medical Degree and Unani Medical Degree from the academic year 2010/2011 to the academic year of 2015/2016.
 - (ii) The new syllabus had been introduced in the year 2010 and additional 11 examinations had been conducted in the year 2017 for the students who failed each examination of the Ayurveda Medical Degree and Medical Unani Degree Courses under the old syllabus. Out of the



number of students appeared for the said examinations, the percentage of failure in examinations was 56 per cent and 71 per cent respectively.

4.2 **Management Activities**

Institute of Indigenous Medicine and hostels of male students is carried out on a building obtained on 99 year lease from the irrigation department. Amounting to Rs. 101,000,000 given to acquire a land for the construction of a hostel building had been returned to the treasury due to not performing that activity.

4.3 **Utilization of Capital Grants**

Due to not procuring as per the Procurement Plan, there had been a balance of Rs.115,991,414 in the Capital Grant Account as at 01 January 2017. Amounting to Rs.43,600,000 had been received as capital grants during the year under review and amounting to Rs. 45,792,461 had been expensed for the acquisition of assets during the year. As such balance of the unutilized capital grant as at 31 December 2017 amounted to Rs.113,798,953 including the amount of Rs.101,000,000 returned to the treasury due to not purchasing of the land for the construction of students' hostels.

5. **Sustainable Development**

5.1 **Achieving Sustainable Development Goals and Targets**

- (a) Even though it is required to take actions regarding the by all public institutions as per the United Nations Year 2030 "Agenda" on Sustainable Development, Institute had not been aware on how should be implemented regarding the activities which comes under own scope relating to the year under review.
- (b) Due to the Institute had not been aware on Year 2030 Agenda Hence, actions had not been taken to identify the Sustainable Development Goals, Targets, Road maps for achieving the targets and Indicators for measuring the achievement of the targets, relating to the activities of it.



6. Accountability and Good Governance

6.1 Presentation of Financial Statements

Even though the Draft Annual Report and with the financial statements should be rendered to the Auditor General within 60 days after the close of the financial year in terms of Section 6.5.1 of the Public Enterprises Circular No. PED/12 of 02 June 2003, Draft Annual Report of the year 2017 had not been furnished to the audit.

6.2 Procurement and Contract Procedure

The following observations are made.

- (a) Actions had not been taken regarding 3 activities for which provision amounting to Rs.1,800,000 had been made for rehabilitation and improvement of capital assets and amounting to Rs.13,562,425 had been expensed for the activities relating to year 2015 and 2016 in the year under review. Activities of amounting to Rs.2,380,929 thereof had not been completed even by 31 December 2017.
- (b) Even though amounting to Rs. 1 million and 3 million had been provisioned for purchasing of laboratory equipment, purchasing of medical equipment, purchasing of computers and printers in the year under review, any relevant purchases had not been made.
- (c) 04 activities of estimated value amounting to Rs.1,700,000 planned for the Capacity Development Research Project had not been done during the year under review.

7. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director from time to time. Special attention should be paid to the following areas of control.



Areas of system & Controls

Observations

(a) Advance Register on Foreign Periodicals

Advance Register maintains by including the details of the advance given for foreign periodicals had not been maintained in an updated manner.

(b) Assets Control

(i) Numbering had not been done in entering the assets acquired during the year under review in the fixed asset register.

(ii) There had been variations between the assets survey reports and the inventory books.

(c) Accounting

(i) Even though unused library books had been removed from the accession register, cost of those books had not been removed from the accounts.

(ii) Financial statements had not been compared with the advance registers.

(d) Planning

There had been weaknesses in preparing the procurement plan and the action plan.

(e) Procurement

(i) Government grants had been returned due to not completing the procurement activities during the year under review, by obtaining funds allocated for the procurement activities planned for the year from the treasury.



- (ii) Actions had not been taken as per the
Procurement Guideline 2006,
Procurement Handbook and
Procurement Plans.

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கணக்காய்வாளர் தலைமை அறிவு~~

H.M.Gamini Wijesinghe
Auditor General

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

Responses to the audit query as per the sub clause of 108(1) of the Universities Act, No. 16 of 1978 by the Institute of Indigenous Medicine affiliated to the University of Colombo for the year ended as at 31 December 2017

2.2.1 a). The value of goods which weren't included in the revaluation for they weren't visible physically for real when the fixed assets were revaluated on 01.01.2016 stands at Rs. 406,990 only. As regards the above fact detailed report has been submitted for audit.

b). The reason for this disparity has been identified and measures will be taken to correct this in the accounts to be prepared for 2018.

c). According to the disclosure of the accounts statement this situation has come about as a result of the depreciation of dilapidated buildings quoted as being 20%. Measures have been taken to correct the statement in question.

d). Necessary instructions have been given to correct the depreciation account in the final accounts to be prepared for 2018 following the calculation of the accumulated depreciation correctly.

e). Out of 690 unusable discarded books from the library book collection in 2017 the prices of only 585 of those books have been mentioned. Prices of 105 books have not been mentioned. The value of the above 585 books stood at Rs. 96,200.33. Measures will be taken to correct the omissions when the accounts are prepared for 2018.

2.2.2 (a). (c). A variation has been observed with regard to the relevant advance balance and steps have been taken to rectify it.

(b). Letters were sent to the relevant deans inquiring about the shortage of assets. In response some of them have cited reasons for shortage and necessary inputs have also been provided. Notices have been sent to non-respondents. Once those responses are received a detailed report will be produced giving reasons for the said shortage and measures taken to address them.

2.3 (a). This air ticket valued at Rs. 79,000 has been bought from a Malaysian airline. As per the circular air ticket should have been bought from Sri Lankan or Mihin Lanka airlines. The University Grants Commission has declined to reimburse this amount since the ticket was purchased from a Malaysian airline without the approval by the Ministry. Since the amount of this air ticket was less than that of Sri Lankan airline's ticket price the Government has not incurred any loss.

(b). Relevant magazines have been received by the library and measures will be taken to clear. Outstanding advances for 2014, 2015 and 2016 stood at Rs. 97,904.55. Magazines are still being received and steps will be taken settle the advance balance.

2.4 (a). Speedy measures will be taken to settle the advance.

(b). The quarterly overall financial performance report is sent to the line ministry and the general treasury. Instructions have been given to submit this sectoral performance report as well.

4.1.1 (a). Instructions have been given to incorporate allocation of cost and target achievement indicators in the annual action plan to be prepared for 2018.

(b). Procurement plan for 2017 was made and steps have been taken to make an action plan for next three years from 2018 onwards.

(c). Since the medical and laboratory equipment purchased in 2016 was supplied to the institution by the suppliers in 2017, difficulty in preparing the inventory forecasting required equipment for 2017 and the transfer of the clerk worked in accounts department responsible for supplies to a different university and the subsequent delay in the appointment of a new clerk the procurement process did not take place in 2017 as planned. Necessary instructions have been given to minimize the delays of this sort in the future.

(d). If long term projects could not be completed within a particular year it would be carried forward. However, instructions have been given to indicate those projects as continuous ones in the following year's procurement plan.

4.1.2. (a). The name list for student enrollment is sent by the University Grants Commission and the gap is due the reasons such as dropouts, promotion to an advance course of study and the UGC not supplying enough students to fill the vacant slots.

(b). I. This situation has aggravated due to the low student attendance and the lack of facility for education. It seems the lack of awareness about rules and regulations concerning students' education is also causing some trouble. Accordingly, steps are being taken to provide the students with the booklet along with a prospectus related to their course of study. And the process of enlightening the students has started. Measures have been in place to rectify the shortcomings in conducting exams and more facilities for practical clinical education have been provided in the teaching hospital.

II. Instead of the problematic syllabus a new syllabus is being prepared at present. Lapses in the syllabus are being identified with the view to address those shortcomings hoping that these issues would be solved by this exercise.

4.2 Purchase of the land could not have been finalized due an issue with the land lord which is beyond our control. As a result, funds had to be sent back to the general treasury. The land belonging to the Irrigation Department has been obtained on a 99-year lease. Hence steps have not been taken to acquire it permanently and nor was the approval to construct a new building. Therefore, a new building could not be constructed. Nevertheless, under Master Plan 2018 plans have been put in place to construct the boys hostel subject to relevant approval.

4.3 Since the land could not be purchased due a reason beyond the control of the institution funds intended for this purpose has been returned to the general treasury. The remaining funds that weren't utilized as at 31.12.2017 has been carried forward to be used for uncompleted projects which were started in 2017. Necessary instructions have been given to minimize delays and complete projects on time.

5.1 (a), (b). Necessary steps have been taken to raise awareness of the relevant officials about this new subject area and proposals have been called from all departments to implement this.

6.1. Employees strike action at the beginning of the year caused this delay and steps will be taken to minimize this kind of delays in the future.

6.2. (a). These activities were planned during the latter part of 2016. Since all the modifications were planned under Master plan initiated in 2017 these activities were temporally put on hold. These activities have been included in the projects planned for 2018.

The remainder of uncompleted projects started in previous years must be carried forward to the following year. Accordingly, payments are made in the year that is in progress using the balance of the capital funds allocated for the previous years. Nevertheless, all the projects have been completed now.

(b). Since the medical and laboratory equipment purchased in 2016 was supplied to the institution by the suppliers in 2017 and difficulty in preparing a proper inventory the purchases of medical and laboratory equipment were limited to Rs. 180.000/=. However, computers and printers were brought. Instructions have been given to rectify this situation in the future.

(c). Given the delay in the provision of the server involving the Library Automation Project with Koha and the subsequent delay in training the staff on it, the expenditure was made in 2018. Further due to the delay caused in having the library book collection handwritten under Project Handwritten Manuscripts Stage-II relevant payments were made in 2018.

Bids were called for the two projects namely Programme for Preservation of Olaleaf Manuscripts Stage -I and Preservation of Original Scripts of Indigenous Medical Books and referred them to the technical evaluation committee. However, subsequent to the scrutiny by the said committee the orders were not approved for they had had shortcomings. Hence the stoppage of these two programmes.

However, following the inclusion of the above two projects into the budget proposals -2018, bids were called and orders were placed. Now the two projects are in state of completion. Necessary instructions have been given to minimize this kind of delays in the future.

7. (a). Advance Payment Ledger has been updated now. Instructions have been given to minimize this kind of shortfalls in the future

(b). I. Fixed assets have been marked by now.

II. Steps have been taken to correct the variation found in the board of survey report and the inventory

(c). I. Steps have been taken to remove the cost from the accounts.

II. Inconsistencies have been found and steps have been taken to address them.

(d) Plans will be made so as to minimize these deficiencies

(e) I. The funds in question have been returned due the reasons beyond the control of the institution. Necessary instructions have been given to avoid these shortfalls in the future.

II. Given the ground situation maximum effort has been taken to adhere to the procurement guide book and the plan. Instructions have been given for further improvement in the future.

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University of Colombo

Rajagiriya

Cc.

1. Secretary - Ministry of Higher Education and Cultural Affairs
2. Secretary - Ministry of Finance and Mass Media
3. Chairman- UGC
4. Vice Chancellor – University of Colombo