



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

2014

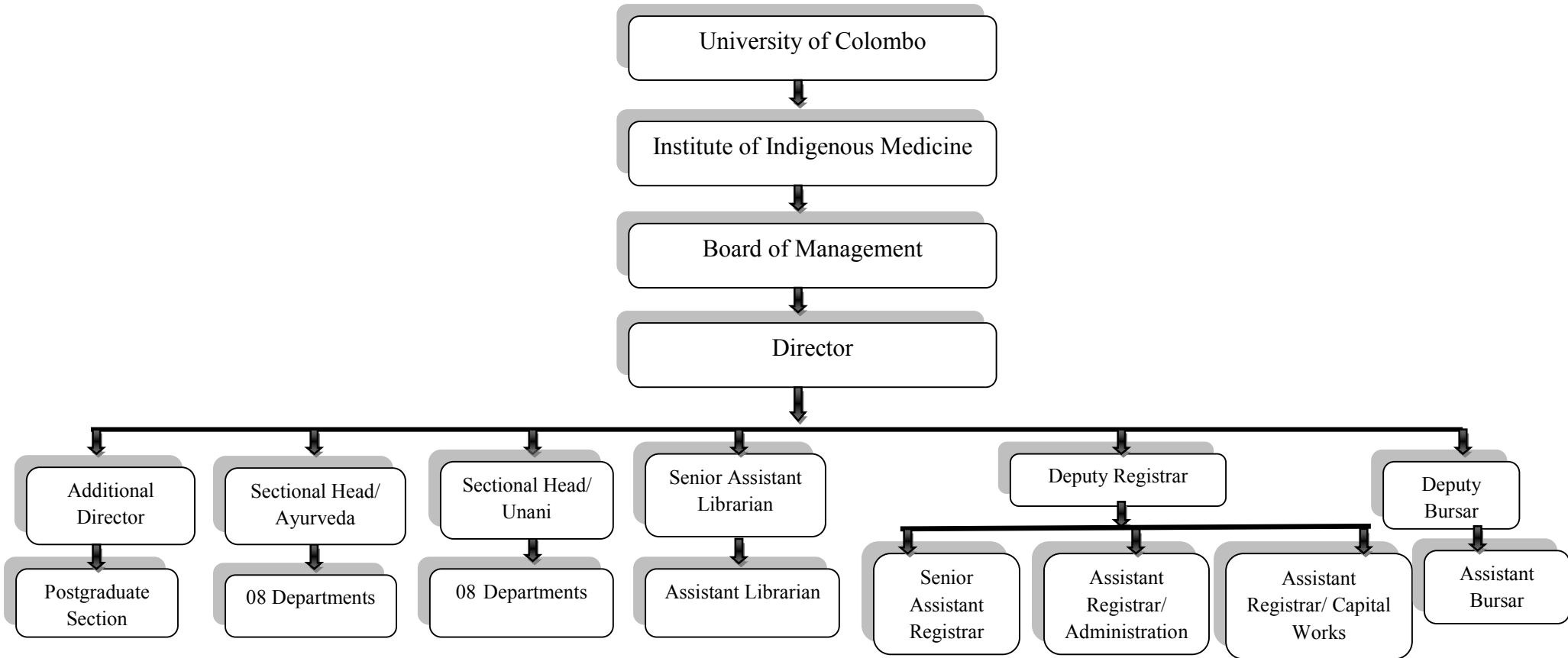
Vision

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

Organizational Structure of the Institute



Director's Report

I am indeed glad to submit the Annual Report of the Institute of Indigenous Medicine (IIM), University of Colombo for the year 2014. This Institute is a leading university affiliated Institute since 1977, having a history of 85 years. Presently it offers Undergraduate & Postgraduate Degree Programmes regarding Indigenous medicine of Sri Lanka. In current year 180 students enrolled in Bachelor of Ayurveda Medicine & Surgery (B.A.M.S.) and 55 students enrolled in Bachelor of Unani Medicine & Surgery (B.U.M.S.) as the largest intake of students registered in one academic year. Twenty Doctor of Medicine (M.D. Ayurveda) scholars were able to complete their short term overseas clinical training at Banaras Hindu University, India as the result of the MOU signed in between the two Institutes. Thirty students were awarded Postgraduate Diploma in Ayurveda/Unani Medicine. Senate approval has been granted for three new courses; Certificate Course in Yoga, Certificate Course in Beauty therapy and Certificate Course in Massage therapy. Master of Ayurveda Health Tourism (MAyHT) and Certificate Course in Ayurveda Pharmacy were submitted for the Senate approval. Diploma Awarding Ceremony of Ayurveda Pharmaceutical Diploma Course was held at IIM. The Institute was able to complete several planned projects and MOU was signed with Shanti Lanka International Ayurveda Institute to conduct short courses for Japanese students. Year 2014 was utilized to put the foundation to develop infrastructure facilities to enhance the practical skills 1.6 million worth medical instruments were donated to the Borella National Ayurveda Hospital. During the year, Infra-structure facilities were developed in the Department of Allied Sciences, Department of Shalya Shalakya and the Department of Basic Principles. Anatomy, Physiology and Materia Medica Laboratories were equipped with necessary equipments, models and simulators. Renovation of Ayurveda & Unani Pharmacies was completed. Two eco-friendly Student Centered Learning Centers were established. A mini bus was purchased to transport students for external institutions for their practical training. The foundation stone was laid at Moragasmulla for a Girls' Hostel and sophisticated toilet complex was completed for the welfare of the students at IIM premises. Lecture halls were modified with necessary facilities and multimedia facilities were made available to every classroom. First phase of the development of playground was initiated. Library books & magazines were purchased to enhance the independent learning. Allocation of HETC project was utilized to establish the Information Technology Center. Bio-Chemical Analysis Unit was established and training workshop on Biochemical Analysis and Laboratory Practice was conducted for the Technical officers. Preservation of Hand Written Manuscripts was implemented to protect the collection of old hand written books by the Library staff with the teacher student participation. Institute has participated in Dayata Kirula 2014, International Ayurveda Educational Exhibition-Kandy City Centre, Ayu-Expo Exhibition etc. with students' active involvement. Institute was able to organize two national symposiums and one International Conference during 2014, empowering research culture and disseminating the knowledge.

I would like to express my sincere gratitude to the Administrative, Finance, Academic and Non-academic staff and student community who acts with the commitment in accomplishment of all these functions. Further I am thankful to the Senate and the Board of Management of the Institute who guided me to the right direction for the development of the Institute. I take this opportunity to thank with gratitude to the Ministry including Honorable Minister of Higher Education, University Grants Commission including Chairperson and Co-Chairperson, University of Colombo including Vice-Chancellor and Deputy Vice-Chancellor, Standing Committee for Indigenous Medicine and all other relevant officers for the support extended to us in carrying out the functions of the Institute of Indigenous Medicine of University of Colombo to achieve its Annual Report for the year 2014.

Dr. M.W.S.J. Kumari

Ph.D. (Ayurveda) (India), M.D. (Ayu) (India), B.A.M.S. (Hons.), P.G.D.(Education), D.D.A.M.S., D.H.P. C (Sri Lanka).
Acting Director

Contents	Page No.
1. Administrative Structure	
1.1 Director	01
1.2 Board of Management	01
1.3 Academic Committees	03
1.3 (1) Ayurveda Sectional Committee	03
1.3 (2) Unani Sectional Committee	03
1.3 (3) Research and Higher Degrees Committee (RHDC)	03
2. Departments, Centers and Units	
2.1 Departments under Ayurveda Section	04
2.2 Departments under Unani Section	04
2.3 IT Unit	04
2.4 Library	04
3. An overview of institute of Indigenous Medicine	
3.1 Undergraduate Students Intake	05
3.2 Details of BAMS and BUMS Degree Programmes	07
3.3 Diploma in Ayurveda Pharmacology	07
3.4 Postgraduate and Diploma Programmes	07
3.4.1 Postgraduate Students Intake	08
3.5 Details of Academic Staff	09
3.6 Details of Administrative Staff	10
3.7 Details of Non-Academic Staff	10
3.8 Skill Deveopment Training for Staff	11
3.9 Workshops and Seminars in 2014	11
3.10 Research, Innovations and Publications	11
3.11 Contribution of Academic Staff at National & International Levels	11
3:12 Activities	13
4. Student Welfare	
4.1 Financial Assistance	14
4.2 Student Hostels	14
4.3 Student Associations of the Institute	15
4.4 Ayurveda Teaching Hospital	15
5. Development of Infrastructure Facilities	16
6. Details of Finance & Accounting	16-18
6.1 Final Accounts – 2014	19-55
6.2 Auditor General’s Report on Financial Performance	56-68
6.3 Auditor General’s Observation Report	69-71

01. Administrative Structure

1.1 Director

Dr.(Ms.) M.W.S.J. Kumari, the current Sectional Head/ Ayurveda has act as the Director of the Institute of Indigenous Medicine, University of Colombo during the year 2014. She is the first lady to appoint to such post in the history of IIM. She has obtained her graduation from IIM securing B.A.M.S. 1st Class (Hons.) and Postgraduation; Doctor of Medicine (Ayurveda) [MD(Ayu)] from Gujarat Ayurvedic University and Doctor of Philosophy (Ayurveda) [Ph.D Ayu.] from Rajasthan Ayurvedic University, India. She has worked in the capacity of Senior Lecturer with 22 years' experience and also served as Head of the Basic Principles Department (2001-2003) and Sectional Head/ Ayurveda (2004- 2006). She has taken several steps to uplift the IIM developing infrastructure facilities, Student Centred learning and international relationship during the time.

1.2 Board of Management

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

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

Further, following members are also elected for the Board.

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

Members of the Board of Management

Director (Chairperson)

Acting Director (Chairperson)

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

Sectional Head/ Ayurveda

Dr. (Mrs.) I.G.P.R. Kulanatha

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

General Treasury Representative

Ms. C.H. Ranatunge/ Assistant Director, Dept. of Public Finance

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 Hettiarachchi

Dean / Faculty of Medicine

Prof. Rohan W. Jayasekara

Members from the Faculty of Medicine

Prof. P.R. Fernando

Dr. Panduka Karunanayake

Dr. Chrisantha Weerasinghe

Member of the Ayurveda Medical Council

Dr. S.M.H. Senabanda

Members appointed by the University Grants Commission

Prof. M.H.A. Tissera

Dr. Priyantha Premakumara

Dr. A.M. Aboothahir

Mr. Premalal Rathnaweera

Dr. C.L. Guruge

Dr. A.A.U.S.P.P.K. Atapattu
Mr. G.L.S. Senadheera
Dr. M.H. Nimal Karunasiri

Secretary/ Acting Deputy Registrar
Mrs. I.K.K. Wijekoon

1.3 Academic Committees

1.3 (1) Ayurveda Sectional Committee

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

All permanent Lecturers are members of the Ayurveda Sectional Committee.

1.3 (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.

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

Director/ Chairperson
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 – Faculty of Science, University of Colombo
Prof. (Mrs.) Swarna Piyasiri/ Dean (Faculty of Graduate Studies, University of Sri Jayawardenapura)
Dr. Chrisantha 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

2. Departments, Centers and Units

2.1 Departments under 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 Departments under Unani Section

Unani Section consists of eight (08) departments namely,

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

2.3 IT Unit

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

2.4 Library

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

Details of Library Staff - 2014

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
Office Peon	01
Labourer (Gr. III)	01

- Acquisition - Books and periodicals valued Rs. 1046813.00 and US\$ 16584 were purchased to the library.
- Donations - 131 books have been received as donations.
- Technical Services - 14590 lending books and 3007 reference books have been issued during the year 2014.
- Special Services - Current awareness service, Inter-library loan service, photocopy service and internet facilities
- Number of users - Undergraduate students - Ayurveda - 631
- Unani - 195
Postgraduate students - Diploma - 29
- MD (Ayu) - 20
Academic staff - 68
Non-Academic staff - 83
- Projects: - Finished the library Hand written manuscripts project - Part I (Preservation of hand-written manuscripts by photocopying)
- Physical Improvements - Started the Library Automation Project

3. An overview of Institute of Indigenous Medicine

3.1 Undergraduate students Intake

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

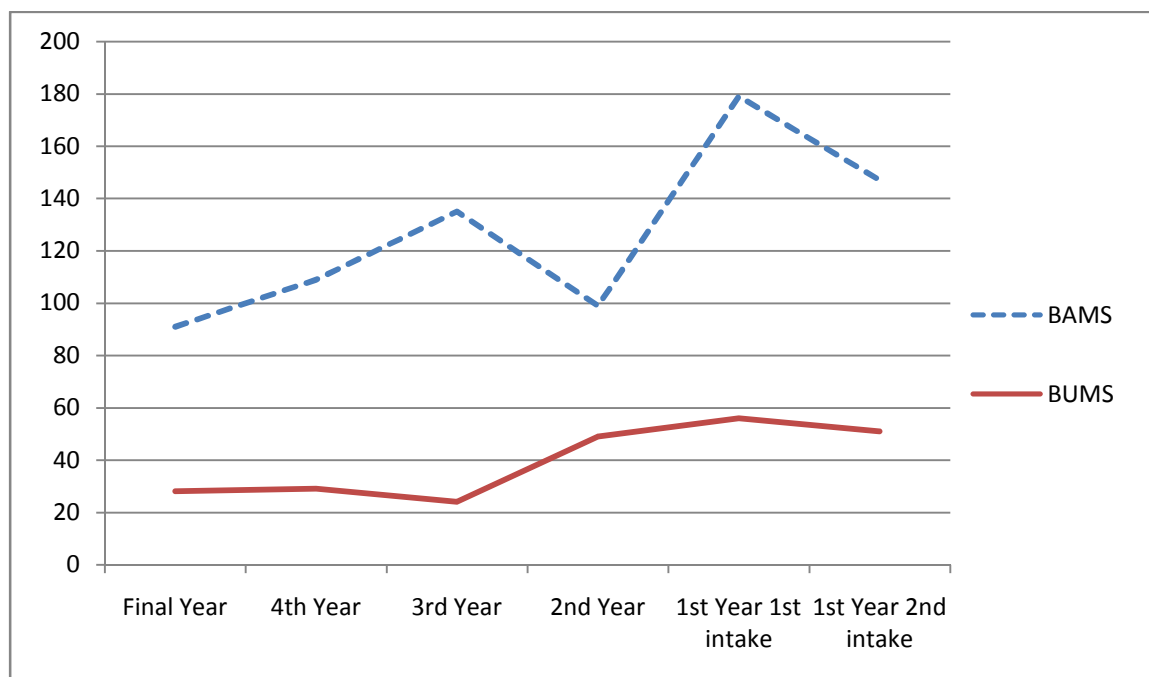
Annual intake to both programmes is approximately two hundred (200) students.

The students who have passed the G.C.E. (Advanced Level) examination in 2013 were given admission for the year 2014 in according to the preference of Z score.

Students Details - 2014

Section	Course	Medium	Intake	1 st year students	1 st year students	2 nd year students	3 rd year students	4 th year students	Final year students	Number of Graduates
Ayurveda	BAMS	English	188 (1 st intake)		179	99	135	109	91	14
Ayurveda	BAMS	English	164 (2 nd intake)	147						
Unani	BUMS	English	57 (1 st intake)		56	49	24	29	28	--
Unani	BUMS	English	75 (2 nd intake)	51						
Total				198	235	148	159	138	119	14

Registration of two batches in 2014 has been increased more than past years.



3.2 Details of BAMS and BUMS Degree Programmes

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

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

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

Goals and Objectives of Ayurveda and Unani Degree Programmes

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

3.3 Diploma in Ayurveda Pharmacology (Bhaishajya Course)

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

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

The third batch of Diploma in Ayurveda Pharmacology (2014/2016) was started on 31st May 2014.

3.4 Postgraduate and Diploma Programmes

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 2013 / 2014
2. Postgraduate Diploma in Unani Medicine 2013 / 2014
3. Postgraduate Degree Course of Doctor of Medicine in Ayurveda MD(Ayu) 2012/2015

Postgraduate Diploma in Ayurveda Medicine 2013/2014

The programme is full time and course consists of 15 months academic programme in order to enhance theoretical and clinical / practical knowledge of Ayurvedic medical graduates in the field of Ayurvedic medicine. The 5th batch registered in 2013 has twenty two number of postgraduate diploma students.

Postgraduate Diploma in Unani Medicine 2013/2014

The academic programme was formally commenced in 2013 and it was a full time course. The duration of the programme is 15 months. The 1st batch registered in 2013 and number of postgraduate Unani students was eight. The program played an important role in improving the theoretical and clinical / practical knowledge of Unani medical practitioners.

Further, above mentioned P.G. Diploma programmes are supported to the medical doctors who serve under the department of Ayurveda and provincial council. They are benefited with full pay leave for entire course period. It is mandatory to obtain postgraduate diploma in order to have their promotions.

Postgraduate Degree Course of Doctor of Medicine in Ayurveda MD (Ayu)

The above programme was commenced on 21st May 2012 and 20 students were registered as per the rules and regulations of MD (Ayu) 2012 / 2015. Nineteenth MD (Ayu) Scholars were participated for 3 months foreign training at Banaras Hindu University, India from 15th Feb 2014 to 15th May 2014. They returned to Sri Lanka on 15th May 2014. There after MD scholars were carried out their academic activities as per the schedule.

3.4.1 Postgraduate students Intake

Name of Programme	Number of Students	Medium
Diploma in Ayurveda Pharmacology	13	Sinhala
Postgraduate Diploma in Ayurveda Medicine	22	English
Postgraduate Diploma in Unani Medicine	08	English
Postgraduate Degree Course of Doctor of Medicine in Ayurveda MD (Ayu)	20	English

The above Postgraduate programmes were carried out successfully during the year under review

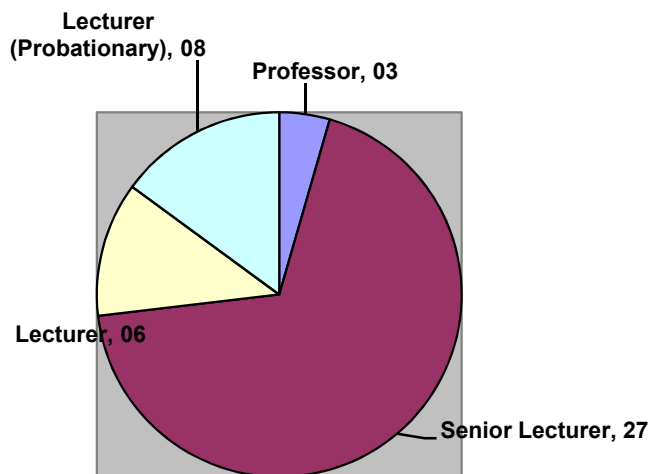
Dr. S.V. Kamal, Dr. P.K. Perera and Dr (Mrs) I.G.P.R. Kulanatha were appointed as coordinators in this Postgraduate Degree Course of Doctor of Medicine in Ayurveda MD (Ayu) 2012 / 2015 programme. There after Dr. R.D.H. Kulathunga also served as the Co-ordinator.

19 MD(Ayu) students were sent for Short Term Clinical Training at Banaras Hindu University, India from February - May 2014

3.5 Details of Academic Staff of the Institution are as follows

Section	Medium	Professors	Senior Lecturers	Lecturers	Lecturers (Probationary)
Ayurveda	Sinhala/ English	03	27	06	08
Unani	Tamil/ English	-	18	02	03
Total		03	45	08	11

Academic staff (Ayurveda and Unani)



3.6 Details of Administrative staff - 2014

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

While Examination Division and General Administration of the Institute is operating under Deputy Registrar, Senior Assistant Registrar is in charge of the Establishment division. As well as while Assistant Registrar/ Administration is in charge of General Administration Division, Assistant Registrar/ Capital work and Student affairs is in charge of capital 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.

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

3.7 Details of Non-Academic Staff - 2014

Branch/Section	Senior Staff	Junior Staff	Minor Staff
Director's office	--	02	01
Administration Branch	01	08	16
Establishment Branch	01	02	01
Examination Branch	01	04	02
Capital work and Student Welfare Branch	01	01	--
Accounts Branch	02	07	01
Ayurveda Section	01	08	12
Unani Section	--	02	02
Postgraduate Section	01	01	01
Library	01	05	05
IT Section	01	--	03
Total	10	40	44

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.

3.8 Skill Development training for Staff - 2014

	No. of Training programmes	No. of participants
Academic Staff	12	29
Administrative Staff	01	01
Non-Academic Staff	15	33

3.9 Workshops and Seminars in 2014

Workshop on Enhancing Research Presentation skills was held on 24th July 2014 and conducted by Prof. N. Gunawardena and Dr. C. Arambepola and co-ordinated by Dr. P.K. Perera.

3.10 Research, Innovation and publications

There were 64 National and 144 International Research and Publications.

3.11 Contribution of Academic staff at National and International Levels

1. Institute of Indigenous Medicine participated in Deyata Kirula Exhibition held at Wayamba University, Kuliyaipitiya, 2014 and conducted an Ayurveda Exhibition and a Mobile Ayurveda Clinic for the benefit of participants at the Exhibition.
2. A mobile Ayurveda Clinic was successfully conducted by the Institute for Poson Festival at Anuradhapura on 12th June 2014.
3. Discussion with Russian and Japanese Research Team for Strengthening Research was held on 05.09.2014.
4. 1st National Symposium on Sri Lankan Traditional Medicine was held on 28-29 June 2014.



5. 1st National Symposium on Native Medicine was held on 19-20 September 2014.
6. 2nd International Conference on Ayurveda, Unani, Siddha and Traditional Medicine (ICAUST) was held on 16-18 December 2014 and the Dean, Faculty of Ayurveda, Institute of Medical Sciences has participated as a Keynote Speaker.



7. 1.6 Million worth medical instruments was handed over to the Borella National Ayurveda Hospital on 21st July 2014.



8. International Ayurveda Educational Exhibition was held on 25-26 July 2014 at Kandy City Centre, Kandy.
9. MOU with Banaras Hindu University, Institute of Medical Sciences, Faculty of Ayurveda in India - February 2014



10. MOU with Shanthilanka Ayurveda (Pvt.) Ltd., Minamimori-machi, Kita-ku, Osaka, Japan - was submitted to the Senate in July 2014 and signed on 27th October 2014.



3:12 Activities

1. IT and Language Lab was established on 28th March 2014, under the HETC Project. (6M was utilized)
2. Ayurveda Pharmaceutical Diploma Awarding Ceremony was held on 07th August 2014 at IIM Auditorium.
3. Soft Skills training programme for students was held on 02-04 September 2014 at General Sir John Kotelawala Defence University.
4. Pirith Ceremony was organized by the Students' Union and it was held on 10-11 January 2014.
5. Bio-Chemical Analysis Unit was established on 17th October 2014.
6. Foundation Stone laid down on 18th September 2014 to a New Hostel at Moragasmulla Girls' Hostel premises.
7. Two Eco-Friendly Open Student Centered Learning Centres (2M) were established on 20th September 2014 and 17th December 2014.
8. Models, Simulators, Medical instruments and machinery were purchased to enhance students' practical skills (18M) - December 2013- December 2014.
9. Project for preservation of Hand-written manuscripts was completed (2M) from January - December 2014.

4 Student Welfare

4.1 Financial Assistance

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

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
	=====

(2) 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
	=====

4.2 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

4.3 Student Associations of the Institute

Student Association of this Institute is functioning as Indigenous Medical Students Committee. It consists of a Board of Officers including, Chairman, Secretary and Treasurer. There are three main sub committees functioning under this Students' Committee.

i. Arts Sub-Committee

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

ii. Ayurveda Extension Sub-Committee

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

iii. Sports Sub-Committee

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

4.4 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.

5 Development of Infrastructure Facilities

Rehabilitation and Constructions -2014

Contract Name, Number	Contract Sum -Rs;	progress
Improvements of Electricals Installation for Existing Plant at Pharmacy, Laboratory -AA1/3/2014/01	936,595/=+VAT	Completed
Improvement of Shalaya Shalakaya Department -AA1/3/2014/02	564,625/=	Completed
Power Supply for Air Conditioners in to the Various Departments -AA1/3/2014/04	147,625/= +VAT	Completed
Renovation of Toilet Block -AA1/3/2014/05	2,452,250/=	Completed
Improvements of Security Room -AA1/3/2014/06	895,675/=	Completed
Improvement of Various Department of Various Jobs, Administration & Old Building Complex - AA/1/3/2014/07	474,480/= +VAT	Completed
Renovation of Roads from Main Administration Building to Play Ground -AA/1/3/2014/09	677,075/=	Completed
Improvement of Anatomy Department AA1/3/2014/10	1,684,074/=	Completed
Improvement of Unani Department (Nidana Chikitsa & Swastha Vritta)- AA/1/3/2014/11	1,337,410/=	Completed
Improvement of Unani Lectures Hall No -04 -AA1/3/2014/12	976,150 + VAT	Completed
Improvements of Dravyaguna Department and Unani Head Office -AA1/3/2014/13	829,450/= VAT	Completed
Improvements of Boundary Fence at Moragasmulla Female Hostel -AA1/3/2014/17	752,000/=+VAT	Completed
Improvement of Moulika Siddantha Department -AA1/3/2014/18	2,807,950/=	Completed

6 Details of Finance and Accounting

1. Details of Recurrent Expenditure

Subject	2011 Rs.	2013 Rs.
1. Personal Emoluments	131,712,424	143,904,174
2. Traveling	1,722,680	242,432
3. Supplies	6,081,310	6,245,115
4. Maintenance	1,477,703	2,754,127
5. Contractual Services	19,772,382	25,774,071
6. Others	2,910,196	17,139,295
Total	163,676,695	196,059,214

11. Details of Capital Expenditure

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

111. Details of Financial Progress (Expenditure)

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

IV. Details of Financial Progress (Generated Income)

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

V. Financial Performance Analysis – 2013

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	196,059,241	284,556,19
b. Capital Expenditure per Student (CE)	41,971,182	60,916,08

❖ Correction of previous deficiencies

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

Especially the problems of

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

Have all been answered in 2013.

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

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

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



**Institute of Indigenous
Medicine
University of Colombo**

**Financial Statements for the
year ended
31-12-2014**

දේශීය වෛද්‍ය විද්‍යා ආයතනය
කොළඹ විශ්වවිද්‍යාලය



රාජගිරිය ශ්‍රී ලංකාව
Rajagiriya Sri Lanka

INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO

දුරකථන (පොදු) Telephone(General):	2692385	නියෝජ්‍ය ලේඛකාධිකාරී Deputy Registrar:	2697772
අධ්‍යක්ෂ Director: 2861399, 2697175, ෆැක්ස් Fax:	2469710	නියෝජ්‍ය මූල්‍යාධිකාරී Deputy Bursar:	2689153
ජ්‍යෙෂ්ඨ සහකාර ලේඛකාධිකාරී Senior Assistant Registrar:	2687063	සහකාර ලේඛකාධිකාරී Assistant Registrar :	2888212

My No: IIM/Fin/2015

Your No:

Date:12.06.2015

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 2014.

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 2014. 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 2014 are submitted within the stipulated time limit as required by section 3(a) of the public Finance Circular No: PF/PE/21 and the section 107(1), (b) of the Universities Act No.16 of 1978, Auditor General's letter No EC/G/IIM/1/14/FA/01 dated 27th May 2015 and Director of Institute of Indigenous Medicine's letter No. IIM/D/172 dated 29th May 2015.

Thank You,
Yours faithfully,

Dr. S. D. Hapuarachchi
Director.
Institute of Indigenous Medicine,
University of Colombo.

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

CONTENTS

PAGE NO.

Part - I

01.	Statement of Financial Position	22
02.	Statement of Financial Performance	23
03.	Statement of Changes in Net Assets	24
04.	Cash Flow Statement	25
05.	Trial Balance	26-29

Part - II

06.	Notes to the Statement of Financial Position	30-38
07.	Notes to the Statement of Financial Performance	39-40
08.	Notes to the Statement of changes in Net Assets	41
09.	Notes to the Cash Flow Statement	42-43
10.	Schedules to the Financial Statements (A-I)	44-51
11.	Budgetary Allocation	52
12.	Notes to the Financial Statements	53-55
13.	Auditor General's Report	56-68
14.	Reply to the report of Auditor General	69-71

**STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2014**

	Notes	2014 Rs.	2014 Rs.	Rs.	2013 Rs.	2013 Rs.
Current Assets						
Cash and cash Equivalents	1	3,976,422			6,877,991	
Receivables	2	26,240,113			23,955,594	
Inventories		1,836,487			2,134,780	
Prepayments	3	2,302,761			0	
			34,355,783			32,968,365
ASSETS						
Non -Current Assets						
Investments	4	26,478,100			270,650	
Infrastructure, plant and equipment	5	79,553,922			57,958,344	
Land and buildings	6	1,412,891,567			1,416,995,551	
Books, Periodicals and Sports Goods	7	4,931,401			3,101,434	
Work in Progress	8	11,178,370			9,491,293	
			111,535,033,360			1,487,817,272
Total Assets			111,569,389,143			111,520,785,637
LIABILITIES						
Current Liabilities						
Payables	9	7,452,347			11,019,733	
Deferred Income	10	110,598			80,598	
Accrued Expenses	11	12,747,629			5,300,153	
Accrued Expenses - Capital	12	5,861,203			839,252	
			26,171,777			17,239,736
Non -Current Liabilities						
Provision for Gratuity		48,948,840			44,557,108	
			48,948,840			44,557,108
Total Liabilities			75,120,617			61,796,844
Total Net Assets			111,494,268,526			111,458,988,793
NET ASSETS / EQUITY						
Capital Grant - Spent	13	281,029,509			243,793,359	
Capital Grant - Unspent		796,091			203,374	
General Reserve	14	-108,771,168			-125,106,376	
Accumulated Fund	15	1,321,214,094			1,340,098,436	
			111,494,268,526			111,458,988,793
Total Net Assets / Equity			111,494,268,526			111,458,988,793

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

Dr. S.D. Hapuarachchi
Director

Dr. A.H.M. Mawjood
Ex-officio Member

T.P. Liyanaarachchi
Deputy Bursar

I.K.K. Wijekoon
Act. Deputy Registrar

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31st DECEMBER 2014

<u>Operating Revenue</u>	Note	2014 Rs.	2013 Rs.
Recurrent Grant		218,760,000	192,189,000
Govt. Grant for Rehabilitation Improvement		0	312,100
Capital Expenditure Recurrent Nature		1,252,746	0
Govt: Grant - Mahapola Trust Fund		4,297,850	3,545,350
Govt: Grant - Mahapola- UGC		699,650	577,150
Govt: Grant - Bursary- UGC		4,545,000	5,075,000
Other Income	16	11,254,089	7,236,569
Conference Income	17	6,096,765	0
Amortization		39,896,947	28,334,332
		286,803,047	237,269,501
 <u>Operating Expenses</u>			
General Administration	18	83,873,531	66,197,153
Academic Services	19	136,126,702	118,352,592
Library Services	20	11,712,734	9,532,197
Hostels	21	3,263,453	1,265,172
Postgraduate Expenses		0	31,143
Conference Expenses	22	6,108,279	0
Bhaisajja Expenses-14/16		398,708	0
Postgraduate Expenses-Ayurveda		2,420,000	893,333
Postgraduate Expenses-Unani		880,000	320,000
Bhaisajja Expenses12/14		0	410,990
Depreciation and Amortizations Expenses		39,896,947	30,895,709
Increase in Provision for Gratuity		6,477,885	5,423,983
Audit Fees		400,000	400,000
M.D. Expenses		3,333,334	3,333,333
Rehabilitation & Improvement Expenses		0	312,100
Capital Expenditure Recurrent Nature		1,337,056	0
Total Operating Expenses		296,228,629	237,367,705
 Surplus / (Deficit) from Operating Activities		 -9,425,582	 -98,204
 Sales/Disposal of Land		 25,200,000	 0
Net Surplus / (Deficit) from Operating Activities		15,774,418	-98,204

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 2014

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 2012	-	212,202,924	1,516,797	1,330,888,895	23,505,319	1,440,999,451
Amortization		14,010,888		-14,323,444		28,334,332
Acquisition of Assets		45,913,423				45,913,423
Receipts			44,600,000		27,666	44,627,666
Expenses			45,913,423			45,913,423
statement of financial performance	2,106,312					2,106,312
Amortization Expenses						-
Surplus / (deficit) for the period	-98,204					98,204
Rehabilitation Expenses		-312,100				312,100
Balance as at 31st 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			
Net gains and losses not recognized in the 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

Deputy Bursar
Institute of Indigenous
Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
CASH FLOW STATEMENT FOR THE YEAR ENDED
31st DECEMBER 2014

	Notes	2014		2013	
		Rs.	Rs.	Rs.	Rs.
<u>Cash Flow from Operating</u>					
<u>Activities</u>					
Surplus / (deficit) from ordinary activities		15,774,418		-98,204	
Sales of Land		-25,200,000			
Interest from savings A/C		-22,994			
Operational Surplus/(deficit)		-9,448,576			
<u>Non-cash movements</u>					
Other Adjustments	24	-9,204,612		-337,994	
Depreciation		39,896,947		30,895,709	
Amortization		-39,896,947		-28,334,332	
Provision for Gratuity		6,477,885		5,423,983	
<u>Increase/Decrease in Working Capital</u>					
Increase in Receivables	25	-1,986,226		-7,237,879	
Increase in Deferred Income		-30,000		-1,635,691	
Increase in Payables	26	-3,567,386		4,550,657	
Increase in Accrued Expenses	27	12,469,427		1,022,904	
Prepayments		2,302,761			
Net cash flow from operating activities			-2,986,727		4,249,153
<u>Cash flow from Investing</u>					
<u>Activities</u>					
Purchase of Fixed Assets		-59,945,313		-45,913,423	
Sales of Land		25,200,000			
Investment in Fixed Deposit		-25,000,000			
Investment in Savings A/C		-200,000			
Net cash flow from investing activities			-59,945,313		-45,913,423
<u>Cash flow from financing activities</u>					
Capital Grant		60,000,000		44,600,000	
Increase in Restricted funds		30,471		22,618	
Net cash flows from financing activities			60,030,471		44,622,618
Net increase / (decrease) in cash and cash equivalent			-2,901,569		2,958,348
Cash and cash equivalent at the beginning of period			6,877,991		3,919,643
Cash and cash equivalent at the end of period	01		3,976,422		6,877,991

Deputy Bursar
Institute of Indigenous Medicine

Institute of Indigenous Medicine , University of Colombo
Trial Balance as at 31.12.2014

Description	Debit Rs.	Credit Rs.
111001 Capital		281,029,506.72
111002 Unspent Capital Grant		796,090.71
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		308,100.00
11321 UGC/Ph.D Dr. L.D.R. De . Silva		145,000.00
122001 General Reserve	124,545,586.31	
132006 Research Fund- Dr. Hapuarachchi		10,597.89
134002 Gift & Donations		26,222,049.98
1333 Director's Fund		390,954.25
1334 Divisional Development Fund-Drawyaguna		137,310.00
1334/1 Divisional Development Fund-Postgraduate		72,402.19
1335 Department Development Fund		80,000.00
16101001 Tender Deposits		1,000.00
16101003 Hostel Deposits		37,130.30
16101004 Bursary Unpayment		165,100.00
16101005 Mahapola Unpayment		473,600.00
16101006 Other Deposits(Fuel Deposits)	97,500.00	
16101007 Bid Bond		125,390.00
16101008 Security Deposits		1,250.00
16101011 Deposits for Canteen		48,000.00
16101013 Provision for Depreciation		172,028,743.97
16101016 Cancel Cheques		443,489.48
16101019 Unpaid Examination Fees		155,265.48
161011020 Provision for Gratuity		48,948,840.00
16102001 Miscellaneous Deposits		4,999.78
163002 Accrued Expenses		12,747,628.74
163002B Accrued Expenses-MD		1,513,680.71
163004 Accrued Expenses - Capital		5,861,203.00
163006 Accrued Expenses - PG-Unani		417,874.13
163007 Accrued Expenses - PG-Ayurveda		590,203.74
163008 Pre received MD income		500,000.01
163012 Pre - Received Bhaisajja - 14/16		80,000.00
163013 Accrued Bhaisajja - 14/16		370,153.33
163014 Accrued-2nd International Conference		95,000.00
2101004 Land	1,116,821,648.50	
2101038 Capital- Building-103	274,631,639.41	
2101041 Vehicle A/C	12,785,000.00	
2101064 Capital- Building-101	124,180,994.25	
2101068 Capital- Student Center Learning	537,160.52	
2102003 Capital-Office Equipment-102	5,978,042.13	
2103002 Capital-Office, Lab &Teach Equipment-102	36,715,240.69	
2104001 Capital-Books & Periodicals	22,979,374.47	
2104002 Work in progresses	11,178,370.43	
2103003 Capital- Semi permanent Lecturer Hall	4,992,929.84	
2103004 Furniture	34,756,752.67	
2102007 Computers and Printers	16,827,331.00	
2102011 Canteen Equipment	64,680.00	
2102008 Sports Equipment	263,140.00	

2109001	Capital-Plant & Machinery	17,871,701.00	
221	Endowment Fund - Sarath Gamini Ranasinghe		89,008.14
221001	Endowment Fund - Edirisinghe		15,662.54
221002	Endowment Fund - Konthasinghe		30,893.08
221004	Endowment Fund - Banagala		10,050.00
221005	Endowment Fund - Lakshman Silva		142,423.97
225001	Retention Money Capital		1,867,327.71
2301001	Stores Advance A/C	1,836,486.93	
2301002	Transfer	0.00	
2302012	Over Deposit		588.00
2302013	Oriental Medical Fund		100,000.00
2303001	Distress Loan	15,486,309.77	
2303002	Staff Loan	244,630.00	
2303003	Vehicle Loan	1,605,635.00	
2303004	Computer Loan	1,006,500.00	
2303009	Festival Advance	104,000.00	
2303011	Special Advance	2,000.00	
2304001	Mahapola Scholarship Advance	582,000.00	
2305000	Advance for Travelling Foreign	79,000.00	
2305001	Miscellaneous Advance	38,809.89	
2305007	Miscellaneous Advance-conference	10,000.00	
2305010	Accrued Expenses-PG		0.00
2305012	Book Advance	2,411,107.08	
2310001	P.B- Borella-078100192268358	1,174,348.82	
2310002	P.B- Borella-07810012268390	796,091.70	
2310003	P.B- Borella-07810012268432	1,646,046.58	
2310004	P.B- Borella-078100172268458	136,940.65	
2310005	Savings A/C-078-2-001-7-22683	222,993.66	
2312001	Pre Payments	2,302,760.64	
2314006A	Receivable Mahapola-UGC	102,900.00	
2314006/2	Receivable Bursary-UGC	1,165,800.00	
2314006/3	Receivable interest from Investment	8,571.57	
2314010	Receivable MD Income	2,949,999.90	
301B	Govt. Grant-Recurrent		218,760,000.00
30203	Received from Mahapola Fund		4,297,850.00
30204	Received from Mahapola UGC		699,650.00
30205	Received Bursary UGC		4,545,000.00
2314011	HECT Project	56,599.50	
2314012	Receivable Bhaisajjya - 14/16	288,750.00	
30210	Motor car Disposal A/C	0.00	0.00
30213	Building Disposal A/C	0.00	0.00
303	Interest from Loan		759,099.82
305	Interest From Saving		22,993.66
306	Rent from Properties		231,519.00
308	Interest From Fixed Deposit		1,186,738.92
308C	Miscellaneous Income		271,229.00
310010	Examination Fees		3,860.00
310011	Hostel Fees		297,000.00
310012	Certificate Income		42,075.00
310015	Tender Fees		56,275.00
310016	Registration Fees		906,840.00
310019	Research Income		17,550.00
310020	Post Graduate income-Ayurveda		2,542,666.67
310022	Bhaisajjya Diploma - 14/16		411,250.00
310021	Post Graduate income-Unani		918,000.00

310027	Deshiya Whaddya krama Conference-Income		710,845.00
3101026	2nd International Conference-Income		4,775,687.70
3101027	1st Ayurveda International Conf-Income		392,232.43
3101028	Unani conference		218,000.00
3101029	Yoga - 2014-Income		2,000.00
3101030	Massage Therapy Course - 2014 - Income		2,500.00
30211	Sales of land		25,200,000.00
311	MD Income		3,358,333.36
312	Student Identity card		2,200.00
318	Library Fines		63,428.50
318A	Sales of Old Stores		158,529.00
2109002	Investment A/C- Edirisinghe	30,807.19	
2109003	Investment A/C- Konthasinghe	11,261.50	
2109004	Investment A/C- Hostel Deposits	25,000.00	
2109005	Investment A/C- Sarath Gamini Ranasinghe	88,168.82	
2109006	Investment A/C- Lakshman De Silva	136,123.04	
2109007	Investment A/C- 20,000,000/-	21,021,561.20	
2109008	Investment A/C- 5,000,000/-	5,165,177.72	
4101041	Personal Emoluments-A	0.00	
4101042	Personal Emoluments-NA	21,245,080.88	
410102	Travelling & Subsistence	53,603.00	
410103	Supplies	3,080,656.02	
410104	Maintenance	1,276,371.27	
410105	Contractual Services	27,706,234.38	
410106	Other Recurrent Expenses	4,043,448.66	
410113	Dayata Kirula Expenses	832,297.06	
410114	Ayurveda Ec Kandy-2014	77,356.00	
440110	Financial Assistance to Students	9,542,500.00	
440113	Depreciation A/C	39,896,947.16	
440115	Capital Expenditure Recurrent Nature		1,252,745.74
410202	Travelling & Subsistence	1,530.00	
410203	Supplies	195,001.95	
410204	Maintenance	6,283.20	
4102041	Personal Emoluments-A	6,891.25	
4102042	Personal Emoluments-NA	6,663,582.18	
410205	Contractual Services	114,030.27	
410206	Other Recurrent Expenses	377,831.86	
410502	Travelling & Subsistence	13,423.00	
410503	Supplies	1,288,851.12	
410504	Maintenance	129,267.51	
4105041	Personal Emoluments-A	0.00	
4105042	Personal Emoluments-NA	7,087,680.62	
410505	Contractual Services	16,420.00	
410506	Other Recurrent Expenses	4,690.00	
420902	Travelling & Subsistence	102,982.50	
420903	Supplies	2,000,459.84	
420904	Maintenance	85,559.90	
4209041	Personal Emoluments-A	115,689,311.50	
4209042	Personal Emoluments-NA	13,625,089.52	
420905	Contractual Services	72,235.50	
420906	Other Recurrent Expenses	4,551,060.82	
4218	Housing Loan Interest	97,596.46	
430102	Travelling & Subsistence	400.00	
430103	Supplies	819,004.31	
430104	Maintenance	19,250.00	
4301041	Personal Emoluments-A	2,950,138.70	

4301042	Personal Emoluments-NA	6,971,187.95
430105	Contractual Services	930,791.50
430106	Other Recurrent Expenses	21,961.26
450312	Other Operating Expenses	6,477,885.00
480103	Supplies	164,941.76
480104	Maintenance	21,639.20
4801041	Personal Emoluments- A	0.00
4801042	Personal Emoluments- NA	863,164.24
480105	Contractual Services	2,207,707.97
480106	other Recurrent Expenses	6,000.00

004	Postgraduate Expenses-Ayurveda	2,420,000.00	
005	Postgraduate Expenses-Unani	880,000.00	
003	MD- Expenses	3,333,333.63	
0117	Audit fees	400,000.00	
006	Bhaisajja Diploma - 14/16	398,708.33	
007	Capital-Skill Development	281,102.26	
008	Capital- Old Leaf Management	841,225.00	
009	Capital- Student Center Learning	33,264.00	
010	Capital- First-aid Training programme	57,000.00	
012	Capital- ICT Development	124,464.48	
013	2nd International Conference-Expenses	4,353,989.00	
014	1st Ayurveda International Conference-Expenses	373,828.29	
015	Deshiya waedya Krama Conference-Expenses	743,264.50	
016	Unani conference - Expenses	637,197.00	
017	Deegayu-2014	12,904.60	
1003	Revaluation Reserve		1,294,023,339.87
8/1	Amortization Income		39,896,947.17
		2,162,192,098.79	2,162,192,098.79

Cash and cash Equivalents			<u>Note - 01</u>
2013			2014
Rs.			Rs.
2,727,387	A/C No:-078100122268432		1,646,046
204,244	A/C No:-0781001122268390		796,092
3,375,973	A/C No:-078100192268358		1,174,349
570,387	A/C No:-078100172268458		136,941
	Savings A/C-078-2-001-7-22683		222,994
6,877,991			3,976,422
Receivables			<u>Note - 02</u>
Rs.			Rs.
18,074,969	Loan & Advances	(Schedule A)	18,449,075
155,635	Miscellaneous Advance	(Schedule B)	38,810
97,500	Fuel Deposits		97,500
79,000	Advance for Foreign Traveling		79,000
6,962	Receivable Interest		8,572
56,700	Receivable Mahapola		102,900
682,900	Receivable Bursary in UGC		1,165,800
1,404,167	Receivable MD Income		2,950,000
-	Receivable Bhasajja Income		288,750
652,333	Receivable income-postgraduate-ayurveda		-
272,000	Receivable income-postgraduate-unani		-
2,022,178	Book Advance		2,411,107
438,000	Mahapola Scholarship Advance		582,000
13,250	Miscellaneous Advance-conference		10,000
-	HETC Project		56,599
23,955,594			26,240,113
			<u>Note 03</u>
	<u>Pre Payment</u>		Rs.
0	1010402	Maintenance	183,902
0	2090402	Maintenance	36,260
0	8010509	Hostel Rent	2,082,598
0			2,302,760
			<u>Note - 04</u>
Investments			Rs.
Rs.			Rs.
27,384	<u>Awards</u>		
10,100	Edirisinghe	30,807	
82,165	Konthasingha Scholarships	11,262	
	Sarath Ranasingha	88,169	
121,001	Dr Lakshman De Silva	136,123	266,361
25,000	<u>Others</u>		
5,000	Hostel Deposits	25,000	
	Security Deposit (Shroff)	0	25,000
	<u>Fixed Deposit</u>		
0	Investment A/C- 20,000,000/-	21,021,561	
0	Investment A/C- 5,000,000/-	5,165,178	26,186,739
270,650			26,478,100

Schedules to the Financial Statements

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2014

(Infrastructure, plant and equipment)

Note -05

Rs.

Description/ Items	Dep^ n Rate	Balance as at 31.12.2013	Previous Year Adjustment	Disposals during The Year 2014	Additions During the year 2014	Balance as at 31.12.2014	Dep^ n.up to 31.12.2013	Dep^ n.year 2014	Disposals during The Year 2014	Accumulated Dep^ n.	W.D.V
Office, Lab & Teach.Equip	20%	29,151,240	586,100	0	14,192,823	42,757,963	10,862,399	5,593,124	0	18,455,523	24,302,440
Furniture & Fittings	10%	33,122,923	0	0	1,633,829	34,756,752	8,296,636	4,405,148	0	11,701,784	23,054,968
Motor Vehicles	20%	5,885,000	0	1,250,000	8,150,000	12,785,000	3,531,000	2,253,667	854,167	4,930,500	7,854,500
Plant & Machinery	20%	7,375,091	0	0	10,496,610	17,871,701	1,513,771	6,615,648	0	4,129,419	13,742,282
Computers & printers	20%	10,787,505	0	0	6,039,826	16,827,331	4,159,609	5,587,246	0	6,746,855	10,080,476
Concrete benches	20%	0	0	0	537,161	537,161	0	17,905	0	17,905	519,256
		86,321,759	586,100	1,250,000	41,050,249	125,535,908	28,363,415	4,472,738	854,167	45,981,986	79,553,922

Note -06

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2014
(Land and buildings)

Rs.

Description/ Items	Dep^ n Rate	Balance as at 31.12.2013	Previous Year Adjustment	Disposals during The Year 2014	Additions During the year 2014	Balance as at 31.12.2014	Dep^ n. up to 31.12.2013	Dep^ n. year 2014	Disposals during The Year 2014	Accumulated Dep^ n.	W.D.V
Land	-	1,122,873,133	0	6,300,000	248,516	116,821,649	0	0	0	0	1,116,821,649
New Building - 103	5%	276,731,639	0	2,100,000	0	274,631,639	41,487,874	13,819,082	385,000	54,921,956	219,709,683
Building- 101	5%	105,148,865	0	672,360	19,704,489	124,180,994	46,270,212	5,592,342	47,451	51,815,103	72,365,891
Semi Permatat Lecture Hall	20%	0	0	0	4,992,930	4,992,930	0	998,586	0	998,586	3,994,344
		1,504,753,637	0	9,072,360	24,945,935	520,627,212	87,758,086	20,410,010	432,451	107,735,645	1,412,891,567

Note -07

Rs.

Description/ Items	Dep ⁿ Rate	Balance as at 12.2013	Previous Year Adjustment	Disposals during The Year 2014	Additions During the year 2014	Balance as at 31.12.2014	Dep ⁿ .up to 31.12.2013	Dep ⁿ .year 2014	Disposals during The Year 2014	Accumulated Dep ⁿ .	W.D.V
Library Books & Periodicals	20%	20,135,207	0	0	2,844,167	22,979,374	17,243,041	961,572	0	18,204,613	4,774,761
Sports Equipment	20%	263,140	0	0	0	263,140	53,872	52,628	0	106,500	156,640
Total		20,398,347	0	0	2,844,167	23,242,514	17,296,913	1,014,200	0	18,311,113	4,931,401

Work in Progress
2013

Note - 08

2014

	Date	Description	Voucher .No	Rs.
255,538	3.02.12	Linus Electrical	9	-
583,714		Linus Electrical	10	-
998,586	3.03.18	Durra Building	26	-
2,621,288	3.06.04	Durra Building	50	-
873,763	3.08.01	Durra Building	82	-
754,903	3.11.13	Bandara Construction	128	-
1,259,204	3.12.10	Linus Electrical	150	-
215,243	3.12.24	Alu Glass	159	-
222,899		Durra Building	J0872	-
1,456,510	3.12.31	Linus Electrical	166	-
249,646	3.12.24	Durra Building	160	-
0		Neckro Construction	43	872,828
0		Lakdaja construction	150	342,720
0		Linus Electrical	J1334-C119	7,111
0		Linus Electrical	169	795,967
0		Linus Electrical	175	596,081
0		Lakdaja Construction	177	302,413
0		S & R Builders	186	1,550,565
0		Lakdaja construction	203	546,588
0		capital-accrued		5,776,893
		Retention		387,204
9,491,294				11,178,370

Payables

Note - 9

4,900	Payable Mahapola Scholarships		473,600
175,000	Payable Bursary Scholarships		165,100
853,390	Deposits	(Schedule C)	92,379
179,051	Creditors - Cancel cheques	(Schedule D)	443,489
85,171	Payable Examination Fees	(Schedule E)	155,266
109,195	DAFP A/C	(Schedule F)	562,295
233,140	Bid Bonds		125,390
113,203	3rd Ayurvedic Exhibition		-
5,237,560	Retention-Capital	(Schedule G)	1,867,328
8,588	Over Deposit		588
75,750	Accrued Expenses Bhaisajja		-
1,462,500	Pre-Receipt from MD		500,000
55,000	pre received Ay- Income		-
1,308,791	Accrued Expenses MD		1,513,681
290	Return Cheque		-
196,910	Ayurveda International Conference		-
294,539	Accrued Expenses-PG - unani		417,874
626,755	Accrued Expenses-PG - Ayurveda		590,204
-	Pre - Received Bhaisajja - 14/16		80,000
-	Accrued Bhaisajja - 14/16		370,153
-	Accrued-2nd International Conference		95,000
11,019,733			7,452,347

Deferred Income

te - 10

60,000	Oriental Medical Fund	100,000
10,598	Research Fund- Dr. Hapuarachchi	10,598
10,000	Bhaisajja diploma 2013/2015	-
80,598		110,598

2013
Accrued Expenses

2014

voucher. No	Vote	<u>Note - 11</u> amount
	Opening Balance (Audit Fees)	1,200,000
	Opening Balance	52,773
27	1-1-1-1	22,933
26	1-1-1-1	26,000
29	1-1-1-1	8,000
21	1-1-1-1	41,500
	Total	98,433
17	1-1-1-12	122,961
	Total	122,961
60	1-1-2-1	2,000
55	1-1-2-1	4,900
	Total	6,900
35	1-1-3-2	6,090
	1-1-3-2	46,755
	Total	52,845
4	1-1-4-1	1,200
3	1-1-4-1	2,000
5	1-1-4-1	600
	1-1-4-1	112,500
	Total	116,300
28	1-1-5-1	3,000
16	1-1-5-1	1,150
12	1-1-5-1	1,000
9	1-1-5-1	10,000
	Total	15,150
72	1-1-5-2	46,202
102	1-1-5-2	1,230
74	1-1-5-2	16,159
	1-1-5-2	140,000
	Total	203,591
70	1-1-5-3	22,846
71	1-1-5-3	135,944
101	1-1-5-3	44,512
116	1-1-5-3	3,770
160	1-1-5-3	53,816
34	1-1-5-3	38,264
	1-1-5-3	481,173
	Total	780,325

52	1-1-5-4	917,243
	1-1-5-4	1,014,139
	1-1-5-4	1,004,397
	1-1-5-4	1,015,745
	Total	3,951,524
157	1-1-5-5	148,292
	1-1-5-5	318,248
	1-1-5-5	331,128
	1-1-5-5	320,850
	Total	1,118,518
97	1-1-5-7	5,780
	Total	5,780
91	1-1-6-13	47,500
	Total	47,500
123	1-1-6-15	750
	Total	750
112	1-1-6-3	2,000
113	1-1-6-3	8,000
30	1-1-6-3	18,000
20	1-1-6-3	1,500
	1-1-6-3	350,000
	1-1-6-3	350,000
	1-1-6-3	350,000
	1-1-6-3	60,000
	Total	1,139,500
	1-1-6-7	44,880
	Total	44,880
32	1-1-6-9	6,930
	Total	6,930
42	1-2-1-12	5,650
	Total	5,650
176	1-2-5-3	1,519
	Total	1,519
17	1-5-1-12	103,488
17	2-9-1-12	43,287
17	2-9-1-12	78,996
	Total	225,771
108	2-9-6-15	1,760
107	2-9-6-15	600
	Total	2,360
17	3-1-1-12	40,571

	Total	40,571
73	3-1-5-2	101,016
59	8-1-5-2	2,000
	Total	103,016
	8-1-5-3	220,000
	8-1-5-3	943,000
	Total	1,163,000
147	8-1-5-8	17,136
	Total	17,136
171	stores Advanced	24,440
162	stores Advanced	3,948
161	stores Advanced	6,417
143	stores Advanced	97,545
167	stores Advanced	35,156
172	stores Advanced	7,800
166	stores Advanced	10,640
165	stores Advanced	45,024
168	stores Advanced	16,559
239	stores Advanced	76,944
240	stores Advanced	155,810
169	stores Advanced	29,280
226	stores Advanced	66,000
140	stores Advanced	23,255
139	stores Advanced	16,796
175	stores Advanced	11,625
174	stores Advanced	1,950
243	stores Advanced	186,014
241	stores Advanced	82,407
238	stores Advanced	191,100
228	stores Advanced	55,158
179	stores Advanced	162,000
144	stores Advanced	44,800
148	stores Advanced	23,520
163	stores Advanced	37,520
164	stores Advanced	1,834
173	stores Advanced	67,200
	Total	1,480,742
	Rent for Hostel	343,204
	Audit Fees	400,000
5,300,153	Grand Total	12,747,629

Accrued Expenses - Capital			<u>Note - 12</u>
2,013			2,014
255,538	C9	Linus Electrical	-
583,714	C 10	Linus Electrical	-
	0	Rehabilitation - Shedule)	5,776,893
	0	Old Leaf Management	84,310
839,252			5,861,203

Capital Grant - Spent			<u>Note - 13</u>
		<u>Capital Grant</u>	
Rs.			Rs.
212,202,924		Capital Grant Spent Opening Balance	243,793,359
45,913,423		Capital Grant Spent	68,095,313
- 14,010,888		Amotization for the year 2014	- 25,765,669
-		Capital Expenditure Recurrent Nature-2014	- 4,592,626
- 312,100		Rehabilitation Expenses	0
		Previous year Adjustment	-869
		Transfer	- 500,000
		Amotization for the year 2014 - Donation	
243,793,359			281,029,508

General Reserve			<u>Note - 14</u>
<u>Rs.</u>			Rs.
- 127,114,484		Opening Balance	- 125,106,376
2,106,312		Other Adjustments	560,790
- 98,204		Excess of exp. Over income	15,774,418
- 125,106,376			- 108,771,168

Accumulated Fund			<u>Note - 15</u>
274,180		Director's fund	390,954
257,567		Endowment Fund	(Schedule H) 288,038
22,863,928		Gift & Donations	(Schedule I) 26,222,050
137,310		Divisional Dev. Fund- Drawyaguna	137,310
1,316,565,451		Revaluation Reserve	1,294,023,340
	0	Divisional Dev. Fund- Postgraduate	72,402
	0	Department Development Fund	80,000
1,340,098,436			1,321,214,094

Notes to the Statement of Financial Performance

2013		<u>Note - 16</u>	2014
Rs.		<u>Other Income</u>	Rs.
2,667		Interest from Investment	-
702,373		Interest from Loan	759,100
229,815		Rent from Properties	231,519
102,350		Tender Fees	56,275
451,425		Registration Fees(Undergraduates)	906,840
1,860		Student identity card	2,200
2,250		photocopy charges	-
4,994		Examination Fees(Undergraduate)	3,860
45,590		Certificate Income	42,075
59,242		Library Fines	63,429
3,333,333		MD Income	3,358,333
318,581		Hostel Fees	297,000
4,456		Rent from Auditorium	-
18,837		Miscellaneous Income	271,229
151,200		Convocation Fees	-
47,621		Postgraduate Income - unani	-
3,000		Sales of Publication	-
-		Sales of Old Stores	158,529
-		Interest From Fixed Deposit	1,186,739
528,400		Receipt-Bhaisajja	-
6,242		telephone charges	-
893,333		Postgraduate income-Ayurveda	2,542,667
325,000		Postgraduate income-Unani	918,000
-		Interest From Saving	22,994
4,000		Research Income	17,550
		Bhaysajjya Diploma 14/16	411,250
		Yoga - 2014-Income	2,000
		Massage Therapy Course - 2014 - Income	2,500
7,236,569			11,254,089
		<u>Note - 17</u>	
		<u>conference Income</u>	
		Deshiya Waeya krama Conference-Income	710,845
		2nd International Conference-Income	4,775,688
		1st Ayurveda International Conf-Income	392,232
		Unani conferance	218,000
			6,096,765
		<u>Note - 18</u>	
		<u>General Administration</u>	
Rs.			Rs.
2,281,196	4101041	Personal Emoluments-A	-
9,525,718	4101042	Personal Emoluments-NA	21,245,081
56,094	410102	Travelling & Subsistence	53,603
2,834,639	410103	Supplies	3,080,656
2,356,171	410104	Maintenance	1,276,371
25,102,889	410105	Contractual Services	27,706,234
3,386,492	410106	Other Recurrent Expenses	4,043,449
9,197,500	440110	Financial Assistance to Students	9,542,500
45,264	4102041	Personal Emoluments-A	6,891
5,179,553	4102042	Personal Emoluments-NA	6,663,582
2,358	410202	Travelling & Subsistence	1,530
360,392	410203	Supplies	195,002
2,212	410204	Maintenance	6,283
111,308	410205	Contractual Services	114,030
185,254	410206	Other Recurrent Expenses	377,832
36,762	4105041	Personal Emoluments-A	-
4,675,729	4105042	Personal Emoluments-NA	7,087,681
1,290	410502	Travelling & Subsistence	13,423
702,514	410503	Supplies	1,288,851
49,665	410504	Maintenance	129,268
26,519	410505	Contractual Services	16,420
-	410506	Other Recurrent Expenses	4,690
77,634		Dayata Kirula Expenses	832,297
-		Ayurveda x Kandy	77,356
-		Housing Loan Interest	97,596
-		Deegayu-2014	12,905
66,197,153			83,873,531

2013	<u>Note - 19</u>	2014
Rs.	<u>Academic Services</u>	Rs.
100,421,403	4209041 Personal Emoluments-A	115,689,312
11,765,364	4209042 Personal Emoluments-NA	13,625,090
181,990	420902 Travelling & Subsistence	102,983
1,993,311	420903 Supplies	2,000,460
305,449	420904 Maintenance	85,560
156,126	420905 Contractual Services	72,236
3,528,949	420906 Other Recurrent Expenses	4,551,061
118,352,592		136,126,702

2013	<u>Note - 20</u>	2014
Rs.	<u>Library Services</u>	Rs.
2,905,559	4301041 Personal Emoluments-A	2,950,139
6,250,752	401042 Personal Emoluments-NA	6,971,188
700	430102 Travelling & Subsistence	400
310,299	430103 Supplies	819,004
3,600	430104 Maintenance	19,250
9,921	430105 Contractual Services	930,792
51,366	430106 Other Recurrent Expenses	21,961
9,532,197		11,712,734

Rs.	<u>Note - 21</u>	Rs.
	<u>Hostels</u>	
816,874	4801042 Personal Emoluments-NA	863,164
43,960	480103 Supplies	164,942
37,030	480104 Maintenance	21,639
367,308	480105 Contractual Services	2,207,708
	480106 other Recurrent Expenses	6,000
1,265,172		3,263,453

<u>Note - 22</u>	<u>Conference Expenses</u>	
	49013 2nd International Conference-Expenses	4,353,989
	49014 1st Ayurveda International Conference-Expenses	373,828
	49015 Deshiya waidya Krama Conference-Expenses	743,265
	49016 Unani conference - Expenses	637,197
		6,108,279

Note to the Statement of Changes in Net Assets

2013	<u>Note - 23</u>	2014
	<u>Net Gains & Losses not recognized in</u>	
	<u>the statement of Financial Performance</u>	
Rs.		Rs.
163,871	Post graduate Difference	
1,500	Accrued Expenses	
41,308	M.D. Account-j0878	
670,115	Deposit Account-j0879	
134,800	Ayumedica-j0920	
634,463	Bhaisajjya Diploma-j0926	
472,455	Bhaisajjya Diploma-j0926	
-11,999	Ayumedica-j0881	
-201	J1374-Depreciation	47,451
	Return Cheque	290
	M.Phill - Payment	66000x3 198,000
	Certificate Expenses	26,861
	Accrued Expenses - Bhaisajjya	127,509
	Saving A/c	113,203
	Loan-Mr. Udayarathne	102,408
	Security Bill	922,551
	Salary	48,000
	Stores Advance	92,400
	Tender Deposit	11,465
	Miscellaneous Deposit	295,721
	Canteen Deposit	11,150
	Retention- Capital	1,593,064
	Hostel Deposit	6,175
<u>2,106,312</u>		<u>560,790</u>

Notes to the Cash Flow Statement

2013	<u>Note - 24</u>	2014
Rs.	<u>Other Adjustments</u>	Rs.
41,308	M.D. Account-j0878	
134,800	Ayumedica-j0920	
83,447	Distress Loan	
2,667	Interest from investment	
75,772	Accrued Expenses	5,021,951
	Strengthening Research	4,592,626
	Transfer	500,000
	Saving A/c	113,203
	Depreciation	47,451
	Return Cheque	290
	Loan Mr.Udayarathne	102,408
	Tender Deposit	11,465
	Hostel Deposit	6,175
	Miscellaneous Deposit	295,721
	Canteen Deposit	11,150
	Retention-capital	1,593,064
	Security Bills	922,551
	salary	48,000
	stores advanced	92,400
	Unknown Amount	3,195
337,994		9,204,612

Rs.	<u>Note - 25</u>	Rs.
	<u>Increase in Receivables</u>	
1,315,858	Stores Advance	298,293
1,309,057	Loan & Advances	- 374,106
10,866	Miscellaneous Advance	116,825
-200	Retention	-
	Fuel Deposits	-
-896	Receivable Interest	- 1,610
56,700	Receivable Mahapola	- 46,200
682,900	Receivable Bursary in UGC	- 482,900
745,833	Receivable MD Income	- 1,545,833
-280,000	Receivable Bhaisajja Income	- 288,750
652,333	Receivable income-postgraduate-Ayurveda	652,333
272,000	Receivable income-postgraduate-Unani	272,000
2,022,178	Book Advanced	- 388,929
438,000	Mahapola Scholarship Advance	- 144,000
13,250	Miscellaneous Advance-conference	3,250
	HETC Project	- 56,599
<u>7,237,879</u>		- <u>1,986,226</u>

Note - 26		
Rs.	Increase in Payables	Rs.
-26,650	Payable Mahapola Scholarships	468,700
-265,400	Payable Bursary Scholarships	9,900
-99,696	Deposits	761,011
-136,120	Unpaid Wages	
-23,076	Creditors - Cancel cheques	264,439
-32,760	Payable Examination Fees	70,094
-12,975	DAFP A/C	453,100
188,640	Bid Bonds	107,750
-122,801	Ayurvedic Exhibition	
1,860,109	3rd Ayurvedic Exhibition	113,203
	Retention-Capital	3,370,232
8,100	Over Deposit	8,000
-901	Book Advanced	
75,750	Accrued Expenses Bhaisajjya	75,750
1,462,500	Pre-Receipt from MD	962,500
55,000	Pre received PG- AY income	55,000
660,283	Accrued Expenses MD	204,890
-77,550	Payable to Ugc	
-80,000	Payable A/C - PG	
	Return Cheque	290
196,910	Ayurveda International Conference	196,910
294,539	Accrued Expenses-PG - unani	123,335
626,755	Accrued Expenses-PG - Ayurveda	36,551
	Pre - Received Bhaisajjya - 14/16	80,000
	Accrued Bhaisajjya - 14/16	370,153
	Accrued-2nd International Conference	95,000
4,550,657		3,567,386

Note - 27		
Increase in Accrued Expenses		
-1,406,330	Accrued Expenses	7,447,476
2,429,234	Accrued Expenses - Capital	5,021,951
1,022,904		12,469,427

Schedule**A**

2013		2014
Rs.	<u>Loans & Advances</u>	Rs.
15,107,045	Distress loan	15,486,310
1,552,534	Vehicle loan	1,605,635
296,140	Staff loan	244,630
977,000	Computer loan	1,006,500
134,500	Festival advance	104,000
7,750	Special Advance	2,000
<u>18,074,969</u>		18,449,075

Schedule B

Rs.			Rs.
	<u>Miscellaneous Advance</u>		
	V.no	Name	Amount
2,500	547	Kasun Wijayawardana	2,500
1,000	993	A.J.M.U. Abekoone	-
89	1517	S.K.M.K. Harapathdeniya	-
2,000	1524	M.W.A.S.C. Wijesuriya	-
20,975	1881	Dr. Kumadi Karunagoda	-
9,000	1890	D.C. Alvitigala	-
5,675	1963	M.S.M. Nasmeeer	-
20,000	1990	R.A.P. Nayani	-
28,375	2058	Dr. Kumadi Karunagoda	-
20,000	2061	R.A.P. Nayani	-
11,415	2075	R.A.P. Nayani	-
7,250	2076	R.A.P. Nayani	-
2,500	2094	W.L.D.H. Wijewardane	-
5,400	2099	A.P. Samarawickrama	-
20,000	2100	H.D.D.R.S. Gunasekara	-
1,100	P276	S.K.M.K. Harapathdeniya	-
-	1692	D.C. Alvitigala	8,500
-	1933	Suranga Gunsekara	20,000
-		Suranga Gunasekara	1,530
-	1501	J.D. Kawithilaka	6,063
<u>157,279</u>			38,593

Deposits**Schedule C**

458,215	Tender Deposits (Refundable)	(Sub-Schedule F1)	1,000
5,000	Security Deposit - (Shroff)P.G. Dharmawathie		-
33,305	Hostel Deposits	(Sub-Schedule F2)	37,130
-	Security Deposit -	b-Schedule F3)	1,250
300,720	Miscellaneous Deposits	b-Schedule F4)	4,999
56,150	Deposit for Canteen	b-Schedule F5)	48,000
<u>853,390</u>			92,379

2013		2,014
	<u>DAFP A/C</u>	
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
-	UGC/Ph.D Dr. M.S. Palli	308,100
-	C/Ph.D Dr. L.D.R. De . Silva	145,000
109,195		562,295

Schedule F

2013

2014

Schedule H

Rs.	Endowment Fund	Rs.
26,675	Konthasingha	30,893
82,436	Sarath Ranasingha	89,008
10,050	Banagala	10,050
13,166	Edirisinghe	15,663
125,240	Endowment Fund - Lakshman Silva	142,424
257,567		288,038

Rs.	Gift & Donations	Rs.	Schedule I
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444,159	Library Books	444,159
112,400	Office Equipment	112,400
6,999,800	Lash Equipment	6,999,800
266,969	Class Room	266,969
500	Cash	500
840,000	Green House(1999)	840,000
4,846	2000 Library Books	4,846
23,762	2001 Library Books	23,762
88,399	2004 Library books	88,399
80,085	2005 Library Books	80,085
1,840	2006 Library Books	1,840
12,520	2007 Library books	12,520
652,626	2007 Office Equipment	652,626
146,500	2007 Vehicle	146,500
16,255	2008 Library Books	16,255
10,820,387	2010 Irque Equipment	10,820,387
529,134	2010 Books	529,134
1,818,698	2012 HECT Project	1,818,698
5,048	2013-books	5,048
0	2014 HECT Project - computer & printer	2,654,080
0	2014 HECT Project - office Equipment	694,872
0	2014-Books	9,170
22,863,928		26,222,050

2013	<u>Tender Deposit Refundable</u>			2014
	Date	Ref.	Description	2013
	1.01.01		Opening Balance	-
200				
7,465	1.04.01	R11688	Udara Lanka	-
1,000	1.05.12	R 11910	Rilawel	-
700	1.08.02	R 13250	Mala Wijesooriya	-
700	1.08.10	R 13294	D W Wijerathne	-
700	1.08.10	R 13296	B W B Dahanayake	-
700	1.08.12	R 13308	G D M Gamlath	-
1,000	3.01.16	R 18948	D A S S P K Perera	1,000
6,500	3.06.05	R 21052	Alu Glass	-
7,500	3.06.18	R 21118	Udara Lanka de .	-
37,000	3.09.11	R 21614	Leenas Ele .	-
14,000	3.09.11	R 21615	Leenas Ele .	-
56,000	3.10.23	R 23087	Necro Con .	-
45,500	3.11.01	R 23140	Depanama Con .	-
150,250	3.11.20	R 23229	Leenas Ele .	-
129,000	3.11.20	R 23230	Leenas Ele .	-
458,215				1,000

	<u>Hostel Deposit</u>			Sub Schedule "F-2"
2013	Date	Ref.	Description	2014
75	2011.01.21	10449	Warden - I.I.M	-
3,500	2011.10.13	13776	Warden - I.I.M	-
2,600	2011.10.17	13790	Warden - I.I.M	-
18,680	2013.04.04	19731	Warden - I.I.M	18,680
8,450	2013.04.26	19761	Warden - I.I.M	8,450
	2014.03.04	24890	Hostel Worden	3,200
	2014.03.11	24832	Hostel Worden	3,100
	2014.04.08	25132	Hostel Worden	1,700
	2014.04.22	25149	Hostel Worden	1,400
	2014.04.29	25181	Hostel Worden	600
33,305				37,130

	<u>Security Deposit</u>			Sub Schedule "F - 3"
2013	Date	Ref.	Description	2014
	2014.08.22	R27014	Leenus	1,250
-				1,250

	<u>Miscellaneous Deposit</u>			Sub Schedule "F-4"
2013	Date	Ref.	Description	2014
8,223			Balance	-
132,440	2011.12.30	J4771	Amarasinghe Environment	-
115,058	2011.12.30		Dr. Hapuarachchi	-
40,000	2011.12.30	J4768	Oriental Medical Fund	-
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
300,720				4,999

2013	Date	Ref.	Description	2014
1,150	2003.01.01		Balance	-
10,000	2003.02.05		D.K.Mahinda	-
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
-	2014.02.25	R24840	K.D. Wickramasingha	1,000
-	2014.02.26	R24860	D.A.C. Buddhika	1,000
-	2014.03.13	R24952	A.V.S. Samarasingha	1,000
56,150				48,000

Shedule E

2013	Date	Ref.	Description	2014
				Amount
		11870	K.R. Weerasekara	120
		11870	H.G.S.P. Hewageegana	240
		11870	A.H. Leena	240
		11870	K.I.W.K. Somarathne	360
		11870	E.R.H.S.S. Ediriweera	200
		11870	I.G.P.R. Kulanatha	240
		11871	A. Samarawickrama	360
		11871	N.D. Kodithuwakku	120
		11871	N.M. Munalib	120
		11871	R.S. Jayawardhana	200
		11871	Y.S.G. Wimalasiri	120
		11871	J.M. Dahanayake	120
		13793	Karunathilake	400
			M.U.Z.N. Parzana	120
			N.D. Kodithuwakku	360
			S.V.Kamal	200
			H.G.S.P. Hewageegana	360
			T.D.N.Karunaratne	200
			W.M.S.S.K. Kulathunga	200
			Maheesh	200
		13799	Uthumalebbe	360
		13800	W.M.S.S.K. Kulathunga	200
			K.R. Weerasekara	480
			Uthuma Lebbe	720
			N.D. Kodithuwakku	720
			Seinadeen	400
			T.D.N. Karunaratne	200
		13800	Ediriweera	400
		14614	E.R.H.S.S. Ediriweera	2,932
		14614	N.D. Kodithuwakku	853
		14614	H.A.S. Ariyawansa	829
		14614	H.A.S. Ariyawansa	1,188
		14614	M. Seinadeen	875
		14614	S. Faumiya	896
		14614	S.M. Rasudeen	482
		14614	M.M.H. Rifae	469
		14615	M.M.H. Rifae	1,656
		14615	M.Seinadeen	464
		14615	M.U.Z.N. Farzana	224

	14930	Jayathissa	3,602
	14931	MLU Salma	1,015
		AM Munalib	245
		MAA Sirajudeen	315
		SM Raesudeen	115
	14932	LU Munalib	1,168
	14933	DAR Sakunthala	2,449
		HAS Ariyawansa	1,830
		ND Kodituwakku	2,730
		AWS Faumiya	400
	16789	LAP Karunathilake	1,300
	16858	MWSS Kulathunga	1,334
		ERHSS Ediriweera	992
		TDN Karunarathne	1,119
		KIWK Somarathne	348
		WKRDS Pranandu	108
		WS Fausiya	216
		Faumiya	292
		MHM Half	434
		Munalib	120
	16864	AG Samarawickrama	334
		Fausiya	80
	16865	SD Ha[puatrachchi	1,268
		PR Karunarathne	185
		AM Munalib	320
	17058	Munalib	522
		PR Waratenna	832
		M Wimalasiri	195
		MI Manuha	464
		SS Faumiya	80
		Faslul Hug	240
		Rizniya	272
		AM Munalib	827
		MLU Salma	500
	19050	19050	320
	19051	19051	3,565
	19733	M.I. Manuha	3,450
		I.L. Farshana	1,500
		M.F.Z Farshana	1,500
	19734	Ediriweera	2,600
		A.G Samarawickrama	1,400
		M.F.J. Farsana	2,200
		B.U. Najeeb	1,000
		H.M.P. Fernando	250
	21228	R21228	16,159
	21785	R21785	2,600
	23088	R23088	1,000
	23089	R23089	1,040
	23099	R23099	1,509
2014	24924	Dr. M.S.S Parsiya	3,276
	24925	Dr. M.S.S Parsiya	8,492
	24925	B.M.S. Amarajeewa	11,916
	25102	B.M.S. Amarajeewa	1,200
	25111	B.M.S. Amarajeewa	1,200
	25589	Dr. M.S.S Parsiya	833
	26868	Dr. Z.F.M. Kaushik	2,242
	27313	Dr. L.P.A. Karunathilaka	1,000
	29253	Dr. S.V. Kamal	420
	29253	Dr. L.P.A. Karunathilaka	6,200
	29253	Dr. Samarawickrama	2,610
	29254	Dr. N.N.N. Subair	12,074
	29254	Dr. A.L.U. Ishan	3,430
	29278	Ayu lecturer	15,200
			155,265

85,171

2013	<u>Cancelled Cheque</u>			2014
Date	Description	Ref.	Amount	
2011.03.3	R11429	296202	Ms. Deepthi	1,500
		296203	S.Wimalasena	1,700
		296206	Surendra Perera	700
		296207	Kushan Thennakoon	1,200
		296208	L.G. Dharmasiri	500
	R11430	296209	K.D. Lokugamage	1,000
		296210	Sudharma Kodithuwakku	500
		296212	W.D. Rathnasooriya	500
		296213	M.I. Thabrue	1,500
2011.03.23	R11583	300142	Premium Internet	52,650
		300261	S.I. Palihawadana	66
		300267	W.H.A.P. Senanayake	203
		300270	S.A.A.D. Dewananda	154
2011.05.31	R12166	302533	H.A.P. Senanayake	1,264
		302535	A. Wickramawansa	257
		302536	W.H.A.P. Senanayake	257
		302686	T.E. Indrarathne	2,500
		302761	L.R.W. Padmasili	638
		302764	R.K.D.P.M. Ranasinghe	264
		302769	M.D.C. Jayamanne	6,000
		302868	Ginasena LTD	5,359
		302881	A. Wickramasinghe	512
2011.09.08	R13391	302892	Inland Revenue	2,355
	R13392	302912	Inland Revenue	325
2011.10.13	R13775	210607	M.I. Manuha	408
		210778	Inland Revenue	1,617
		210915	Peoples Bank - Gangodawila	300
		228834	Inland Revenue	15,218
2011.12.27	R14612	229199	Nidahas sewaka sangamaya	5,000
		229290	S.Gunawardhana	2,680
		247280	L.L.Padmashanthi	2,000
		247380	M.V.D. Shantha	500
2012.06.29		248084		700
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	225
2012.09.21	R17010	282128	S. Gunawardhana	3,066
2012.09.21	R17010	282221	P. Bank . Union Place	225
2012.09.21	R17010	281417	S. Staff	50
2012.09.21	R17010	362420	P. Bank . Gangodawila	200
2012.06.28	R18802	362925	P.R. Kulanatha	22,000
2012.07.06	R18802	362976	Udawela Rewatha	25,440
2012.07.06	R18802	362977	D.W.Weerasooriya	618
2012.07.06	R18802	362978	U. Jothipala	170
2012.07.06	R18802	362982	W.M.A.S.B. Wijesooriya	246
2012.07.06	R18802	362983	T.M.I.K. Tennakoon	260

2012.07.06	R18802	362984	D.W.Weerasooriya	474
2012.07.25	R18802	363122	D.W.Weerasooriya	939
2012.08.22	R18802	363230	Ceylinco-K.C. Perera	1,251
2012.08.22	R18802	363231	C.T.C. Eagle	722
2012.09.26	R18802	363394	L.A.W.Padmasili	843
2012.09.26	R18802	363395	A.M. Indralatha	440
2012.09.26	R18802	363397	D.W.Weerasooriya	2,385
2013.06.10	R21072	409544	Nittambuwa Bank	1,000
2013.06.10	R21072	409594		300
2013.06.10	R21072	409595	Inland Revenue	800
2013.06.10	R21072	409760		1,826
2013.06.10	R21072	409835	K.C. Perera	1,251
2013.06.10	R21072	409882		1,000
2013.06.10	R21072	409919		2,544
2014.01.01	R24500			67,210
2014.02.17	R25313		ctc Eagle	297
2014.08.25	R27020	407274		2,228
2014.08.22	R27019	454763	Dilani Lokuhetti	500
2014.08.22	R27019	454764	Senarath Thennakoon	500
2014.08.25	R27019	454717	Ira Thabrew	1,000
2014.08.25	R27018	455171		151,200
2014.08.25	R27018	455195	Ira Thabrew	1,000
2014.08.25	R27018	455196	Renuka Jayathissa	1,000
2014.08.25	R27018	455202		950
2014.08.25	R27018	455247		100
2014.08.25	R27018	455336		1,950
2014.08.25	R27018	455340		1,500
2014.08.25	R27018	455342		1,550
2014.08.25	R27018	455343		1,500
2014.08.25	R27018	455345	Gihan De Chickers	1,450
2014.08.25	R27018	455558		1,764
2014.08.25	R27018	455610	A.m. Indralatha	1,350
2014.08.25	R27018	455635		5,000
2014.08.25	R27018	454670	J.A.P. Jayasooriya	244
2014.08.25	R27018	455784	United Printers	5,400
2014.08.25	R27018	488239	Tata Tex	806
2014.08.25	R27018	488431	A. Krishnapellei	2,940
2014.12.22	R29255	,034072	National Center of Advan. Stu.	13,000
9,051.00				443,489

Retention**Schedule G**

2013			2014
	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	5,885
	2013-	72 Sumudu enterprises	13,440
		124 A.T.A. Snternational	38,397
		134 DB Gangoda associated	62,733
		163 Sumudu enterprises	25,312
	2014-	12 Akbar Pharmaceutical	23,913
		52 Chanaka Construction	28,231
		89 Jhon mirror	5,544
		119 Linus Electrical	7,111
		126 Udara Lanka	46,830
		142 Linus Electrical	23,744
		168 CBA	126,000
		187 S& B Builders	122,613
		189 Linus Electrical	37,600
		195 Hemsons International	67,788
		204 Abans (pvt) Ltd	137,900
		200 VS Information	210,688
		213 Leema Creation	15,674
		214 S& R Builders	44,784
			387,204
			1,867,328
5,237,560			

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO
Budgetary Allocation and Actual Expenditure - 2014

2013 1	Code No. 2		Approved Budget 2014 4	Actual 2014 5	Surplus or Deficit	Reasons 7
					6 (4-5)	
143,904,174	1	Personal Emoluments	172,980,000	175,102,128	-2,122,128	Due to pay Gratuity to the staff
242,432	2	Travelling Expenses	280,000	171,939	108,061	Due to less Foreign Travelling.
6,245,115	3	Supplies & Consumable	6,145,000	7,548,915	-1,403,915	Due to increase of market value of the items.
2,754,127	4	Maintenance	1,820,000	1,538,371	281,629	Due to less Vehicle & Building maintenance
25,774,071	5	Contractual Services	25,790,000	31,047,420	-5,257,420	Due to increase the Security, Electricity & Water Bills.
7,229,695	6	Other Recurrent Expenses	12,510,000	10,025,147	2,484,853	Control of Other Recurrent Expenditure.
186,149,614		Total Recurrent Expenditure	219,525,000	225,433,920	-5,908,920	

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Notes to the Financial Statements for the year ended 31.12.2014

1. Significant Accounting Policies

1.1. General policies

1.1.1 Reporting Entity

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

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

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

1.1.2 Principal activities and nature of operations

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

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

Institute mainly operates on Government funds.

1.1.3 Basis of preparation

(i) Statement of compliance

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

(ii) Basis of Measurement

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

(iii) Functional and Presentation Currency

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

1.2 Assets and the bases of their valuation

1.2.1 Property, 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 take 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 is 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. 39.8 million has been provided for depreciation for the year 2014. It has been increased by Rs. 8.9 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. 0.3 million than year 2013.

Receivables had been increased by Rs. 2.3 million due to increase the postgraduate income, loan and advances.

Prepayments had been incurred by Rs. 2.3 million due to rental chargers of two new Hostels.

Investments had been increased by Rs. 26.2 million due to new Fixed Deposits.

Infrastructure, Plant and equipment value has been increased by Rs. 21.6 million mainly due to additions of new Motor Vehicle, Office Lab and Teaching equipment and other equipment.

A part of the Institute's land containing in extent 10.08 perches has been sold and Rs. 25.2 million has been received during the financial year.

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 31.12.2014 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 five court cases against the Institute as at 31.12.2014 and estimated payable amount for those cases is Rs 0.9 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 31.12.2015

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 2014 was Rs.218.76 million.

1.5 Expenditure

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

1.6 Comparative Information

The comparative figures are shown in every statement where possible.



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No. }

EC/G/IIM/1/14/FA/01

ඔබේ අංකය
உமது இல.
Your No. }

දිනය
திகதி
Date }

17 July 2015

The Director
Institute of Indigenous Medicine

Report of the Auditor General on the Financial Statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2014 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 2014 comprising the statements of financial position as at 31 December 2014 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) the Section 108 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) the Universities Act was furnished to the Director of the Institute on 27 May 2015.

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, conducted in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000 – 1810).

1.4 Basis for Disclaimer of Opinion

As a result of the matters described in paragraph 2.2 of this report I am unable to determine whether any adjustments might have been found necessary in respect of the recorded or unrecorded items, and the elements making up the statement financial position, statements of financial performance, statement of changes in equity and cash flow statement.

2. Financial Statements

2.1 Disclaimer of Opinion

Because of the significance of the matters described in paragraph 2.2 of this report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on these financial statements.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

The following observations are made.

(a) Sri Lanka Public Sector Accounting Standard No.3

Even though an accounting policy on the amortization of assets received by the Institute as “gifts and grants” had been introduced during the year under review, action had not been taken for converting the depreciation relating to the preceding years to amortization. As such the “gifts and grants” shown in the accounts had not been represented in the non-current assets.

Similarly the amortization value for the year under review on the fixed assets received as gifts and grants amounting to Rs.3,049,949 had been debited to the Government Capital Grants Account instead of being debited to the Gifts and Grants Account.

(b) Sri Lanka Public Sector Accounting Standard No.7

- (i) Even though the increased amount of depreciation arising from the revaluation of fixed assets should be directly adjusted to the Accumulated Fund, the depreciation on the revaluation surpluses of Rs.14,131,278 for the year under review had been credited to the Income and Expenditure Account.
- (ii) Even though the official quarters of the Sub-warden of the Moragasmulla Women's Hostel demolished in the year 2014 had been revalued on 01 January 2011, the entire revaluation amount of Rs.2,100,000 had been considered as a revaluation surplus without identifying the then net value of that asset. As such, the actual loss had not been correctly identified in the elimination of the asset during the year under review. It was further observed that, the capitalized expenditure incurred during the rehabilitation and improvement of the building has also not been identified specifically.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) The useful age of 06 categories of fixed assets revalued for Rs.318;070,239 as at 01 January 2011 had not been determined and as such the depreciation on fixed assets had not been correctly computed.
- (b) The entire proceeds of the sale in respect of fixed assets disposed of by auction, amounting to Rs.158,529 had been brought to account as income without considering the net value thereof.
- (c) Action had not been taken to compute and account for the value of 31 computers and accessories and units received as aid from the Higher Education for Twenty First Century Project (HETC) and 116 copies of books received from various parties for the library.

2.2.3 Lack of Evidence for Audit

The Register of Fixed Assets had not been maintained in the updated manner and correctly and as such the accuracy of the cost amounting to Rs.236,394,741, the depreciation for the year under review amounting to Rs.21,793,508, the accumulated depreciation amounting to Rs.92,848,684 and the net value of Rs.143,546,057 of 05 categories of assets reflected in the accounts as at 31 December of the year under review, could not be ensured.

2.3 Accounts Receivable and Payable

The following observations are made.

- (a) Action had not been taken for the payment of the audit fees amounting to Rs.51,850 payable in respect of the years 1988 and 1989.
- (b) Retention money amounting to Rs.441,822 recovered from contractors and brought forward over several years and a foreign travel advance amounting to Rs.79,000 receivable from the University Grants Commission had not been settled.

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

The following observations are made.

Referees to Laws, Rules, Regulations and Management Decisions

Non-compliance

(a) Government Procurement Guidelines 2006

(i) Section 5.4.11

Even though the Value Added Tax should be paid only after obtaining tax invoice from the VAT registered contractors/ suppliers it had not been so done.

- (ii) Section 5.4.12
- Even though the details of the payment of Value Added Tax should be furnished to the Commissioner General of Inland Revenue with a copy to the Auditor General on or before fifteenth day of the following month it had not been so done.
- (b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka
-
- (i) Financial Regulations 139(7) and 262(2)
- The "PAID" Stamp had not been placed on 03 vouchers and the relevant supporting documents for payments valued at Rs.105,980
- (ii) Financial Regulations 231(1), 138(6) and (8)
- A test check revealed that the relevant bills had not been attached to 05 payment vouchers valued at Rs.1,534,475.
- (iii) Financial Regulation 394
- Action had not been taken either for the payment or for write back to income, 62 cancelled cheques valued at Rs.443,489 between 10 months and over three years old. Out of those 04 cheques valued at Rs.10,180 had not been entered in the Register of Cancelled Cheques.
- (c) Public Finance Circular No.02/2004 of 17 October 2014 and Financial Regulation 128
- The Annual Stock Verifications had not been carried out during the specified time frames and action had not been taken on 1,939 units of unusable goods.



- (d) Public Administration Circular No.41/90 of 10 October 1990 Fuel conception of motor vehicles had not been tested once in every 06 months
- (e) Public Enterprises Circular No.95 of 14 June 1995 A sum of Rs.1,538,000 had been paid without the approval of the Treasury during the year under review to the academic and non-academic staff for the performance of duties of external courses during the normal office hours.
- (f) Treasury Circular No.1A1/2002/02 of 28 November 2002 The Register of Assets of Computers, Accessories and Software had not been maintained with the particulars as specified in the circular.

3. **Financial Review**

3.1 **Financial Results**

Accounting be the financial statements presented, the deficit generated from operation for the year ended 31 December 2014 amounted to Rs.9,425,582 as compared with the corresponding deficit of Rs.98,204, thus indicating a deterioration of the deficit generated from operation for the year under review by a sum of Rs.9,327,378 as compared with the preceding year. Nevertheless, the financial result had improved to a surplus of Rs.15,774,418 due to the profit of Rs.25,200,000 received from sale of a block of land during the year under review.

4. Operating Review

4.1 Performance

The following observations are made.

(a) Academic Activities of Students

- (i) The recurrent expenditure incurred on the academic activities of 934 students during the year under review amounted to Rs.296,228,629 and as such the cost per student amounted to Rs.317,161. The recurrent expenditure incurred on the academic activities of 876 students during the preceding year amounted to Rs.223,548,286 and as such the cost per student of that year amounted to Rs.255,192.
- (ii) Out of the 1,112 students registered in the year under review for the courses of the Institute, 178 or 16 per cent had dropped out from courses by the end of the year.
- (iii) The release of results of examinations had been delayed considerably beyond the periods specified in the courses Regulations.
- (iv) Even though the amendments made in the year 2011 to the qualifications for obtaining the Ayurveda Medical and Surgical Degree had been shown in two different ways in two places in the Courses Regulation, the attention of the curricular Development and Evaluation Committees had not been paid to that matter.
- (v) A comparison of the lecture hours appearing in the Courses Regulations on the Ayurveda Medical and Surgical Degree with the actual lecture hours revealed that in respect 09 subjects 166 lecture hours less than the specified number and in respect of 06 subjects 146 lecture hours exceeding the specified number had been conducted.



(vi) Even though 05 curricular Development and Evaluation Committees had not established in the Institute, there was no evidence that those had effectually functioned.

(b) Postgraduate and External Courses

(i) Even though the Institute of Indigenous Medicine Ordinance No 7 dated 31 December 1979 did not devolve powers to the Institute for the conduct of Postgraduate Courses, the Institute had continued to conduct Postgraduate Courses over a number of years without amending the Ordinance.

(ii) The approval of the University Grants Commission had not been obtained for the curriculum of the Ayurveda Specialist Physicians three year course 2012/2015 commenced on 21 May 2012 by enrolling 20 students.

(iii) According to paragraph 13(iii) of the Ayurveda Specialist Physician Course Ordinance, 06 months foreign training should be provided. Nevertheless only 03 months foreign training had been provided. Separate files including the academic performance had not been maintained in terms of paragraph 13(i).

(iv) The overhead expenditure and the cost of human and physical resources of the courses conducted by charging fees had been met from the Government Funds.

4.2 Management Inefficiencies

The following observations are made.

(a) Action had not been taken to acquire the land belonging to the Department of Irrigation on which the Male Hostel is being maintained since the year 1995, and to carry out improvements to the building and maintain in the condition fit for a hostel. The post of Sub-Warden had been abolished and the administration thereof had been assigned to the Maintenance Controller. As such it was observed that the

administration of that is not being carried out properly and that hostel fees are not being recovered. In addition, it was observed that due to the 03 Female Hostels under the control of one Sub-Warders and the lack of Assistants pose security problems to the female students.

- (b) Money received from donors for the grant of scholarships to the students had been invested in 04 fixed deposits without being utilized for that purpose and the balance there of as at 31 December of the year under review amounted to Rs.266,361.

4.3 Operating Inefficiencies

The following observations are made.

- (a) The quotations of the State Engineering Corporation in connections with the purchase of cement tables had been rejected as quotations had been sent by fax. As such a loss of Rs.75,797 had been incurred.
- (b) A drugs production machine had been purchased in the year 2012 at a cost of Rs.1,280,000 with the objective of production and sale of drugs in addition to the academic activities of students. But drugs had not been produced. Four drugs production machines purchased in the year under review for Rs.319,460 prior to the construction of a laboratory for the installation of the machines, those had been idling.

4.4 Transactions of Contentious Nature

The following observations are made.

- (a) In addition to the salaries and allowances paid to the acting Director and the three members of the staff attached on full time basis to the Postgraduate Division, a sum of Rs.215,800 at the rate of Rs.12,600 per month had been paid as allowances out of the courses income up to 31 December of the year under review.

- (b) Even though plans had not been made for the conduct of lectures for the Postgraduate Courses after 6.00 p.m., four Lecturers had obtained lecture fees amounting to Rs.15,250 stating in the vouchers that lectures of 12 hours were conducted after 8.00 p.m.
- (c) Forty three Lecturers attached to the Degree Course of the Institute had obtained allowance by conducting academic activities of the Postgraduate Courses during daytime.
- (d) Even though work in connection with academic activities had not been done by the Institute from 15 February to 15 May of the year under review as the students of the Ayurveda Medical Specialist Physicians Course had been undergoing foreign training during that period, the assistance staff had been paid allowances amounting to Rs.213,700 in respect of that period though they did not performed duties relating to academic activities.
- (e) Instead of obtaining the software for the 29 computers received from the Higher Education for Twenty First Century Project (HETC), the computers had been operated by copying unlicensed software contrary to the provisions in the Intellectual Property Act, No.6 of 2003.
- (f) Eighteen machines the estimated value of which was Rs.3,302,059 requested for students' academic activities, had been purchased for Rs.17,180,043 which exceeded the estimated value by a sum of Rs.13,877,984 or 420 per cent.

4.5 Uneconomic Transaction

The following observations are made.

- (a) Even though the National Centre for Higher Education in Humanities, Arts and Social Science had given a grant of Rs.590,000 in the year 2006 and 2008 to a Senior Lecturer of the Institute to read for the Doctor of Philosophy Degree, that Lecturer had not completed the Degree up to date.

- (b) Even though a newspaper advertisement had been published at a cost of Rs.81,900 for the conduct of 03 Certificate Courses without obtaining the approval of the University and the concurrent of the University Grants Commission in terms of the instruction in paragraph 5(c) of the Institute of Indigenous Medicine Ordinance, the expenditure incurred thereon was observed as a fruitless expenditure.
- (c) Ten Lecture and Practical hours had been assigned for 04 months to a Lecturer who had obtained Sabbatical leave from May of the year under review and she had attended to academic work only for 05 hours. A sum of Rs.539,634 had been paid as salaries for that period.

4.6 Resources of the Institute given to other Government Institutions

Contrary to the instructions of the Public Enterprises Circular No.PED/12 of 02 June 2003, a person recruited to a post of Labourer had been released to the Ministry of Higher Education and paid a sum of Rs.391,459 as salaries and allowances up to 31 December of the year under review.

4.7 Personnel Administration

Twenty nine vacancies existed in the total approved cadre as at 31 December 2014 and the services of 16 trainees had been obtained on the assignment basis.

4.8 Motor Vehicles Utilization

Deficiencies such as the incomplete maintenance of the Daily Running Charts, and Log Books relating to 04 motor vehicles of the Institute, non-maintenance of a Register of Fuel Orders, and the failure to enter the fuel adjustments properly and the number of kilometers run in the Daily Running Charts were observed.

5. **Accountability and Good Governance**

5.1 **Action Plan**

The following observations are made.

- (a) The Annual Action Plan did not contain the Organization Structure, the approved cadre, and the staff available at present, the annual Imprests requirement plan, the budget, the Procurement Plan, and the Internal Audit Plan as specified in the Public Finance Circular No.01/2014 dated 17 February 2014.
- (b) Out of the 33 activities amounting to Rs.42,913,000 included in the Action Plan for the year under review, 22 activities including 14 activities of estimated value amounting to Rs.20,100,000 had not been carried out while 05 infrastructure facilities development activities valued at Rs.5,897,184 which had not been planned had been implemented without the approval of the Board of Management.
- (c) The quarterly, half yearly and annual Performance Reports as specified in Sections 4.2.2 and 4.2.6 of the Public Enterprises Circular No. PED/12 dated 02 June 2003 on Good Governance had not been prepared.

5.2 **Budgetary Control**

The approved provisions of 03 Recurrent Items amounting to Rs.204,915,000 had exceeded by Rs.8,783,463 or 4 per cent and the approved provisions of two Capital Items amounting to Rs.32,500,000 had exceeded by Rs.15,546,265 or 48 per cent. The entire provisions amounting to Rs.9,400,000 allocated to 05 other Capital Items had not been utilized and out of the provisions amounting to Rs.18,100,000 allocated to further 4 Capital Items, a sum of Rs.9,855,061 or 54 per cent had not been utilized. As such the budget had not been made use of as an effective instrument of management control.



6. **Systems and Controls**

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

- (a) Accounting
- (b) Budgetary Control
- (c) Fixed Assets Control
- (d) Stock Control
- (e) Advances
- (f) Procurement
- (g) Students' Academic Activities
- (h) Hotels Administration
- (i) Motor Vehicles Control

W.P.C. Wickramaratne
Acting Auditor General

Reply to the Report of the Auditor General on the Financial Statements of the Institute of Indigenous Medicine for the year ended 31 December 2014 in terms of Subsection 108(1) of the Universities Act No. 16 of 1978.

2.2.1 (A)(B) Steps were taken to correct this situation at the preparation of accounts in the coming year.

2.2.2 (A) Steps were taken to carry out a fixed asset revaluation by Government Evaluation Department and this situation will be corrected by that means.

(B)(C) These deficiencies were corrected.

2.2.3 Steps will be taken to correct these deficiencies since the preparation of a proper fixed asset schedule is being finalized.

2.3 (A) These Audit Fees were paid

(B) Corrections regarding retention money were done and instructions were sought from University Grant Commission for the settlement of Foreign Travel Advances.

2.4 (A) (1) (11) Steps will be taken to obtain tax invoice in the future and relevant reporting were forwarded to Auditor General and to Commissioner of Inland Revenue.

(B) (1) Instructions were given not to happen these deficiencies again.

(11) These bills were removed from the Vouchers to make payment to the Institutions such as Ceylon Electricity Board, National Water Supply and Drainage Board and Sri Lanka Telecom and instructions were given to attach photo copies at these situations.

(111) This situation was rectified.

(C) Correct procedures will be followed for Year 2015.

(D) Required instructions were given to do these inspections.

(E) These functions were done without interruption to general duties and instructions were given to get relevant approval.

(F) Instructions were given to inspect about this and to do relevant changes.

4.1 (A)(1) This situation has arisen because of the increase of overall expenditure in line with the increase of number of students in this year and specially due to the happening of few salary increments during this year.

(11) A progress will be shown here since there is a decrease in leaving Courses as compared to year 2013.

(111) This situation has arisen due to delay in releasing results sheets by the external lecturers and steps will be taken to improve this situation.

(IV) Steps will be taken to correct it as this is a printing mistake.

(V) Instructions were given to submit correct statistics of this.

(VI) These committees were appointed by University Grants Commission and Ministry of Higher Education.

(c)(1) Steps were taken to do those activities by appointing three-member committee of Lecturers for amendment of the minutes by the Management Board.

(11) Relevant approval was obtained.

(111) This was done by considering Institute's financial position under the approval of Management Board and relevant progress reports are with Post Graduate Section.

(1V) Steps will be taken to create due grants for this in the coming years.

4.2 (A) Relevant improvements are already started and necessary steps will be taken to correct all other deficiencies.

(B) A combined scholarship account has started by merging all these accounts and action will be taken to provide scholarships after the fund is adequately grown.

4.3 (A) Bid prices from State Engineering Corporation was rejected by Technical evaluation committee due to the usage of printed bidding system for the purchase of cement table even though it is a state institution.

(B) The project for the production and selling of Medicine was approved by the Management Board and it will be initiated in the coming years. These machineries are already in working state and experiments are being carried out. In addition, patients are diagnosed at Borella Ayurveda Hospital and in Institute's Medical Center. Further it is used for practical studies of the students.

4.4 (A) These payments were included in relevant post graduate income and expenditure schedules and payments were done as they have fulfilled relevant course functions.

(B) Instructions were given to inspect and report regarding this.

(C) These academic activities were happened without interruption to activities of general degree courses.

(D) This payment was made since support staff had to complete general activities of the Course and said candidate has finished relevant foreign training by this time.

(E) These copies were obtained without a cash payment due to non-receipt of this software as grants from this project.

(F) Although the estimated amount of machineries was understated as updated information could not be obtained, purchase of said goods had been done for the lowest market price due to usage of open tender procedure.

4.5 (A) An extension of the period for the completion of the degree was granted from the relevant Institute for this.

(B) The Institute has attempted an activity of self-generating of funds by this means and steps will be taken to make it further successful in the next year.

(C) Instruction was given to inspect about this and report.

- 4.6 This female employee has left the institute by this time.
- 4.7 All the necessary actions were taken to fill these vacancies.
- 4.8 All these matters were corrected at present.
- 5.1 (A) Instructions were given to prepare future active plan inclusive of all these matters
- (B) There was a delay in providing infrastructure facilities due to difficulties in obtaining services from outside parties in the absence of a permanent duty engineer and instructions were given to implement next year active plan inclusive of all these activities. Development work of the playground is already started and the student information system project was suspended due to proposed information system going to be introduced by Ministry of Higher Education. Repair work of Lavatory system and other departments had to be initiated due to student demonstrations and several unplanned works had to be done during the year due to the preparation of road system for the requirement of international conference held in December 2014. All these project values had been done within the limit of capital grants from Treasury in year 2014.
- (C) Instructions were given to prepare all relevant performance reports.
- 5.2 Although there is an indication of exceeding of approved grants by 4.7% for 03 recurrent expenditure headings due to the increase in staff salaries, increase in security expenditures and increase in market prices at several instances, there had been a balance in recurrent expenditure due to under spending in approved grants of other expenditure headings. In capital expenditure headings also there had been a slight variation between approved grants and actual expenditures due to staff deficiency, unexpected incidents.
- 6 Required instructions were given to correct the deficiencies by giving due attention regarding these matters.

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