



**POSTGRADUATE INSTITUTE OF
INDIGENOUS MEDICINE**

(PGIIM)

UNIVERSITY OF COLOMBO

ANNUAL REPORT AND ACCOUNTS 2021

VISION

To be a center of excellence, producing Ayurveda, Unani, Siddha and traditional health specialists of high professional standards, to meet health needs of the country and contribute to regional and world health in a responsive manner.

MISSION

To produce specialists who possess knowledge and skills in Ayurveda, Unani, Siddha and traditional medicine with sound clinical and research competence in order to provide optimum humane health care to the people of Sri Lanka, the region and the world.

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Director's Message



With great pleasure, I present the Annual Report of the PGIIM for the year 2021. The PGIIM remains the sole institute responsible for specialist training of Indigenous medical practitioners in major specialties of Ayurveda, Siddha and Unani of the Ministry of Indigenous Medicine as per Health Minute and academics for the Institutes/Faculties of Ayurveda, Unani and Siddha of the Ministry of Education.

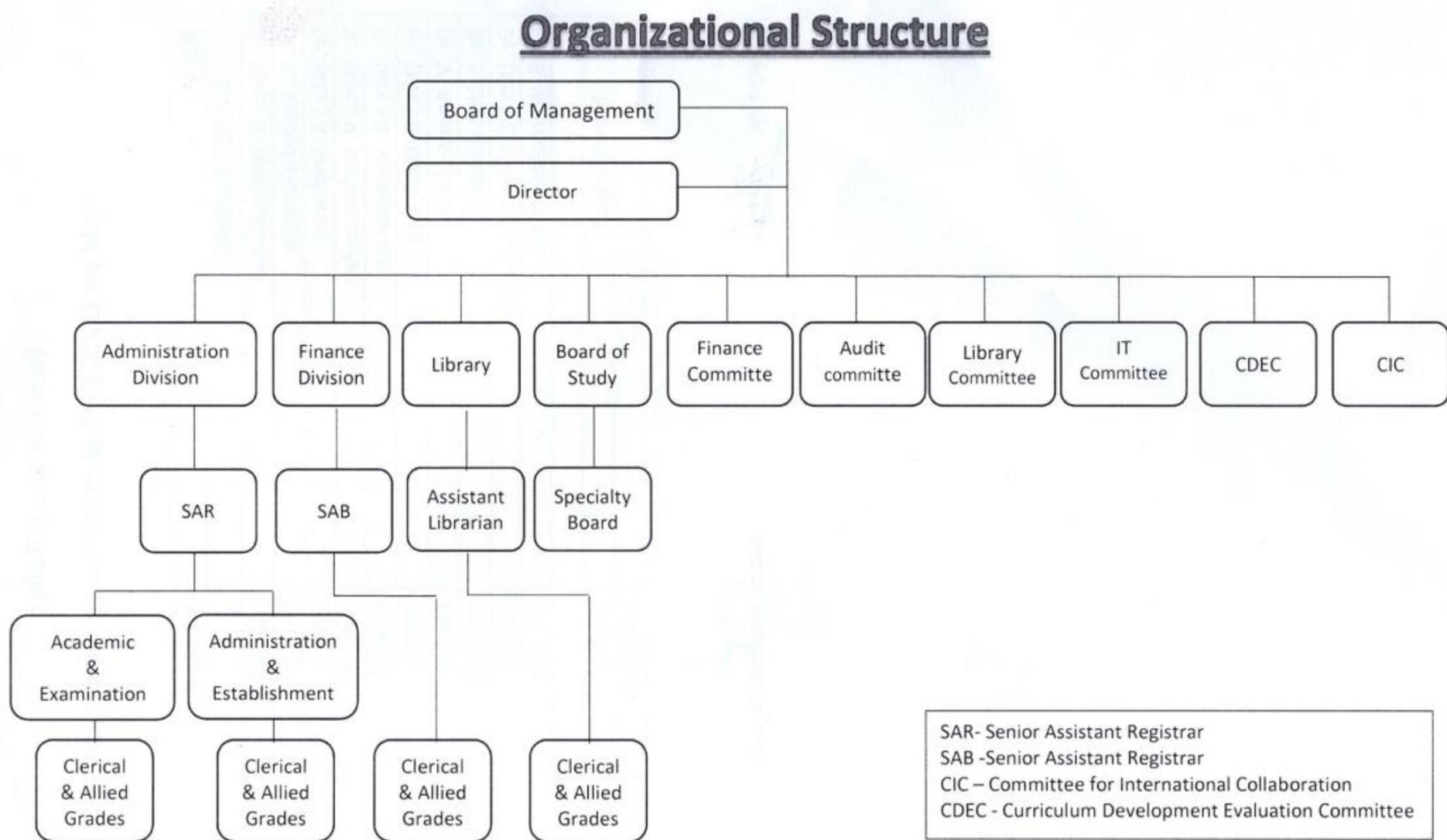
Our three Boards of Studies and seven Specialty Boards conduct five programmes of study leading to MD with Board Certification. Prospectuses for six new MD programmes have been approved by the University Senate and forwarded to the Quality Assurance Council of the University Grants Commission for its approval. The first selection examination was conducted in 2021.

Further, the institute was able to develop the PGIIM Strategic plan for the years 2021-2025. Several standing committees of the Board of Management such as Curriculum Development and Evaluation Committee, Committee for International Collaboration, Library Committee and IT Committee were established to achieve proposed targets and to take initial action to establish the Library of the PGIIM. We were in the process of purchasing the required books and furniture for the Library. On the other hand, in order to strengthen the human resources, the Institute recruited, an Assistant Librarian and other staff categories.

Hence, I take this opportunity to express my gratitude to the members of the Board of Management, Boards of Studies, Specialty Boards, Trainers and Examiners for their contributions to the PGIIM this year. I also thank the Senior Assistant Registrar, the Senior Assistant Bursar, Assistant Librarian and all the other staff of the PGIIM for making 2021 a very productive year.

Professor Chrishantha Abeysena
Director

Organizational Structure of the PGIIM



SAR- Senior Assistant Registrar
 SAB -Senior Assistant Registrar
 CIC – Committee for International Collaboration
 CDEC - Curriculum Development Evaluation Committee

1. The Institute

1.1 Brief Introduction

The Postgraduate Institute of Indigenous Medicine (PGIIM) is an Educational Institute set up under the University of Colombo as one of its Institutes under the PGIIM Ordinance No.2048/46 of 8th December, 2017 under the provisions of the Universities Act No. 16 of 1978. It thus plays an important role in fulfilling Human Resource requirements for health services, universities and the private sector. It is the responsibility of the PGIIM to provide all the required specialists in major specialties of Ayurveda, Siddha and Unani of the Ministry of Health & Indigenous Medicine as per Health Minute and academics for the Institutes of Ayurveda, Unani and Siddha of the Ministry of Higher Education. Accordingly, the PGIIM has taken appropriate measures to commence training programmes to meet the man power requirements of the country.

The operational activities of the PGIIM were commenced in March 2019 after conducting the first meeting of the Board of Management on 25th February 2019. The PGIIM is located at a temporary building of the Ayurveda Teaching Hospital, Borella of the Ministry of Health and Indigenous Medicine as a temporary arrangement until a permanent building is made available to the PGIIM.

Actions had been taken to obtain the necessary approvals from the Boards of Studies, Board of Management, and Senate of the University of Colombo for the MD degree programmes in Ayurveda, Siddha and Unani during the year 2020 and the PGIIM could get the approval for 6 academic programmes during the year 2020 and 2021. Further, the PGIIM has taken actions to obtain approvals for another 6-degree programmes in year 2021. Applications have been forwarded to the University Grants Commission with the approvals of the Specialty Boards, Boards of Studies, Board of Management and the Senate of the University of Colombo.

Simultaneously, efforts were taken to develop the infrastructure facilities such as modifying and renovating the buildings and procurement of machineries to the PGIIM. Accordingly, actions have been taken to separate the library area in order to provide better library service to the trainees and trainers. Some library books for Ayurveda discipline were purchased and actions are being taken to purchase more library books for Ayurveda, Siddha and Unani Disciplines.

In order to strengthen the human resources, the Post of Director (first permanent Director of the PGIIM) was filled in year 2021 and an Assistant Librarian, Four Management Assistants and one Technical Officer was recruited in the year under reviewed.

1.2 Director of the Institute

The Chief Executive Officer of the PGIIM is the Director of the Institute.

Prof. Chrishantha Abeysena assumed duties as the first permanent Director of the PGIIM w.e.f. 11th February 2021 and Prof. Wasantha Gunathunga served as the Acting Director of the PGIIM from 01st January 2021 to 10th February 2021.

1.3 Board of Management

The Board of Management (BoM) is the principal executive and academic body of the PGIIM and its meetings are held in every month. There are 10 (regular and special) Meetings of the Board of Management of PGIIM were conducted during the year 2021.

Meeting numbers, dates of the meetings and attendance records are listed below.

| Meeting No | Date of meeting | Number of Members Attend | Excused | Absent |
|--------------------------|-----------------|--------------------------|---------|--------|
| 15 th meeting | 2021.02.23 | 14 | 01 | 04 |
| 16 th meeting | 2021.03.19 | 12 | 01 | 05 |
| 17 th meeting | 2021.04.23 | 15 | 02 | 02 |
| 18 th meeting | 2021.05.21 | 11 | 01 | 06 |
| 19 th meeting | 2021.06.18 | 13 | 01 | 04 |
| 20 th meeting | 2021.07.22 | 15 | 02 | 01 |
| 21 st meeting | 2021.08.20 | 15 | 0 | 03 |
| 22 nd meeting | 2021.10.15 | 15 | 01 | 01 |
| 23 rd meeting | 2021.11.19 | 15 | 0 | 03 |
| 24 th meeting | 2021.12.17 | 13 | 0 | 04 |

Table - 1

The BoM consisted of the following members during the year under review.

| | |
|-----------------------------|--|
| Prof. Chrishantha Abeysena | Director (From 11.02.2021) |
| Prof. Wasantha Gunathunga | Acting Director (From 01.01.2021 - 10.02.2021) |
| Ms. M.M. Krishanthi | Nominee/Secretary to the Ministry of Higher Education |
| Ms. Kumari Weerasekara | Secretary/Ministry of Indigenous Medicine (From 01.01.2021 to 18.06. 2021) |
| Ms. Geethamani Karunarathna | Nominee/Secretary to the Ministry of Indigenous Medicine (From 17.06.2021 to 31.12.2021) |

| | |
|-----------------------------------|--|
| Ms. Harshani Fernando | Nominee/Secretary to the Ministry of Finance (From 22.05.2021 to 31.12.2021) |
| Mr. T. Ossan | (From 01.01.2021 to 21.05.2021) |
| Dr. Dhammika Abeygunawardhana | Commissioner of Ayurveda |
| Prof. Jayantha Jayawardene | Immediate Past Director |
| Prof. (Mrs.) P.A. Paranagama | Director, IIM |
| Dr. (Mrs.) Thayalini Thileepan | Head, Unit of Siddha Medicine, University of Jaffna |
| Dr. N. Varnakulendran | Head, Unit of Siddha Medicine, Trincomalee Campus |
| Dr. Swarna Kaluthotage | Acting Director/BMARI |
| Dr. T. Weeraratna | Specialist Grade Doctor (Ayurveda) |
| Dr. V. Selvanathan | Specialist Grade Doctor (Siddha) |
| Dr. Thusitha Sivachelvam | Specialist Grade Doctor (Siddha) |
| Dr. A.G.F. Najeeya | Specialist Grade Doctor (Unani) |
| Mr. Mahinda Madihahewa | Council Nominee |
| Prof. J.B. Dissanayaka | Council Nominee |
| Mr. T. Dharamarajah | UGC appointed member |
| Mr. S.D.W Saman Diyagaha Waduge | UGC appointed member |
| Mr. K.K. Saminda Priyuanga Korana | UGC appointed member |
| Dr. W.A.L. Chandrasiri Waliwita | UGC appointed member |

1.4 Finance Committee

The Finance Committee consisted of the following members during the year under review.

| | |
|------------------------------|--|
| Prof. Chrishantha Abeysena | - Director, PGIIM (w.e.f 11 th Feb 2021) |
| Prof. (Mrs.) P.A. Paranagama | - Director, IIM |
| Mr. T. Dharmarajah | - UGC appointed member of the BoM |
| Mr. T. Ossan | - Additional Director General, Department of Public Enterprises |

Meeting numbers, dates of the meetings and attendance records are listed below.

| Meeting No | Date of meeting | Number of members attended | Excused | Absent |
|-------------------------|-----------------|----------------------------|---------|--------|
| 4 th meeting | 18/02/2021 | 4 | 0 | 0 |
| 5 th meeting | 07/04/2021 | 4 | 0 | 0 |
| 6 th meeting | 20/07/2021 | 4 | 0 | 0 |
| 7 th meeting | 06/10/2021 | 4 | 0 | 0 |
| 8 th meeting | 03/12/2021 | 4 | 0 | 0 |

Table – 2

1.5 Academic Boards

The decisions related to academic matters, training programmes and examinations are taken by the Boards of Study (BOS) and Specialty Boards (SpB) under the approval of the Board of Management and the Senate of the University of Colombo. Meetings of all the Board of Studies and Specialty Boards are held once a month.

1.5.1 Board of Studies

1.5.1.1 List of Board of Studies

Board of Study in Ayurveda

Board of Study in Siddha

Board of Study in Unani

1.5.1.2 Number of Board of Study Meetings held in 2021

| Name of the Board | No. of Meetings Held |
|-------------------|----------------------|
| Ayurveda | 6 |
| Siddha | 3 |
| Unani | 6 |

Table - 3

1.5.1.3 Chairpersons and Secretaries of the Board of Study – 2021

| Board of Study | Chairperson | Secretary |
|----------------|-------------------------|--------------------------|
| Ayurveda | Prof. S.M.S. Samarakoon | Dr. W.J. Wickramarachchi |
| Siddha | Dr. (Mrs) A. Sriharan | Dr. S. Ushakanthan |
| Unani | Prof. M.S.M. Shiffa | Dr. A.H.A.Fazeenah |

Table - 4

1.5.2 Specialty Boards

The PGIIM has 12 specialty boards for the Ayurveda, Siddha and Unani disciplines. This includes the two Specialty Boards established in 2020.

1.5.2.1 List of Specialty Boards

Ayurveda

Specialty Board in Kaumarabhritya

Specialty Board in Kayachikitsa

Specialty Board in Prasuthithanthra

Specialty Board in Shalyathanthra

Specialty Board in Swasthavritta

Specialty Board in Bhaisajya Kalpana & Rasashastra

Specialty Board in Shalakya

Siddha

Specialty Board in Gunapadam

Specialty Board in Maruthuvam

Unani

Specialty Board in Moalijath

Specialty Board in Illmul Advia

Specialty Board in Amraz e Niswan wa Quabalath

1.5.2.2 Number of Specialty Board Meetings held in 2021

| Name of the Board | No. of Meetings Held |
|----------------------------------|----------------------|
| Ayurveda | |
| Bhaisajya Kalpana and Rasasastra | 3 |
| Kumarabritya | 8 |
| Kayachikithsaka | 7 |
| Prasuthithanlara | 7 |
| Shalyatantra | |
| Swasthavrittha | 7 |
| Shalakya | 2 |
| Siddha | |
| Gunapadem | 3 |
| Maruthuvam | 3 |
| Unani | |
| Moelijath | 6 |
| Ilmul Advia | 1 |
| Amraz-e-Niswan | 1 |

*Table - 5***1.5.2.3 Chairpersons and Secretaries of the Board of Study – 2021**

| Specialty Board | Chairperson | Secretary |
|-------------------|-------------------------------------|----------------------------------|
| Ayurveda | | |
| Kaumarabritya | Dr. I.A.M. Leena | Dr. O.T.M.R.K.S. Kalawana |
| Kayachikitsa | Prof. S.M.S .Samarakoon | Dr. K.G.C. Disananyaka |
| Prasuthithanlara | Dr. (Mrs). K. P. K. R. Karunagoda | Dr. (Mrs). Y.A.U.D. Karunarathne |
| Shalyatantra | Dr. (Mrs) B.M.S. Amarajeewa | Dr. K.K.V.S. Peshala |
| Swasthavrittha | Dr. (Mrs) W. M. S. S. K. Kulathunga | Dr. K.H.A.S.Jayasinghe |
| Bhaisajya Kalpana | Dr. S.K.M.K. Herapathdeniya | Dr. M.V.R. Wijayanthimala |
| Shalakya | Dr K.P.P. Peiris | |
| Siddha | | |
| Gunapadem | Dr.N. Varnakulendran | Dr. N. Nithiakumar |
| Maruthuvam | Dr.T. Kumuthranjan | Dr. B. Uthayanan |

| Unani | | |
|----------------|-----------------------|-------------------|
| Moalejath | Dr. MCM. Maheez | Dr. M.H.M. Hafeel |
| Illmul Advia | Prof. N. Fahamia | Dr. P I. Nihara |
| Amraz-e-niswan | Prof. M.U.Z.N Farzana | Dr. J. Rumzia |

Table - 6

1.6 Library Committee

A library committee was formulated in year 2021 in order to establish a library for the PGIIM and obtain necessary recommendations for library functions. Following members served for the Library Committee as at 31.12.2021.

Prof. Chrishantha Abeysena - Director/PGIIM- Chairman
 Prof. R.S Jayawardane - Representative from BoS/Ayurveda
 Dr. M.S.S Fawmiya - Representative from BoS/Unani
 Dr. R.D Ananda Thissa - Senior Assistant Librarian - GWIUM
 Dr. C.R. Gamage – Senior Assistant Librarian – IIM
 Dr. Dilhani Munasinghe - Senior Assistant Librarian - PGIM
 Ms. Lakmini Marasinghe - Senior Assistant Librarian – Faculty of Medicine, UoK

Meeting numbers, dates of the meetings and attendance records are listed below.

| Meeting No | Date of meeting | Number of members attend | Excused | Not attend |
|--------------------------|------------------------|---------------------------------|----------------|-------------------|
| 01 st meeting | 2021.03.31 | 09 | 00 | 00 |
| 02 nd meeting | 2021.07.08 | 08 | 00 | 01 |
| 03 rd meeting | 2021.09.28 | 10 | 01 | 00 |
| 04 th meeting | 2021.12.09 | 10 | 00 | 02 |

Table - 7

1.7 IT Committee

An IT Committee was formulated by the Board of Management to provide guidance to the IT and related matters of the PGIIM. The IT committee gives advices for creation of the Web Site of the PGIIM and other network related issues of the PGIIM.

The IT committee of the PGIIM comprises of following members.

Director/PGIIM- Chairman
 Prof. S.M.S. Samarakoon - representative from IT Centre of the Institute of Indigenous Medicine
 Prof. Kumara Mendis – Faculty of Medicine, University of Kelaniya
 Dr. Pandula Siribaddana – Postgraduate Institute of Medicine
 Mr. Ruwan Kohombakanda – Instructor in IT/IIM
 Mr. Lahiru Chamara – Assistant Network Manager / IIM
 Technical officer – PGIIM
 Senior Assistant Registrar/PGIIM – Secretary to the committee

1.8 Curriculum Development and Evaluation Committee

Curriculum Development and Evaluation Committee was established in order to achieve the following tasks in year 2020.

- Initiate development of curricula, evaluation of curricula and recommend the curricula to the Board of Management
- Evaluation of guidelines, and documents related to academic matters and examinations, and recommend the said documents to the Board of Management

Composition of the Committee:

1. Prof. Chrishantha Abeysena (Director)
2. Prof. Priyani Peiris – Professor - GWUIM (Chairperson)
3. Prof. R.D.H. Kulathunga – Professor - IIM
4. Dr. S.P. Molligoda - Senior Lecturer -IIM
5. Dr. O.T.M.R.K.S.B. Kalawana - Senior Lecturer - IIM
6. Dr. K.K.V.S. Peshala - Lecturer - IIM
7. Dr. Pushpa Jayakody - Senior Lecturer – GWUIM
8. Dr. A.H.A. Fazeenah - Senior Lecturer - IIM
9. Dr. N. Varnakulendran - Senior Lecture - Unit of Siddha Medicine Trincomalee Campus
10. Dr. Asela Olupeliyawa – Senior Lecturer - Faculty of Medicine – University of Colombo

1.9 Committee for International Collaborations

Committee for international Collaborations was established in year 2021 with the intention of accelerating the process of collaborations with other countries to improve the Higher education in Indigenous Medicine. The major focus of the committee at the beginning is creating opportunities for the post MD training of the current MD trainees.

The Committee comprises of following members.

1. Senior Prof. Chrishantha Abeysena (Director)
2. Dr. B.M.S. Amarajeewa (Chairperson)
3. Prof. Priyani Peiris - Professor – GWUIM
4. Prof. R.D.H. Kulathunga - Professor - IIM
5. Dr. T. Weerathne
6. Dr. K.P.K.R. Karunagoda - Senior Lecturer -IIM
7. Dr. I.A.M. Leena - Senior Lecturer -IIM
8. Dr. K.K.V.S. Peshala - Lecturer - IIM

2. Academic Activities During Year 2021

2.1 MD in Ayurveda and Board Certification Programmes.

Academic activities of the PGIIM were carried out continuously during the Covid 19 pandemic period also without disrupt. All the trainees participated for the MD training at the training centres they were allocated.

2.1.1. Details of Student Registration

New students were not registered in year 2021 in the PGIIM. However, trainees who were registered in year 2020 were allocated to new training centres twice in the year 2021.

MD programmes were conducted for the specialties in the year 2021.

1. MD in Ayurveda Kaumarabhrithya and Board Certification
2. MD in Ayurveda Kayachikitsa and Board Certification
3. MD in Ayurveda Prasuthithantha and Stree Roga and Board Certification
4. MD in Ayurveda Shalyatantra and Board Certification
5. MD in Ayurveda Swasthawritha and Board Certification

The Number of Students registered for the above courses are listed below. (As of 31.12.2021)

| Programme of Study | Full Time/ Part Time | Number of students registered at PGIIM | | | | | |
|---|-------------------------|--|-----------|-----------|--|-----------|-----------|
| | | (as at 31 st December 2020) | | | (as at 31 st December 2021) | | |
| | | Male | Female | Total | Male | Female | Total |
| MD in Ayurveda Kaumarabhrithya and Board Certification | Full time | | 1 | 1 | 1* | 1 | 2 |
| MD in Ayurveda Kayachikitsa and Board Certification | Full time | 6 | 8 | 14 | 5 | 8 | 13** |
| MD in Ayurveda Prasuthithantha & Shtreeroga and Board Certification | Full time | | 2 | 2 | | 2 | 2*** |
| MD in Ayurveda Shalyatantra and Board Certification | Full time | 1 | | 1 | 1 | | 1 |
| MD in Ayurveda Swasthawritha and Board Certification | Full time | | 1 | 1 | | 3 | 3 |
| Grand Total | | 7 | 14 | 21 | 7 | 14 | 21 |

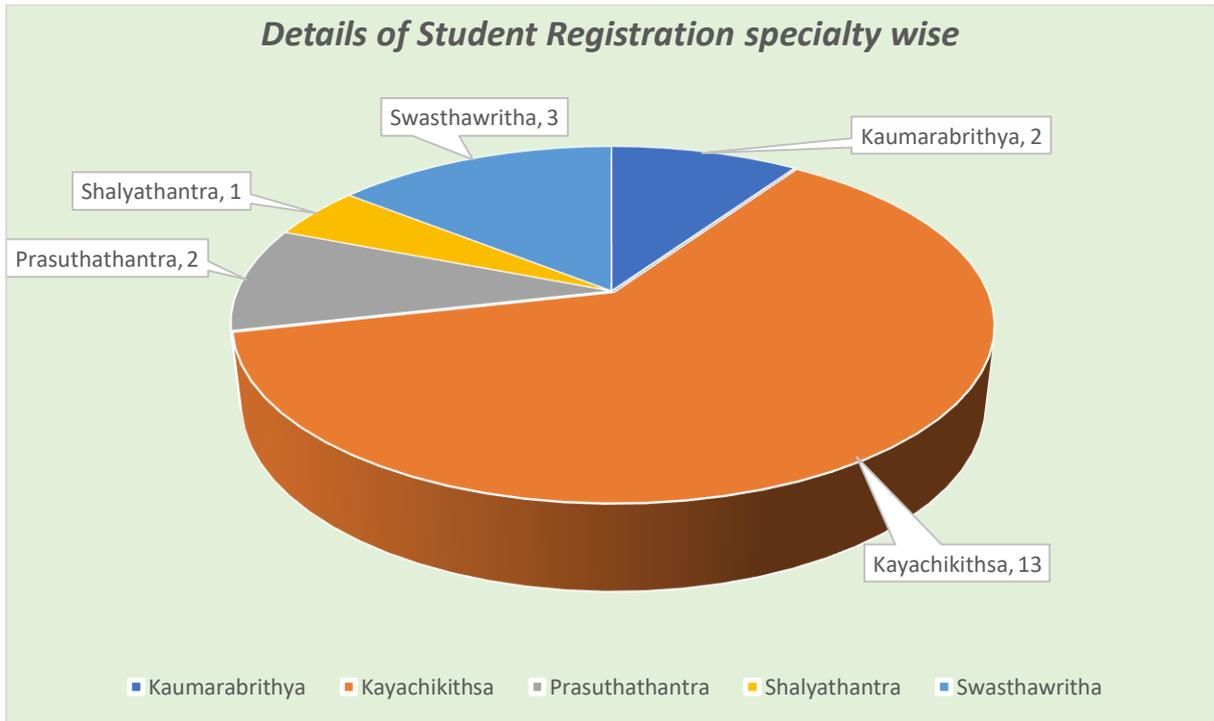
Table - 8

* Registered in February 2021(6 months exemption)

** Two trainees left the course and one registered in August 2021(1 year exemption)

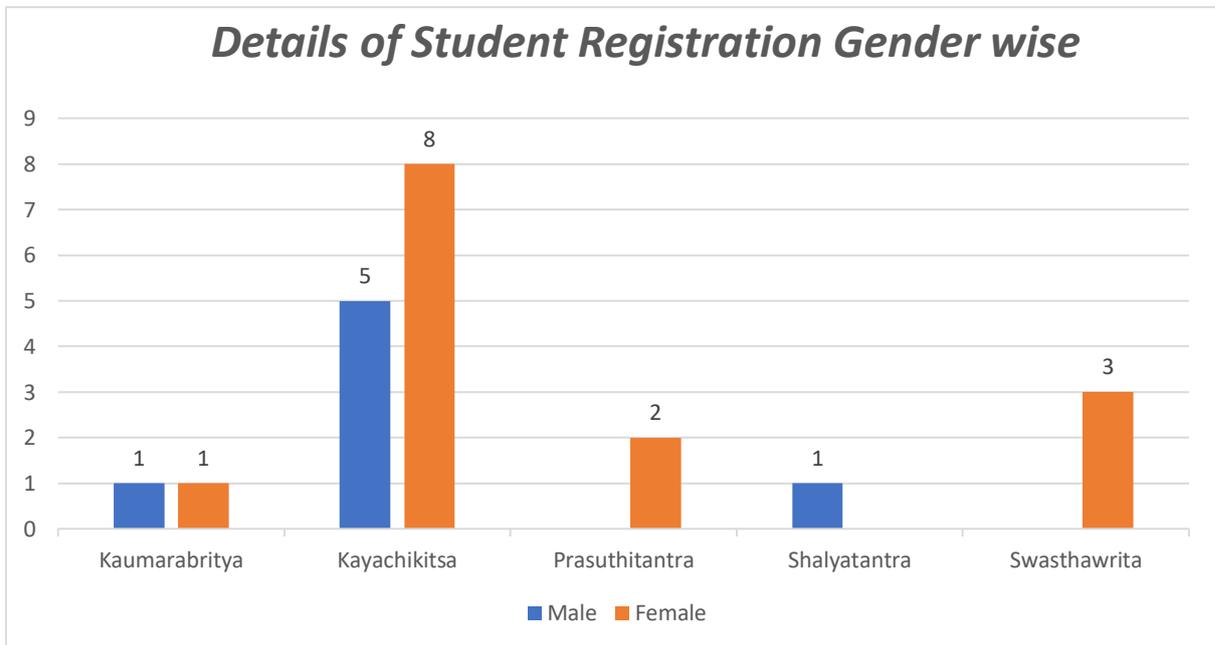
*** Two trainees registered in February 2021 (6 months exemption)

Details of Student Registration specialty Wise



Graph - 1

Details of Student Registration Gender Wise.



Graph - 2

2.1.2 Details of Training Centers, Trainers and allocation of Trainees

Rotation of trainees for the Year I Semester II and Year II semester I was done in the year 2021 and details are as follows.

Stage I Part II (from 17.02.2021 to 16.08.2021)

| No | Name of the Trainee | Specialty | Training Centre | Name of the Trainer |
|----|---------------------------------|-----------------|--|------------------------------------|
| 1 | Dr. J.A. Nirosha | Kaumarabrithya | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) O.T.M.R.K.S.B. Kalawana |
| 2 | Dr. W.A.R.P. Weerasinghe | Kaumarabrithya | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) I.A.M. Leena |
| 3 | Dr. J.C. Jayakody | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Prof. S.M.S. Samarakoon |
| 4 | Dr. (Mrs.) B.G.M.K. Rajakaruna | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) E.D.T.P. Gunaratna |
| 5 | Dr. D.N.D.P. Saparamadu | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. R.D.H. Kulathunga |
| 6 | Dr. R.J. Welikala | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. R.D.H. Kulathunga |
| 7 | Dr. M.I.J. Jayakody | Kayachikitsa | GWUIM | Dr. (Mrs.) K.G.C. Dissanayke |
| 8 | Dr. (Mrs.) K.P.D.C. Perera | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. Sudharma Kodithuwakku |
| 9 | Dr. K.K.I Eranga | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. S.M.S. Samarakoon |
| 10 | Dr. S.K.P. Waidyaratne | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) E.D.T.P. Gunaratna |
| p | Dr. W.K. Jayarathna | Kayachikitsa | Pallekale Ayu Hospital | Dr. T.G. Punchihewa |
| 12 | Dr. K.A.L.S. Kuruppu Arachchi | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. N.D.N. Jayawardhana |
| 13 | Dr. Y.D.S.S. Suraweera | Kayachikitsa | Pallekale Ayu Hospital | Dr. T.G. Punchihewa |
| 14 | Dr. P.R. Dharmarathne | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. Wasantha Somarathne |
| 15 | Dr. K.H.M.S.P.K. Kasthurisinghe | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) R.H.S.K De Silva |
| 16 | Dr. A.M.M. Paranagama | Kayachikitsa | GWUIM | Dr. (Mrs.) K.G.C. Dissanayke |
| 17 | Dr. S.M.D.N.P. Senaratna | Prasuthithantra | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) Y.A.U.D. Karunarathna |
| 18 | Dr. R.N.D. Pathirana | Shalyatantra | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) B.M.S. Amarajeewa |
| 19 | Dr. B.L. Edirisinghe | Swasthavrita | NITM, BIMARI CMO Divisions | Dr. W.M.S.S.K. Kulatunga |
| 20 | Dr. A.B. Dharmarathna | Swasthavrita | NITM, BIMARI CMO Divisions | Dr. W.M.S.S.K. Kulatunga |
| 21 | Dr. S.G. Punchihewa | Swasthavrita | NITM, BIMARI CMO Divisions | Dr. W.M.S.S.K. Kulatunga |

Table - 9

Stage II Part I

| No | Name of the Trainee | Specialty | Training Centre | Name of the Trainer |
|----|---------------------------------|-----------------|--|------------------------------------|
| 1 | Dr. J.A. Nirosha | Kaumarabhrithya | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) I.A.M. Leena |
| 2 | Dr. W.A.R.P. Weerasinghe | Kaumarabhrithya | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) O.T.M.R.K.S.B. Kalawana |
| 3 | Dr. J.C. Jayakody | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) E.D.T.P. Gunaratna |
| 4 | Dr. D.N.D.P. Saparamadu | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. N.D.N. Jayawardhana |
| 5 | Dr. R.J. Welikala | Kayachikitsa | Pallekale Ayu Hospital | Dr. T.G. Punchihewa |
| 6 | Dr. M.I.J. Jayakody | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. R.D.H. Kulathunga |
| 7 | Dr. (Mrs.) K.P.D.C. Perera | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) E.D.T.P. Gunaratna |
| 8 | Dr. K.K.I Eranga | Kayachikitsa | GWUIM | Dr. (Mrs.) K.G.C. Dissanayke |
| 9 | Dr. S.K.P. Waidyaratne | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) R.H.S.K De Silva |
| 10 | Dr. W.K. Jayarathna | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Prof. S.M.S. Samarakoon |
| 11 | Dr. K.A.L.S. Kuruppu Arachchi | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Prof. S.M.S. Samarakoon |
| 12 | Dr. Y.D.S.S. Suraweera | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. N.D.N. Jayawardhana |
| 13 | Dr. P.R. Dharmarathne | Kayachikitsa | GWUIM | Dr. (Mrs.) K.G.C. Dissanayke |
| 14 | Dr. D.K.R. Keerthirathne | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. K.I.W.K Somarathna |
| 15 | Dr. K.H.M.S.P.K. Kasthurisinghe | Kayachikitsa | Pallekale Ayu Hospital | Dr. T.G. Punchihewa |
| 16 | Dr. A.M.M. Paranagama | Kayachikitsa | National Ayurveda Teaching Hospital, Borella | Dr. (Mrs.) R.H.S.K De Silva |
| 17 | Dr. S.M.D.N.P. Senaratna | Prasuthithantra | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) Y.A.U.D. Karunarathna |
| 18 | Dr. R.N.D. Pathirana | Shalyatantra | National Ayurveda Teaching Hospital, Borella | Dr.(Mrs.) B.M.S. Amarjeewa |
| 19 | Dr. B.L. Edirisinghe | Swasthavritha | CMO Division, Maharagama, Colombo Municipal Council Training Unit 1, BIMARI | Dr. W.M.S.S.K. Kulatunga |
| 20 | Dr. A.B. Dharmarathna | Swasthavritha | CMO Division Kotte Colombo Municipal Council Training Unit 2, BIMARI | Dr. W.M.S.S.K. Kulatunga |
| 21 | Dr. S.G. Punchihewa | Swasthavritha | CMO Division, Thimbirigasyaya, Colombo Municipal Council Training Unit 3, BIMARI | Dr. W.M.S.S.K. Kulatunga |

Table - 10

2.1.3 Approvals of MD Degree Programmes

The University Grants Commission approved the following MD courses during the year 2021.

1. MD in Ayurveda Prasutitantra & Sthree Roga and Board Certification,
2. MD in Ayurveda Shalya and Board Certification
3. MD in Ayurveda Swasthavritta and Board Certification

In addition to that the PGIIM submitted the applications for the following MD programmes for the approval of the University Grants Commission.

1. MD in Ayurveda Baisajjakalpna and Rasasasthra and Board Certification
2. MD in Ayurveda Shalakyatantra and Board Certification
3. MD in Unani Illmul Advia and Board Certification
4. MD in Unani Amraz-e-niswan and Board Certification

2.2 MD in Siddha and Board Certification Programmes.

2.2.1. Approvals of MD Degree Programmes

Two following two MD in Sidda Applications were submitted in the year 2020 to the University Grants Commission for its approval with the recommendations of Board of Management of PGIIM and the Senate of the University of Colombo.

1. MD in Siddha Gunapadam and Board Certification
2. MD in Siddha Marutuwan and Board Certification

2.3 MD in Unani and Board Certification Programmes.

2.3.1. Details of Student Registration

Actions were initiated to enroll the first batch of MD in Unani and Board Certification Programme of the PGIIM. Selection examination was conducted in November 2021 to enroll trainees for the MD in Unani Moeliath Degree Programme.

2.3.2 Approvals of MD Degree Programmes

The University Grants Commission approved the following Unani MD course during the year 2021.

1. MD in Unani Moelijath and Board Certification

Further to that, following two MD in Unani Applications were submitted to the University Grants Commission for its approval with the recommendations of the Board of Management of PGIIM and the Senate of the University of Colombo.

1. MD in Unani Illmul Advia and Board Certification
2. MD in Unani Amraz-e-Niswan and Board Certification.

3. Administrative Divisions and Library of the PGIIM

The Administrative activities of the PGIIM are mainly handled by the Administration Division and the Finance Division of the Institute. Library of the PGIIM was established in year 2021.

3.1 Administration Division

The Administrative Division of the PGIIM conducts all the general administration works and the activities related to facilitating academic activities. To provide administrative support for conducting Board of Management and other meetings, sending documents for the approval of the Senate and Council of the University of Colombo as well as the University Grants Commission, handling documents related to academic programmes and student requirements with relevant authorities were some of the main academic related activities performed by the Administrative Division during the year under review.

In addition, providing human resources to the PGIIM by recruiting staff and handling personal files, taking responsible for matters relating to the repairing work, maintenance of buildings and equipment, providing general services to the staff and students, procurement of services and providing communication facilities and providing transport facilities are some of the administrative activities of the Administration Division. In year 2021, the Administration Division comprised one Senior Assistant Registrar on permanent basis and one Management Assistant on permanent basis and one Works aid on assignment basis.

3.2 Finance Division

The Finance Division of the PGIIM carries out the works related to financial administration and the procurement of items, preparing annual, quarterly and monthly budgets, sending reports to the relevant authorities on financial matters, making payments on all the services obtained by the institute, handling petty cash, issuing cheques, payment of salaries are the key areas handled by the Finance Division of the PGIIM.

In addition, procurement of all recurrent and capital items, materials, books, periodicals and etc., to the PGIIM is handled by the Finance Division of the PGIIM. In year 2021, the Finance Division comprised one Senior Assistant Bursar on permanent basis and two Management Assistants on permanent basis and one Works Aid on assignment basis.

3.3 Library

The library is planning to discover indigenous medicine-related information and be the most valuable information resource center for indigenous medicine in the future. The Library of the PGIIM started by recruiting the assistant librarian in September 2021. At this level, four library committee meetings were held in 2021. The relevant policies and procedures are under the making process for the library of PGIIM. The infrastructure development is a must to perform the library, therefore the library furniture and books are under planning and purchasing process. The library is focusing on developing an e-library and a digital repository in the future. Then it will be a hybrid library as the more flexible library concept in the modern world. We are planning to facilitate reading facilities for trainees with

managing the building space. We are now working in partnership with other universities and institutes to replicate our pioneering services.

The PGIIM serves 21 MD students at the present level who are the users of the PGIIM Library. The library which the first collection will be 350 plus printed books. We are working harder to open up our physical collection to the users. We requested suitable E-library databases from the national digital library consortium at the University of Colombo, which is ongoing. The TURNITIN software is requested to check the plagiarism of the research reports of trainees from the University of Colombo, it's under making process. The library internship program started to give training opportunities to library science undergraduates, two interns are working currently. The PGIIM Library is planning to collaborate with indigenous medicine-related resources centers and the networks such as HELLIS and the SLISTINET to supply adequate information services for our users. The library website is under planning level when created the web, will be linked to relevant e databases and other user information needs.

As the PGIIM Library, we hope sharing resources available in relevant subject areas and give a better service for the users identifying their information needs, and also make better use of published information resources of the related fields.

4. Human Resources Data

Actions have been taken to fill the cadre vacancies of the PGIIM during the year 2021. Being able to fill the vacancy in the post of Director can be considered as a great achievement. Further, PGIIM was able to fill number of cadre positions during the year under reviewed. Assistant Librarian, Four Management Assistants and one Trainee Technical Officer were recruited with the limited human and physical resources in the PGIIM. Accordingly, service of the two Assignment Basis Management Assistants worked at the PGIIM was stopped.

Applications have been called for the Post of Management Assistant (Book Keeping) and selection test was conducted in November 2021.

However, in the month of December a selection test and selection interview were conducted by the PGIIM to recruit suitable persons for the post of Management Assistant (Grade III). Accordingly, Three Management Assistants assumed duties in the post of Management Assistant requiring staff has become a major challenge to the well-functioning of the both academic and administrative activities of the PGIIM.

4.1 Approved Cadre and Present Staff

The approved cadre of the PGIIM is 16 and the details of cadre as at 31.12.2021 is as follows:

| Approved Cadre and Present Staff as at 31st December 2021 - All Staff | | | | | | | |
|---|----------------|--------------|--------------------|----------------------|-----------------------|---------------------|------------------|
| Designation | Service | Grade | Salary Code | Service Level | Approved Cadre | Actual Cadre | Vacancies |
| Works Aid | UWAS | III/II/I/Spl | U - PL 1 | Primary | 2 | 0 | 2 |
| Driver | UDS | III/II/I/Spl | U - PL 3 | Primary | 3 | 0 | 3 |
| Management Assistant (Book Keeping) | UMAS | III/II/I | U - MN 1 | Secondary | 1 | 0 | 0 |
| Management Assistant | UMAS | III/II/I | U - MN 1 | Secondary | 5 | 3 | 2 |
| Technical Officer | UTS | III/II/I | U-MT 1 | Secondary | 1 | 1 | 0 |
| Senior Assistant Bursar | UA&FS | II/I | U-EX 2 | Senior | 1 | 1 | 0 |
| Senior Assistant Registrar | UA&FS | II/I | U-EX 2 | Senior | 1 | 1 | 0 |
| Assistant Librarian | Academic | | U-AC 3 | Senior | 1 | 1 | 0 |
| Director | Academic | | U-AC 5 | Senior | 1 | 1 | 0 |
| Total | | | | | 16 | 8 | 7 |

* Assigned from Department of Multi-purpose Development

Table - 11

5. Financial Statement for the year ended 31st December 2021

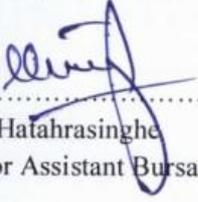
POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO

STATEMENT OF FINANCIAL POSITION

| AS AT 31ST DECEMBER | Note No | 2021 Rs. | 2020 Rs. |
|-----------------------------------|------------|-------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash & Cash Equivalents | 3 | 16,396,756 | 14,024,586 |
| Investment in Fixed Deposits | 4 | 3,439,604 | 1,500,000 |
| Receivables | 5 | 357,080 | 4,283 |
| Loans & Advances to Staff | 6 | 132,900 | 155,400 |
| Advances | 7 | 19,132 | - |
| Inventories / Stocks | 8 | 463,551 | 95,635 |
| Total Current Assets | | 20,809,023 | 15,779,903 |
| Non Current Assets | | | |
| Loans & Advances to Staff | 6 | 201,267 | 331,667 |
| Property, Plant & Equipment (Net) | 9 | 5,318,004 | 5,629,510 |
| Total Non Current Assets | | 5,519,271 | 5,961,176 |
| TOTAL ASSETS | | 26,328,294 | 21,741,079 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Accrued Expenses | 10 | 3,804,182 | 2,878,956 |
| Payables | 11 | 1,022,350 | 930,670 |

| | | | |
|--------------------------------|-----------|-------------------|-------------------|
| Deferred Income | | 525,000 | 1,341,667 |
| Total Current Liabilities | | 5,351,532 | 5,151,292 |
| Non Current Liabilities | | | |
| Provision for Gratuity | 12 | 1,505,304 | 1,369,603 |
| Total Non Current Liabilities | | 1,505,304 | 1,369,603 |
| TOTAL LIABILITIES | | 6,856,836 | 6,520,895 |
| TOTAL NET ASSETS | | 19,471,457 | 15,220,184 |
| NET ASSETS /EQUITY | | | |
| Capital Grant Spent | 13 | 3,490,305 | 3,469,477 |
| Capital Grant Unspent | 14 | 4,887,453 | 2,422,248 |
| Capital Grant from MOHE | 15 | 8,047,199 | 8,403,288 |
| Accumulated Surplus/(deficit) | 16 | 3,046,499 | 925,170 |
| TOTAL NET ASSETS/EQUITY | | 19,471,457 | 15,220,184 |

These Financial Statements have been prepared & presented in compliance with Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.



.....
C.P. Hatahrasinghe
Senior Assistant Bursar



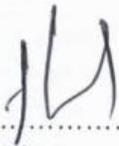
.....
W.N.P.M.N.N. Karunarathna
Senior Assistant Registrar

Members of the Board of Management are responsible for the preparation and presentation of these financial statements.

These financial statements were approved by the Board of Management and signed on their behalf.



.....
Prof. Chrisantha Abeysena
Director



.....
T. Dharmarajah
Member of the Board of Management



.....
J.H. Fernando
Member of the Board of Management

Figures in brackets indicate deductions.

Notes to the Financial Statements on pages 25-39 form an integral part of these Financial Statements.

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL PERFORMANCE**

| FOR THE YEAR ENDED 31ST DECEMBER | Note No | 2021 Rs. | 2020 Rs. |
|---|--------------------|---------------------|---------------------|
| <u>REVENUE</u> | | | |
| Recurrent Grant from Treasury | | 19,777,000 | 12,851,000 |
| Generated Income | 17 | 2,991,000 | 1,086,333 |
| Other Income | 18 | 268,647 | 255,465 |
| Amortization Income | 19 | 870,055 | 825,584 |
| Total Revenue | | 23,906,702 | 15,018,382 |
| <u>OPERATING EXPENSES</u> | | | |
| Personnel Emoluments | 20-A | 15,756,573 | 7,809,970 |
| Travelling & Subsistence | 20-B | 90,302 | 32,181 |
| Supplies & Consumables | 20-C | 525,074 | 375,752 |
| Maintenance Expenses | 20-D | 74,446 | - |
| Contractual Services | 20-E | 2,342,167 | 2,947,201 |
| Other Recurrent Expenses | 20-F | 2,126,755 | 1,655,994 |
| Depreciation | 20-G | 870,055 | 825,584 |
| Total Operating Expenses | | 21,785,374 | 13,646,682 |
| Net Surplus For the Period | | 2,121,329 | 1,371,700 |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO
STATEMENT OF CHANGES IN EQUITY / NET ASSETS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

| | | | | | (Rs.) |
|---|------------------|---------------------|-----------------------|-------------------------|-------------------|
| | Accumulated Fund | Capital Grant Spent | Capital Grant Unspent | Capital Grant From MOHE | Total |
| Balance as at 01st January 2020 | (446,530) | 2,718,626 | 3,142,594 | 8,759,378 | 14,174,068 |
| Amortisation of Grants | - | (469,495) | - | (356,089) | (825,584) |
| Capital Grants Received | - | - | 500,000 | - | 500,000 |
| Capital Grants Spent | - | 1,220,346 | (1,220,346) | - | - |
| Surplus for the Period | 1,371,700 | - | - | - | 1,371,700 |
| Balance as at 31st December 2020 | 925,170 | # 3,469,477 | 2,422,248 | 8,403,288 | 15,220,184 |
| Amortisation of Grants | - | (513,966) | - | (356,089) | (870,055) |
| Capital Grants Received | - | - | 3,000,000 | - | 3,000,000 |

| | | | | | |
|--|------------------|--------------------|------------------|------------------|-------------------|
| Capital Grants Spent | - | 534,795 | (534,795) | - | - |
| Surplus for the Period | 2,121,329 | - | - | - | 2,121,329 |
| Balance as at 31st December 2021 | 3,046,499 | # 3,490,305 | 4,887,453 | 8,047,199 | 19,471,457 |

**POSTGRADUATE INSTITUTE OF INDIGENOUS
MEDICINE
UNIVERSITY OF COLOMBO
STATEMENT OF CASH FLOWS**

| FOR THE YEAR ENDED 31ST DECEMBER | 2021 | 2020 | 2021 |
|--|--------------------|--------------------|--------------------|
| | Rs. | Rs. | Rs. |
| <u>Cash Flows From/(Used in) Operating Activities</u> | | | |
| Surplus from operating activities | 2,121,329 | 1,371,700 | 678,117 |
| <i>Adjustments for</i> | | | |
| <u>Non Cash Movements</u> | | | |
| Depreciation of Property, Plant & Equipment | 870,055 | 825,584 | 870,055 |
| Provision for Gratuity | 135,701 | 930,827 | 135,701 |
| Interest Income | (246,122) | (228,267) | (246,122) |
| Amortization of Grants | (870,055) | (825,584) | (870,055) |
| Surplus from Operating activities | 2,010,908 | 2,074,261 | 567,696 |
| Increase / Decrease in Inventories | (367,916) | 21,498 | (367,916) |
| Increase / Decrease in Current Assets | (371,482) | - | (38,148) |
| Increase / Decrease in Current Liabilities | 96,484 | 2,635,938 | 1,206,362 |
| Net cash flows from Operating Activities | 1,367,994 | 4,731,697 | 1,367,995 |
| <u>Cash Flows From/(Used in) Investing Activities</u> | | | |
| Acquisition of Property, Plant & Equipment | (454,795) | (1,206,746) | (454,795) |
| Loans Payments to Staff | - | (287,400) | - |
| Loans Recoveries from Staff | 152,900 | 140,333 | 152,900 |
| Investment in Fixed Deposits | (1,870,000) | (1,500,000) | (1,939,604) |
| Interest Income from Fund Management Account | 176,071 | 223,984 | 245,675 |
| Net cash flows used in Investing Activities | (1,995,824) | (2,629,828) | (1,995,824) |

Cash Flows From Financing Activities

| | | | |
|--|-------------------|-------------------|-------------------|
| Capital Grants Recived for the Year | 3,000,000 | 500,000 | 3,000,000 |
| Net Cash Flows from Financing Activities | 3,000,000 | 500,000 | 3,000,000 |
| Net Increased in cash and cash equivalents | 2,372,170 | 2,601,869 | 2,372,171 |
| Cash & Cash Equivalents as at the begining of the year | 14,024,586 | 11,422,717 | 14,024,586 |
| Cash & Cash Equivalents as at end of the year | 16,396,756 | 14,024,586 | 16,396,756 |
| Cash and Cash Equivalents : | | | |
| Cash and Bank Balances (Note 3) | 16,396,756 | 14,024,586 | 16,396,756 |
| | (0.14) | 0.44 | 0.43 |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO
COMPARATIVE STATEMENT OF FINANCIAL PERFORMANCE WITH BUDGET**

| FOR THE YEAR ENDED 31ST DECEMBER | Note | 2021 Actual Rs. | 2021 Budget Rs. |
|---|-------------|----------------------------|----------------------------|
| Revenue | | | |
| Recurrent Grant from Treasury | | 19,777,000 | 40,000,000 |
| Generated Income | 17 | 2,991,000 | 2,000,000 |
| Other Income | 18 | 268,647 | - |
| Amortization Income | 19 | 870,055 | - |
| Total Revenue | | 23,906,702 | 42,000,000 |
| Operating Expenses | | | |
| Personnel Emoluments | 20-A | 15,756,573 | 27,000,000 |
| Travelling & Subsistence | 20-B | 90,302 | 700,000 |
| Supplies & Consumables | 20-C | 525,074 | 1,700,000 |
| Maintenance Expenses | 20-D | 74,446 | 195,000 |
| Contractual Services | 20-E | 2,342,167 | 5,965,000 |
| Other Recurrent Expenses | 20-F | 2,126,755 | 6,440,000 |
| Depreciation | 20-G | 870,055 | - |
| Total Operating Expenses | | 21,785,374 | 42,000,000 |
| Net Surplus/(Deficit) For the Period | | 2,121,329 | - |

**POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. General Information

1.1 Legal and Domicile form

The Postgraduate Institute of Indigenous Medicine (PGIIM) was established by Ordinance No: 05 of 2017 made by the University Grants Commission under section 18 read with section 24 A of the Universities Act, No. 16 of 1978 and published in Gazette Extraordinary No. 2031/38 of 2017. It is affiliated to the University of Colombo and commenced its activities described in the Ordinance in February 2019. The office is temporary located in the 5th Floor, Ayurveda Teaching Hospital, Cotta Road, Borella.

The Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flow as at and for the year ended 31st December 2021 was authorized by the Board of Management held on 18th February 2022.

1.2 Financial Period

The Financial period of the Institute is from 01st January 2021 to 31st December 2021.

1.3 Principal Activities and Nature of Operations

- (a) to admit students and to provide for postgraduate instructions, training and research in specialties of Ayurveda, Unani and Siddha systems of Medicine as may be approved by the Commission upon recommendation of the Institute and the University.
- (b) to determine with the approval of the University and the concurrence of the Commission, the postgraduate degrees, postgraduate diplomas, postgraduate certificates and other academic distinctions to be awarded in the several specialties of Ayurveda, Siddha and Unani systems of Medicine or relevant specialties.
- (c) to conduct with the approval of the University, postgraduate examinations for the purpose of ascertaining the persons who have acquired proficiency in the several specialties of Ayurveda, Siddha and Unani systems of Medicine or relevant specialties and to recommend to the University of persons who have passed the examinations and satisfied such other conditions as the University may prescribe by By-laws in consultation with the Institute, are eligible for the award of postgraduate degrees, postgraduate diplomas, postgraduate certificates and other academic distinctions of the University.
- (d) to co-operate, by way of exchange of teachers, students and scholars or otherwise with Universities or Institutions in Sri Lanka or abroad, having objects similar or substantially similar to those of the Institute.

1.4 Going Concern

The Financial Statements have been prepared on the going concern basis.

1.5 Basis of preparation of Financial Statements

1.5.1 Statement of Compliance

The Financial Statements of the Postgraduate Institute of Indigenous Medicine have been prepared under the historical cost convention in conformity with Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka (SLPSAS).

These Financial Statements comprise of the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Equity and Notes to the Financial Statements.

The principal accounting policies applied in the preparation of the Financial Statements are set out below.

1.5.2 Basis of Measurement

The financial statements have been prepared on accrual basis and under the historical cost basis, except where appropriate disclosures are made with regard to fair value under relevant notes.

1.5.3 Comparative Information

Comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements, in order to enhance the understanding of the financial statements of the current period and to improve comparability.

1.5.4 Materiality and Aggregation

Each material class of similar items have been presented separately in the Financial Statements. Items of dissimilar nature or function have been presented separately unless they are immaterial.

1.5.5 Offsetting

Asset and liabilities, and revenue and expenses have not been offset unless required or permitted by the SLPSAS.

1.5.6 Events after the reporting date

All material events after the reporting date have been considered and where appropriate adjustments or disclosure wherever necessary have been made in the Financial Statements.

1.5.7 Functional & Presentation Currency

These Financial Statements are prepared and presented in “Sri Lanka Rupees” (Rs.), which is the functional and presentation currency of the Institute.

1.5.8 Rounding Off

The amounts in financial statements have been rounded off to the nearest rupee, unless otherwise indicated as permitted by the Sri Lanka Public Sector Accounting Standards.

1.5.9 Significant Accounting Estimates and Judgements

Any changes in accounting estimates and critical judgements are disclosed in the relevant notes to the financial statements.

2. Summary of Significant Accounting Policies

2.1 Current Assets

Current Assets classified in the Statement of Financial Position are those which will be recovered within one year after the Statement of Financial Statement date.

2.1.1 Cash & Cash Equivalents

Cash & Cash equivalents comprise cash in hand, the bank balances and short-term investments. Rs.7,000,000.00 received from the Ministry of Higher Education in 2019 as a capital grant was transferred to Fund Management Account in 2019 and the interest earned during the current financial year is Rs.176,071/-.

2.1.2 Investment in Fixed Deposits

Rs. 1,500,000.00 from the internal revenue was invested in three months three fixed deposits of Rs.500,000.00 each during the financial year 2020. Rs. 1,870,000/- of internal revenue was invested in a one-year fixed deposit during the current financial year. Interest earned from the above investment for the year 2021 is Rs.70,051/-.

2.1.3 Inventories & Stocks

Inventories are stated at the lower of cost and net realizable value. In general cost is determined on a first-in-first-out basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition and location.

The inventory of the institute includes stationary and other consumable items.

2.2 Non-Current Assets

2.2.1 Property Plant & Equipment

Office & Teaching Equipment, Furniture & Fittings, Computer & Computer Accessories and Other Assets include the item acquired out of government grants.

University of Colombo has procured assets worth of Rs. 2,264,892.50 in the year 2018 on behalf of the PGIIM out of the initial grant received from the Ministry of Higher Education. These assets were recognized and capitalized in their financial statements as their assets by the University of Colombo in 2018. Further, the amounting to Rs. 149,425.53 was recognized as accumulated depreciation for the year 2018 by the University of Colombo. Accordingly, Rs. 2,115,466.97 worth of assets were identified and capitalized as at 01.01.2019 as addition by the PGIIM based on their net written down value and respective grant is amortized during the balance useful life of the assets.

a) Basis of Recognition and Measurement

Property, Plant and Equipment are recognized if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be reliably measured. Properties, plant and equipment are recorded at cost less accumulated depreciation. The cost of property, plant and equipment is the cost of purchase or construction together with any incidental expenses thereon.

All property plant & Equipment are stated initially at cost and subsequently measured at cost less accumulated depreciation and any impairment losses. Repair and maintenance cost are recognized in the statement of comprehensive income as incurred.

b) Initial Recognition

Asset is capitalized on the basis of nature. Asset is capitalized if it is tangible, has a life of more than one year and has a significant cost. The life of the asset is dependent on its category ranging from 5 to 20 years.

c) Subsequent expenditure on existing Fixed Assets

Expenditure incurred on tangible fixed assets is charged to the Statement of Financial Performance in the period it is incurred, unless it meets one of the following criteria, in which case it is capitalized and depreciates on the relevant basis.

- Market value of fixed assets has subsequently increased.
- Asset capacity increase.
- Sustainable improvement in the quality of output or reduction in operating cost.
- Significant extension of the asset life beyond that confirmed by repair and maintenance.

d) Depreciation

Depreciation is recognized in the Statement of Financial Performance on a Straight –Line Method over the estimated useful life of Property, Plant and Equipment items from the date that they were made available for use. Lands are not depreciated. The estimated useful life periods are as follows.

| Description | Estimated useful life period |
|---------------------------------|-------------------------------------|
| Office and Teaching Equipment | 10 years |
| Computer & computer accessories | 5 years |
| Furniture & Fittings | 10 years |

Depreciation is provided from the date of purchase and up to the date of disposal, based on the period used. Assets transferred from University of Colombo were depreciated w.e.f. 01.01.2019 since these assets were depreciated up to 31st December 2018 by the University of Colombo.

2.3 Liabilities & Provisions

2.3.1 Current Liabilities

Liabilities classified as Current Liabilities in the Statement of Financial Positions are those that fall due for payment within one year from the date of the Statement of Financial Positions. All known liabilities have been accounted for in preparing the Financial Statements.

2.3.2 Deferred Income

Deferred income arises when receipts relating to courses and study programs are collected at the commencement of the courses where the course delivery take place over a period of several

months. Income is recognized in the statement of comprehensive income to the extent of course delivery taken place and the balance attributable to the remaining course period is recognized as deferred income as a liability on the statement of financial position until income is recognized.

2.3.3 Provision for Retirement Benefits

Employee Benefits

(a) Defined Benefit Plans - Gratuity

Defined benefit plans estimate the amount of benefit that an employee will receive on retirement.

The university has adopted the benefit plan as required under the payment of Gratuity Act No. 12 of 1983 for all eligible employees.

It usually dependent on one or more factors such as age, years of service and compensation. In order to meet this liability, a provision carried forward as at the reporting date, amount calculated based on an internal management assessment. Accordingly, liability recognizes for the employees who have completed 5 years of service in the university system as at the reporting date. The resulting difference between brought forward provision as at the beginning of the period net of any payments made, and the carried forward provision at the end of the period is dealt with in the statement of profit and loss. The gratuity liability is not externally funded nor actuarially valued.

(b) Defined Contribution Plans

A defined contribution plan is a post-employment plan under which an entity pays fixed contribution into a separate entity and will have no legal or constructive obligation to pay a further amount. Obligations for contributions to defined contribution plans are recognized as an expense in the statement of comprehensive income as and when they are due.

University Provident Fund (UPF) & University Pension Fund

The Institute and employees, contribute 15% or 7% and 10% respectively, on their gross salary to the University Provident Fund in line with the respective statutes and legislation in Sri Lanka and University Act. Also, the university contributes 8% to the University Pension Fund in respect of pensionable employees.

Employees' Trust Fund (ETF)

The university contributes 3% on their gross salary of each employee to the Employees' Trust Fund.

2.3.4 Contingent Liabilities

No provision has been made in the accounts with regard to liabilities arising out of litigation. The total estimated amount of liabilities as at 31st December 2021 has stated in the Statement of Financial Positions.

2.4 Equity

2.4.1 Capital Grants

Government Grants is recognized at their fair value where is reasonable assurance that the grants will be received and all affecting conditions will be complied with.

Government Grants and contributions from other organizations for the purchase of fixed assets are taken to the grants received in advance in the first instance. They are taken to the unspent capital grant account upon utilization of the grants for the purchase of the assets which are capitalized or to income or expenditure for purchase of assets which are expensed off.

2.4.2 Recurrent Grants

Recurrent Grants are recognized in the Statement of Financial Performance on cash basis. Recurrent grant received during the reporting financial years are stated below.

| <u>Year</u> | <u>2021</u> (Rs.) | <u>2020</u> (Rs.) |
|-----------------------|----------------------|----------------------|
| Personal Emoluments | 15,413,000.00 | 8,775,000.00 |
| Other Recurrent | <u>4,364,000.00</u> | <u>4,076,000.00</u> |
| Total Recurrent Grant | <u>19,777,000.00</u> | <u>12,851,000.00</u> |

Accounting for Grants

Grants that compensate the University for Expenses incurred are recognized as revenue in the income statement in the same period in which the expenses are recognized. Grants that compensate the University for the Cost of an asset are recognized in the income statement on a systematic basis over the useful life of the related asset.

As per Sri Lanka Accounting Slandered 20 the university adopted income approach accounting principal when identifying capital grants.

Initial Capital Grant received from the Ministry of Higher Education during the year 2019 is Rs.7,000,000.00 and capital grant received from the treasury as per annual budget 2019 is Rs. 6,100,000.00. These two grants have been recognized separately as capital grants received in 2019 and amortized accordingly. In addition, Rs. 2,115,466.97 has been recognized as capital grants from MOHE based on the assets transferred from University of Colombo in 2019 and amortized accordingly.

Capital Grant received from the General Treasury during the reporting financial years are stated below.

| <u>Year</u> | <u>2021</u> (Rs.) | <u>2020</u> (Rs.) |
|-----------------------------|---------------------|-------------------|
| Acquisition of Fixed Assets | <u>3,000,000.00</u> | <u>500,000.00</u> |

2.5 Statement of Comprehensive Income

2.5.1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Institute and the revenue can be reliably measured, regardless of when the payments are made. The following specific recognition criteria also be met before revenue is recognized.

01. Income from Courses

Income from MD courses are recognized as income based on periodic basis. Five MD programs were started in the year 2020. The amount recognized as generated income for the year 2021 are Rs. 2,991,000.00 and amount recognized as generated income in 2020 is Rs. 1,086,333.00.

02. Interest Income

Interest income is recognized on accrual basis. Interest income comprises the interest income received and receivables from fixed deposit investment as well as the fund management account.

03. Other Income

Any other income not specified under above categories in recognized on accrual basis.

2.5.2 Recognition of Expenses

Expenses in carrying all activities of the institute is recognized on accrued basis and charged to the statement of financial performance during the period in which they are incurred.

2.6 Statement of Cash Flows

The cash flow statement has been prepared by using the Indirect Method in accordance with the SLPSAS 2 whereby gross cash receipts and gross cash payments of operating activities, finance activities and investing activities have been recognized.

2.7 Commitments and Contingencies

All discernible risks are accounted for in determining the amount of all known liabilities. Contingent liabilities are possible obligations whose existence will be confirmed only by uncertain future events or present obligations where the transfer of economic benefits is not probable or cannot be reliably measured. Contingent liabilities are not recognized in the statement of financial position but are disclosed unless they are remote.

2.8 Events After the Reporting Date

The materiality of events occurring after the reporting period has been considered and appropriate adjustments, wherever necessary, has been made in the financial statements.

POSTGRADUATE INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

| Note 03 | 2021 | 2020 |
|---|-------------------|-------------------|
| Cash & Cash Equivalents | Rs. | Rs. |
| BOC Borella SG Acc. No: 0084061028 - Recurrent | 4,099,943 | 4,369,048 |
| BOC Borella SG Acc. No: 0084060859 - Capital | 487,650 | 494,475 |
| BOC Borella SG Acc. No: 0085283375 - Fund Management Account | 11,809,163 | 9,161,062 |
| | 16,396,756 | 14,024,586 |
| Note 04 | 2021 | 2020 |
| Investments in Fixed Deposits | Rs. | Rs. |
| BOC Borella SG Acc. No: 86766165 | 523,201 | 500,000 |
| BOC Borella SG Acc. No: 86766175 | 523,201 | 500,000 |
| BOC Borella SG Acc. No: 86766156 | 523,201 | 500,000 |
| BOC Borella SG Acc. No: 88304410 | 1,870,000 | - |
| | 3,439,604 | 1,500,000 |
| Note 05 | 2021 | 2020 |
| Receivables | Rs. | Rs. |
| - | - | - |
| Prepayments | 19,016 | - |
| Course fee Receivables | 333,333 | - |
| Interest Income Receivables | 4,730 | 4,283 |
| | 357,080 | 4,283 |

| Note 06 | | | 2021 | 2020 |
|--------------------------------------|--------------------------------|-------------------------------|----------------|----------------|
| Loans & Advances to Staff | Recoverable during 2022 | Recoverable after 2022 | Rs. | Rs. |
| Distress Loan | 100,400 | 161,267 | 261,667 | 362,067 |
| Computer Loan | 6,500 | 8,000 | 14,500 | 25,000 |
| Transport Loan | 26,000 | 32,000 | 58,000 | 100,000 |
| | 132,900 | 201,267 | 334,167 | 487,067 |

| Note 07 | | 2021 | 2020 |
|------------------------|--|---------------|-------------|
| Advances | | Rs. | Rs. |
| - | | | |
| Miscellaneous Advances | | 11,307 | - |
| Stamp Impress | | 7,825 | |
| | | 19,132 | - |

| Note 08 | | 2021 | 2020 |
|-----------------------------|--|----------------|---------------|
| Inventories / Stocks | | Rs. | Rs. |
| - | | | |
| Stocks | | 463,551 | 95,635 |
| | | 463,551 | 95,635 |

| Note 09 | | | | Rs. |
|-------------------------------------|---------------------------------|------------------|--------------------------------|---------------------------------|
| Property Plant and Equipment | | | | |
| Description | Balance as at 31.12.2020 | Additions | Disposals / Adjustments | Balance as at 31.12.2021 |
| Office & Teaching Equipment | 2,637,346 | 546,300 | - | 3,183,646 |
| Computer & Computer Accessories | 1,372,717 | 12,250 | - | 1,384,967 |
| Furniture & Fittings | 3,039,900 | - | - | 3,039,900 |
| Total | 7,049,963 | 558,550 | - | 7,608,513 |

Provisions for Depreciation

| Description | % | Balance as at 31.12.2020 | Charge for the year | Disposals / Adjustments | Balance as at 31.12.2021 |
|----------------------------------|----|-----------------------------|------------------------|----------------------------|-----------------------------|
| Office & Teaching Equipments | 10 | 375,731 | 272,240 | | 647,971 |
| Computers & Computer Accessories | 20 | 570,934 | 292,617 | | 863,551 |
| Furniture & Fittings | 10 | 473,789 | 305,198 | | 778,987 |
| Total | | 1,420,454 | 870,055 | - | 2,290,509 |

Written Down Value

| Description | Balance as at 31.12.2020 | Additions | Disposals / Adjustments | Balance as at 31.12.2021 |
|---------------------------------|-----------------------------|-----------|----------------------------|-----------------------------|
| Office & Teaching Equipment | 2,261,614 | - | - | 2,535,675 |
| Computer & Computer Accessories | 801,784 | - | - | 521,417 |
| Furniture & Fittings | 2,566,111 | - | - | 2,260,913 |
| Total | 5,629,510 | - | - | 5,318,004 |

Note 10**Accrued Expenses**

| | 2021 Rs. | 2020 Rs. |
|----------------------------|------------------|------------------|
| Accrued Expenses-Recurrent | 3,804,182 | 2,878,956 |
| Total | 3,804,182 | 2,878,956 |

Note 11**Payables**

| | 2021 Rs. | 2020 Rs. |
|------------|-------------|-------------|
| Creditors | 926,000 | 774,900 |
| Retentions | 95,850 | 143,195 |

| | | |
|----------------------------|------------------|----------------|
| Stamp Duty Payable | 500 | 575 |
| Sitting Allowance Payables | - | 12,000 |
| Total | 1,022,350 | 930,670 |

| Note 12 | 2021 | 2020 |
|-------------------------------|------------------|------------------|
| Provision for Retiring | | |
| Gratuity | Rs. | Rs. |
| Balance as at 1st January | 1,369,603 | 438,776 |
| Charge for the year | 135,701 | 930,827 |
| | 1,505,304 | 1,369,603 |
| Payments made during the year | - | - |
| Balance as at 31st December | 1,505,304 | 1,369,603 |

| Note 13 | 2021 | 2020 |
|-----------------------------|------------------|------------------|
| Spent Capital Grants | Rs. | Rs. |
| Opening Balance | 3,469,477 | 2,718,626 |
| Transfers | 534,795 | 1,220,346 |
| Amortisations | (513,966) | (469,495) |
| | 3,490,305 | 3,469,477 |

| Note 14 | 2021 | 2020 |
|-------------------------------|------------------|------------------|
| Unspent Capital Grants | Rs. | Rs. |
| Opening Balance | 2,422,248 | 3,142,594 |
| Additions During the Year | 3,000,000 | 500,000 |
| Transfers | (534,795) | (1,220,346) |
| | 4,887,453 | 2,422,248 |

| Note 15 | 2021 | 2020 |
|--|------------------|------------------|
| Capital Grants from MOHE | Rs. | Rs. |
| Opening Balance | 8,403,288 | 8,759,378 |
| Amortisations | (356,089) | (356,089) |
| | 8,047,199 | 8,403,288 |
| Note 16 | 2021 | 2020 |
| Accumulated Surplus and Deficit | Rs. | Rs. |
| Balance as at 1st January | 925,170 | (446,530) |
| Adjustments (Prior year) | - | - |
| Net Surplus/(Deficit) For the Period | 2,121,329 | 1,371,700 |
| Balance as at 31st December | 3,046,499 | 925,170 |
| Note 17 | 2021 | 2020 |
| Generated Income | Rs. | Rs. |
| - | | |
| Registration Fee MD Courses | 11,000 | 128,000 |
| Course Fee MD Courses | 2,050,000 | 958,333 |
| Exam Fees | 60,000 | - |
| Privileges of Board Certification Fees | 870,000 | - |
| Total | 2,991,000 | 1,086,333 |
| Note 18 | 2021 | 2020 |
| Other Income | Rs. | Rs. |
| Interest From Loans & Advance | 22,525 | 27,198 |
| Interest From Fund Management Account | 176,071 | 223,984 |
| Interest From Fixed Deposits | 70,051 | 4,283 |
| Total | 268,647 | 255,465 |

| Note 19 | 2021 | 2020 |
|---|----------------|----------------|
| Amortisation Income | Rs. | Rs. |
| - | | |
| Amortisation Income -Government Capital Grants (Assets) | 513,966 | 469,495 |
| Amortisation Income - Capital Grants from MOHE (Assets) | 356,089 | 356,089 |
| Total | 870,055 | 825,584 |

Total Expenditure

| Note 20 -A | 2021 | 2020 |
|----------------------------|------------------|------------------|
| Personal Emoluments | Rs. | Rs. |
| <u>Academic</u> | | |
| Salaries & Wages | 1,736,079 | 862,708 |
| University Provident Fund | 723,421 | - |
| University Pension Fund | 35,387 | - |
| Employee's Trust Fund | 142,915 | - |
| Academic Allowances | 2,872,888 | - |
| Entertainment Allowances | 135,691 | - |
| Other Allowances | 385,143 | - |
| Visiting Lecturer Fee | 940,600 | 171,450 |
| Research Allowances | 623,127 | - |
| Cost of Living Allowances | 110,574 | - |
| Acting Pay | 29,338 | - |
| Additional Allowances 20% | 356,073 | - |
| Total | 8,091,235 | 1,034,158 |

Non Academic

| | | |
|---------------------------|-----------|-----------|
| Salaries & Wages | 2,963,567 | 3,349,301 |
| University Provident Fund | 827,408 | 423,536 |
| University Pension Fund | 389,368 | 199,311 |
| Employee's Trust Fund | 146,013 | 74,742 |

| | | |
|---------------------------------|-------------------|------------------|
| Monthly Compensation Allowances | 1,349,251 | 717,513 |
| Holiday Payments | 31,583 | 25,919 |
| Gratuity | 135,701 | 930,827 |
| Overtime | 16,322 | - |
| Other Allowances | 97,387 | - |
| Research Allowances | 589,554 | 556,368 |
| Cost of Living Allowances | 519,518 | 179,400 |
| Additional Allowances 20% | 599,667 | 318,895 |
| Total | 7,665,339 | 6,775,812 |
| Total | 15,756,573 | 7,809,970 |

| Note 20 -B | 2021 | 2020 |
|-------------------------------------|---------------|---------------|
| Travelling & Subsistence | Rs. | Rs. |
| Domestic | 90,302 | 32,181 |
| Total | 90,302 | 32,181 |

| Note 20 -C | 2021 | 2020 |
|-----------------------------------|----------------|----------------|
| Supplies & Consumables | Rs. | Rs. |
| Stationery & Office Requisites | 256,011 | 305,554 |
| Fuel & Lubricants | 223,069 | 45,548 |
| Mechanical & Electrical Goods | 20,055 | - |
| Medical Supplies | 21,195 | - |
| Other Supplies | 4,744 | 24,650 |
| Total | 525,074 | 375,752 |

| Note 20 - D | 2021 | 2020 |
|---------------------------------|---------------|-------------|
| Maintenance Expenses | Rs. | Rs. |
| Plant, Machinery and Equipments | 42,432 | - |
| Building & Structure | 32,014 | - |
| Total | 74,446 | - |

| Note 20 - E | 2021 | 2020 |
|-----------------------------|-------------|-------------|
| Contractual Services | Rs. | Rs. |
| Telecommunication | 139,353 | 130,399 |
| Postal Charges | 29,725 | 16,855 |

| | | |
|------------------------|------------------|------------------|
| Electricity | 300,000 | 480,000 |
| Security Service | 184,165 | 178,280 |
| Water | 100,000 | 180,000 |
| Cleaning Service | 129,168 | 228,666 |
| Rent & Hire Charges | 900,000 | 1,487,820 |
| Printing & Advertising | 559,757 | 245,182 |
| Total | 2,342,167 | 2,947,201 |

| Note 20 - F | 2021 | 2020 |
|---|------------------|------------------|
| Other Recurrent Expenses | Rs. | Rs. |
| Special Service-Council & Committees | 1,510,708 | 974,194 |
| Workshops & Seminars | - | 10,050 |
| Special Service-Professional & Other Fees | 251,962 | 470,000 |
| Staff Development & Training | 41,500 | - |
| Interest Subsidy on Property Loan | 182,485 | 177,463 |
| Bank Charges | 4,250 | 4,250 |
| Contributions & Membership Fees | 16,000 | 16,000 |
| Examination Fees | 119,850 | 4,037 |
| Total | 2,126,755 | 1,655,994 |

| Note 20 -G | 2021 | 2020 |
|--|----------------|----------------|
| Depreciation | Rs. | Rs. |
| Depreciation - Office & Teaching Equipment | 272,240 | 229,304 |
| Depreciation - Furniture & Fittings | 305,198 | 303,770 |
| Depreciation - Computer & Computer Accessories | 292,617 | 292,510 |
| Total | 870,055 | 825,584 |

6. Auditor's General Report

NATIONAL AUDIT OFFICE

HED/F/1/PGIIM/2021/FA/07

20th May 2022

Director,
Postgraduate Institute of Indigenous Medicine.

Auditor General's Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31st December 2021 of the Postgraduate Institute of Indigenous Medicine affiliated to the University of Colombo.

The above report is sent herewith.

Signed illegibly

W.P.C. Wickramarathna
Auditor General

Copies:- 1. Secretary, Ministry of Education
2. Secretary, Ministry of Finance
3. Chairman, University Grants Commission
4. Vice-Chancellor, University of Colombo

NATIONAL AUDIT OFFICE

HED/F/1/PGIIM/2021/FA/07

20th May 2022

Director,
Postgraduate Institute of Indigenous Medicine.

Auditor General's Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31st December 2021 of the Postgraduate Institute of Indigenous Medicine affiliated to the University of Colombo.

1. Financial statements

1.1 Opinion

The audit of financial statements of the Postgraduate Institute of Indigenous Medicine for the year ended 31st December 2021 comprising of the statement of financial position as at 31st December 2021 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year ended and a summary of significant accounting policies and other explanatory notes 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 with the provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My report will be tabled in due course in Parliament in terms of Article 154 (6) of the Constitution.

I am of the view that the financial condition of the corporation and its financial performance and cash flows for the year ended 31st December 2021 reflect the true and equitable position of the corporation in accordance with Sri Lanka Accounting Standards, excluding the impact of the matters described in the section for the audited opinion of my report.

1.2 Basis for Opinion

I have performed the audit according to the Sri Lanka Auditing Standards (SLAS). My responsibility under these auditing standards have been further described under the part of Responsibility of the Auditor on the Audit of the Financial Statements of this report. I believe that the audit evidence I have obtained, have been adequate and appropriate for my opinion.

1.3 Other information contained in the 2021 Annual Report of the Corporation

The 'other information' means the financial statements included in the 2021 Annual Report of the Corporation that is expected to be given to me after the date of this audit and the information that is not included in my audit report. The management is responsible for this other information.

My opinion on the financial statements does not cover the other information and I, in any manner, do not guarantee or make any statement on them.

My responsibility on the audit of the financial statements is to read the above-mentioned other information when they are made available and to consider if such other information is significantly inconsistent with the financial statements or audit or my knowledge obtained otherwise.

When reading the 2020 Annual Report of the Corporation, if I conclude that there are significant misrepresentations, such matters should be communicated to the governing parties for correction. If there are more uncorrected misrepresentation, they will be included in the report that will be tabled in due course in Parliament in terms of Article 154 (6) of the Constitution.

1.4 Responsibility of the Management and Administration for the Financial Statements

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

When preparing financial statements, it is the management's responsibility to determine the ability to maintain the corporation and it is also the responsibility of the management to keep accounts on the basis of continuity and disclose the matters relating to the continuity of the corporation unless the management intends to liquidate the corporation or cease operations in the absence of any other option.

The controlling parties are responsible for the financial reporting process of the corporation. Subject to subsection 16 (1) of the National Audit Act, No. 19 of 2018, the Corporation shall maintain proper books and records of its income, expenses, assets and liabilities in order to prepare annual and periodic financial statements.

1.5 Responsibility of the Auditor in the Audit of Financial Statements

My objective is to provide a reasonable assurance that financial statements are free from frauds and errors that occurred due to inaccurate false statements and to release the auditor's report along with my opinions. While fair assurance is a high-level guarantee, it does not always mean that auditing in accordance with Sri Lanka Audit Standards that will always detect quantitative disclosures. Frauds and mistakes are likely to result in quantitative disclosures, either individually or collectively, and may be expected to affect users' economic decisions based on these financial statements.

I audited in accordance with Sri Lanka Auditing Standards with professional judgment and professional compliance,

- By planning appropriate audit procedures when identifying and assessing the risk of inaccurate misrepresentations in financial statements due to fraud or error, I obtained adequate and appropriate audit evidence to avoid the risks of fraud or error. The impact of fraud is stronger than the impact of inaccurate misrepresentation, and can lead to fraud, misconduct, forgery, intentional avoidance or avoidance of internal controls.
- In designing audit procedures that are appropriate in the circumstances, the auditor considers internal control relevant to the Corporation, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.

- The appropriateness of accounting policies used and the reasonableness of accounting estimates made by management is appreciated.
- The relevance of using the institution's continuity basis for accounting was determined based on the audit evidence obtained on whether there was sufficient uncertainty about the corporation's existence as a result of the events or circumstances. If I determine that there is sufficient uncertainty, my audit report should focus on the disclosures in the financial statements, and if that disclosure is inadequate, my opinion must be modified. However, continuity can end on future events or circumstances
- The presentation, structure and content of the financial statements included in the disclosures were evaluated and the underlying transactions and events were evaluated in a reasonable and fair manner.

Governing parties will be informed on the key audit findings, key internal control deficiencies and other issues identified during my audit.

2. Report on other legal and regulatory requirements

- 2.1 The National Audit Act No. 19 of 2018 contains special provisions relating to the following requirements.
 - 2.1.1 In accordance with the requirements of section 12 (a) of the National Audit Act, No. 19 of 2018, I obtained all the information and explanations required for the audit and as it is revealed by my investigation, the Institution has maintained proper financial records.
 - 2.1.2 The financial statements presented by the Corporation in accordance with the requirements of Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018, are consistent with the previous year.
 - 2.1.3 The recommendations I made last year have been included in the financial statements submitted as per the requirement of Section 6 (I) (d) (iv) of the National Audit Act No. 19 of 2018.
- 2.2 In terms of the measures adopted and the amount of evidence and quantitative considerations, nothing came to my attention as to the following statements:
 - 2.2.1 In accordance with the requirements of section 12 (d) of the National Audit Act, No. 19 of 2018, that any member of the Governing Body may be involved in any contract involving the corporation, directly or otherwise, out of the ordinary course of business.
 - 2.2.2 In compliance with the requirements set out in Section 12 (f) of the National Audit Act No. 19 of 2018, except for the following observations, that anyone has acted in non-compliance with a written law or any other general or special directive issued by the Governing Body of the Corporation.

| <u>Reference to Laws/ Rules and Regulations</u> | | <u>Description</u> |
|--|--|--|
| (a) | Section 40 (1) of the National Audit Act No. 19 of 2018 | A separate Internal Audit Division for the Institute had not been established. |
| (b) | Section 4 (h) of the PGIIM Ordinance No. 05 of 2017 | Though the Institute has to maintain library and laboratory facilities for its teaching, training and research purposes, and library and laboratory facilities had not been provided to its students even as at 09 th March 2022, the audit date. |
| (c) | PA Circular No. 09/2009 dated 16 th April 2009 and No. 03/2017. | Action had not been taken to confirm the verification of the attendance and departure of the officers by way of a finger print machine from its establishment in the year 2019 to the 09 th March 2022, the audit date. |
| (d) | Section 8.2.2 of the Public Enterprises Circular No. PED/12 dated 02 nd June 2003 | The Institute had invested Rs. 3,370,000 in fixed deposits without the prior approval of the Minister of Finance. |

2.2.3 That the Institute has acted in non-compliance with the powers, duties and functions as required under Section 12 (g) of the National Audit Act No. 19 of 2018.

2.2.4 That the Corporation has not procured and utilized its resources in an economical, efficient and effective manner as required under Section 12 (h) of the National Audit Act No. 19 of 2018

2.3 Other Matters

(a) The Annual Reports for the years 2019 and 2020 had not been tabled in Parliament even as at the audit date, 09th March 2022.

(b) Though it had been decided at the meeting of the Board of Directors held on 21st may 2021 to select a suitable land and a building for the Postgraduate Institute of Indigenous Medicine, necessary further actions in this regard had not been taken even as at 09th March 2022. As the Institute is maintained at the Ayurvedic Hospital in Borella, attention had been drawn to make annual payments for water and electricity, a provision of a total of Rs. 1,710,000 had been allocated for the period from the year 2019 to year 2021.

(c) Though 19 students had been enrolled on 07th August 2020 for the first batch of students of the Postgraduate Institute of Indigenous Medicine that had been established by way of the Gazette No. 2048/46 dated 18th December 2017, the second match had not been enrolled even as at the audit date, 09th March 2022.

- (d) Though Rs. 8,809,163 had been received in the year 2019 for purchasing a vehicle from the Ministry of Education and the Treasury, the said money had been deposited in a Fund management account even as at the end of the year under review, without seeking advice from the Treasury where the purchasing of a vehicle had been suspend.
- (e) Though 12 Study Boards have been established under Ayurveda, Siddha and Yunani, and though 05 courses had been commenced under the Ayurveda Study Boards, courses had not been commenced under the Siddha and Yunani Study Boards.

Signed illegibly

W.P.C. Wickramarathna

Auditor General

7. Reply to the Auditor's General Report

My No:- PGIIM/Audit/2021

Your No. - HED/F/1/PGIIM/2021/FA/07

16th September 2022

Auditor General
National Audit Office,
No. 306/72,
Poldoowa Road,
Battaramulla.

Dear Sir,

Auditor General's Report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements for the year ended 31st December 2021 of the Postgraduate Institute of Indigenous Medicine affiliated to the University of Colombo.

The explanations in reference to the Auditor General's Report bearing your even numbered and dated 20th May 2022, in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements for the year ended 31st December 2021 are as followed:

2.2.2 Non-compliance to the Laws, Regulations and Management Decisions

| Reference to the Laws/ Rules and Regulations | Observation | Opinion |
|---|---|--|
| (a) Section 40 (1) of the National Audit Act No. 19 of 2018 | An Internal Audit Division was not established. | Considering the structure of the PGIIM the Board of Management has decided to get the service of the Internal Audit Division of the University of Colombo for the internal audit works of the PGIIM. |

| | | |
|---|--|---|
| <p>(b) Section 4 (h) of the Postgraduate Institute of Indigenous Medicine Ordinance No. 05 of 2017.</p> | <p>Though the Institute has to maintain library and laboratory facilities for its teaching, training and research purposes, and library and laboratory facilities had not been provided to its students even as at 09th March 2022, the audit date.</p> | <p>After recruiting an Assistant Librarian on 15th September 2021 for the Library, action for establishing a library has been taken. Establishing a library with all the facilities is a huge responsibility and at present all the required preliminary facilities have been arranged.</p> <p>Identifying the books required for the library, purchasing books, putting classification numbers for the books, pasting labels, putting seals, pasting the book packets have to be completed. Purchasing book racks and reading tables, providing facilities for book racks, using books and readings, developing electronic sources and e-library are scheduled to be completed.</p> <p>Obtaining approvals for all these activities, organizing and implementing such events are activities with a number of steps. As most of the books are related to both Ayurvedic and Western medicine, and most of them are Indian publications, the procurement process from calling for bids to purchasing books could take a long time due to the current financial crisis.</p> <p>Since all the trainees of the institute have been allocated to relevant training centers, establishing laboratories inside the institute is an unnecessary expenditure and therefore action has not been taken to establish laboratories.</p> |
| <p>PA Circulars No. 09/2009 dated 16th April 2009 and No. 03/2017.</p> | <p>Action had not been taken to confirm the verification of the attendance and departure of the officers by way of a finger print machine from its establishment in the year 2019 to the 09th March 2022, the audit date.</p> | <p>At present, the finger print machines have been established.</p> |
| <p>Section 8.2.2 of the Public Enterprises Circular No. PED/12 dated 02nd June 2003</p> | <p>The Institute had invested Rs. 3,370,000 in fixed deposits without the prior</p> | <p>Action has been taken to obtain approval for this fixed deposit.</p> |

| | | |
|--|--------------------------------------|--|
| | approval of the Minister of Finance. | |
|--|--------------------------------------|--|

2.3 Other Matters

- (a) The Annual Report for the year 2019, had been prepared in all three languages and they had been forwarded to the Ministry of Higher Studies on 23.09.2021 and they had been tabled in Parliament on 12.08.2022.

The Annual Report for the year 2020 has been prepared in all three languages and they have been forwarded to the Ministry of Higher Studies on 16.03.2022.

- (b) At the meeting of the 17th Board of Management held on 23.04.2021, identification of a land and a building has been identified as a second option and constructing one common building for both Institute of Indigenous Medicine and the Postgraduate Institute of Indigenous Medicine in the land situated in front of the National Ayurvedic Hospital has been identified as the first option.

However, though a Committee was appointed to identify a land and a building after considering the requirement for establishing a formal office premises for the Institute, under the item No. (a) Institutional Capital Expenditure of the Para. 2.3 Capital Expenditure of the National Budget Circular No. 01/2021 issued dated 28.07.2021, the Government's decision to temporarily suspend the construction of new buildings has been extended. Further, in the same Circular, it has mentioned not to apply for hiring new buildings.

Therefore, during the year 2021, the Institution, while performing duties with a limited number of staff, under a number of lock-down periods, facing the Covid-19 Pandemic situation in the country, priority was given for performing the activities that required immediate action and the said Committee meetings were not held as it was unable to either construct or hire buildings immediately under the above Circular.

Though provisions have been allocated for water and electricity from the year 2019 to 2021, it has been unable to make the relevant payments as the Ayurvedic Teaching Hospital has not yet indicated the definite values for them.

- (c) Though the first batch for the MD in Ayurveda & Board Certification course was recruited on 07th August 2020, it has been unable to recruit the second batch due to the following reasons:

1. The Consultant trainees passed out from the Postgraduate Institute of Indigenous Medicine are initially released depending on the requirements at the hospitals under the Ayurvedic Department and the Ministry of Indigenous Medicine or the Ayurvedic Department has not indicated and sent to the Institute the designations separately under the each specialty as yet.
2. There was a shortage of training centres as some of the Consultant physicians under the Ayurvedic Department withdrew from the trainings.
3. Though the Institution had prepared 07 MD in Ayurveda Courses and submitted for the approval of the Senate of the University of Colombo and the University Grants Commission,

the approval of the University Grants Commission has been received only for five courses and it is expected to obtain the approval of the University Grants Commission For the remaining two courses early.

4. Conducting separate recruitment examinations for the each Specialty Board is viewed as a waste of time, money and labour. Therefore it is suitable to conduct one selection examination for students for the 07 courses.

At present, the second batch of the Ayurvedic course has been recruited and the study courses are to be commenced from 19.09.2022.

(d) By the letters dated 03.05.2021 and 22.09.2021 of the Ministry of Higher Studies, it is indicated that these money should be used for the rehabilitation and upgrading projects and for purchasing fixed assets. Accordingly, the Finance Committee held on 03rd December 2021 has recommended to use these money for purchasing the fixed assets required for the period 2021/2023 and it has been approved by the Management Committee held on 21/02/2022. Therefore, the relevant procurements have been made accordingly.

(e) Though the relevant applications for obtaining approvals for the courses of Ayurveda Bhaisajya Kalpana and Rasasastra, Ayurveda Shalakyathantha, Sidda Marutuvam, Sidda Gunapadam, Unani Ilmul Advia and Yunani Amraz-e-Niswan have been forwarded to the University Grants Commission through the Quality Assurance Centre, with the approvals of the Senate of the University of Colombo and the Council, the approval of the University Grants Commission has not been obtained as yet.

It is informed that the Institute has already taken action in this regard.

Director

Postgraduate Institute of Indigenous Medicine

❖ *Signed in Sinhala version*

8. Proposal for Sustainable Development

- The Postgraduate Institute of Indigenous Medicine (PGIIM) was established in year 2019 and it plays an important role in fulfilling Human Resource requirements for health services, universities and the private sector. It is the responsibility of the PGIIM to provide all the required specialists in major specialties of Ayurveda, Siddha and Unani of the Ministry of Health & Indigenous Medicine as per Health Minute and academics for the Institutes of Ayurveda, Unani and Siddha of the Ministry of Higher Education. Accordingly, the PGIIM has taken appropriate measures to commence training programmes to meet the man power requirements of the country. To achieve this target, the academic activities of the PGIIM were commenced in the year 2020. By offering MD programmes in Indigenous Medicine disciplines, the PGIIM helps to **Ensure healthy lives and promote well-being for all at all ages.**
- The Institute makes every effort to produce qualified MD holders to the indigenous medical sector of Sri Lanka. The Institute is planning to establish a Quality Assurance Centre for the PGIIM with the purpose of offering an education of the highest quality to the MD trainees through quality assurance programmes, so that the Institute helps **enhance quality education and promote lifelong learning opportunities in Sri Lanka.**
- The Institute always takes actions to maintain the **gender equity and equality.**
- Being a recently established institute the PGIIM is in the process of **Ensure availability and sustainable management of water and sanitation for all.** As an initiative for that, the institute has taken actions to collect garbage separately categorized into degradable material - glass, polythene/plastic and paper, and disposed appropriately.
- The Institute offered MD programmes to Ayurveda, Siddha and Unani Disciplines of Indigenous Medical Sector in Sri Lanka. For these MD programmes, trainees belonging to different nationalities. At present, only MD Ayurveda programmes have been started and actions were taken to enroll the first batch of the MD Unani Programmes in near future. Further, actions are being taken to introduce MD Siddha programmes in future. The PGIIM is taking every effort to develop mutual conviviality among trainees belongs to different nationalities and religions.
- All MD Degree Programmes offered by the PGIIM consists one year overseas training in the final year of Post-MD programme. The PGIIM is planning to sign MoUs with educational institutes in other countries (specialty in India for providing final year training for MD Scholars. Through this process, the PGIIM allows students and staff to develop national and international relations.

