



ANNUAL REPORT
2015

INSTITUTE OF INDIGENOUS MEDICINE

UNIVERSITY OF COLOMBO, SRI LANKA

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

Message from the Director

With pleasure I submit the Annual Report of the Institute of Indigenous Medicine (IIM), University of Colombo for the year 2015. This Institute, having a history of eighty six (86) 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 freshers' enrollment for Bachelor of Ayurveda Medicine & Surgery (B.A.M.S.) is 164 and for Bachelor of Unani Medicine & Surgery (B.U.M.S.) is 50 for the year 2015. Forty Six (46) students graduated in Ayurveda Medicine (BAMS) and twenty one (21)) students graduated in Unani Medicine (BUMS) in the year 2015. In this year 15 students of Postgraduate Diploma in Ayurveda and 08 students of Postgraduate Diploma in Unani were graduated from the Institute of Indigenous Medicine and the Inauguration of the PG Diploma for the new batch was held. In the year 2015, Certificate course in Yoga, Certificate course in Beauty Therapy & Certificate course in Massage Therapy were started at the IIM.

IIM Foundation day was celebrated in June 2015. Third National Symposium on "Traditional Medicine" and the Third International conference on Ayurveda, Unani, Siddha and Traditional Medicine(ICAUST) 2015 was held in 2015 at IIM. A Workshop was organized for the IIM Non-Academic staff members and held successfully. Institute's Sports Day of the year 2015 was held with the participation of Students and the staff members of the IIM. A Staff Get-together and a Staff Cricket Tournament was organized in 2015. Sinhala New Year Festival and Vesak Festival of the year 2015 was held.

Medical Camps were successfully organized by the Ayurveda and Unani sections of the Institute. A Photography Exhibition of the IIM Students was held in 2015. Nutrition and Counseling Program was conducted for A/L Students and Parents. Renovation of the Boys' Hostel in Rajagiriyi was started. Preparation of the IIM Master Plan was implemented in 2015. Academic Staff of the Institute (Ayurveda section and Unani section) participated in the Seminars and Workshops organized locally and Internationally. A Parental Advice and Guidance to the Youth organized by the Unani section of the IIM was held in 2015 and Geriatric Care Seminar was also organized by the Unani Section of the IIM.

Two Memorandums of Understanding (MOUs) with two Indian Universities (BHU and Jamnagar) were approved by the Council of the University of Colombo. Strengthening of Ethical Review Committee, IIM was a very important matter of the Institute in the year 2015.

A senior Lecturer (Dr Mawjood) was awarded Global award for Unani by Dr. Ahamed Ashraff Memorial Society, Hyderabad, India.

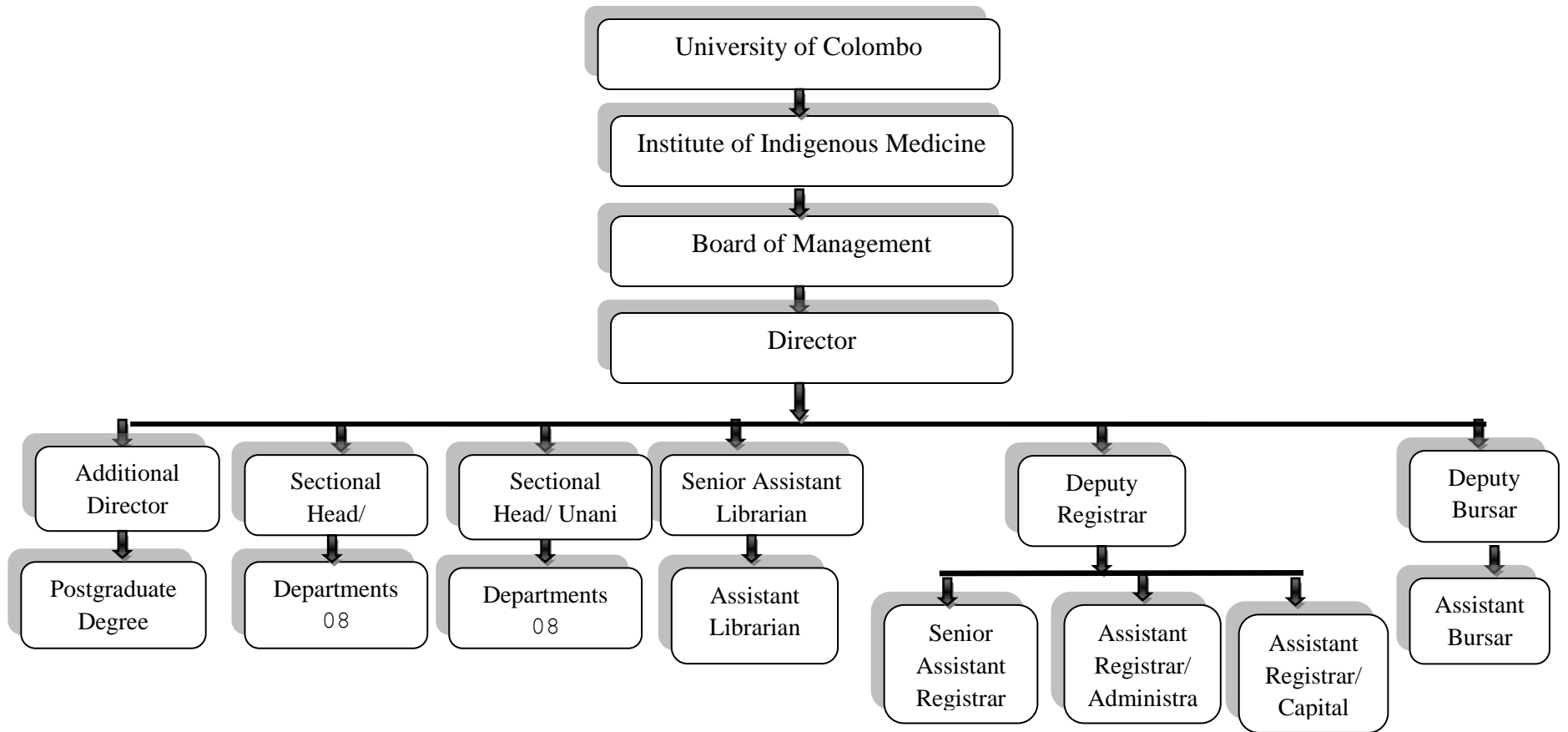
I take this opportunity to express my sincere thanks to the Academic staff, Administrative staff and Non-Academic staff of the IIM and the student communities who acts with the commitments and gave the fullest support in making all these events a success. Further i convey my gratitude thanks to the Senate 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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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

Acting Director (Chairperson)

Dr. (Ms.) M.W.S.J. Kumari

Director (Chairperson)

Dr. S.D. Hapuarachchi (from February 2015)

Sectional Head/ Ayurveda

Dr. (Mrs.) I.G.P.R. Kulanatha (up to February 2015)

Dr. (Mrs.) P.R. Waratenna (From March 2015)

Sectional Head/ Unani

Dr. A.H.M. Mawjood

Additional Secretary/ Ministry of Higher Education

Mr. P. G. Jayasinghe

Additional Secretary/ Ministry of Health

Mr. Somaratna Vidanapathirana (Up to August 2015)

Mr. A. Jagath D. Dias (From September 2015)

General Treasury Representative

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

Commissioner of Ayurveda

Mr. P. S. K. R. Weerakoon

Director/ Bandaranaike Ayurveda Research Institute

Prof. K. K. D. S. Ranaweera

Director/ Ayurveda Teaching Hospital

Dr. Dhanapala Hettiarachchige (Acting Director)

Dr. D.H. Tennakoon (From June 2015)

Dean / Faculty of Medicine

Prof. Jennifer Perera

Members from the Faculty of Medicine

Prof. P.R. Fernando

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

Prof. Priyadarshani Galappatthy

Member of the Ayurveda Medical Council

Dr. S.M.H. Senabanda

(b) Members appointed by the University Grants Commission

Prof. M.H.A. Tissera

Dr. M.M.P. Premakumara

Dr. A.M. Aboothahir

Mr. Premalal Ratnaweera

Dr. A.A.U.S.P.P.K. Athapattu

Mr. G.L.S. Senadeera

Dr. M.H. Nimal Karunasiri

Dr. C.L. Guruge

(From June 2015)

Prof. Dilip de Silva

Mr. M.D.D. Peiris

Mr. K.R. Uduwawala

Prof. Sumanarathna Amarathunga

Dr.(Ms.) Malini Amarasinghe Kuruppu

Dr. M.D.J. Abeygunawardena

Dr. Tharaka Prasad Hendawitharana

Dr. H. Chinthaka Nadugala

Secretary/ Deputy Registrar

Mrs. I.K.K. Wijekoon (Up to April 2015)

Mrs. T.M.H.P.K. Gunathillake (From May 2015)

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- 2016) 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. (Mrs.) I.G.P.R. Kulanatha - Acting Sectional Head/ Ayurveda (Up to 09.03.2015)

Dr. (Mrs.) P.R. Waratenna - Sectional Head/ Ayurveda (From 10.03.2015) 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. A.H.M. Mawjood

All permanent Lecturers are members of the Unani Sectional Committee.

1.4.3 Research and Higher Degrees Committee (RHDC)

Acting Director (Chairperson)

Dr. (Ms.) M.W.S.J. Kumari

Director (Chairperson)

Dr. S.D. Hapuarachchi (from February 2015)

Additional Director/ Postgraduate Section

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 – University of Colombo

Senior Prof. (Mrs.) Swarna Piyasiri/ Dean (Faculty of Graduate Studies,
University of Sri Jayawardenapura)

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

Co-ordinator /MD (Ayurveda) Postgraduate Degree Course

Co-ordinator / Postgraduate Diploma in Ayurveda

Co-ordinator / Postgraduate Diploma in Unani

Deputy Bursar

Deputy Registrar/ Secretary

02. Academic Departments, Units and Divisions

2.1 Ayurveda Section

Ayurveda Section consists of eight (08) departments namely,

- I. Moulika Siddhantha
- II. Dravyaguna Vignana
- III. Swasthavritta
- IV. Kaya Chikitsa
- V. Deshiya Chikitsa
- VI. Prasutitantra Kaumarabhritya
- VII. Shalya Shalakya
- VIII. Allied Sciences (Common to both Ayurveda and Unani Sections)

2.2 Unani Section

Unani Section consists of eight (08) departments namely,

- I. Kulliyat
- II. Ilmul Advia
- III. Moalejat
- IV. Niswan vaQuabalat
- V. Ilmul Jarahat
- VI. Hifzane Sehath
- VII. Deshiya Ilaj
- VIII. Allied Sciences (Common to both Ayurveda and Unani Sections)

2.3 IT & English Unit

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

2.4 Postgraduate Section

The postgraduate section of Institute of Indigenous Medicine conducted following postgraduate programmes with the help and dedication of academic staff of the institution and contribution of relevant external resource persons.

1. Postgraduate Diploma in Ayurveda Medicine 2015/2016.
2. Postgraduate Diploma in Unani Medicine 2015/2016
3. Postgraduate Degree Course of Doctor of Medicine in Ayurveda MD (Ayu) 2012/ 2015.

2.5 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	01
Assistant Librarian	01
Senior Staff Assistant (Library service)	01
Library Assistant (Gr. I)	02
Library Assistant (Gr. III)	03
Library Attendant (Gr. II)	02
Book Binder (Gr. II)	01
Office Peon	01
Labourer (Gr. III)	01

Acquisition - Books and periodicals valued Rs. 1234305.50 and US\$ 7500 were purchased to the library.

Donations - 221 books have been received as donations.

Technical Services - 13160 lending books and 2333 reference books have been issued during the year 2015.

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

Number of users - Undergraduate students - Ayurveda - 631
- Unani - 195
Postgraduate students - Diploma - 53
- MD (Ayu) - 20
Academic staff - 86
Non-Academic staff - 97

Projects: - Finished the library Hand written manuscripts project - Part I

Physical Improvements - Started the Library Automation Project

2.6 Administrative Divisions

There are seven administrative divisions as follows,

1. Director's office
2. DR's office
3. Finance Division
4. 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 Assistant Bursar is in charge of salaries and payments.

03. An overview of Institute of Indigenous Medicine

3.1 Meetings and committees

Names of the Meetings	No. of meetings during the year
(i) Board of Management	09
(ii) Finance Committee	03
(iii) Exam Sub-Committee	03
(iv) Planning and Development Committee	14
(v) HODs' meeting	08
(vi) Sectional Committee/ Ayurveda	13
(vii) Sectional Committee/ Unani	10
(vii) Research & Higher Degrees Committee	11
(ix) Board of Study in Ayurveda	13

3.2 Appointments and Staff Information : Total Appointments in 2015

Academic	-	--
Administrative	-	--
Non-academic	-	01

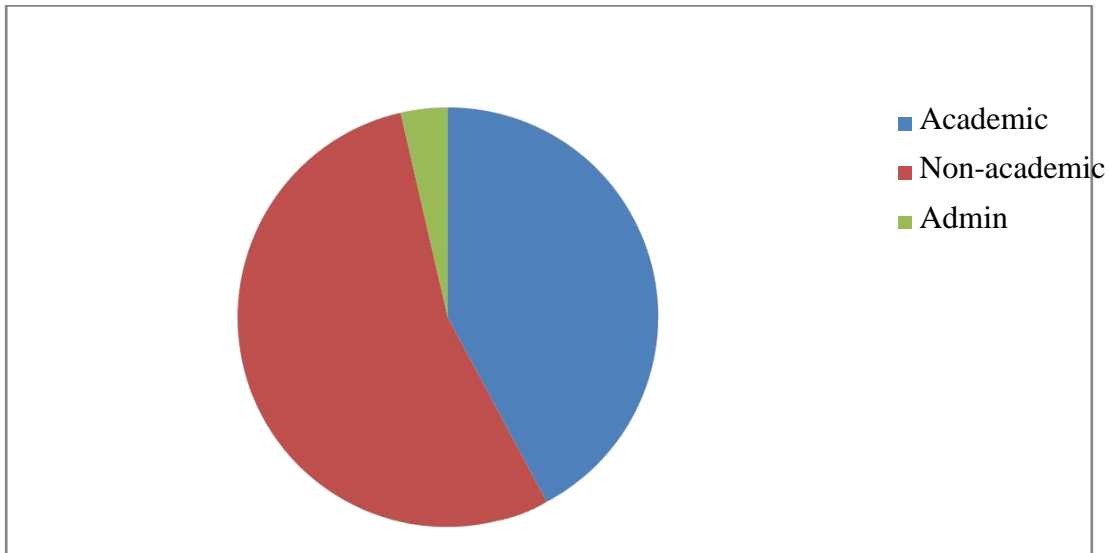
3.3 Staff Changes in 2015

<u>Event</u>	<u>Academic</u>	<u>Admin</u>	<u>Non-Academic</u>	<u>Academic</u>	<u>support</u>
Appointments	-	-	01	-	-
Confirmations	02	-	02	-	-
Promotions	06	-	01	-	-
Transfers	-	-	01	-	-
Extensions of service	-	01	05	-	-
Retirements	-	-	02	-	-
Resignations	-	-	-	-	-
Vacation of post	-	-	-	-	-
Termination of service	-	-	-	-	-
Interdictions	-	-	-	-	-
Sabbatical leave	-	-	-	-	-
Study leave	-	-	-	-	-
Vacation leave	-	-	-	-	-
Conference leave	-	-	-	-	-
Medical leave	-	-	-	-	-
Half pay leave	-	-	-	-	-
No pay leave	-	-	-	-	-
Return after sabbatical leave	02	-	-	-	-
Return after study leave	01	-	-	-	-
Special leave	-	-	-	-	-
Release for services	-	-	-	-	-
Deaths	-	-	-	-	-

Number of staff members:

(i)	Permanent Academic and Academic Support staff	-	70
(ii)	Permanent Administrative staff	-	06
(iii)	Permanent Non-Academic Staff	-	90

Staff



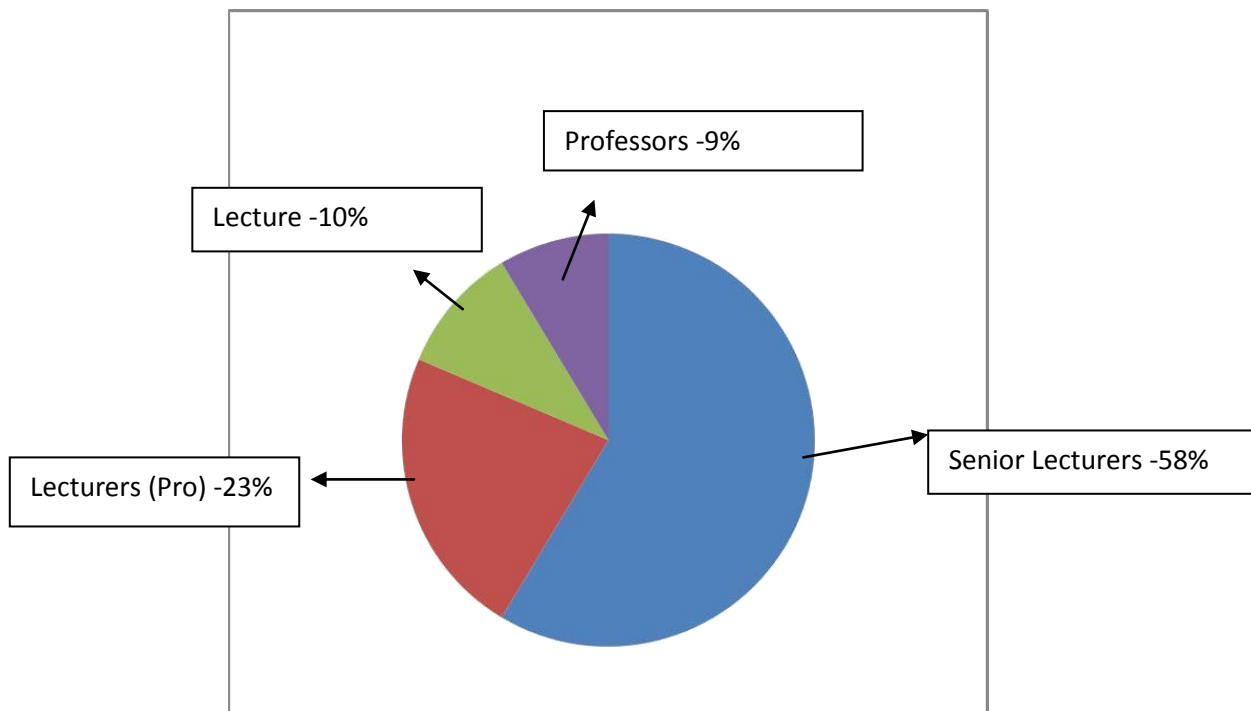
Details of Administrative staff - 2015

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

Details of Academic staff - 2015

	Medium	Professos	Senior Lecturers	Lecturers	Lecturers (Probationary)
Ayurveda	Sinhala/ English	03	28	06	07
Unani	Tamil/ English	-	18	02	03
Total	-	03	46	08	10

Details of Academic Staff of the Institution



Details of Non-Academic Staff - 2015

Branch/Section	Senior Staff	Junior Staff	Minor Staff
Director's office	--	01	01
Deputy Registrar's Office	01	01	-
Administration Branch	-	07	16
Establishment Branch	01	03	01
Examination Branch	01	04	02
Capital work and Student Welfare Branch	01	01	01
Accounts Branch	03	06	01
Ayurveda Section	02	08	13
Unani Section	--	01	02
Postgraduate Section	-	-	-
Library	01	04	05
IT Section	01	--	01
Total	11	36	43

Total number of 94 Non-academic staff is working under Administration Branches, Departments, Maintenance and Landscape division as Academic Support Staff, Management Assistants, Technical and Non Technical, skilled, Semi skilled, and Non skilled staff. Their contribution in day today activities of the Institute is very important.

3.4 Skill Development training for Staff - 2015

	No. of Training programmes	No. of participants
Academic Staff	-	-
Administrative Staff	-	-
Non-Academic Staff	02	97



3.5 Special Activities:

Institutional Foundation day was celebrated on 10th June 2015.



3.6 Research, Innovation and publications

There were 228 and 78 National and International Research and Publications presented by Ayurveda and Unani respectively.

3.7 Contribution of Academic staff at National & International levels

1. A mobile Ayurveda Clinic was successfully conducted by the Institute for Posen at Anuradhapura on 02nd June 2015.
2. A mobile Ayurveda Clinic was conducted by Swasthawritta Department at Galgane Viharaya on 12.06.2015.
3. International C (ICRIAST) at Banaras Hindu University, India - October 2015.
4. 3rd National Symposium on Traditional Medicine (NSTM) - December 2015.
5. An Ayurveda Clinic was conducted by Swasthawritta Department at Kohuwala Dhathumalu Viharaya on 06.12.2015.
6. 3rd International Conference on Ayurveda, Unani, Siddha & Traditional Medicine (ICAUST) in 10-12 December 2015.



3.8 Rehabilitation and Constructions - 2015

Contract Name, Number	Contract Sum Rs.	progress
Improvement of Maintenance Rest Room -AA1/3/2015/01	1,296,611/= +VAT	Completed
Improvements of Boundary Wall from Main Gate to Reading Hal 1- AA1/3/2015/02	444,680/= +VAT	Completed
Renovation of Various Departments -AA1/3/2015/03	289,400/= +VAT	Completed
Rehabilitation of Playground -AA1/3/2015/06	6,365,796/= +VAT	Ongoing Construction
Construction of Septic Tanks and Soakage Pits for 160 Students" Hostel at Moragasmulla -AA1/3/2015/07	1,152,050/= +VAT	Completed
Improvements of Library -AA1/3/2015/08	1,999,200/= +VAT	Completed
Improvements of Plant House -AA1/3/2015/09	1,068,900/= +VAT	Completed
Improvements of Ayurveda Pharmacy (Rasa Pharmacy) -AA1/3/2015/10	687,165/= +VAT	Completed
Improvements of Administration Building -AA1/3/2015/11	475,225/= +VAT	Completed
Improvements of Male Hostel- AA1/3/2015/12	6,810,450/= +VAT	Ongoing Construction

4. Student 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 Institution and the clinical studies are basically carried out with related to Ayurveda Teaching Hospital.

New study course is carried out according to the semester system. Each year 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

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

4.3 Undergraduate Student Enrollment (as at 24.03.2016)

Intake	Ayurveda			Unani		
	Male	Female	Total	Male	Female	Total
2014/15 (1st year)	37	115	152	10	32	42
2013/14 (1st year)	30	113	143	9	39	48
2012/13 (2nd year)	25	133	158	14	35	49
2011/12 (3rd year)	16	79	95	5	43	48
2010/11 (4th year)	31	97	128	2	19	21
2009/10 (Final year)	23	84	107	10	19	29
Total	162	621	783	50	187	237

Total No. of students: 1020

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. 2550/- or 2500/- 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	-
2 nd Year	83
3 rd Year	74
4 th Year	38
Final Year	38

Total	233
	====

(ii) Bursary

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

<u>Year</u>	<u>Bursary</u>
First Year	-
Second Year	78
Third Year	45
Fourth Year	86
Final Year	67

Total	276
	====

4.4.2 Student hostels

Three own hostels situated at Rajagiriya and Moragasmulla and two rented houses are maintaining for the purpose of providing hostel facilities for the students of the Institute.

Girls Hostels

	Moragasmulla Hostel	NO: 12 Hostel	Wijerama Hostel
First year students	96	--	09
Final year students	62	34	--
Total	158	34	09
Vacancies	52	04	21

Boys Hostels

	NO: 330 Hostel		Borella Hostel	
	Ayurveda	Unani	Ayurveda	Unani
First year (New)	-	13	21	02
First year	-	-	17	-
Second year	08	03	-	-
Third year	21	02	-	-
Fourth year	20	09	-	-
Final year	09	02	-	-
Total	58	29	38	02

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 100 m 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.

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

4.8 Prizes and Gold medals:

Scholarships/ Prize/ Gold medals - 2015	Recipient
Gold Medal- Prof. S.G. Ranasinghe	Mr. A.P. Kumara
OMSF Annual Prize	Mr. A.P. Kumara
Jayantha Edirisinghe Award	Mr. A.P. Kumara

5. Details of Finance and Accounting

5.1 Financial Overview

1. Details of Recurrent Expenditure

Subject	2015 Rs.	2014 Rs.
1. Personal Emoluments	222,760,673	175,102,128
2. Traveling	569,742	171,939
3. Supplies	7,893,378	7,548,915
4. Maintenance	3,136,297	1,538,371
5. Contractual Services	35,266,893	31,047,420
6. Others	12,156,232	10,425,147
Total	281,783,215	225,833,920

11. Details of Capital Expenditure

Subject	2015	2014
a. Acquisition of furniture & Office Equipments	11,042,567	15,131,780
b. Acquisition of Machineries	11,008,476	10,496,610
c. Acquisition of Building and Structure	13,799,675	25,483,096
d. Other (Computers, Books and Journals, Sports Equipment, Vehicle)	17,176,618	15,707,799
Total	53,027,336	66,819,285

11.1. Details of Financial Progress (Expenditure)

Subject	Provision in 2015 Rs.	Exp in 2015 Rs.	Savings/Excess Rs.
a. Recurrent except Project	279,515,000	281,783,215	(2,268,215)
b. Capital except Project	50,000,000	53,027,336	(3,027,336)
c. Project – Local funded	-	-	-
d. Project – Foreign funded	-	-	-
Total	329,515,000	334,810,551	(5,295,551)

IV. Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2015 Rs.	Collection in 2014 Rs.	Deficit/Surplus Rs.
a. Undergraduate Studies	-	-	-
b. Postgraduate Studies PG/MID	2,794,061	2,794,061	-
c. Consultancies	-	-	-
d. Other Diploma in Ayurveda Pharmacology(Masaj Therapy)	830,500	830,500	-
Total	3,624,561	3,624,561	-

V. Financial Performance Analysis – 2015

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	281,783,215	341,142
b. Capital Expenditure per Student (CE)	53,027,336	64,198
Total	334,810,551	405,340

* Correction of previous deficiencies

Special Efforts were taken in 2015 to correct most of the deficiencies pointed out by the Government Audit Division previously.

Especially the problems of

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

have all been answered in 2015.

1. All the audit queries presented in 2015 have been answered.
2. Leaving the Institute in the middle of a study course to follow other courses by students who selected for study courses in this Institute have completely been stopped in 2015.

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

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



Institute of Indigenous
Medicine
University of Colombo

Financial Statements for the
Year ended 31.12.2015

දේශීය වෛද්‍ය විද්‍යා ආයතනය
කොළඹ විශ්වවිද්‍යාලය



රාජගිරිය
Rajagiriya

ශ්‍රී ලංකාව
Sri Lanka

INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO

දුරකථන (පොදු) Telephone(General):	2694308,	2692385	නියෝජ්‍ය ලේඛකාධිකාරී	Deputy Registrar:
	2697772			
අධ්‍යක්ෂ Director: 2861399	ෆැක්ස් Fax:	2697175	නියෝජ්‍ය මූල්‍යාධිකාරී	Deputy Bursar:
2689153				
ජ්‍යෙෂ්ඨ සහකාර ලේඛකාධිකාරී Senior Assistant Registrar:	2687063		සහකාර ලේඛකාධිකාරී	Assistant Registrar : 2727654

My No: IIM/DR-02

Your No.:

Date: 14.10.2016

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

Dear Sir,

Presentation of (Amended) Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year 2015.

I have great pleasure in submitting the Annual Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year ended 31st December 2015. In terms of section 106(1),(2) and 107(b) of the Universities Act No.16 of 1978, as amended Act No. 07 of 1985 and in terms of Finance Act No 38 of 1971.

The (Amended) Annual Financial Statements for the year 2015 are submitted within the stipulated time limit as required by section 3(a) of the public Finance Circular No: PF/PE/21 and the section 107(1), (b) of the Universities Act No.16 of 1978, Auditor General's letter No ED/U/IIM/FA/15 dated 29th September 2016 and Director of Institute of Indigenous Medicine's letter No. IIM/D/172 dated 03rd October 2016.

Thank You,
Yours faithfully,
Dr. S. D. Hapuarachchi
Director.
Institute of Indigenous Medicine,
University of Colombo.

C.c.

1. Mr.A. Chandrapala, Assistant Auditor General
2. The Secretary Ministry of Finance
3. The Secretary, Ministry of University Education and Highways
4. The Chairman, University Grants Commission.
5. The Vice-Chancellor, University of Colombo.
6. Director General, Department of National Budget.
7. Accountant, University Grants Commission.
8. Superintendent of Audit, National Library and Documentation Services Board.

9. Chief Internal Auditor, Internal Audit Division (UGC).

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- 03 Statement of Changes in Net Assets
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INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2015

	Notes	2015	2015	2014	2014
		Rs.	Rs.	Rs.	Rs.
Current Assets					
Cash and cash Equivalents	1	10,833,614		3,976,422	
Receivables	2	22,465,700		26,240,113	-25,727
Inventories		1,477,047		1,836,487	-660,212
Prepayments	3	1,348,821		2,302,761	
			36,125,182		34,355,783
ASSETS					
Non -Current Assets					
Investments	4	19,914,491		26,478,100	19,641,098
Infrastructure, plant and equipment	5	109,698,612		79,553,922	51,140,347
Land and buildings	6	1,403,910,026		1,412,891,	13,335,171
Books, Periodicals and Sports Goods	7	6,407,264	1,539,930,393	4,931,401	
Work in Progress	8	3,874,686	3,874,686	11,178,370	-4,527,709
			1,543,805,079		1,535,033,360
Total Assets			1,579,930,261		1,569,389,143
LIABILITIES					
Current Liabilities					
Payables	9	6,017,482		7,452,347	-4,143,148
Deferred Income	10	70,598		110,598	
Accrued Expenses	11	17,339,939		12,747,629	
Accrued Expenses - Capital	12	2,025,555		5,861,203	2,025,555
			25,453,574		26,171,777
Non -Current Liabilities					
Provision for Gratuity		51,147,880		48,948,840	
			51,147,880		48,948,840
Total Liabilities			76,601,454		75,120,617
Total Net Assets			1,503,328,807		4,268,526
NET ASSETS / EQUITY					
Capital Grant - Spent	13	313,098,628		281,029,509	
Capital Grant - Unspent		4,814,679		796,091	
General Reserve	14	-116,514,223		-108,771,168	
Accumulated Fund	15	1,301,929,723		1,321,214,094	
			1,503,328,807		194,268,526
Total Net Assets / Equity			<u>1,503,328,807</u>		<u>1,494,268,526</u>

Certified & Correct on behalf of the Board of Management of the Institute of Indigenous Medicine

Dr. S.D. Hapuarachchi
Director

Dr. A.H.M. Maujood
Ex-officio Member
Board of Management

T.P. Liyanaarachchi
Deputy Bursar

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

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO

STATEMENT OF FINANCIAL PERFORMANCE FOR THE

YEAR ENDED 31st DECEMBER 2015

	Note	2015 Rs.	2014 Rs.
<u>Operating Revenue</u>			
Recurrent Grant		274,000,000	218,760,000
Capital Expenditure Recurrent Nature		4,232,886	1,252,746
Govt: Grant - Mahapola Trust Fund		6,353,200	4,297,850
Govt: Grant - Mahapola- UGC		4,757,650	699,650
Govt: Grant - Bursary- UGC		8,893,800	4,545,000
Other Income	16	6,550,916	11,254,089
Conference Income	17	0	6,096,765
Amortization		36,162,423	39,896,947
		<u>340,950,875</u>	<u>286,803,047</u>
<u>Operating Expenses</u>			
General Administration	18	102,202,221	83,873,531
Academic Services	19	173,155,876	136,126,702
Library Services	20	15,872,742	11,712,734
Hostels	21	10,023,438	3,263,453
Conference Expenses	22	0	6,108,279
Bhaisajja Expenses-14/16		585,000	398,708
Postgraduate Expenses-Ayurveda		750,000	2,420,000
Postgraduate Expenses-Unani		415,000	880,000
Depreciation and Amortizations Expenses		49,392,551	39,896,947
Increase in Provision for Gratuity		3,319,350	6,477,885
Audit Fees		500,000	400,000
M.D. Expenses		1,443,643	3,333,334
Masaj Therape Course -Expences		243,000	0
Capital Expenditure Recurrent Nature		4,232,886	1,337,056
Total Operating Expenses		362,135,707	296,228,629
Surplus / (Deficit) from Operating Activities		<u>-21,184,832</u>	<u>-9,425,582</u>
Sales/Disposal of Land		0	25,200,000
Net Surplus / (Deficit) from Operating Activities		<u>-21,184,832</u>	<u>15,774,418</u>

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 2015

	Notes	General Reserve Rs.	Capital Grant Spent Rs.	Capital Unspent Rs.	Revaluation Reserve Rs.	Accumulated Fund Rs.	Total Rs.
Balance as at 31 st December 2013		125,106,376	243,793,359	203,374	1,316,565,451	23,532,985	1,458,988,793
Excess of Revaluation Profit					-6,300,000		-6,300,000
Amortization			-25,765,669		-14,131,278		-39,896,947
Acquisition of Assets			68,095,313				68,095,313
Motor car - Revaluation					-395,833		-395,833
Transfer			-500,000				-500,000
Warden Quarters- Revaluation					-1,715,000		-1,715,000
Receipts				68,150,000		3,657,769	71,807,769
Expenses				-67,558,152			-67,558,152
Previous year Adjustment			-869	869			
statement of financial performance	23	560,790					560,790
Surplus / (deficit) for the period		15,774,418					15,774,418
Strengthening Research			-4,592,625				-4,592,625
Balance as at 31st December 2014		108,771,168	281,029,509	796,091	1,294,023,340	27,190,754	1,494,268,526
Amortization			-32,890,153		-13,230,128	-3,272,269	-49,392,550
Acquisition of Assets			66,142,212			316,771	66,458,983
					-48,796		-48,796
Receipts				70,160,800			70,160,800
Expenses				-66,142,212			-66,142,212
Previous year Adjustment			3,049,949			-3,049,949	
Net gains and losses not recognized in the							
statement of financial performance		13,441,777					13,441,777
Surplus / (deficit) for the period		-21,184,832					-21,184,832
Capital Expenditure Recurrent Natior			-4,232,889				-4,232,889
Balance as at 31st December 2015		<u>116,514,223</u>	<u>313,098,628</u>	<u>4,814,679</u>	<u>1,280,744,416</u>	<u>21,185,307</u>	<u>1,503,328,807</u>

Deputy Bursar
Institute of Indigenous Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
CASH FLOW STATEMENT FOR THE YEAR ENDED
31st DECEMBER 2015

	Notes	2015		2014	
		Rs.	Rs.	Rs.	Rs.
<u>Cash Flow from Operating Activities</u>					
Surplus / (deficit) from ordinary activities		-		15,774,418	
Sales of Land / Intrest From Fixed Deposit		-21,184,832		-25,200,000	
Interest from savings A/C		-978,484		-22,994	
		<u>232,078</u>		<u>-</u>	
Operational Surplus/(deficit)		21,931,238		-9448576	
<u>Non-cash movements</u>					
Other Adjustments	24	-527		-9,204,612	
Depreciation		49,392,551		39,896,947	
Amortization		-36,162,423		-39,896,947	
Provision for Gratuity		3,319,350		6,477,885	
<u>Increase/Decrease in Working Capital</u>					
Increase in Receivables	25	4,132,518		-1,986,226	
Increase in Deferred Income		-40,000		-30,000	
Increase in Payables	26	-1,434,865		-3,567,386	
Increase in Accrued Expenses	27	4,592,310		12,469,427	
Prepayments		953,938		2,302,761	
Net cash flow from operating activities			2,821,614		-2,986,727
<u>Cash flow from Investing Activities</u>					
Purchase of Fixed Assets		-53,531,412		-59,945,313	
Sales of Land / Interest From Fixed Deposit		978,484		25,200,000	
Investment in Fixed Deposit		-969,400		-25,000,000	
Investment in Savings A/C		-9,085		-200,000	
			-	53,531,413	-59,945,313
Net cash flow from investing activities					
<u>Cash flow from financing activities</u>					
Capital Grant		50,000,000		60,000,000	
Increase in Restricted funds		16,991		30,471	
Withdrawal of Fixed Deposit		7,550,000			
Net cash flows from financing activities			<u>57,566,991</u>		<u>60,030,471</u>
Net increase / (decrease) in cash and cash equivalent			6,857,192		-2,901,569
Cash and cash equivalent at the beginning of period			<u>3,976,422</u>		<u>6,877,991</u>
Cash and cash equivalent at the end of period	01		<u><u>10,833,614</u></u>		<u><u>3,976,422</u></u>

Deputy Bursar
 .Institute of Indigenous Medicine

Institute of Indigenous Medicine , University of Colombo

Trial Balance as at 31.12.2015

Description		Debit	Credit
		Rs.	Rs.
111001	Capital		313,098,627.71
111002	Unspent Capital Grant		4,814,678.71
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		171,314.00
122001	General Reserve	95,329,389.41	
132006	Research Fund- Dr. Hapuarachchi		10,597.89
134002	Gift & Donations		20,159,660.71
1333	Director's Fund		396,785.92
1334	Divisional Development Fund-Drawyaguna		137,310.00
1334/1	Divisional Development Fund-Post graduate		92,562.19
1335	Department Development Fund		80,000.00
16101001	Tender Deposits		1,000.00
16101003	Hostel Deposits		50,155.30
16101004	Bursary Unpayment		167,800.00
16101005	Mahapola Unpayment		7,050.00
16101006	Other Deposits(Fuel Deposits)	97,500.00	
	Bid Bond		115,390.00
16101007			
16101008	Security Deposits		11,250.00
16101011	Deposits for Canteen		48,000.00
			221,271,340.8
16101013	Provision for Depreciation		1
16101016	Cancel Cheques		324,119.48
	Unpaid Examination Fees		182,157.34
16101019			
16101022	Return Cheque		7,330.50
161011020	Provision for Gratuity		51,147,880.00
	Miscellaneous Deposits		4,999.78
16102001			
163001	Audit Fees	500,000.00	
163002	Accrued Expenses		17,339,939.46
163002/1	Payble A/C- Post Graduate		

			5,000.00
163002/2	Payble A/C- Baysajya 14/16		2,800.00
163002B	Accrued Expenses-MD		400,699.03
163004	Accrued ExpensSes - Capital		2,025,555.02
163006	Accrued ExpensSes - PG-Unani		745,342.63
163007	Accrued ExpensSes - PG-Ayurveda		889,089.03
163012	Pre - Received Bhaisajja - 14/16		243,750.00
163013	Accrued Bhaisajja - 14/16		227,199.69
163015	Accrued- Masaj Therape		230,383.93
1630011	Pre received -PG Unani		60,000.00
2101004	Land	1,117,188,668.50	
2101038	Capital- Building-103	274,631,639.41	
2101041	Vehicle A/C	40,495,800.00	
2101064	Capital- Building-101	136,246,043.76	
2101068	Capital- Student Center Learning	537,160.52	
2102003	Capital-Office Equipment-102	9,336,665.90	
2103002	Capital-Lab Equipment-	39,139,520.52	
	Capital-Books & Periodicals	25,865,542.17	
2104001			
2104002	Work in progresses	3,874,686.07	
2103003	Capital- Semi permanent Lecturer Hall	4,992,929.84	
2103004	Furniture	39,894,165.57	
2102007	Computers and Printers	23,527,062.00	
2102011	Canteen Equipment	64,680.00	
2102008	Sports Equipment	487,188.00	
2109001	Capital-Plant & Machinery	28,880,176.54	
221001	Endowment Fund - Edirisinghe		33,856.59
221004	Endowment Fund - Banagala		10,050.00
	Endowment Fund - Concolidated Fund		275,080.81
221006			
225001	Retention Money Capital		1,888,731.05
	Retention Money		120,000.00
2301001	Stores Advance A/C	1,477,047.21	
2301002	Transfer	362.85	
2302012	Over Deposit		

310025	Sales of Old Assets A/C		12,998.09
3101026	2nd International Conference-Income		25,000.00
			591.00
2302013	Oriental Medical Fund		60,000.00
2303001	Distress Loan	13,729,109.17	
2303002	Staff Loan	213,860.00	
2303003	Vehicle Loan	1,488,072.00	
2303004	Computer Loan	723,500.00	
2303009	Festival Advance	34,750.00	
2303011	Special Advance		2,800.00
2304001	Mahapola Scholarship Advance	140,000.00	
2305000	Advance for Travelling Foreign	79,000.00	
2305001	Miscellaneous Advance	128,213.17	
2305007	Miscellaneous Advance-conference	10,000.00	
2305012	Book Advance	3,511,616.83	
2310001	P.B- Borella-078100192268358	2,222,166.73	
2310002	P.B- Borella-07810012268390	4,814,679.70	
2310003	P.B- Borella-07810012268432	3,398,078.45	
2310004	P.B- Borella-078100172268458	166,610.00	
2310005	Savings A/C-078-2-001-7-22683	232,078.69	
2312001	Pre Payments	1,348,821.20	
2314006A	Receivable Mahapola-UGC	161,800.00	
2314006/2	Receivable Bursary-UGC	1,652,300.00	
2314006/3	Receivable interest from Investment	616.14	
2314006c	Receivable Post Graduate- Unani	270,000.00	
2314008	Receivable Post Graduate-Ayurveda	225,000.00	
301B	Govt. Grant-Recurrent		274,000,000.00
30203	Received from Mahapola Fund		6,353,200.00
30204	Received from Mahapola UGC		4,757,650.00
30205	Received Bursary UGC		8,893,800.00
2314011	HECT Project		1,335.00
302	Intrest From Investment		978,485.48
303	Interest from Loan		734,421.28
304	Interest from bank		1,168.74
306	Rent from Properties		300,448.74
308C	Miscellaneous Income		30,270.76
310010	Examination Fees		4,190.00
310011	Hostel Fees		250,125.00
310012	Certificate Income		48,985.00
310015	Tender Fees		28,000.00
310016	Registration Fees		366,375.00
310019	Research Income		31,000.00
310020	Post Graduate income-Ayurveda 15/16		1,079,061.25
310022	Bhaisajjya Diploma - 14/16		585,000.00

3101028	Unani conference - Income		12,000.00
3101030	Massage Therapy Course - 2014 - Income		245,500.00
3101031	Capital Expenditure Recurrent Nature		4,232,886.48
311	MD Income		1,300,000.11
312	Student Identity card		2,800.00
318	Library Fines		63,214.50
318A	Sales of Old Stores		36,871.91
2109002	Investment A/C- Edirisinghe	33,271.75	
	Investment A/C- 20,000,000/-	14,150,964.04	
2109007			
2109008	Investment A/C- 5,000,000/-	5,455,175.33	
2109009	Investment A/C- Consolidated Fund	275,080.41	
4101041	Personal Emoluments-A	135,304.25	
		24,650,576.4	
4101042	Personal Emoluments-NA	0	
410102	Travelling & Subsistance	52,299.50	
410103	Supplies	3,297,213.18	
	Maintenance	2,147,002.94	
410104			
		25,250,475.0	
410105	Contractual Services	0	
410106	Other Recurrent Expenses	6,392,771.96	
		20,004,900.0	
440110	Financial Assistance to Students	0	
		49,392,551.0	
440113	Depreciation A/C	0	
	Travelling & Subsistance	270.00	
410202			
410203	Supplies	198,254.08	
410204	Maintenance	19,438.30	
4102041	Personal Emoluments-A	8,493.60	
4102042	Personal Emoluments-NA	9,845,988.25	
410205	Contractual Services	50,538.74	
410206	Other Recurrent Expenses	278,975.43	
410502	Travelling & Subsistance	1,150.00	
410503	Supplies	1,095,740.41	
	Maintenance	316,626.01	
410504			
4105042	Personal Emoluments-NA	8,452,639.19	
410506	Other Recurrent Expenses	3,565.00	
420902	Travelling & Subsistance	515,522.00	
420903	Supplies	2,253,668.66	
420904	Maintenance	459,962.96	
	Personal Emoluments-A	141,623,660.51	
4209041			
4209042	Personal Emoluments-NA	23,316,826.59	
420905	Contractual Services	87,024.49	
420906	Other Recurrent Expenses	4,899,209.79	

430102	Travelling & Subsistence	500.00	
430103	Supplies	846,945.65	
430104	Maintenance	57,358.00	
4301041	Personal Emoluments-A	4,090,592.81	
4301042	Personal Emoluments-NA	9,823,877.42	
430105	Contractual Services	1,032,758.00	
430106	Other Recurrent Expenses	20,710.00	
450312	Other Operating Expenses	3,319,350.00	
480103	Supplies	225,406.46	
480104	Maintenance	78,221.30	
4801042	Personal Emoluments- NA	812,713.59	
480105	Contractual Services	8,846,096.96	
480106	Other Recurrent Expences	61,000.00	
49004	Postgraduate Expenses-Ayurveda	750,000.00	
49005	Postgraduate Expenses-Unani	415,000.00	
49003	MD- Expenses	1,443,642.86	
49006	Bhaisajja Diploma - 14/16	585,000.00	
49008	Capital- Old Leaf Management	1,005,193.50	
49009	Capital- Community Based Project	254,790.50	
49010	Capital- Strengthening Research	515,216.00	
49011	Masaj Therape Course -Expences	243,000.00	
49012	Capital- Out Bound Training	614,344.60	
49013	Capital- Student Center Learning	332,281.75	
49015	3rd National Symposium-2015	655,515.00	
49016	3rd international Symposium-2015	855,545.13	
131003	Revaluation Reserve		1,280,744,415.83
30312	Amortization Income		36,162,422.80
		2,258,666,699.65	2,258,666,699.65

Cash and cash Equivalents**Note - 01**

2014		2015
Rs.		Rs.
1,646,046	A/C No:-078100122268432	3,398,078
796,092	A/C No:-0781001122268390	4,814,680
1,174,349	A/C No:-078100192268358	2,222,167
136,941	A/C No:-078100172268458	166,610
222,994	Savings A/C-078-2-001-7-22683	232,079
3,976,422		10,833,614

Receivables**Note - 02**

Rs.		Rs.
18,449,075	Loan & Advances (Schedule A)	16,189,291
38,810	Miscellaneous Advance (Schedule B)	128,213
97,500	Fuel Deposits	97,500
79,000	Advance for ForeignTraveling	79,000
8,572	Receivable Interest	616
102,900	Receivable Mahapola	161,800
1,165,800	Receivable Bursary in UGC	1,652,300
2,950,000	Receivable MD Income	-
288,750	Receivable Bhaisajja Income	-
-	Receivable income-postgraduate-ayurveda	225,000
-	Receivable income-postgraduate-unani	270,000
2,411,107	Book Ad.vance	3,511,617
582,000	Mahapola Scholarship Advance	140,000
10,000	Miscellaneous Advance-conference	10,000
56,599	HECT Project	-
	Transfer	363
26,240,113		22,465,700

Pre Payment

Rs.

183,902	1010402	Maintenance		
36,260	2090402	Maintenance		
2,082,598	8010509	Hostel Rent		
	R299	1010301	M.S. Ameenudeen	109,496
	R146	1010402	Browns & Company	11,519
	R362	1010402	Metropolition	7,870
	R486	1010402	CBA	2,076
	R515	1010402	Built Mech	52,308
	R547	1010402	Softlogic	27,972
	R705	1010402	Metropolition	10,406
	R897	1010402	Metropolition	6,105
	R932	1010402	Metropolition	28,564
	R1518	1010402	Abans	13,739
	R1772	1010402	Metropolition	6,860
	R755	1010405	Purna Information	6,667
			Reprographi	
	R1607	1020402	c	50,667
	R1928	1020508	Sri Lanka Insurance	34,868
	R901	2090402	Built Mech	4,529
	R1523	2090402	Softlogic	33,966
	R142	3010402	CBA	12,043
	R898	3010402	Jhon Keels	8,750
	R1123	3010402	Master Workes	20,416
	R1762	8010506		900,000
<hr/>				
2,302,760				1,348,821
<hr/>				<hr/>
<hr/>				<hr/>

Investment**Note - 04****s**

Rs.		Rs.	
	<u>Awards</u>		
30,807	Edirisinghe	33,272	
	Konthasingha		
11,262	Scholarships	0	
88,169	Sarath Ranasingha	0	
136,123	Dr Lakshman De Silva	0	33,272
	<u>Others</u>		
25,000	Hostel Deposits	0	
-	Secuirity Deposit (Shroff)	0	-
	<u>Fixed Deposit</u>		
21,021,561	Investment A/C- 20,000,000/-	14,150,964	
5,165,178	Investment A/C- 5,000,000/-	5,455,175	
	Investment A/C- Consolidated Fund	275,080	19,881,219
26,478,100		19,914,491	

Work in Progress**Note - 08**

2014		2015	
Date	Description	Voucher .No	Rs.
872,828	Neckro Construction	43	
342,720	Lakdaja construction	150	
		J1334-	
7,111	Linus Electrical	C119	
795,967	Linus Electrical	169	
596,081	Linus Electrical	175	
302,413	Lakdaja Construction	177	
1,550,565	S & R Builders	186	
546,588	Lakdaja construction	203	
5,776,893	capital-accrued		
387,204	Retention		
	Lakdaja construction	c22	251,022
	Linus Electrical	c78	
			549,450
	Linus Electrical	c90	426,341
		c107	279,110
	Linus Electrical	j1867	22,234
	Udara Lanka	j1867	14,470
	Linus Electrical	j2002	64,831
	Linus Electrical	c180	572,777
	Nimal Hette Arachchi	c206	270,000
	Nimal Hette Arachchi	j2018	180,000
	Team For Architech	2015-12	84,576
	S & R Builders	2015-11	1,159,875
<hr/> <hr/>			<hr/> <hr/>
11,178,370			3,874,686
<hr/> <hr/>			<hr/> <hr/>

Schedules to the Financial Statements

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2015

(Infrastructure, plant and equipment)

Note -05

Rs.

Description/ Items	Dep^n Rate	Balance as at 31.12.2014	Previ ous Year Adjus tment	Disposals during The Year 2015	Additions During the year 2015	Balance as at 31.12.201 5	Dep^n.up to 31.12.2014	Dep^n.year 2015	Disposals during The Year 2015	Accumulated Dep^n.	W.D.V
Office, Lab & Teach.Equip	20%	42,757,963	0	35,000	5,817,903	48,540,866	18,455,523	8,699,708	33,833	27,121,398	21,419,468
Furniture & Fittings	10%	34,756,752	0	87,250	5,224,663	39,894,166	11,701,784	3,490,969	42,171	15,150,582	24,743,584
Motor Vehicles	20%	12,785,000	0	0	27,710,800	40,495,800	4,930,500	5,643,083	0	10,573,583	29,922,217
Plant & Machinery	20%	17,871,701	0	0	11,008,476	28,880,177	4,129,419	4,882,668	0	9,012,087	19,868,090
Computers & printers	20%	16,827,331	0	76,500	6,776,231	23,527,062	6,746,855	3,610,255	73,950	10,283,160	13,243,902
Concrete benches	20%	537,161	0	0	0	537,161	17,905	17,905	0	35,810	501,351
		125,535,908	0	198,750	56,538,073	181,875,232	45,981,986	26,344,588	149,954	72,176,620	109,698,612

Note -06

**FIXED ASSETS & DEP^N RATES FORTHE YEAR 2015
(Land and buildings)**

											Rs.
Description/ Items	Dep^N	Balance as at	Previous	Disposals	Additions	Balance as at	Dep^N.up to	Dep^N.year	Dispos	Accumulated	W.D.V
	Rate	31.12.2014	Year Adjustment	during The Year 2015	During the year 2015	31.12.2015	31.12.2014	2015	als during The Year 2015	Dep^N.	
Land	-	1,116,821,649	0	0	367,020	1,117,188,669	0	0	0	0	1,117,188,669
New Building - 103	5%	274,631,639	0	0	0	274,631,639	54,921,956	13,731,582	0	68,653,538	205,978,101
Building- 101	5%	124,180,994	0	0	12,065,050	136,246,044	51,815,103	6,683,443	0	58,498,546	77,747,498
Semi Permatat Lecture Hall	20%	4,992,930	0	0	0	4,992,930	998,586	998,586	0	1,997,172	2,995,758
		1,520,627,212	0	0	12,432,070	1,533,059,282	107,735,645	21,413,611	0	129,149,256	1,403,910,026

(Book and Sports Goods)

Note -07

Rs.

Description/ Items	Dep^n Rate	Balance as at 31.12.2014	Previous Year Adjustment	Disposals during The Year 2015	Additions During the year 2015	Balance as at 31.12.2015	Dep^n.up to 31.12.2014	Dep^n.year 2015	Disposals during The Year 2015	Accumulated Dep^n.	W.D.V
Library Books & Periodicals	20%	22,979,374	0	0	2,886,168	25,865,542	18,204,613	1,581,725	0	19,786,338	6,079,204
Sports Equipment	20%	263,140	0	0	224,048	487,188	106,500	52,628	0	159,128	328,060
Total		23,242,514	0	0	3,110,216	26,352,730	18,311,113	1,634,353	0	19,945,466	6,407,264

<u>Payables</u>		<u>Note - 9</u>
2014		2015
	Payable Mahapola	
473,600	Scholarships	7,050
	Payable Bursary	
165,100	Scholarships	167,800
92,379	Deposits	115,404
443,489	Creditors - Cancel cheques	324,119
155,266	Payable Examination Fees	182,157
562,295	DAFP A/C	280,509
125,390	Bid Bonds	115,390
-	3rd Ayurvedic Exhibition	
1,867,328	Retention-Capital	1,888,731
588	Over Deposit	591
500,000	Pre - Received MD	-
1,513,681	Accrued Expenses-MD	400,699
-	Return Cheque	7,331
-	Computer Loan	-
	Accrued ExpenSes - PG-	
417,874	Unani	745,343
	Accrued ExpenSes - PG-	
590,204	Ayurveda	889,089
	Pre - Received BhaiSajja -	
80,000	14/16	243,750
370,153	Accrued BhaiSajja - 14/16	227,200
	Accrued- 2nd International	
95,000	Conference	-
	Pre received -PG Unani	60,000
	Payble A/C- Post Graduate	5,000
	Payble A/C- Baysajya 14/16	2,800
	Accrued- Masaj Therape	230,384
	Retention Money	120,000
	Special Advance	2,800
	HECT Project	1,335
		-
<u>7,452,347</u>		<u>6,017,482</u>
<u>Differed Income</u>		<u>Note - 10</u>
100,000	Oriental Medical Fund	60,000
	Research Fund- Dr.	
10,598	Hapuarachchi	10,598
<u>110,598</u>		<u>70,598</u>

Accrued Expenses

Note - 11

voucher.No

Vote

amount

Accrued Expences 2015

Vaucher

No

Vate

Amount

		2015-01.01	493,370
		Audit Fees - 2013	406,660
		Audit Fees - 2014	400,000
		Audit Fees	1,193
		1010401	112,500
		1010603	350,000
		1010603	350,000
		1010603	350,000
		1010603	60,000
		1010401	112,500
			<u>2,636,223</u>
			<u><u>2,636,223</u></u>
26		10104212	125,370
		10204212	41,192
			<u>166,562</u>
		10504212	101,715
		20904212	118,607
		30104212	67,891
86		1-1-1-1	16,000
		1-1-1-12	125,370
		1-1-1-12	25,500
			<u>150,870</u>
04-Jan		1-1-2-1	2,668
107		1-1-3-2	95,700
183		1-1-3-2	3,276
			<u>98,976</u>
13		1-1-3-3	33,475
14		1-1-3-3	5,775
23		1-1-3-3	18,075
			<u>57,325</u>
100		1-1-4-1	62,200
101		1-1-4-1	53,500
187		1-1-4-1	10,245
179		1-1-4-1	23,500
			<u>149,445</u>
180		1-1-4-2	10,634
200		1-1-4-2	36,630
201		1-1-4-2	19,980
182		1-1-4-2	21,645
			<u>88,889</u>

186	1-1-4-5	10,190
108	1-1-5-1	12,100
128	1-1-5-1	4,700
		<u>16,800</u>
185	1-1-5-2	14,422
12	1-1-5-2	1,924
42	1-1-5-2	24,078
215	1-1-5-2	27,599
		<u>68,023</u>
77	1-1-5-3	507,522
111	1-1-5-3	113,354
158	1-1-5-3	211,308
254	Water	88,761
		<u>920,945</u>
96	1-1-5-4 Aug	1,020,494
97	1-1-5-4 Sep	927,375
		<u>1,947,869</u>

175	1-1-5-6	2,400
151	1-1-5-7	6,260
149	1-1-6-10	5,000
83	1-1-6-15	10,100
150	1-1-6-15	13,408
130	1-1-6-15	82,900
129	1-1-6-15	257,795
24	1-1-6-15	3,300
		<u>367,503</u>
		<u>367,503</u>
59	1-1-6-3	10,000
138	1-1-6-3	2,000
		<u>12,000</u>
		<u>12,000</u>
61	1-2-1-11	8,494
	1-2-1-12	41,192
	1-2-1-12	11,000
		<u>52,192</u>
		<u>52,192</u>
84	1-2-5-2	618
127	1-2-5-2	810
209	1-2-5-2	4,390
		<u>5,818</u>
		<u>5,818</u>
	1-5-1-12	101,715
240	1-5-3-3	1,425
153	1-5-4-3	41,500
79	2-9-1-11	18,300
80	2-9-1-11	6,600
40	2-9-1-11	28,000
82	2-9-1-11	9,000
249	2-9-1-11	15,000
248	2-9-1-11	9,000
247	2-9-1-11	15,000
251	2-9-1-11	9,600
		<u>110,500</u>
		<u>110,500</u>
	2-9-1-12	118,607
33	2-9-1-12	2,000
		<u>120,607</u>
		<u>120,607</u>
106	2-9-2-1	185,111
19	2-9-3-1	600
29	2-9-3-3	1,800
30	2-9-3-3	1,800
31	2-9-3-3	1,800
		<u>5,400</u>
		<u>5,400</u>
198	2-9-4-2	58,648
181	2-9-4-2	47,730
199	2-9-4-2	17,871

141	2-9-4-2	2,331
		126,580
126	2-9-5-2	1,410
32	2-9-5-2	2,770
		4,180
87	2-9-6-15	5,060
88	2-9-6-15	5,600
89	2-9-6-15	5,750
146	2-9-6-15	38,000
164	2-9-6-15	1,500
225	2-9-6-15	342,169
147	2-9-6-15	52,626
70	2-9-6-15	175,264
162	2-9-6-15	15,600
148	2-9-6-15	11,294
163	2-9-6-15	46,600
210	2-9-6-15	4,100
255	2-9-6-15	143,300
		846,863
37	2-9-6-17	450
38	2-9-6-17	150
39	2-9-6-17	250
40	2-9-6-17	150
41	2-9-6-17	250
		1,250
	3-1-1-11	884
	3-1-1-12	67,891
	3dr International / sym	
Re13	po	6,250
	3rd International / sym	
RE14	po	3,261
		9,511
213	8-1-5-2	101,016
112	8-1-5-3	40,310
113	8-1-5-3	39,041
114	8-1-5-3	87,256
		166,607
168	8-1-5-7	44,370
169	8-1-5-7	109,469
	Accrved 3rd	153,839
	International /	
	sym	61,169
	Accrved 3rd	
	International /	
	sym	61,169
		122,338
136	Stores Advanced	36,975
137	Stores Advanced	14,000
139	Stores Advanced	90,000
140	Stores Advanced	20,896
188	Stores Advanced	90,650
191	Stores Advanced	13,070
152	Stores Advanced	98,229
153	Stores Advanced	41,500
155	Stores Advanced	19,750

197	Stores Advanced	3,670
196	Stores Advanced	9,750
195	Stores Advanced	167
194	Stores Advanced	3,900
193	Stores Advanced	1,720
192	Stores Advanced	20,000
190	Stores Advanced	16,650
189	Stores Advanced	13,799
178	Stores Advanced	296,214
152	Stores Advanced	98,229
155	Stores Advanced	19,750
252	Stores Advanced	23,393
154	Stores Advanced	12,950
98	Storse Advanced	107,000
99	Storse Advanced	85,248

1,137,510

2015 Audit Fees 500,000

1-1-5-5	August	330,000
	September	334,476
	October	359,128
	November	320,111
	December	374,363

1,718,078

1-1-5-4	August	1,020,494
	September	927,375
	October	930,000
	November	930,000
	December	930,000

4,737,869

12,747,629

Total

17,339,939

Accrued Expenses - Capital		Note - 12
2014		2015
5,776,893	Rehabilitation - Shedule)	298,444
84,310	Ola Leaf Management	74,560
	Lab Equipment	84,485
	Bookzone	47,200
	3rd International Symposium	3,260
	3th International Symposium	6,250
	Rteam for Architects	84,576
	S& R Builders	1,159,875
	G.S.K. Edirisinghe	5,155
	3 rd International Symposium	261,000
	D.A.A. Fazeena	600
	J.M. Dahanayake	150
5,861,203		2,025,555
Capital Grant - Spent		Note - 13
2014	Capital Grant	2015
Rs.		Rs.
243,793,359	Capital Grant Spent Opening Balance	281,029,508
68,095,313	Capital Grant Spent	45,981,412
-25,765,669	Amortization for the year 2015	-32,890,154
- 4,592,626	Capital Expenditure Recurrent Nature-2015	-4,232,887
- 869	Previous year Adjustment	3,049,949
- 500,000	Transfer	
	Vehicles From Treasury	20,160,800
281,029,508		313,098,628
General Reserve		Note - 14
Rs.		
- 125,106,376	Opening Balance	108,771,168
560,790	Other Adjustment	13,441,777
15,774,418	Excess of exp. Over income	22,263,893
- 108,771,168		117,593,284
Accumulated Fund		Note - 15
390,954	Director's fund	396,786
288,038	Endowment Fund	(Schedule H) 318,988
26,222,050	Gift & Donations	(Schedule I) 20,159,661
137,310	Divisional Dev. Fund- Drawyaguna	137,310
1,294,023,340	Revaluation Reserve	1,280,744,416
72,402	Divisional Dev. Fund- Postgraduate	92,562
80,000	Department Development Fund	80,000
1,321,214,094		1,301,929,723

Notes to the Statement of Financial Performance

2014	<u>Note - 16</u>	2015
Rs.	<u>Other Income</u>	Rs.
-	Interest from Investment	978,485
759,100	Interest from Loan	734,421
231,519	Rent from Properties	300,449
56,275	Tender Fees	28,000
906,840	Registration Fees(Undergraduates)	366,375
2,200	Student identity card	2,800
3,860	Examination Fees(Undergraduate)	4,190
42,075	Certificate Income	48,985
63,429	Library Fines	63,215
3,358,333	MD Income	1,300,000
297,000	Hostel Fees	250,125
271,229	Miscellaneous Income	30,271
-	Sales of Old Assets A/C	12,998
158,529	Sales of Old Stores	36,872
1,186,739	Intrest From Fixed Deposit	-
2,542,667	Postgraduate income-Ayurveda	
918,000	Postgraduate income-Unani	415,000
22,994	Intrest From Saving	-
17,550	Research Income	31,000
411,250	Bhaysajjya Diploma 14/16	585,000
2,000	Yoga 2014	-
2,500	Massage Therapy Course - 2014 - Income	245,500
	Interest from bank	1,169
	2nd International Conference-Income	25,000
	Unani conference - Income	12,000
11,254,089		5,471,855
	<u>Note - 17</u>	
	<u>conference Income</u>	
710,845	Deshiya Wadiya krama Conference-Income	-
4,775,688	2nd International Conference-Income	-
392,232	1st Ayurveda International Conf-Income	-
218,000	Unani conference	-
6,096,765		-
	<u>Note - 18</u>	
	<u>General Administration</u>	
Rs.		Rs.
-	4101041 Personal Emoluments-A	135,304
21,245,081	4101042 Personal Emoluments-NA	24,650,576
53,603	410102 Travelling & Subsistance	52,300
3,080,656	410103 Supplies	3,297,213
1,276,371	410104 Maintenance	2,147,003
27,706,234	410105 Contractual Services	25,250,475
4,043,449	410106 Other Recurrent Expenses	6,392,772
9,542,500	440110 Financial Assistance to Students	20,004,900
6,891	4102041 Personal Emoluments-A	8,494
6,663,582	4102042 Personal Emoluments-NA	9,845,988
1,530	410202 Travelling & Subsistance	270
195,002	410203 Supplies	198,254
6,283	410204 Maintenance	19,438
114,030	410205 Contractual Services	50,539
377,832	410206 Other Recurrent Expenses	278,975
7,087,681	4105042 Personal Emoluments-NA	8,452,639
13,423	410502 Travelling & Subsistance	1,150
1,288,851	410503 Supplies	1,095,740
129,268	410504 Maintenance	316,626
16,420	410505 Contractual Services	-
4,690	410506 Other Recurrent Expenses	3,565
832,297	Dayata Kirula Expences	-
77,356	Ayurveda x Kandy	-
97,596	Housing Loan Intrest	-
12,905	Deegau 2014	-
83,873,531		102,202,221

2014

Note - 19

Rs.		Academic Services	Rs.
115,689,312	4209041	Personal Emoluments-A	141,623,661
13,625,090	4209042	Personal Emoluments-NA	23,316,827
102,983	420902	Travelling & Subsistance	515,522
2,000,460	420903	Supplies	2,253,669
85,560	420904	Maintenance	459,963
72,236	420905	Contractual Services	87,024
4,551,061	420906	Other Recurrent Expenses	4,899,210
136,126,702			173,155,876

2015

2014

Note - 20

Rs.		Library Services	Rs.
2,950,139	4301041	Personal Emoluments-A	4,090,593
6,971,188	401042	Personal Emoluments-NA	9,823,877
400	430102	Travelling & Subsistance	500
819,004	430103	Supplies	846,946
19,250	430104	Maintenance	57,358
930,792	430105	Contractual Services	1,032,758
21,961	430106	Other Recurrent Expenses	20,710
11,712,734			15,872,742

2015

Note - 21

Rs.		Hostels	Rs.
863,164	4801042	Personal Emoluments-NA	812,714
164,942	480103	Supplies	225,406
21,639	480104	Maintenance	78,221
2,207,708	480105	Contractual Services	8,846,097
6,000	480106	Other Recurrent Expenses	61,000
3,263,453			10,023,438

Note - 22

Rs.		Conference Expenses	Rs.
4,353,989	49013	2nd International Conference-Expences	-
373,828		1st Ayurveda International Conf-Expences	-
743,265	49015	Deshiya Wadiya krama Conference-Expences	-
637,197	49016	Unani conference- Expences	-
6,108,279			

Note - 23**Notes to the Cash Flow Statement**

2014 Rs.	<u>Other Adjustments</u>	2015 Rs.
-5,021,951	Accrued Expenses	
-4,592,626	Strengthening Research	
-500,000	Transfer	
113,203	Saving A/c	
47,451	Depreciation	
290	Return Cheque	
-102,408	Loan Mr. Udayarathne	
11,465	Tender Deposit	
6,175	Hostel Deposit	
295,721	Miscellaneous Deposit	
11,150	Canteen Deposit	
1,593,064	Retention-capital	
-922,551	Security Bills	
-48,000	salary	
-92,400	stores advanced	
		4,232,886
-3,195	Unknown Amount	258
<u>-9,204,612</u>		<u>4,233,144</u>

Note - 24			
Rs.	Increase in Receivables	Rs.	
298,293	Storese Advance	359,440	1,477,047.21
-374,106	Loan & Advances	-2,259,784	10,866.00
116,825	Miscellaneous Advance	89,403	-200.00
-1,610	Receivable Intrest	-7,956	-896.00
-46,200	Receivable Mahapola	58,900	
-482,900	Receivable Bursary in UGC	486,500	
-1,545,833	Receivable MD Income	-2,950,000	
-288,750	Receivable Bhaisajja Income	-288,750	
652,333	Receivable income-postgraduate-ayurveda	225,000	
272,000	Receivable income-postgraduate-unani	270,000	
-388,929	Book Ad.vanced	1,100,510	2,022,178.00
-144,000	Mahapola Scholarship Advance	-442,000	
3,250	Miscellaneous Advance-conference	0	
-56,599	HETC Project	-55,264	
	Transfer	363	
-1,986,226		4,132,518	

Note - 25

Rs.	<u>Increase in Payables</u>	Rs
		.
468,700	Payable Mahapola Scholarships	-466,550
-9,900	Payable Bursary Scholarships	2,700
-761,011	Deposits	23,025
264,439	Creditors - Cancell cheques	-119,370
70,094	Payable Examination Fees	26,891
453,100	DAFP A/C	-281,786
-107,750	Bid Bonds	-10,000
-113,203	3rd Ayurvedic Exhibition	-
-3,370,232	Retention-Capital	21,403
-8,000	Over Deposit	3
-75,750	Accrued Expenses Bhaysajjya	-
-962,500	Pre-Receipt from MD	500,000
-55,000	Pre received PG- AY income	-
204,890	Accrued Expenses MD	-1,112,982
-290	Return Cheque	7,331
-196,910	Ayurveda International Confereance	
123,335	Accrued Expences-PG - unani	327,469
-36,551	Accrued Expences-PG - Ayurveda	298,885
80,000.00	Pre - Received Bhaysajjya - 14/16	163,750
370,153.00	Accrued Bhaysajjya - 14/16	-142,953
95,000.00	Accrued-2nd Internationasl Conference	-95,000
	Pre received -PG Unani	60,000
	Payble A/C- Post Graduate	5,000
	Payble A/C- Baysajya 14/16	2,800
	Accrued- Masaj Therape	230,384
	Retention Money	120,000
	Special Advance	2,800
	HECT Project	1,335
<u>-3,567,386</u>		<u>-1,434,865</u>

Note - 26

Increase in Accrued Expenses

	Accrued Expenses-Capital	4,592,310
<u>12,469,427</u>	Accrued Expenses	<u>-3,993,285</u>
<u><u>12,469,427</u></u>		<u><u>599,025</u></u>

Schedule A

2014		2015
Rs.	<u>Loans & Advances</u>	Rs.
15,486,310	Distress loan	13,729,109
1,605,635	Vehicle loan	1,488,072
244,630	Staff loan	213,860
1,006,500	Computer loan	723,500
104,000	Festival advance	34,750
<u>2,000</u>	Special Advance	<u>-</u>
<u><u>18,449,075</u></u>		<u><u>16,189,291</u></u>

Miscellaneous Advance

Schedule B Rs.

Rs.	V.no	Name	Amount
2,500	547	Kasun Wijayawardana	
8,500	1692	D.C. Alvitigala	
20,000	1933	Suranga Gunsekara	
1,530		Suranga Gunasekara	
6,063	1501	J.D. Kawithilaka	
	1646	R.A.P.. Nayani	27,025
	1899	M.W.A.S.C. Wijesooriya	12,000
	1980	Gov. press	10,174

1944	K.G. Ghanasiri	8,000
1976	A.V.G.S.Hiroshima	33,850
1981	Dep. Of Gov. Printing	1,998
	Damro	33,683
		126,730
		38,593

Deposits

Schedule C

Rs.			Rs.
1,000	Tender Deposits (Refundable)	(Sub-Schedule F1)	1,000
37,130	Hostel Deposits	(Sub-Schedule F2)	50,155
1,250	Security Deposit -	(Sub-Schedule F3)	11,250
4,999	Miscellaneous Deposits	(Sub-Schedule F4)	4,999
48,000	Deposit for Canteen	(Sub-Schedule F5)	48,000
			115,404
			92,379

2014

DAFP A/C

2015

Schedule F

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
308,100	UGC/Ph.D Dr. M.S. Palli	171,314
145,000	UGC/Ph.D Dr. L.D.R. De Silwa	-
		280,509
		562,295

Shedule D

2014	Date	Cancelled Cheque Description	Ref.	Amount	2015
1,500	2011.03.3	R11429	296202	Ms. Deepthi	
1,700			296203	S.Wimalasena	
700			296206	Surendra Perera	
1,200			296207	Kushan Thennakoon	
500			296208	L.G. Dharmasiri	
1,000		R11430	296209	K.D. Lokugamage	
500			296210	Sudharma Kodithuwakku	
500			296212	W.D. Rathnasooriya	
1,500			296213	M.I. Thabrue	
52,650	2011.03.23	R11583	300142	Premium Internet	
66			300261	S.I. Palihawadana	
203			300267	W.H.A.P. Senanayake	
154			300270	S.A.A.D. Dewananda	
1,264	2011.05.31	R12166	302533	H.A.P. Senanayake	
257			302535	A. Wickramawansa	
257			302536	W.H.A.P. Senanayake	
2,500			302686	T.E. Indrarathne	
638			302761	L.R.W. Padmasili	
264			302764	R.K.D.P.M. Ranasinghe	
6,000			302769	M.D.C. Jayamanne	
5,359			302868	Ginasena LTD	
512			302881	A. Wickramasinghe	
2,355	2011.09.08	R13391	302892	Inland Revenue	
325		R13392	302912	Inland Revenue	
408	2011.10.13	R13775	210607	M.I. Manuha	
1,617			210778	Inland Revenue	

300			210915	Peoples Bank - Gangodawila	
15,218			228834	Inland Revenue	
5,000	2011.12.27	R14612	229199	Nidahas sewaka sangamaya	
2,680			229290	S.Gunawardhana	
2,000			247280	L.L.Padmashanthi	
500			247380	M.V.D. Shantha	
700	2012.06.29		248084		
225	2012.09.21	R17010	281657	P. Bank . Gangodawila	
225	2012.09.21	R17010	281828	P. Bank . Gangodawila	
225	2012.09.21	R17010	281002	P. Bank . Gangodawila	
3,066	2012.09.21	R17010	282128	S. Gunawardhana	
225	2012.09.21	R17010	282221	P. Bank . Union Place	
50	2012.09.21	R17010	281417	S. Staff	
200	2012.09.21	R17010	362420	P. Bank . Gangodawila	
22,000	2012.06.28	R18802	362925	P.R. Kulanatha	
25,440	2012.07.06	R18802	362976	Udawela Rewatha	
618	2012.07.06	R18802	362977	D.W.Weerasooriya	
170	2012.07.06	R18802	362978	U. Jothipala	
246	2012.07.06	R18802	362982	W.M.A.S.B. Wijesooriya	
260	2012.07.06	R18802	362983	T.M.I.K. Tennakoon	
474	2012.07.06	R18802	362984	D.W.Weerasooriya	
939	2012.07.25	R18802	363122	D.W.Weerasooriya	
1,251	2012.08.22	R18802	363230	Ceylinco-K.C. Perera	
722	2012.08.22	R18802	363231	C.T.C. Eagle	
843	2012.09.26	R18802	363394	L.A.W.Padmasili	
440	2012.09.26	R18802	363395	A.M. Indralatha	
2,385	2012.09.26	R18802	363397	D.W.Weerasooriya	
1,000	2013.06.10	R21072	409544	Nittambuwa Bank	-
300	2013.06.10	R21072	409594		-
800	2013.06.10	R21072	409595	Inland Revenue	-
1,826	2013.06.10	R21072	409760		-
	2013.06.10	R21072	409835	K.C. Perera	

67,210	2014.01.01	R24500			63,460
297	2014.02.17	R25313		ctc Eagle	297
2,228	2014.08.25	R27020	407274		2,228
500	2014.08.22	R27019	454763	Dilani Lokuhetti	500
500	2014.08.22	R27019	454764	Senarath Thennakoon	500
1,000	2014.08.25	R27019	454717	Ira Thabrew	1,000
151,200	2014.08.25	R27018	455171		151,200
1,000	2014.08.25	R27018	455195	Ira Thabrew	1,000
1,000	2014.08.25	R27018	455196	Renuka Jayathissa	1,000
950	2014.08.25	R27018	455202		950
100	2014.08.25	R27018	455247		100
1,950	2014.08.25	R27018	455336		1,950
1,500	2014.08.25	R27018	455340		1,500
1,550	2014.08.25	R27018	455342		1,550
1,500	2014.08.25	R27018	455343		1,500
1,450	2014.08.25	R27018	455345	Gihan De Chickers	1,450
1,764	2014.08.25	R27018	455558		1,764
1,350	2014.08.25	R27018	455610	A.m. Indralatha	
5,000	2014.08.25	R27018	455635		5,000
244	2014.08.25	R27018	454670	J.A.P. Jayasooriya	244
5,400	2014.08.25	R27018	455784	United Printers	5,400
806	2014.08.25	R27018	488239	Tata Tex	806
2,940	2014.08.25	R27018	488431	A. Krishnapellei National Center of Advan. Stu.	2,940
13,000	2014.12.22	R29255	,034072		13,000
		R29255	454861	M Dissanayake	6,000
		R29255	454861		15,000
		R29255	454861		1,000
	2015.11.02	R34421	039987	M.D.M. Jayawardhana	3,050

2015.11.02	R34421	049248	M.Z. Sameeha	2,000
2015.11.02	R34421	049251	A.P.M. Wipulasiri	1,220
2015.11.02	R34421	066834	Mercurei Stationery	1,900
2015.11.06	R34468	034096	U.K.S. Dilusha	160
2015.11.06	R34468	034126	K.T.U. Silwa	320
2015.11.06	R34467	488516	Ceylinco Insurance	2,207
2015.11.06	R34467	027202	Skill Development Fund	5,000
2015.11.06	R34467	027355	Skill Development Fund	8,500
2015.11.06	R34467	039481	D.W.A. Mudalige	9,000
2015.11.06	R34467	039968	Modern Air Condition	3,000
2015.11.06	R34467	039985	D.P.K. Gayamage	4,350
2015.11.06	R34467	049243	B.H. Weerawarna	2,000

443,489

324,119

2014	Unpaid Examination Fees			Shedule E	
	Date	Ref.	Description	Amount	2015
120		11870	K.R. Weerasekara		120
240		11870	H.G.S.P. Hewageegana		240
240		11870	A.H. Leena		240
360		11870	K.I.W.K. Somarathne		360
200		11870	E.R.H.S.S. Ediriweera		200
240		11870	I.G.P.R. Kulanatha		240
360		11871	A. Samarawickrama		360
120		11871	N.D. Kodithuwakku	120	
120		11871	N.M. Munalib	120	
200		11871	R.S. Jayawardhana	200	
120		11871	Y.S.G. Wimalasiri	120	
120		11871	J.M. Dahanayake	120	
400		13793	Karunathilake	400	
120			M.U.Z.N. Parzana	120	
360			N.D. Kodituwakku	360	
200			S.V.Kamal	200	

360		H.G.S.P. Hewageegana	360
200		T.D.N.Karunarithne	200
200		W.M.S.S.K. Kulathunga	200
200		Maheesh	200
360	13799	Uthumalebbe	360
200	13800	W.M.S.S.K. Kulathunga	200
480		K.R. Weerasekara	480
720		Uthuma Lebbe	720
720		N.D. Kodithuwakku	720
400		Seinadeen	400
200		T.D.N. Karunarithne	200
400	13800	Ediriweera	400
2932	14614	E.R.H.S.S. Ediriweera	2,932
853	14614	N.D. Kodithuwakku	853
829	14614	H.A.S. Ariyawansa	829
1188	14614	H.A.S. Ariyawansa	1,188
875	14614	M. Seinadeen	875
896	14614	S. Faumiya	896
482	14614	S.M. Rasudeen	482
469	14614	M.M.H. Rifae	469
1656	14615	M.M.H. Rifae	1,656
464	14615	M.Seinadeen	464
224	14615	M.U.Z.N. Farzana	224
3602	14930	Jayathissa	3,602
1015	14931	MLU Salma	1,015
245		AM Munalib	245
315		MAA Sirajudeen	315
115		SM Raesudeen	115
1168	14932	LU Munalib	1,168
2449	14933	DAR Sakunthala	2,449
1830		HAS Ariyawansa	1,830

2730		ND Kodituwakku	2,730
400		AWS Faumiya	400
1300	16789	LAP Karunathilake	1,300
1334	16858	MWSS Kulathunga	1,334
992		ERHSS Ediriweera	992
1119		TDN Karunarathne	1,119
348		KIWK Somarathne	348
108		WKRDS Pranandu	108
216		WS Fausiya	216
292		Faumiya	292
434		MHM Half	434
120		Munalib	120
334	16864	AG Samarawickrama	334
80		Fausiya	80
1268	16865	SD Ha[puatrachchi	1,268
185		PR Karunarathne	185
320		AM Munalib	320
522	17058	Munalib	522
832		PR Waratenna	832
195		M Wimalasiri	195
464		MI Manuha	464
80		SS Faumiya	80

240		Faslul Hug	240
272		Rizniya	272
827		AM Munalib	827
500		MLU Salma	500
320	19050	19050	320
3565	19051	19051	3,565
3450	19733	M.I. Manuha	3,450
1500		I.L. Farshana	1,500
1500		M.F.Z Farshana	1,500
2600	19734	Ediriweera	2,600
1400		A.G Samarawickrama	1,400
2200		M.F.J. Farsana	2,200
1000		B.U. Najeeb	1,000
250		H.M.P. Pranandu	250
16159	21228	R21228	16,159
2600	21785	R21785	2,600
1000	23088	R23088	1,000
1040	23089	R23089	1,040
1509	23099	R23099	1,509
3276	2014 24924	Dr. M.S.S Parsiya	3,276
8492	24925	Dr. M.S.S Parsiya	8,492
11916	24925	B.M.S. Amarajeewa	11,916
1200	25102	B.M.S. Amarajeewa	1,200
1200	25111	B.M.S. Amarajeewa	1,200
833	25589	Dr. M.S.S Parsiya	833
2242	26868	Dr. Z.F.M. Kaushik	2,242
1000	27313	Dr. L.P.A. Karunathilaka	1,000
420	29253	Dr. S.V. Kamal	420
6200	29253	Dr. L.P.A. Karunathilaka	6,200
2610	29253	Dr. Samarawickrama	2,610
12074	29254	Dr. N.N.N. Subair	12,074
3430	29254	Dr. A.L.U. Ishan	3,430
15200	29278	Ayu lecturer	11,200
	2015-02-20		
		29674 D.A.G.Samarawikrama	2,800
		29674 A.L.M.Ishan	200
		29684 D.A.G.Samarawikrama	1,559
		29684 M.S.Fausia	1,780
		29688 D.S.Fenando	525
	2015-05-11	30573 Z.F.M.Thaufik	550
	2015-10-16		
		34307 T.S.D.De Silva	800
		34307 H.S.R.Pathirana	800
		34307 H.A.D.K.Madurathna	1,600
		34307 S.A.A.Habeeb	1,600
		34308 L.L.Samarasekara	1,250
		34308 L.L.Samarasekara	1,250
		34308 L.L.Samarasekara	1,250
	2015-11-04	34434 Maneka Kamathewttha	5,078
	2015-12-04	34675 Dr.B.M.Nafeed	4,076
	2015-12-08		
		34689 Dr.H.S.A.P.Hewageeganage	722
		34689 Dr.Jayathissa	5,052

155,265

182,157

Schedule G**Retention**

2014

2015

V.No	Description	Amount
2012-	9 Linus Electrical	1,712
	13 K.J. Interiors	5,780
	35 ACE Lanka	32,654
	57 Ashoka Welding	22,940
	68 Asiri Constructions	22,935
	69 ACE Lanka	219,795
	97 Craft	12,849
	10 Dulanga Associates	50,370
	87 Linus Electrical	66,902
	86 MJP Mendis	<u>5,885</u>
2013-----		
	124 A.T.A. Snternational	38,397
	134 DB Gangoda associated	<u>62,733</u>
2014-	12 Akbar Pharmaceutical	23,913
	89 Jhon mirror	5,544
	119 Linus Electrical	7,111
	142 Linus Electrical	23,744
	213 Leema Creation	15,674
	Necro Construction	6,696
	Udara Lanka Development	52,449
	Linus Electrical	7,964
	S & R Builders	122,612
	S & R Builders	44,783
	Linus Electrical	26,592
	S & R Builders	<u>47,477</u>
2015---56	Softlogic Information	24,250
	90 Linus Electrical-90	22,234

107	Udara Lanka-107	14,470
113	Sumudu Enterprises-113	13,120
	Jayamini Streeel-118	21,690
	Sumudu Enterprises-126	19,520
149	Cargoserv Shipping	113,605
153	Data Management System	37,185
162	Linus Electrical	64,831
165	Delmege Forsyth & Co.Ltd	55,944
184	Leema Creations (pvt) Ltd	8,180
199	C199-Jhon Keels	124,000
189	C189-Abans plc	89,813
187	C187-Jhon Keels	24,000
201	Southen Furnishers (pvt) Ltd	21,568
206	Nimal Hettiarachchi	180,000
207	Softlogic Information	126,810

1,867,328

Total

1,888,731

2014

2015

Schedule

H

Rs.

Endowment Fund

Rs.

30,893

Konthasingha

-

89,008

Sarath Ranasingha

-

10,050

Banagala

10,050

15,663

Edirisinghe

33,857

142,424

Lakshman Silwa

-

Consolidated Fund

275,081

288,038

318,988

Rs.	<u>Gift & Donations</u>	Rs.	<u>Schedule I</u>
444,159	Library Books	444,159	
112,400	Office Equipment	112,400	
6,999,800	Lash Equipment Class Room	6,999,800	
266,969		266,969	
500	Cash	500	
840,000	Green House(1999)	840,000	
4,846	2000 Library Books	4,846	
23,762	2001 Library Books	23,762	
88,399	2004 Library books	88,399	
80,085	2005 Library Books	80,085	
1,840	2006 Library Books	1,840	
12,520	2007 Library books	12,520	
652,626	2007 Office Equipment	652,626	
146,500	2007 Vehicle	146,500	
16,255	2008 Library Books	16,255	
10,820,387	2010 Irque Equipment	10,820,387	
529,134	2010 Books	529,134	
1,818,698	2012 HECT Project	1,818,698	
5,048	2013-books	5,048	
2,654,080	2014 HECT Project - computer & printer	2,654,080	
694,872	2014 HECT Project - office Equipment	694,872	
9,170	2014-Books	9,170	
	2015 - Books	6,889	
	2015 - Books	116,640	
	2015- Computer	136,300	
	Depreceation 2014	-	
		3,049,949	
		-	
	Depreceation 2015	3,272,269	
<u>26,222,050</u>		<u>20,159,661</u>	

2014				Sub Shedule "F-1"	
<u>Tender Deposit Refundable</u>				2015	
	Date	Ref.	Description		
1,000	2013.01.16	R 18948	D A S S P K Perera	1,000	
1,000				1,000	
2014				Sub Shedule "F-2"	
	Hostal Deposit Date	Ref.	Description		2015
18,680	2013.04.04	19731	Warden - I.I.M	18,680	
8,450	2013.04.26	19761	Warden - I.I.M	8,450	
3,200	2014.03.04	24890	Hostel Worden	3,200	
3,100	2014.03.11	24832	Hostel Worden	3,100	
1,700	2014.04.08	25132	Hostel Worden	1,700	
1,400	2014.04.22	25149	Hostel Worden	1,400	
600	2014.04.29	25181	Hostel Worden	600	
	2015.05.07	30551	Hostel Worden	13,025	
37,130				50,155	
<u>Security Deposit</u>				Sub Shedule "F - 3"	
	Date	Ref.	Description		2015
2014 1250	2014.08.22	R27014	Leenus	1,250	
	2015.07.15	R33576	Lakjaya	10,000	
1,250				11,250	
Miscellanians Deposit				Sub Shedule "F-4"	
2014	Date	Ref.	Description		2015
1,000	2012.01.13	R14702		1,000	
3,000	2013.11.26	R 23262	IIM	3,000	
999	2013.11.28	R 23272		999	
4,999				4,999	

**Deposit for
Canteen**

Sub Shedule "F - 5"

2014				2015
	Date	Ref.	Description	
10,000	2010.08.16	REC 8838		10,000
10,000	2011.10.13	REC 13777	N.P Uyanahewa	10,000
10,000	2012.05.03	R14990	M.E.C. Perera	10,000
15,000	2013.03.04	R 19022	A.D.S. Samarasinghe	15,000
1,000	2014.02.25	R24840	K.D. Wickramasingha	1,000
1,000	2014.02.26	R24860	D.A.C. Buddhika	1,000
1,000	2014.03.13	R24952	A.V.S. Samarasingha	1,000
48,000				48,000

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO
Budgetary Allocation and Actual Expenditure - 2015

2014	Code No.		Approved Budget 2015	Actual 2015	Surplus or Deficit	Reasons
1	2	3	4	5	6 (4-5)	7
175,102,128	1	Personal Emoluments	228,975,000	222,760,673	6,214,327	Balance pay as more Staff Loans
171,939	2	Travelling Expenses	747,000	569,742	177,258	Due to less Foreign Travelling.
7,548,915	3	Supplies & Consumable	6,101,000	7,917,228	-1,816,228	Due to increase of market value of the items & more usage
1,538,371	4	Maintenance	2,749,000	3,078,609	-329,609	Due to more Building maintenance at Hostels
31,047,420	5	Cottractual Services	28,691,000	35,266,893	-6,575,893	Due to increase the Security, Electricity & Water Bills.
10,025,147	6	Other Recurrent Expenses	12,252,000	11,656,232	595,768	Control of Other Recurrent Expenditure.
225,433,920		Total Recurrent Expenditure	279,515,000	281,249,377	-1,734,377	

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 on 21.12.1979.

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

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

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

A sum of Rs. 49.4 million has been provided for depreciation for the year 2015. It has been increased by Rs. 9.5 million.

Depreciation of all fixed assets (purchased from government grants, revalued on 01.01.2011, received as gift and donations) have been amortized.

It is note that the stock value has been decreased by Rs. 0.4 million than year 2014.

Receivables had been decreased by Rs. 3.8 million due to decreased the post graduate income, loan and advances.

Prepayments had been decreased considerably due to no rental chargers for new Hostels.

Investments had been decreased by Rs. 6.6 million due to withdrawal of Fixed Deposits.

Infrastructure, Plant and Equipment value has been increased by Rs. 30.1 million mainly due to additions of new Motor Vehicle, Office Lab and Teaching Equipment and Other Equipment.

Books, Periodical and Sports Goods value has also seen increased by Rs. 1.5 million due to more purchases.

1.2.2 Inventories

Inventories are valued at cost.

1.2.3 Receivables

Receivables are stated at the amounts they are estimated to realize

1.2.4 Short Term Investment

Some Investments have been renewed with its interests.

1.3 Liabilities and Provisions

All known liabilities as at 31.12.2015 are included in the Financial Statements and adequate provisions are made for liabilities which are known to exist but the amount of which cannot be determined accurately.

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

There are Four court cases against the Institute as at 31.12.2015 and estimated payable amount for those cases is Rs 0.4 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 31.12.2016

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 2015 was Rs.274 .0 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.

5.3 Auditor General's Report on Financial Performance



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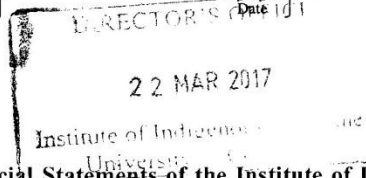


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මගේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி } 09 December 2016
Date }

The Director
Institute of Indigenous Medicine
Rajagiriya



Report of the Auditor General on the Financial Statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2015 in terms of Sub- section 108(1) of the Universities Act, No.16 of 1978.

The audit of financial statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2015 comprising the statements of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Sub-section 107(5) of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the University in terms of Sub-section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub- section 108(2) of the Universities Act will be issued to the Director of the Institution in due course.

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.

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.

අංක 306/72, පොල්ලව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව, . - இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. - No. 306/72, Poltuwa Road, Battaramulla, Sri Lanka

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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 policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Sub- section 111 of the Universities Act, No.16 of 1978 give discretionary powers to the Auditor General to determine the scope and extent of the Audit.

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

1.4 Basis for Qualified Opinion

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

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Institute of Indigenous Medicine Affiliated to the University of Colombo as at 31 December 2015 and its financial performance and cash flows for the year 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) The motor car costing Rs.1,250,000, its accumulated depreciation that had been depreciated up to Rs.854,167 had been written- off from accounts in the preceding year without being disposed. However, this asset belonged to the Institution up to the year under review.



- (b) Adjustments had not been made for cost and accumulated depreciation relating to the financial result after disposing relating to 50 units of assets disposed in the year under review.

2.2.2 Unexplained Differences

Even though a difference amounting to Rs.16,643,901 existed in comparing between the cost of fixed assets stated in the financial statements and the cost of the Register of Fixed Assets, it had not been identified and rectified.

2.2.3 Accounts Receivable and Payable

The following observations are made.

- (a) Even though an air ticket fee amounting to Rs.79,000 of a lecturer who has gone abroad for a Post- Graduate Degree training on the financial sponsorship of the University Grants Commission had been paid by the Institution, it had not been recovered from the University Grants Commission even up to October 2016.
- (b) Action had not been taken up to date to settle unpaid examination fees amounting to Rs.151,465 for the academic staff and the non- academic staff for examination activities for the years 2014,2015.

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

The following non- compliances with Laws, Rules, Regulations and Management Decisions were observed.

Reference to Laws, Rules and Regulations

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

- (i) Financial Regulations 507(1) and 756

Non-compliance

Even though all assets of the Government should be verified annually by Boards of Survey, the Annual Stock Survey had not been conducted in respect of library books valued at Rs.25,865,542 and 503 units of Inventory Goods of Rajagiriya Male Hostel.

- (ii) Financial Regulations 757(2) (a) and (b) Even though the changes, reasons caused in this regard and with recommendations identified in the Survey should be presented to the Chief Accounting Officer within three months from the date of commencement of the Survey of Goods and a copy of A66 Form should be sent to the Auditor General by posting the decisions of the Chief Accounting Officer in this Form, action had not been taken as such in respect of 81 deficits of goods and 116 surpluses of goods stated in the Survey Report as at 31 December 2015.
- (b) Public Finance Circular No.01/2014 of 17 February 2014 Information that should be included in the Annual Action Plan in terms of the circular had not been included.
- (c) The Chapter No.4.2.2 of Public Enterprises Circular No.PED/12 02 June 2003 Even though action necessary to revise the relevant plans and the budget should be taken by certifying the actual performance by inquiring the Corporate Plan, the budget and the performance from time to time by the Board and Monthly Performance Reports should be presented to the Staff Meeting, action had not been taken in compliance with it.
- (d) Treasury Circular No.IAI/2002/02 of 28 November 2002 A Register of Assets on Computer and Accessories had not been maintained with the particulars specified in the circular.



3. Financial Review

3.1 Financial Results

The financial result for the year under review had resulted in a deficit of Rs.21,218,671 as compared with the corresponding deficit of Rs.9,425,582 thus, a deterioration of Rs.11,793,089 was observed. The changes made to the policies relating to accounting of amortization had been the main reason for this deterioration.

In analysing the financial results of the year under review and of 04 preceding years indicated a continuous financial deficit. However, after making adjustments to personnel emoluments, depreciation on non-current assets and taxes paid to the Government, the deficit indicated an advantageous condition and it indicated a continuous improvement. Accordingly, the contribution as at the end of the year under review had been a sum of Rs.71,366,732.

4. Operating Review

4.1 Performance

The Institution of Indigenous Medicine had been established in the year 1980 for the achievement of the objectives of conducting teaching and research for the dissemination of knowledge and promotion relating to the enhancement of conditions of Ayurveda, Unani and traditional medical systems in Sri Lanka. The following matters were observed on the achievement of the performance.

(a) Even though powers had not been entrusted to the Institution to conduct Post-Graduate Diploma courses in the Institute of Indigenous Medicine Ordinance No.07 of 21 December 1997, Post-Graduate Diploma courses had been conducted from several years by the Institution without amending the Constitution.

(b) The registration of students for the Postgraduate Degree: Doctor of Medicine in Ayurveda [M.D. (Ayu)] of the Division of Post Graduate Studies from the year 2010 to the year 2016 had been gradually reduced each year from 36 students to 16 students and the number of students who have not completed the course out of the registered students had been increased from 8 per cent to 42 per cent.



- (c) It was observed that the average of the percentage of failure in examinations out of the students participating for Ayurveda Medical Courses of the Institute of Indigenous Medicine had been about 37 per cent.
- (d) In examining the data of the graduated students of five years, the number of students who have passed the Ayurveda Degree out of the graduated students had been decreased by 61 per cent in the year 2015, in comparing with the year 2011.
- (e) Ten supplementary examination sessions had been conducted from the academic year 2004/2005 to the academic year 2012/2013 for the field of Ayurveda and the number of students appeared for supplementary examinations out of the total number of students appeared for Ayurveda examinations conducted in the year 2015 had been 27 per cent. Twenty- two per cent appeared supplementary examinations had again failed the examination.
- (f) Seven supplementary examinations had been conducted from the academic year 2006/2007 to the academic year 2012/2013 for the field of Unani in the year 2015 and the number of students appeared for supplementary examinations had been 14 per cent out of the total number of students appeared for Unani examinations conducted in the year 2015.
- (g) The Action Plan had been prepared for the execution of 56 subsidiary activities under 7 fundamental activities and the Institution had been failed to execute 24 activities in the year 2015 of which, the estimated value amounting to Rs.20 million. The value of activities not executed had represented as 27 per cent out of the estimated value.



4.2 Management Activities

The following observations are made.

- (a) It was observed that practical training activities are conducted by temporarily installing the relevant equipment in the premises of the Information Technology Centre due to not allocating suitable space to install medical equipment used in practical activities of medical students.
- (b) Even though bank reconciliation statements had been certified by the Chief Accountant, instances where proper attention had not been paid on errors occurred in posting in the cash book and in preparing bank reconciliations were observed. It was indicated that taking action without sufficient attention could cause in the occurrence of financial frauds and corruption and special attention should be paid in this regard.

4.3 Operating Activities

The following observations are made.

- (a) The machine purchased by payment of a cost of Rs.1,280,000 in the year 2012 with the purpose of manufacturing and selling drugs in addition to students' studies had not been utilized for the relevant function even up to October 2016.
- (b) Five machines purchased for a sum of Rs.376,700 in the year 2014 for Unani Medical Studies had remained idle even up to October 2016 due to not purchasing other necessary equipment to operate those machines.



5. **Accountability and Good Governance**

5.1 **Action Plan**

The Institute of Indigenous Medicine consists of two Sections as Ayurveda and Unani and each Section consists of 8 separate Departments. Even though the Action Plan should be prepared aiming the targets of each Section and the Departments it had not been so prepared. The objective of preparing the Action Plan had not been achieved due to not including the process occurring in the Institution through Sections.

5.2 **Procurement Plan**

The following observations are made.

- (a) Purchases amounting to Rs.7,531,603 for machines, furniture- office equipment- other and computer equipment exceeding the approved provision.
- (b) Laboratory equipment valued at Rs.9,812,460 that had been included in the Procurement Plan 2014 had been purchased by provisions of the year 2015 and action had not been taken to include in the Procurement Plan 2015.
- (c) Eighty beds and the necessary goods valued at Rs.2,128,536 for the Moragasmulla Girls Hostel Project without obtaining approval of the Technical Evaluation Committee by preparing specifications and conference equipment valued at Rs.2,021,600 had been purchased in the year 2015 without including either in the Action plan or in the Procurement plan for the Third International Conference.

5.3 **Procurement and Contract Process**

The following observations are made.

- (a) Even though the estimate of the Institution had been a sum of Rs.126,182 for the "Project of Providing Electricity for the Air Conditioning System" due to not preparing the engineering estimates accurately and the contract had been awarded to the bidder who presented the minimum price amounting to Rs.135,720, it had been rejected by him and payments amounting to Rs.342,480 had been made without obtaining approval exceeding the 10 per cent limit for subsidiary work relating to 4 other construction contracts.



- (b) Quotations had been called in the year 2016 under the National Competitive Quotations to a sum of Rs.6,365,796, exceeding 59 per cent than the estimated value for the project of Renovation of the Playground estimated at a sum of Rs.4,000,000 in the year 2015.
- (c) The animal shed of which, the estimated value amounting to Rs.200,000 not operated by including in the Action Plan in the year 2014 had not been completed even up to 17 February 2016 and equipment valued at Rs.1,161,700 had been purchased on 26 November 2015.
- (d) Two projects which had not been included in the Action Plan 2015 had been awarded and implemented without the approval of the Board of Management to a sum of Rs.734,080, the price excluding the Value Added Tax calling it an emergency.

6. 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 Systems and Controls

Observations

- | | |
|------------------------------------|---|
| (a) Procurement Activities Control | (i) Not planning the system in order to occur co- ordination between the divisions and the management in deciding the quantity and size of the purchase, the period of the purchase, the suitable space necessary for installation. |
| | (ii) Not maintaining and updating the Procurement Plan and not reporting in a proper format in opening bids and in reporting. |



- | | |
|-------------------------------|---|
| (b) Contract Administration | Not identifying proper specifications and not properly conducting the determination of time, not identifying the competencies of the bidder in awarding bids, not properly conducting supervision of work, not paying attention by the management on the frequent occurrence of contract variances. |
| (c) Assets and Stocks Control | Not completely documenting the assets and the inventory goods, not properly entrusting the survey functions to the Boards of Survey, not sufficiently providing necessary instructions, not properly completing the forms. |
| (d) Accounting | Not accurately classifying transactions and not comparing data of the financial statements with the relevant schedules. |
| (e) Vehicle Control | Not taking action in terms of provisions of the Financial Regulations and Circulars, not maintaining necessary books and not updating and maintaining. |
| (f) Operating Control | Not maintaining student data by the Institution so as to enable the evaluation of the students' performance. |

W.P.C Wikramaratne
Auditor General (Acting)

5.4 Auditor General's Observation Report

Replies to the Report of the Auditor General on the Financial Statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the Year Ended on 31 December 2015, in terms of Subsection 108 (1) of the Universities Act No. 16 of 1978.

2.2.1 (a) This was removed from the accounts as it was taken to the Ministry for auctioning. As it was not sold at the auction, it was handed over to the Ratmalana Technical College for training activities.

(b) As the Fixed Assets Register has been prepared afresh, it is expected that such lapses can be minimized in future.

2.2.2. The Fixed Assets Register was taken over for audit while its final phase was still being prepared. Even after that, a few changes were made in the Register. At present, preparing of the Fixed Assets Register has been completed and even a re-valuation of fixed assets has also been commenced. As such, the relevant differences have been understood and action has been taken to rectify.

2.2.3. (a) Further discussions are held with the University Grants Commission in order to resolve this issue. It is expected to act upon the instructions of the Board of Management.

(b) Instructions have been issued to act under Financial Regulation 571 with regard to the unpaid examination fees.

2.3. (a) (i) Inventory checking of library books has been conducted in the year 2016. During the stocktaking period of 2015, the Male Hostel had been closed for repairs and it was not possible to conduct the inventory checking in it. However, this has been conducted since the year 2016.

(ii) This situation has arisen because sectoral inventory books have not been maintained. However, opportunity will be there to rectify the lapses in future asset stocktaking through the completion of sectoral inventory books with this year's inventory checking and raising of awareness of each Division.

(b) Each of these reports has been prepared separately and instructions have been issued to incorporate them in the Action Plan.

(c) Instructions have been issued to present Monthly Performance Reports to the Board Meeting.

(d) Instructions have been issued to act correctly in future in this regard.

3.1. This year's Financial Outcome shows a deficit of Rs. 21,184,82.00 because depreciation exerted on the re-valuation reserve had been credited to the General Reserves Account although it had been debited to the Revenue and Expenditure Account. Its value amounts to Rs. 13,230,129.00 and when it is adjusted to the deficit, the actual deficit for the year is Rs. 7,954,703.00. It is a decrease of Rs. 1,470,879.00 compared to the previous year.

4.1 (a) The Constitution has been amended so that Postgraduate courses can be conducted after submitting proposals for amending the Articles through a Constitutional Amendment Committee with the recommendations of the Board of Management. These Postgraduate courses have been conducted continuously as conducting of Postgraduate courses has been encouraged by the Circulars of the University Grants Commission as well.

(b) This situation is expected to grow further in due course as a large number of applications have been received for the Second MD (Ayurveda) Programme proposed to be commenced in the year 2016 and as a high demand prevails for the newly-started certificate courses.

(c) This situation has been reported to the Board of Management and a positive development can be expected in it as separate provisions for curriculum development have been allocated in the year 2016 and several steps of improving those affairs have been initiated as a remedy for it. In addition, proposals have been put forth to reduce the number of times additional exams can be taken, which are included in the Articles.

(d) This situation is expected to improve in future for reasons stated in (c) above.

(e),(f) Additional examinations should be conducted compulsorily for students who fail. Steps will be taken to formulate a proper course of action, obtaining the instructions of the Board of Management in order to minimize failures, which is the most effective remedy for this.

(g) A delay has occurred in fulfilling these tasks due to non-availability of a qualified engineer for preparing estimates and making recommendations during the capital assets rehabilitation activities and we continue to face this issue since a permanent post of Engineer has not been given to this institution. However, as the service of the Engineer at the Ministry of Higher Education had been obtained for Limited works during the year 2016, action was taken to finish the work as much as possible. Purchasing did not take place under acquisition of fixed assets as there was no worker qualified to operate a generator while several of these purchases were not done as it was more suitable to purchase medical and laboratory instruments under the new laboratory facilities after the implementation of the Master Plan of the Institute. In addition, all worker training programmes have been conducted and completed.

4.2 (a) At present, practical activities are conducted temporarily in these places due to limited space available and once the Master Plan of the Institute is implemented, all these shortcomings will be avoided. All the initial work pertaining to the Master Plan have been completed by now and all the construction works have been planned to be commenced in the beginning of the year 2018.

(b) All the instances of error pointed out by the audit have been rectified. On every occasion, the Bank Reconciliation had been prepared accurately and differences have reflected themselves due to delay in entering the Bank Reconciliation Register in the Cash Book and in correcting the Cash Book. Necessary instructions have been issued to ensure the non-recurrence of such errors in future.

4.3 (a) Medicine manufacturing activities have been commenced by now.

(b) All the extra items have been provided by now and all these instruments are in operation while they are placed back in packages when the students' practical activities are over.

5.1 As Annual Action Plans are prepared targeting needs and objectives of the Ayurvedic, the Unani as well as the Administrative Divisions, it can be stated that overall objectives of the Institute are achieved through this.

5.2 (a) Purchasing of instruments, computers and other equipment has increased due to increase in air conditioners at lecture halls and demand for computer accessories and due to the sudden needs which arose to obtain special lecture facilities for expert lecturers at the International Symposium to deliver presentations without physically arriving at the Institute. The expenditure on wooden equipment had increased as the construction of the Hostel was a sudden occurrence that occurred after the preparation of the Procurement Plan. However, this has not caused the exceeding of approved provisions as a whole.

(b) This situation has arisen because it is the provisions for the year 2015 that should be utilized for all the payments made in the year 2015 even if the work had been commenced in the year 2014.

(c) Furniture had been purchased with the recommendation of the Technical Evaluation Committee after setting due specifications and it was impossible to include the conference equipment in the Procurement Plan due to the sudden decision by the guest lecturers participating in the Third International Symposium to make their presentations without coming to this country.

5.3 (a) It had not been possible to prepare this estimate correctly due to lack of an Engineer while these weaknesses are expected to be overcome in future as the Engineer at the Ministry temporarily takes care of these activities. These expenses have been borne giving prior notice and subject to the approval of the Board of Directors, within the limit of 10% of the value included in the contracts for additional work. All these expenses have occurred due to circumstances that arose due to urgent situations for which prior estimating was impossible and the recommendation of the Engineer was obtained for the purpose.

(b) Although the delay has occurred due to non-existence of an Engineer to prepare estimates, to find a consultation firm, to formulate recommendations and to conduct other such activities, provisions were allocated in the year 2016 to the necessary extent and the work of the first phase on the playground has been completed.

(c) All the construction works in the animal shelter have been completed and handed over to the respective Divisions.

(d) On the special request of the Security Division, a wire mesh was erected on top of the existing parapet wall considering the environment of the border village while a few essential as well as urgent and at the same time small-scale renovations have been done under this at the Shalya Shalakyia, Drawyaguna and Director's Office. All these expenses have borne within the limit of the provision for rehabilitation.

6. Steps have been taken to scrutinize all the matters that have been brought to attention and regularize the administrative affairs.

.....
Dr. S.D. Hapuarachchi
Director
Institute of Indigenous Medicine