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செயலாற்றுகை அறிக்கை
PERFORMANCE REPORT

2023

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ஆயுர்வேததிணைக்களம்

DEPARTMENT OF AYURVEDA

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Chapter 1

Institutional profile / Implementation Summary

1.1 Introduction

The Department of Ayurveda has been established according to the provisions of the Ayurveda Act No. 31 of 1961 as amended by the Ayurveda Act No. 31 of 2023. Conducting Research and Teaching practices related to Ayurveda, Siddha, Unani and Indigenous medical systems, improvement of human and physical resources required for the development of these medical systems, the tasks of propagating and preserving of these medical systems are performed by the Department of Ayurveda.

Progress of the year 2023 in fulfilling the administrative responsibilities and functions assigned to the Department of Ayurveda is presented by this performance report.

1.2 Vision, Mission and Objectives of the Department of Ayurveda.

Vision

‘‘The Healthy Nation”

Mission

‘‘Promoting a healthy nation by adapting with the greatness of the Indigenous Medical Systems that ensures sustainable development of the country”

Objectives

1 **According to the Ayurveda**

I. Establishment of necessary institutions for treatment of diseases and to provision of services.

II. Provision of primary health care.

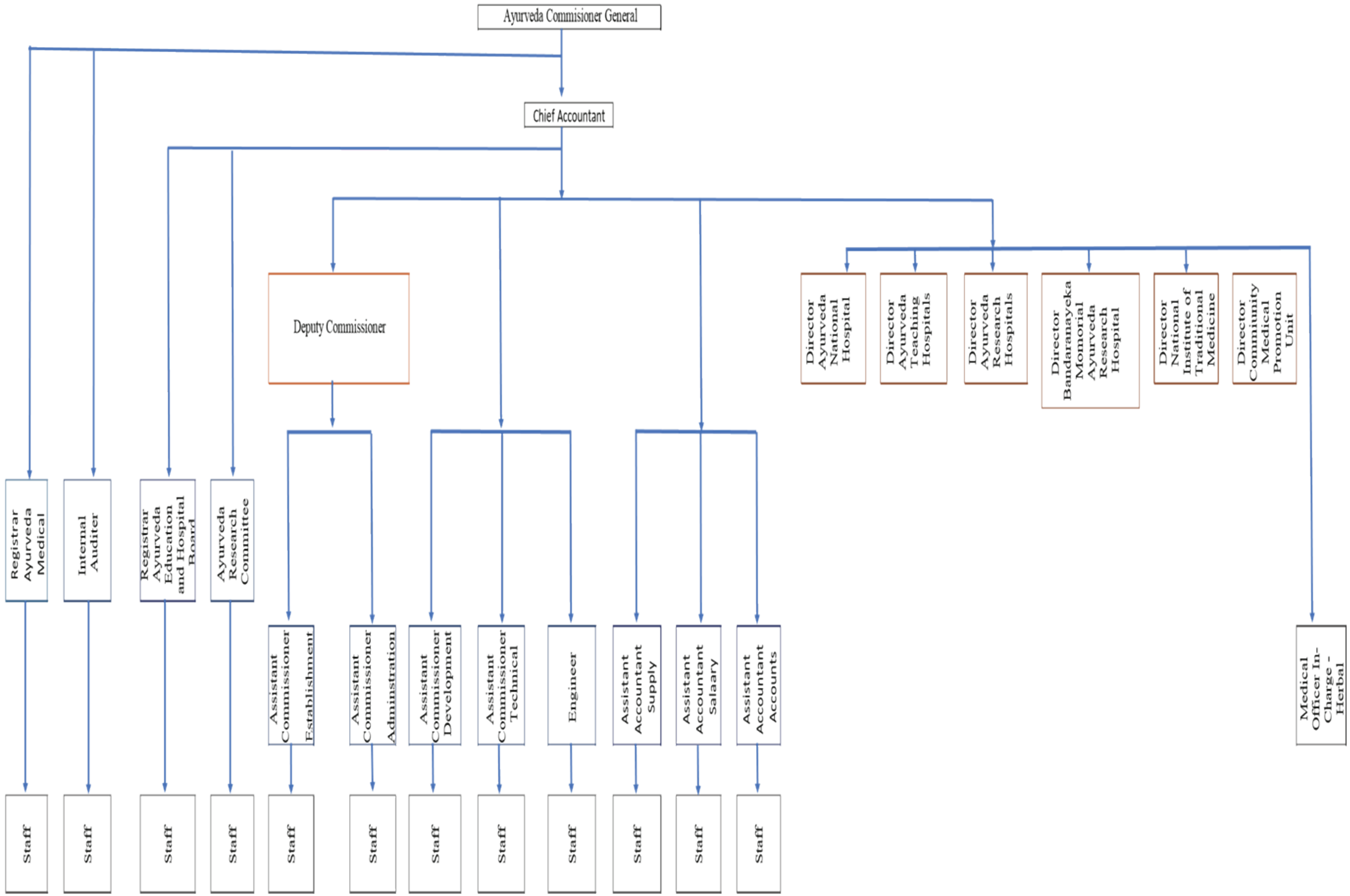
2. To encourage the study of Ayurveda and research of Ayurveda by providing scholarships and other facilities to persons employed and for the persons expect to be employed in the Department of Ayurveda and to grant financial assistance and other kind of help to such institutions.
3. Diagnosing diseases according to Ayurveda and promoting and encouraging measures to improve public health.
4. Management of Ayurveda hospitals and Ayurveda drugs manufactories and stores; Ayurveda Dispensaries and Ayurveda drugs stores.
5. Maintain the practices of Ayurveda Medicine and surgery in efficiently and regularly for the wellbeing of the public.
6. To ensure high professional standards by regulating of professional affairs and activities of the Registered Ayurveda Medical Practitioners.

7. Provision of quality Ayurveda goods, materials or drugs by implementing regulations in the Ayurveda Code of law, that mentioned under the section 77 of the principal act through the department or a board of personal (Council/Board/Committee established by the act) that constituted under the part iv of the act in execution of the purpose and managing herbal gardens or herbal cultivation for research and extension services.

1.3 Main Functions of the Department of Ayurveda

1. Implementation of the Ayurveda treatment service.
2. Implementation of the Ayurveda prevention service.
3. Provision of primary health care.
4. Ensuring the regularization and the standard of Ayurveda professionals, institutions, and service.
5. Research and development activities.
6. Promotion the Ayurveda nationality and internationally.
7. Provision of teaching facilities to Indigenous medical students and other professionals of Indigenous sector.

1.4 Organizational Structure of the Department of Ayurveda.



1.5 Major Institutions under the control of Department of Ayurveda.

General Administration and Management

- Office of the Commissioner General of Ayurveda - Navinna.

Teaching Activities

- Ayurveda National Hospital - Borella
- Gampaha Wickramarachchi Ayurveda Teaching Hospital - Yakkala
- Siddha Teaching Hospital - Kaithadi
- Siddha Teaching Hospital – Koneshpur

Research Activities

- Bandaranayake Memorial Ayurveda Research Institute – Navinna
- Sirimavo Bandaranayake Memorial Ayurveda Research Hospital – Ampara
- Chamal Rajapaksha Ayurveda Research Hospital - Hambantota
- Yunani Ayurveda Research Hospital - Manchanthoduwai
- Ayurveda Research Hospital – Medawachchiya
- Ayurveda Research Hospital Ninthavur
- Maithreepala Senanayaka Memorial Traditional Ayurveda Research Hospital – Mihintale

Educational and Training

- National Institute of Indigenous Medical systems - Navinna

Community Health Services

- Ayurveda Community Health Promotion Service - Anuradhapura

Research and extension services of Medicinal plants.

- Piyal Marasinghe Research and extension services Herbal Garden - Haldummulla,
- Research and extension services Herbal garden - Pattipola
- Research and extension services Herbal garden - Pallekele
- Research and extension services Herbal garden - Girandurukotte
- Research and extension services Herbal garden - Pinnaduwa
- Research and extension services Herbal garden - Kanneliya

Institutional Structure

- Department of Ayurveda
  - Ayurveda Teaching Hospitals
    - Ayurveda National Hospital - Borella
    - Gampaha Wickramarachchi Ayurveda Teaching - Hospotal - Yakkala
    - Siddha Teaching Hospital - Kaithadi
    - Siddha Teaching Hospital Koneshpur
  - Ayurveda Research Hospitals
    - Sirimavo Banadaranayake Memorial Ayurveda Research Hospital - Ampara
    - Chamal Rajapaksha Ayurveda Research Hospital - Hambantota
    - Unani Ayurveda Research Hospital - Manchanthiduwai
    - Ayurveda Research Hospital Medawachchiya
    - Ayurveda Research Hospital Ninthavur
    - Maithreepala Senanayake Memorial Traditional Research Hospital - Mihintale
  - Bandaranayake Memorial Ayurveda Research Institute
  - National Institute of Indigenous Medical Systems
  - Research and extension Service Herbal Gardens
    - Piyal Marasinghe Research and extension Services National herbal Garden - Haldummulla
    - Research and Extension Services Herbal Garden - Pattipola
    - Research and Extension Services Herbal Garden Girandurukotte
    - Research and Extension Services Herbal Garden Pallekele
    - Research and Extension Services Herbal Garden - Pinnaduwa
    - Research and Extension Services Herbal Garden Kanneliya

1.6 Institutional Funds under the Ministry / Department /Provincial Council have not been allocated.

1.7 Funds of foreign funded projects.

Following activities have been performed for the improvement of the quality of Indigenous Medical sector through the projects implemented under the funds of the World Health Organization (WHO)

1. Formulation of the national Policy for the Indigenous Medical System.
2. Conclusion of the third Global Survey
3. Holding the ICD – 11 TM2 review world Conference in Sri Lanka and contribution as the host country.
4. Completion of the review of Indigenous Medical strategy of the World Health Organization relevant to 2014 – 2023.
5. Production of 7 video clips that portray the glory of the indigenous medical systems in Sri Lanka and submission to the first world conference.
6. Provision of suggestions and recommendations related to “World Health Organization’s Indigenous Medicine strategy 2025 – 2034” based on the Gujarat Declaration.
7. Submission of a concept paper to the regional office of the World Health Organization for the development of Monitoring and Evaluation System (M & E) for the indigenous medical sector in Sri Lanka.
8. Conducted the regional research on medical science on “Systematic Review of Research on TM Used in Diabetes”.
9. Submission of the draft of memorandum of understanding to be entered with Hungary on indigenous medical sciences and Ayurveda healthcare promotion, with the observation of the review committee.
10. Submission of the project proposals which included projects and short-term courses including healthy tourism project proposal to the Turkey Embassy through the Ministry of Foreign Affairs.
11. Submission of the observations and proposals related to the Memorandum of Understanding entered with India, to the Ministry of Foreign Affairs.

Chapter 2

Progress and the Future outlook of the Department of Ayurveda as at 31.12.2023

2.1 Progress of the Financial Division.

Rs. 000'

No.	Category / Expenditure Head / Item	Allocation (Rs.)		Expenditure (Rs.)			
		2022	2023	2022	%	2023	%
1	General Administration Expenditure	122,000.00	**138,460.00**	111,212.00	91.16	133,283.00	96.26
2	Hospital Services	1,404,681	**1,445,286.00**	1,369,855.00	97.52	1,431,925.00	99.08
3	Research	279,350	**292,500.00**	261,927.00	93.76	280,692.00	95.96
4	Education and Training	29,950	**32,650.00**	26,767.00	89.37	31,688.00	97.05
5	Preservation and extension of cultivation of Medicinal Plants	74,700	**79,050,.00**	69,445,00	92.97	65,310.00	82.62
	Recurrent. Expenditure	**1,910,681.00**	**1,987,946.00**	**1,839,206.00**	**-**	**1,942,898.00**	**-**
1	General Administration Expenditure	7,000.00	**6,000.00**	4,183.00	59.76	5,883.00	98.05
2	Hospital Services	32,000.00	**23,000.00**	16,503.00	51.57	20,161.00	87.66
3	Research	17,500.00	**16,000.00**	2,849.00	16.28	15,548.00	97.18
4	Education and Training	2,500.00	**4,000.00**	2,187.00	87.48	3,333.00	83.33
5	Preservation and Extension of cultivation of Medicinal Plants	14,000.00	**11,000.00**	2,313.00	16.52	25,802.00	52.75
	Capital Expenditure	**73,000.00**	**60,000.00**	**28,035.00**	**-**	**50,727.00**	**-**
1	General Administration Expenditure	129,000.00	**144,460.00**	115,395.00	89.45	139,166.00	96.34
2	Hospital Services	1,436,681.00	**1,468,286.00**	1,386,358.00	96.5	1,452,086.00	98.09
3	Research	296,850.00	**308,500.00**	264,776.00	89.2	296,240.00	96.03
4	Education & Training	32,450.00	**36,650.00**	28,954.00	89.23	35,021.00	95.56
5	Preservation and Extension of cultivation of Medicinal Plants	88,700.00	**90,050.00**	71,758.00	80.9	71,112.00	78.97
	Total Expenditure	**1,983,681.00**	**2,047,946.00**	**1,867,241.00**	**-**	**1,993,625.00**	**-**

2.2 Progress of the Administration Division

2.2.1 Institutional Activities

No	Task	Employee Category	Number
1	Recruitment	Ayurveda Medical Officers - Posts of Primary Grade Medical Officer Category	57
		Ayurveda Service Assistant - PL- I	333
		Posts Nursing Officer – Grade - III	15
2	Making promotions / Internal appointments	PL – 2 posts	132
		Ayurveda Medical Officers - Ayurveda Medical Service Grade I	426
		Ayurveda Medical Officers recruited in the year 2018 – Grade II	446
3	Confirmations	Ayurveda Medical Officers recruited in the year 2018	191

2.2.2 Training Programs

Local Training Programs

No	Institute Conducted	Course Participated	Staff Category	Number
1.	National Institute of Labor Studies	Certificate course on Procurement Process	Management Assistant Non-Technical- Multitask – Segment I	1
		Filling	Management Assistant Non-Technical multi-tasking - Segment I	2
			Associate Officers	2
		Office Systems	Associate Officers	7
			Management Assistant non - technical multi-tasking – Segment I	3
		Professional development of the Office Assistants and Drivers for a quality work environment *	Primary Grade non-Technical	5
			Primary Grade Technical	1
			Associate Officers	5

2.	Sri Lanka Foundation	Workshop on procurement process	Executive Officer	6
			Medical Officer	22
			Management Assistant - Supra Grade	4
			Associate Officers	6
			Management Assistant Non-Technical- Multitask – Segment I	8
			Supervisory Management Assistant Non-Technical / Technical	1
			Management Assistant Non-Technical- Multitask – Segment II	1
		Workshop on Public Accounting Standards	Executive Grade	2
			Associate Officer	1
3.	Skill Development Fund Limited (SDFL)	Transport Management	Associate Officer	1
		Preparation and submission of Cabinet Memorandum	Executive Officer	2
			Medical Officer	1
			Associate Officer	3
			Management Assistant Non - Technical - Multi-tasking – Segment I	3
		Training on Preliminary Investigation	Associate Officer	2
			Management Assistant Non-Technical- Multitask – Segment I	1
		Provisions of the Establishment Code and the practice of Procedural Rules	Associate Officer	3
			Management Assistant Non-Technical- Multitask – Segment I	3
		Enhancement of attitudes and professional knowledge of Office Assistants and Drivers	Primary Grade – Non-Technical	4

2.3 Progress of the Development Division

2.3.1 Physical Resources Development Activities

No	Vote of Expenditure	Task	Financial Allocations (Rs.)	Financial Progress	Physical Progress
1	220-01-01-1303	Day-to-day minor repairs in the Head Office	140,000.00	90	100
2	220-01-01-2001	Major Repairs in the Head Office	3,000,000.00	94	100
3	220-02-02-1303	Minor repairs in the Ayurveda Teaching Hospitals	287,000.00	100	100
4	220-02-02-2001	Major repairs in the Ayurveda Teaching Hospitals	20,000,000.00	99	100
5	220-02-03-1303	Minor repairs in the Navinna Bandaranayake Memorial Ayurveda Research Institute	121,000.00	100	100
6	220-02-03-2001	Major repairs in the Navinna Bandaranayake Memorial Ayurveda Research Institute	1,200,000.00	99	100
7	220-02-02-04-2001	Major repairs in the National Institute of Indigenous Medical Systems	2,000,000.00	99	100
8	220-02-02-05-2001	Major Repairs of the Herbal gardens	2,000,000.00	97	100

2.3.2 Physical Resources Development Activities and services

Progress of the physical resources development activities and services of the National Institute of Indigenous Medical Systems, Ayurveda Teaching Hospitals and herbal gardens – 2023

1. Development activities of the National Institute of Indigenous Medical Systems - Repairing of the parapet wall around the hostel of the National Institute of Indigenous Medical Systems.
2. Development activities of the Ayurveda National Hospital - separation and repairing of the Ward No. 03 of the Ayurveda National Hospital.
3. Gampaha Wickramarachchi Ayurveda Teaching Hospital – repairing of the roof of the Out Patient Department.
4. Siddha Teaching Hospital, Kaithadi – construction of the Doctor's rest room of the Siddha Teaching Hospital.
5. Research and extension services Herbal Garden – (Development activities of the Girandurukotte) – repairing of the office building of the Girandurukotte Research and extension services Herbal Garden.

2.3.3Amount and Institutions for which the drugs categories were provided obtained from the Research and Extension Services Herbal Gardens

No.	Herbal Garden	Amount of Drugs (Kg)	Institution
1	Piyal Marasinghe Research and Extension Services National Herbal Garden - Haldummulla	136.70	Ayurveda national Hospital - Borella
2	Research and Extension Services Herbal Garden - Pattipola	12.00	Bandaranayake Memorial Ayurveda Research Institute
3	Research and Extension Services Herbal Garden - Pallekele	59.50	Ayurveda National Hospital - Borella
4	Research and Extension Services Herbal Garden - Giradurukotte	404.00	Ayurveda National Hospital - Borella
5	Research and Extension Services Medicinal Garden - Pinnaduwa	13.90	Ayurveda National Hospital - Borella
	Total	626.00	

2.3.4 Research and Extension Services Herbal Gardens

No.	Medicinal Garden	2022			2023		
		Number of plants produce d	Sale of Plants		Number of Plants produced	Sale of Plants	
			Numbe r of Plants	Value (Rs.)		Numb er of plants	Value (Rs.)
1	Research and Extension Services Herbal Garden - Pinnaduwa	11,862	5,558	214,215.00	20,468	6,949	272,860.00
2	Research and Extension Services Medicinal Garden - Pattipola	6,510	1,601	64,610.00	8,800	1,327	53,605.00
3	Research and Extension Services Medicinal Garden - Pallekele	10,465	2,903	97,330.00	9,815	3,930	165,010.00
4	Piyal Marasinghe Research and Extension Services National Medicinal Garden - Haldummulla	7,200	5,518	246,050.00	11,215	5,663	301,034.00
5	Research and Extension Services Medicinal Garden -Girandurukotte	25,506	1,534	60,530.00	18,834	927	48,680.00
	Total	**61,543**	**17,014**	**682,735.00**	**69,132**	**18,796**	**841,189.00**

2.3.5 Provision of herbal plants for the Suwadharani Herbal Cultivation project

No	D.S. Division / Gramaniladhari Division / Institute where the field of cultivation is located	Name and the part of Herbal raw material	Number of saplings	Beneficiaries
1	Haputale Divisional Secretariat Division	Heen Araththa	500	Herbal Cultivators
2	Meerigama Divisional Secretariat Division	Thippili	2,580	Beneficiaries of the Divisional Secretariat Division
		Heen Binkohomba	500	
		Heen Araththa	4,810	
		Kollan Kola	700	
		Ingurupiyali	1,250	
3	Homagama Divisional Secretariat Division	Thippili Sapplings	500	Selected Herbal farmers of East and West of Atigala Gramaniladhari. Divisions
4	Gampaha Divisional Secretariat Division	Wel Thippili (branch pieces)	6,750	Beneficiaries of Weliweriya zone
		Heen Araththa (Sprouts)	10,125	
		Ingurupiyali (saplings)	645	
		Ingurupiyali (Sprouts)	875	
		Thippili	5,500	
		Kiratha	50	
5	For distribution among the herbal cultivators under the Suwadharani herbal cultivation village project	Heen Araththa	3,300	Herbal Cultivators
		Thippili	5,500	
	Total		**38,185**	

2.4 Progress of the Technical Division

2.4.1 Registration of Institutions by the Department of Ayurveda

No.	Institution Registered	Number	Income earned (Rs.)
1	Ayurveda Pharmacies	459	640,980,00
2	Ayurveda Drug Manufactureries	361	1,673,220.00
3	Transport Certificates and Ayurveda Drug storages	111	68,300.00
4	Ayurveda Treatment Centers	131	201,420.00
5	Panchakarma institutes at hotels	16	49,200.00
6	Panchakarma Institutes	9	32,400.00
	Total	**1,087**	**2,665,520.00**

2.4.2 Issuance of Licenses by the Department of Ayurveda

No.	License Issued	Number	Income earned (Rs.)
1	Number of licenses issued for dry drug importation	283	141,500,00
2	Panchakarma Institutions operating in Tourist hotels	29	326,000.00
3	Panchakarma institutions	10	90,500.00
4	Number of licenses issued for local production	367	413,280.00
5	Issuance of media licenses for local production	26	15,200.00
6	Issuance of free trade licenses	28	15,000.00
7	Number of licenses issued for imported products	143	1,569,250.00
8	Number of licenses issued for sample importation	18	9,200.00
9	Number of media licenses issued for imported products	4	2,400.00
	Total	**908**	**2,528,330.00**

2.4.3 Providing of Cannabis, Paripaka Sprits recommendations for Ayurveda drugs production Houses.

No.	The task	Number Importations	Amount recommended	Income (Rs.)
1	Issuance of Paripaka Sprits	04	28700 L	-
2	Issuance of Cannabis	33	570.02 Kg	16,500
Total				**16,500**

- Recommendation letters are issued to the Commissioner General of Excise for the issuance of Paripaka Sprits.
- Recommendation letters are issued to the Ayurveda Drugs Corporation for the issuance of Cannabis.

2.5 Progress of the Examination Division

2.5.1 Examinations held in the year 2023.

No.	Activity	Number of Participated
1	Three months training for Government Ayurveda Dispensers 2023 (Southern Province) written examination	35
2	Ayurveda Medical Officers Efficiency Bar Examination - 2023	160
3	Final Evaluation Test of the Private Massage Therapist Course	16
4	Ayurveda Sahasthree annual Examination - 2022 (oral examination)	141
5	Ayurveda Sahasthree annual Examination - 2022 (Practical examination)	40
6	Written Examination for the Registration of Homeopathy Medical Professionals - 2023	80
7	Written Examination for the Registration of Traditional Medical Practitioners - 2023	444
8	Annual Examination for the final students at the Siddha School -2023	24
9	Efficiency Bar Examination for Grade III of the Post of Massage Therapist and Baisajjaka recruited under the Salary Code No. MN 01 and MT 02 -2023	14
10	Written examination for the registration of Homeopathy Medical Professionals - 2023	49
11	Ayurveda Shasthree additional examination - 2022	211
12	Final Evaluation Test of the Private Massage Therapist Course 2023 (September)	07
13	Efficiency bar Examination for the Grade II Community Health Development Officers	73
14	Ayurveda Sahasthree Additional Examination – 2022 (oral Examination)	89
15	Ayurveda Sahasthree Additional Examination – 2022 (Practical Examination)	44
16	Efficiency Bar Examination for the posts recruited under the salary Codes of PL 01 and PL 02	138

2.6 Ayurveda Teaching Hospitals
2.6.1 Basic information - Ayurveda National Hospital – Borella

Hospital	Ayurveda National Hospital - Borella		Gampaha Wickramarachchi Ayurveda Teaching Hospital - Yakkala		Siddha Teaching Hospital - Kaithadi		Soddha Teaching Hospital - Koneshpur	
Commencement	**10.06.1929**		**1984**		**29.06.1973**		**06.07.2009**	
Year	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**
Number of wards	13	11	4	4	5	5	2	2
Number of beds	247	217	104	105	150	150	10	10
Number of Ayurveda Medical Officers	139	109	62	59	16	16	6	6
Nursing Staff	28	36	20	20	2	3	2	3
Other staff	141	259	64	79	45	59	8	14

2.6.2 Medical Students availed with Teaching Facilities

Hospital	Ayurveda National Hospital - Borella		Gampaha Wickramarachchi Ayurveda Teaching Hospital - Yakkala		Siddha Teaching Hospital - Kaithadi		Siddha Teaching Hospital - Koneshpur	
Year	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**
Number of beneficiaries availed the Teaching Facilities	442	472	378	311	260	289	400	500

2.6.3 Beneficiaries availed Curative Services

Hospital	Ayurveda National Hospital - Borella		Gampaha Wickramarachchi Ayurveda Teaching Hospital - Yakkala		Siddha Teaching Hospital - Kaithadi		Siddha Teaching Hospital - Koneshpur	
Year	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**
Outpatients	128,249	270,377	29,221	33,287	24,175	24,553	9,584	16,065
Residents	1,704	2,578	998	994	554	1,008	25	42
Clinical	110,730	147,305	33,770	48,580	9,441	13,147	7,116	2,277
Panchakarma	397	325	451	1,413	194	615	20	272
Total	**141,080**	**420,585**	**64,390**	**84,274**	**34,337**	**39,323**	**16,745**	**18,656**

2.6.4 Beneficiaries received Community Health Care Services

Hospital	Ayurveda National Hospital -Borella		Gampaha Wickramarachchi Ayurveda Teaching Hospital - Yakkala		Siddha Teaching Hospital - Kaithadi		Siddha Teaching Hospital - Koneshpur	
Year	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**
Mobile Clinics	2,921	5,736	520	348	707	238	2	2
Exhibitions	-	-	1	-	580	-	-	1
Rasing Awareness	-	-	2	-	150	29	2	5
Special Clinics	-	-	-	-	150	273	395	2

2.6.5 Manufacturing of Drugs – Ayurveda Teaching Hospitals

Type of Drugs Bottles (Liters) / Kilograms)	Ayurveda National Hospital - Borella		Gampaha Wickramarachchi Ayurveda Teaching Hospital - Yakkala		Siddha Teaching Hospital - Kaithadi		Siddha Teaching Hospital - Koneshpur	
Year	2022	2023	2022	2023	2022	2023	2022	2023
Liters								
Arishta	-	-	-	-	-	-	1.2	-
Asawa	3	885	96	287.3	-	-	-	-
Oil	3205.5	4491	744.8	1235.5	1339.5	2462.4	405	92.3
Syrups	260.3	-	-	-	187.5	231.6	09	34.2
Kwatha	4480.5	28162.5	-	-	751.5	338.5	-	-
Pana	285	-	-	-	219.5	-	-	-
Kashaya	8350	1274	4223	2946	1409	1543	-	-
Anupana	57.8	64.5	-	-	10423.5	12122	-	-
Nethra Drops	14.3	63.8	-	-	-	-	-	-
Kilo Grams								
Guli	8.230	116.76	-	-	34.27	83.532	-	-
Kalka	240	695.6	98.9	80.5	-	-	-	-
Lepa	460	391.05	213.950	214.025	8.32	46.78	-	-
Churna	2902	2012.76	598.620	810.110	537.22	956.145	11.5	13.309
Kshara	2.165	7.319	-	-	-	-	-	-
Panda	198	209.573	1902.850	1975.150	-	591.31	-	-
Paththu	393	401.37	132.490	288.190	416.54	575.76	-	4.908
Leha	-	-			12.48	31.5	-	-
Guggulu	166.6	-	63.130	-	-	-	-	-
Thevili	48	72.2	423.300	253.950	-	-	-	-
Wati	11.2	128.275	-	-	-	-	-	-
Warthi	0.910	0.490	-	-	-	-	-	-
Sweet Drugs	46.313	38.970	-	-	-	-	-	-
Shoditha Gugul	86.3	78.2	-	-	-	-	-	-
Panchawalkala Churnaya	8033	-	-	-	-	-	-	-
Plasters	18	23.12	-	-	-	-	-	-
Mallum	14	29.32	-	-	-	-	-	-
Other (Ksharasuthra Nul)	1272	-	-	-	-	-	-	-
Unani Drugs	-	-	15.600	84.570	-	-	-	-

2.7 Ayurveda Research Hospitals

2.7.1 Basic Information

Description	Bandaranayke Memorial Ayurveda Research Institute Navinna		Sirimavo Bandaranayake Memorial Ayurveda Research Hospital Ampara		Chamal Rajapaksha Ayurveda Research Hospital Hambantota		Ayurveda Research Hospital Nindawur		yurveda Research Hospital Medawachchiya		Unani Ayurveda Research Hospital-Manchanthoduwai		Maithreepala Senanayake Memorial Traditional Ayurveda Research Hospital	
Date of Commencement	14.10.1962		01.01.1990		14.02.2010		28.01.2017		06.08.2017		01.12.2009		29.09.2019	
Year	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Number of wards	4	4	2	2	4	4	-	-	2	2	2	2	-	-
Number of Beds	68	68	31	31	102	102	-	1	28	24	29	26	12	12
Number of Doctors	54	53	6	4	21	15	2	2	6	3	6	4	3	3
Nursing Staff	12	11	5	5	9	8	-	-	5	4	-	-	-	-
Other Staff	68	111	39	44	36	50	5	5	29	30	21	31	4	13

2.7.2 Beneficiaries availed Curative Services.

Hospital	Bandaranayke Memorial Ayurveda Research Institute Navinna		Sirimavo Bandaranayake Memorial Ayurveda Research Hospital Ampara		Chamal Rajapaksha Ayurveda Research Hospital Hambantota		Ayurveda Research Hospital Nindawur		Ayurveda Research Hospital Medawachchiya		Unani Ayurveda Research Hospital-Manchanthoduwai		Maithreepala Senanayake Memorial Traditional Ayurveda Research Hospital	
Year	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Outpatients	41,159	52,136	20,138	24,088	17,536	30,503	3,462	4,763	7,247	8,838	10,504	11,440	1,211	3,221
Residential	657	838	193	317	419	534	-	-	162	254	-	-	-	-
Clinics	24,574	31,596	18	2,719	-	17,014	-	1.083	-	200	-	-	447	343
Panchakarma	921	1,748	-	-	-	408	-	-	-	-	-	-	-	-

2.7.3 Manufacturing of Drugs - Ayurveda Research Hospitals

Type of Drugs Bottles (Liters) / Kilograms)	Sirimavo Bandaranayake Memorial Ayurveda Research Hospital Ampara		Chamal Rajapaksha Ayurveda Research Hospital Hambantota		Ayurveda Research Hospital Medawachchiya		Bandaranayake Memorial Ayurveda Research Institute Navinna	
Year	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**
Arishta	-	-	-	-	-	-	-	-
Asawa	-	-	-	-	-	-	281.3	-
Oil	151.3	1830.9	-	69.8	8.3	76.9	480.8	1794
Peni	-	-	-	-	-	-	27.8	27.8
Kwatha	18.8	-	2343	3849.8	41.3	7875	3735	-
Kashaya	405.4	550.1	501	249.8	249.8	226.9	2835	2616.2
Anupana	-	335.0	63.8	7.5	91.5	22.2	-	1400
Pana	750	-	-	-	6	-	-	-
Other (Boiled water)	-	-	240	211	279	60.5	987.56	1866.66
Other (Liquid)	1	-	-	-	-	-	-	-
Nethra Drops	-	-	-	-	-	-	34.0	42.8
Lepa	6	-	-	17.157	0.7	-	42.28	449.37
Churna	157.75	15.8	4.3	3.9	9.7	52.712	1511.35	1776.27
Pandha	36.3	32.35	-	-	-	3.055	72.31	-
Paththu	-	79.040	7.95	9.463	19.63	56.135	5.8	57.22
Thevili	-	385.62	17.328	81.858	48.925	95.475	38.15	-
Warthi	-	-	-	-	-	-	1,028	-

2.8 Bandaranayake Memorial Ayurveda Research Institute

2.8.1 Progress of the Literature Division

No.	Activity	Expected out put	Time Period	Progress %	Responsibility / Research Team
1	Copying and printing of the of Guli Kalka Kashaya Oil Medicine book which is under entry No. 06 titled **"The Thalpathaka Osu Nena first Volume"**	Preservation of traditional Medical Knowledge	2023	100 %	Medical Officers of Literature Division
2	Literature review with reference to Ayurveda Code of Medicine on dosage of most commonly used drugs	Investigation of local drug dosages	First quarter of 2023	100 %	Medical Officers of Literature Division
3	Literature review with reference to Ayurveda Code of Medicine on Medical recipes containing Cannabis	Gaining insight into local medical recipes containing Cannabis	First quarter of 2023	100 %	Medical Officers of Literature Division
4	Literature review on drugs that can be used in practice in emergency care		Second quarter of 2023	75 %	Medical Officers of Literature Division
5	Literature research on Bandaranayake Memorial Ayurveda Research Institute		Third quarter of 2023	5 %	Medical Officers of Literature Division
6	Literature research on the history of Ayurveda		Third quarter of 2023	5 %	Medical Officers of Literature Division

2.8.2 Progress of the Botanical Science Division

2.8.2.1 Identification of Medicinal Raw Material Samples

No.	Field of Research	Research Topic	Expected Out put	Starting Year	Percentage
1	Identification of Medicinal Plants	i Identification of "KINDA" species used in traditional medicine of Sri Lanka	Introducing medicinally important correct "Kinda" species for use	2022	65 %
		ii. Morphological, anatomical, phenological studies of Piper Longum for future plant improvement programs.	Identification of "Thippili" categories grown in the country for production of Drugs	2023	80 %
2	Identification of medicinal raw materials	i. Anatomical and clinical studies of Rathhandun (*Pterocarpus santalinus*) with its adulterants and substitutes.	Testing of suitability of the Rathhandun and substitutes / adulterants used for it.	2022	75 %
		ii. Morphological and chemical identification of Godhra (Symplocos racemose), with its adulterants and substitutes (*S. cochinchinensis* and *Melaleuca leucodandrum*)	Identification substitutable plants species more suitable for "Lodra"	2022	100 %
		iii. Phamacognostic study of genuine raw material of Deththa (*Baliospermum montanum*) with its adulterant (*Boehmeria nivea)*	Testing of the suitability of the "Deththa" species used in the country for identification of correct "Deththa"	2022	100 %
3	Propagation of medicinal plants and cultivation	In-vitro propagation of *Valeriana moonii* (Lanka Thuwarala) using different explants	Making available plant materials for large scale cultivations	2023	100 %
4	Noval drug products	i. Utilizing *Baccaurea motleyana* (Muell. Arg. Muell. Arg.) (Gaduguda) for Wine production	Making of a medicinal drink with antioxidant properties	2023	100 %
		ii. Utilizing Elaeocarpus serratus (Veralu) for Wine Production: A novel approach to exploring new flavor profiles	Making of a medicinal drink with antioxidant properties	2023	100 %

No.	Research Task / Tested raw material	Number of samples identified	Institute for which service provided
1	Morphological, Macroscopical, Anatomical & Organoleptic studies	Number of samples - 68	Department of Ayurveda
2	TLC fingerprints	Number of samples - 67	Department of Ayurveda, Bandaranayake Memorial Ayurveda Research Institute, Institute of Indigenous Medicine

2.8.2.2 Extension Services

1 Identification of Dry Plant specimens

No.	Number of Institutions to which Service Provided	Number of identified Dry plant Specimens
1	09	225

2 Awareness Programs

No	Awareness Program	Target Group	Number of beneficiaries
1	Identification of Medicinal Plants	School students	200
		Traditional Practioners	150
		Undergraduate Students	250
		Postgraduate Candidates	15
		Teacher Trainees	25
2	Establishment of Herbal Villages, Cultivation of Herbal Plants and Processing of harvest	Farmers	310
		Development Officers	18
3	Medicinal Plant tissue culture technology	Graduates of receiving Internship training	07
4	Creation of Bee-honey production villages	Farmers	36
5	Technological support for the development of Herbal gardens	School students	250
		Vocational trainees	150

3 Exhibitions

No	Exhibitions	Target Group	Number of Beneficiaries
1	Exhibitions held for Scholl children	School Children	5000
2	"Suwadarani Suwadekma" exhibition	Community	20,000
3	"Sewani" service and production promotion trade exhibition	Community	20,000
4	Wesak Kalapa exhibition – Mahara - Kadawatha	Community	200,000
5	"Apekama" Education and Trade Exhibition	Stake holders and the public	50,000
6	"Sewani" service and production promotion trade exhibition	Community	40,000
7	AyurEx Colombo 2023 – BMICH – Department of Ayurveda	Stake holders and the public	200,000

4 Field Inspections – Herbal Cultivations

No	Field of Herbal Cultivation	Number of fields inspected
1	Kalutara District Executive Engineers area of the Road Development Authority	03
2	Bibila / Monaragala / Mahiyanganaya Executive Engineers area of the Road Development Authority	13

5 Progress of Research – Standard Division

No	Research Topic	Expected out put	Progress %
	Institutional Research		
1	Determination of drug safety of four Herbo mineral drugs (Rasaushadha) in the Sri Lankan herbal Industry.	Confirmation of safety for selected mineral drugs, by setting and adhering to specific quality parameters. Manufactures are able to produce, products that meet regulatory standards and consumer expectation.	100
2	Anti-hyperlipidemic Effect of Dasanga Guggullu (DG2) for the Management of Medovriddhi	Establishment of standard parameters for Dasanga Guggullu	70
3	In-vitro anti-oxidant &anti-glycation analysis of selected herbal drug preparations used in 'Madhumeha'	Testing of antioxidants of the selected drugs recommended for Maduhumeha.	75
4	Comparative phytochemical analysis of Lothsumbul, Bobu and Lodhra	Comparative study of variations in plant chemicals	90
	Research - Collaborative		
1	Physico-chemical analysis of Valu Kashaya used as a Suthika Roga (Complication of post-partum)	Introducing Physio-chemical standard parameters for Valu Kashaya (Complication of post-partum).	100

	faculty of Indigenous Medicine-University of Colombo)		
2	Phytochemical and Bioactive Evaluation of *Piper longum* and Piper sarmentosum in Sri Lanka. Faculty of Applied Sc. University of Sri Jayewardenapura	Study of the suitability or the inappropriateness of *Piper sarmentosum* as a substitute for *Piper Longum* Study of suitability of the chemical and bio activation of the *Piper sarmentosum* for the development of the production of Drugs or herbal essence in Sri Lanka. Studies on the use of *Piper sarmentosum* and *Piper longum* for further plant breeding purposes.	100
3	Development of a fortified set yoghurt product with Canistel fruit (*Pauteria campechiana*)-Faculty of Applied Sc. University of Sri	Introduction of Canistel fruit (Lavulu) yoghurt with nutritious, tasty and with consumer attraction.	100
4	Anti-microbial properties of *Cyperus iria* (Thunassa)- Faculty of Allied Health Sc. – Kothalawala Defense University	Identification of specific plant chemicals that exhibits properties with anti-micro-organisms.	80
5	Formulation and comparative evaluation of a poly herbal gel for oral ulcers with marketed brands – Faculty of Allied Health Sciences - University of Jaffna.	Evaluating of bio availability and absorption of active ingredients from poly herbal gel relative to the marketed brands. Carry out a comparative study between products available in the market for oral ulcer conditions and poly herbal gel.	90
	Product Development Research		
1	Preliminary study to evaluate the patient acceptance and Pain relief activity of Sarshapadi balm.	Introducing of "Sarshapadi Balm" as a value-added product of "Sarshapadi Ointment".	
2	Medicinal product development Project (10 products)	Launch of 10 medicinal beauty culture products.	

2.8.3.1 Standardizing Services

No.	Area of Service provided	Institution to which the Service Provided
1	Providing of laboratory Services to determine the standard of Medicine / raw materials (Mee iti, Bee honey).	Technical Division – Department of Ayurveda
2	Providing of laboratory Services to determine the standard of Medicine / raw materials (different Types of Oil samples)	Stores - Department of Ayurveda
3	Providing of laboratory Services to determine Research Medicine.	Shalakya Sayanaya – Bandaranayake Memorial Ayurveda Research Institute

2.8.3.2 Extension Services

1 Awareness raising Programs

No.	Extension Services	Description	Institute to which Service provided
1	Providing of Laboratory facilities for universities and other Institutions	Issuance of laboratory Test Reports. Providing of laboratory facilities.	Faculty of indigenous Medicine - University of Colombo.
		Providing of Microwave digestion facilities for Medicine of "Lokanatharasaya".	Faculty of indigenous Medicine - University of Colombo.
		Conducting the Microbiological test on Herbal porridge samples	University of Kelaniya
2	Raising awareness on the identification of local medicine through laboratory testing	This awareness program was conducted by the National Institute of Indigenous Medicine.	Traditional Ayurvedic Practitioners
3	Conducting training programs on laboratory tests	Awareness program and study sessions on standardization techniques	Faculty of Indigenous Medicine – University of Colombo
			Kothalawala Defense University
			University of Sri Jayawardhanapura
4	Rasing awareness on quality control and standardization of Ayurveda Medicines	Internship program	Bsc. – Pharmacy – faculty of Medicine – University of Colombo
		Providing of industrial training	Bsc – Microbiology – University of Sri Jayawardhanapura
		Laboratory training	Postgraduate Institute of Indigenous Medicine – faculty of Indigenous Medicine - University of Colombo

2.8.3.3 Other Programs

Extension Services

No.	Extension Services	Description	Beneficiaries
1	Conducting awareness programs	Elder's day Special program	
		Program on production of drugs	Ayurveda Preservation Council
		Awareness Program on medicinal plants	Members of SANASA children's society

2.9 National Institute of Traditional Medicine.

2.9.1 Training Programs

No	Program	Number of programs	Number of Beneficiaries
1	Final program relevant to the first group of the one-year internship Medical Training 2022/23	1	255
2	Inaugural program relevant to the first group of the one-year internship Medical Training 2023/24	1	242
3	Inaugural program relevant to the second group of the one-year internship Medical Training 2023/24	1	59
4	Inaugural program for the registration of the fresh Traditional Practitioners. (Sinhala Medium)	2	312
5	Inaugural program for the registration of the fresh Traditional Practitioners. (Tamil Medium)	2	40
6	Capacity Development program for the Orthopedic Ayurveda Practitioners.	2	32
7	Hijama Training program – first and second phases	1	30
8	Nursing Officer's Capacity Development program	2	40
9	Capacity training program for Herbal Garden staff	1	30
10	Capacity training program for the officers promoted to PL 2 posts	2	70
11	Training program for new Nursing Officers	1	15
12	Training program for the staff engaged in preparation of foods and beverages in hospitals	1	22
13	Training program on Payment Methodology and Procurement for the hospital staff	1	27
14	Training program on Management and Procurement for the Subject Officers	1	37
15	Capacity Development program for Head of the Institutions on Institutional and Financial Administration	1	34
16	Capacity Development program on Office Systems for Development Officers and Management Assistant Officers	1	20
17	Field study on the identification of Medicinal Plants for Registered Traditional Doctors (Haldummulla)	1	18
18	Awareness program for the Registered Traditional Doctors on the production of quality drugs	1	27
19	Awareness program on prevention of infectious diseases and utility of local medicine	1	27
20	Yoga wellness program for Institutional Officers	1	15

21	Training of trainers on Yoga for the Provincial Ayurveda Officers – in collaboration with the Indian High Commission	2	43
22	Yoga program for Traditional Medical Officers (Colombo, Gampaha, Kalutara)	3	44
23	Training program for newly registered Traditional Ayurveda Medical Officers	1	48
24	Training program for newly registered Siddha Medical Officers	1	7
25	Capacity training program for Nursing Officers	2	40

2.9.2 Community Health / Maternity and Child Nutrition Programs

No	Program	Number of programs	Number of Beneficiaries
		2023	**2023**
1	Awareness program on Research Methodology for Community Medical Officers	3	70
2	Awareness program on Maternity Nutrition for Western Province Community Medical Officers	0	0
3	Awareness program on Maternity Nutrition for North-Western Province and North-Central Province Community Medical Officers (Zoom)	1	60
4	Awareness program on Maternity Nutrition for North-Western Province Community Medical Officers	2	95
5	Awareness program on Maternity Nutrition for North-Central Province Community Medical Officers	1	30
6	Awareness program on Maternity and child Nutrition for Siddha Unani Community Medical Officers	1	22
7	Awareness program on Maternity Nutrition for Uva and Central Provinces Community Medical Officers (Zoom)	1	65
8	Awareness program on Maternity Nutrition for Eastern and Northern Provinces Community Medical Officers	1	24
9	Awareness program on Maternity Nutrition for Uva Province Community Medical Officers	1	22
10	Awareness program on Maternity Nutrition for Central Province Community Medical Officers	1	26
11	Capacity Development program for Community Health Ayurveda Medical Officers (Sinhala Medium)	1	26
12	Capacity Development program for Community Health Ayurveda Medical Officers (Tamil Medium)	1	14
13	Committee on the preparation of Hand Book on Maternity and Child nutrition	2	8
14	Committee on Primary Health Care Policies and the Community Health Ayurveda Medical Officer's draft Strategic Plan	4	3
15	Program on Suwadharani mental alertness	2	125
	Total	**22**	**590**

2.9.3 Preparation of Hand Bills and Books

No	Subject Area	Topic	Assisted Division / Institute	Number of hand Bills and Books
1	Massage Therapist Training Course	Guideline handbook related to Massaging training course		1
2	Maternity and Child Nutrition	Nutrition handbook during pregnancy (Tamil Medium)	Siddha Unani training Division	25
		Child nutrition handbook	Community Health / maternity and child nutrition Training Division	250
3	Yoga	Yoga Guideline handbook	Community Health / maternity and child nutrition Training Division	400
4	Internship Medical Training	Guideline handbook related to internship Medical Training	Management Training Division	400

2.10 Ayurveda Community Health Promotion Service - Anuradhapura

No.	Program	Program Description	Number of Programs
1	Program on control of non-communicable diseases	Mobile Medical Clinics	127
		Basic test clinics and programs for identification of patients	185
		Health promotion programs in work places	110
		Mental health promotion programs through Yoga and meditation exercises	65
		Awareness program on noncommunicable disease control	2813
2	Program on Infectious disease control	Awareness programs on infectious disease control	2853
3	Program on food and nutrition security school / other	Awareness and promotional programs on Ayurveda nutrition concepts	517
		Practical programs on popularizing local foods	406
4	Child Health protection – Pre-schools	Measuring the health status of pre-school children and health protection programs	652
		Children's Clinics	415
		Awareness raising programs for mothers on health and nutrition issues	1531
		Practical programs on introducing nutritional food recipes	815

5	School Programs	Awareness programs for School children / the teaching staff / parents on physical and mental health	119
		Awareness programs on medicinal plants for school children	42
		School based clinical service programs	57
6	Community based elder's health services program	Community based adult health awareness programs	1256
		Identification of health issues and conducting clinics	139
		Number of home visits made for adult supervision 9	9658
7	Program on Maternity care	Conducting maternity awareness and clinics	51
8	Conservation of herbal plants and sustainable use	Number of seedlings planted in nurseries	776
		Number of plants distributed	5981
		Program on establishment of model Medicinal gardens	1325
		Program on establishment of herbal gardens	31
		Programs on introducing simple hand medicine	643
		Awareness program on herbal cultivation as economic crops	371
9	Mental health promotion program	Number of awareness programs held for the promotion of mental health	
10	Awareness of household units	Programs related to implementation of Ayurveda health policies and providing related services to household units	31945
11	Community care services and health protection programs	Programs under the program of "Helaviru Suwadharani Suwasewa" Number of raising awareness and clinics Number of housing units supervised	 30 215
12	Other Programs		214
13	Other Programs	Dengue control programs	214
		Organizing Oil intonation festivals	7
Total			**63682**

- Number of total programs held in the year 2023 - 75,499
- Number of beneficiaries of the programs held in the year 2023 - 359,719

2.11 Future Targets and Challenges

2.11.1 Targets

1. Qualitative and quantitative development of the Ayurveda Hospital system in order to provide more contribution within the National Health system.
2. Expansion of the local medical entrepreneurship development for income generation.
3. Expansion of facilities for the exportation of products related to Indigenous field of Medicine.
4. Through cultivating Medicines that are imported from abroad in this country to make abundance of medicine in the local market.
5. Formulation of a system for the promotion of adult health.
6. Taking action towards development of rural and Ayurveda hospital system.
7. Establishment of at least one Ayurveda hospital with one paid ward facility per province.
8. Creation of 500 herbal afforestation plots under the "Harithakee" city herbal forest program.
9. Introduction of an Insurance system for the Indigenous Medical System.
10. Conducting international level conferences and exhibitions.
11. Acquisition of government lands and establishment of 03 new herbal gardens.
12. Initiation of joint Bee-honey production project with Ayurvedic Conservation Councils.
13. Creation of an international medical zone incorporating indigenous medical systems.
14. Initiation of joint Bee-honey production project with Ayurvedic Conservation Councils.
15. Creation of an international medical zone incorporating indigenous medical systems.
16. Encouragement for export of local pharmaceutical products.

2.11.2 Challenges

1. Not being reflecting the role played by indigenous medical sector in the national health system.
2. It is not possible to reach the planned targets based on the annual budgetary allocations.
3. Deficit of Human and Physical resources.

Chapter 3

The Cumulative Financial Performance for the year ending on 31st December 2023

3.1 Statement of financial performance

ACA-F

Statement of Financial Performance

Statement of Financial Performance for the period ended 31st December 2023

Budget 2023		Note	31/122023 Actual	2022	
Rs.			Rs	Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods and Service	2	-	-	
-	Taxes on International Trade	3	-	-	ACA-1
-	Non-Tax Revenue and Others	4	-	-	
	Total Revenue Receipt (A)		-	-	
-	Treasure Impress		1,822,586,548	1,659,138,000	ACA-3
-	Deposits		14,488,542	19,435,281	ACA-4
-	Advance Accounts		38,686,671	41,935,404	ACA-5
-			-	-	
-	**Other main Ledger Receipts (B)**		**1,873,238,344**	**1,715,561,946**	
	Other non-Revenue Receipts and Non-Revenue Receipt C=(A)+(B)		**1,873,238,344**	**1,715,561,946**	
	Remittance to the Treasure (D)				
	Net Revenue Receipts and Non-Revenue Receipts E=(C) +(D)		**1,873,238,344**	**1,715,561,946**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
1,541,581,200	Wages, Salaries and Other Employment Benefits	5	1,509,647,546	1,500,015,234	
368,062,690	other Goods and Services	6	422,328,411	326,183,321	ACA-2 (ii)
14,400,000	Subsidies Grants and Transfers	7	10,921,552	13,007,525	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
1,924,043,890 ==============	**Total Recurrent Expenditure (E)**		**1,942,897,509**	**1,839,206,091**	
	Capital Expenditure				
20,260,000	Rehabilitation and Improvement of Capital Assets	10	44,533,653	15,781,981	
9,581,610	Acquisition of Capital Assets	11	220,000	8,,244,428	
509,311	Capital Transfers	12	831,802	509,311	
-	Acquisition of Financial Assets	13	-	-	ACA - 2(ii)
2,260,000	Capacity Building	14	2,114,204	2,030,315	
2,990,689	Other Capital Expenditure	15	3,027,423	1,470,021	

35,601,610	**Total Capital Expenditure (G)**	**50,727,083**	**28,036,056**	
	Deposit Payments	9,008,298	16,754,434	ACA-4
	Advance Payments	28,466,439-	31,179,573	ACA-5
	Other main Ledge payments		-	
	Total Main Ledger Expenditure (H)	**37,474,737**	**47,934,007**	
	Total Expenditure I = (f+G+H)	2,915,176,153	1,915,376,154	
	Balance as at 31st December J=(E+I)	**(157,860,985)**	**(199,614,207)**	
	Balance as per the Impress	**(157,860,985)**	**(199,614,207)**	ACA-7
1,959,645,500	**impress Balance as at 31st December**	-	-	ACA-3
		(157,860,985)	**(199,614,207)**	

3.2 Statement of Financial Position

				ACA-P
As at 31st December 2023				
Statement of Financial Position				
			Actual	
	Note		2023	2022
			Rs.	Rs.
Non –Financial Assets				
Property, Plant and Equipment	ACA-6		5,036,588,467	5,015,761,262
Financial Assets				
Advance Accounts	ACA-5/5(A)		97,944,867	108,165,098
Cash and cash Equivalents	ACA-3		-	-
Total Assets			**5,134,533,334**	**5,123,926,361**
Net Assets / Equity				
Net worth to Treasury			89,484,664	102,662,223
Property, Plant and Equipment Reserve			5,036,588,467	5,015,761,262
Rent and work Advance Reserve	ACA-5(B)		-	
Current Liabilities				
Deposits Accounts	ACA-4		8,460,203	5,502,875
Unsettled Impress Balance	ACA-3		-	-
Total Liabilities			**5,134,533,334**	**5,123,926,361**

Details Accounting Statements in ACA format 1-7 presented in page numbers from 6 to 60 and Annexure to accounts presented in page numbers from 61 to 92 from an integral part of these financial Statements. The Financial Statements have been prepared in Complying with the Generally Accepted Accenting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the finical control exist in the Reporting Entity and carried out periodic review to monitor the tiredness of internal control system for the finical control and accordingly make alterations as required for such systems to be effectively carried out.

Sgd./illegible Chief Accounting Officer Name: Designation: Date: 27.02.2024	**Sgd./illegible** Accounting Officer Name: Designation: Date: 20.02.2024	**Sgd./illegible** Chief Financial Officer / Chief Accountant / Director (Finance) Commissioner (Finance) Name: Date: 23.02.2024
S. Janaka Sri Chadragupta "Suwasiripaya" Rev. Baddegama Wimalawansa Mawatha Colombo 10.	M.D.J. Abegunawardana Commissioner of Ayurveda Department of Ayurveda	A.M.M.K. Abesinghe Chief Accountant Department of Ayurveda

3.3 Cash flows Statement

Cash flows Statement year ending on 31st December 2023

Ace-C

	2023 Rs.	2022 Rs.
Cash flows Statement from operation activities		
Total tax receipts	-	-
Fees, fines, surcharge and licenses	-	-
Profits	-	-
Non-revenue receipts	-	-
Revenue collected on beheld of other Revenue Heads	85,596,727	79,545,245
Impress Received	1,822,586,048	1,659,138,000
Recoveries from advance	31,270,224	36,614,389
Deposits received	11,965,626	14,488,542
Total cash generated from operations (A)	**1,951,418,624**	**1,789,786,176**
Less – cash disbursed for:		
Personal Employments and operational payments	1,785,604,263	1,672,127,348
Subsidies and Transfer payments	10,713,342	13,007,535
Expenditure incurred on beheld of other heads	107,705,942	39,103,006
Impress settlement to Treasury		
Advanced payments	28,160,107	31,179,573
Deposits payments	9,008,298	16,754,434
Total cash disbursed for operational activities (B)	**1,941,192,051**	**1,772,171,897**
NET CASH FLOW FROM OPERATING ACTIVITIES (C) =(A) -(B)	**10,226,573**	**17,614,279**
Cash Flows from Investing Activates		
Interest	-	-
Dividends	-	-
Divestiture proceeds and sale of physical Assets	-	-
Recoveries from On Lending	-	-
Total cash generated from Investing Activates (D)	**-**	**-**
Less – Cash disbursed for:		
Purchase or construction of Physical Asset and Acquisitions of other investment	10,226,573	17,614,279
Total cash disbursed for Investing Activities (E)	**10,226,573**	**17,614,279**

NET CASH FLOWS FROM OPERATING AND INVESTMENT ACTIVITIES (F)=(D) -(E)	**(10,226,573)**	**(17,614,279)**
	-	**-**
Cash flows from financing activities		
Local borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total cash generated from Financing activities (H)	**-**	**-**
<u>**Less –Cash Disbursed for:**</u>		
Repayment of Local Borrowings	-	-
Repayment of foreign Borrowings	-	-
Total cash disbursed for Financing activities (I)	**-**	**-**
NET CASH LOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net movement in cash (K=(G)+(J)	**-**	**-**
Opening cash balance as at 01st January	**-**	**-**
Closing cash balance as at 31st December	**-**	**-**

3.4. Financial Statement Notes No.

3.5 Performance in Revenue Collection **(Rs.000)**

Revenue Code	Description on the Revenue code	Revenue Estimate		Revenue Collected	
		Initial Estimate	Final Estimate	Amount (Rs.)	As a (%) of the final revenue estimate
2002.01.01	Buildings -Rent	1,100	1,100	3,352	304
2002.02.99	Interest	3,800	3,800	4,275	113
2003.99.00	Other Revenue	15,000	15,000	20,898	139
2006.02.02	Revenue received on sale of Non-financial Assets	30	30	22	73

3.6 performance of Utilization of Allocations

(Rs, 000)

Allocation Type	Funds Allocated		Actual Expenditure	Utilized Allocations as % of the final allocation
	Initial Allocation	Final Allocation		
Recurrent	1,950,000	1,975,560	1,942,898	98%
Capital	60,000	64,440	50,726	79%

3.7 As per F. R. 208, Allocations made as an agent of other Ministries / Departments to this Department

(රු. 000)

Serial No	Ministry / Department from which allocations received	Purpose of the Allocation	Allocation		Actual Expenditure	Financial Percentage (%)
			Initial Allocation	Final Allocation		
1	Ministry of Health	Allocations made to maintain people cantered Health Services under the Budget proposals of 2022	4,819	4,819	4,176	87 %
2	Department of Multi task Development Task Force	Allocations made for the payment of salaries to the Multi Task Development Assistants.	117,264	117,264	101,899	86 %

3.8 Performance of Reporting Non-financial Assets.

(Rs, 000)

Asset Code	Code Description	Balance as at 31.12.2023 As per the Report of the Board of Survey	Balance as at 31.12.2023 As per the statement of financial Position	To be accounted in future	Reporting progress as (%)
9151	Buildings and Structures	-	1,161,120	-	-
9152	Machinery	-	501,407	-	-
9153	Lands	-	2,338,520	-	-
9160	WIP (work in progress)	-	1,035,539	-	-

3.9 Auditor General's Report

NATIONAL AUDIT OFFICE

My No : MED/A/AD/FA/23/02 Your No. Date: 21st May 2024

Commissioner of Ayurveda
Department of Ayurveda

Auditor General's brief report on the Financial Statements of the Department of Ayurveda for the year ending on 31st of December 2023, in accordance with the Article II (I) of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 The opinion

The head 220 - The financial statements for the year ending on 31st December 2023 which consist of Statement of Financial Position, Financial Performance Statement ending on that date and the Cash Flow Statements of the Department of Ayurveda as at 31st December for the year 2023 were audited under my supervision in accordance with the regulations included in the Article 154 (I) of the Constitution of Democratic Socialists Republic of Sri Lanka and shall be read together with regulations of the National Audit Act No. 19 of 2018. This report mentions that the expression of my opinion and observations about these financial statements are to be submitted to the Department of Ayurveda in accordance with the Article II (I) of the National Audit Act No. 19 of 2018. The Auditor General's Report that should be submitted in accordance with the Article 154(6) of the Constitution of Democratic Socialist Republic of Sri Lanka and shall be read together with Article 10 of the National Audit Act No. 19 of 2018 will be submitted to the Parliament in due course.

The opinion I held is that, the Financial Statements, the Statement of Financial position, Statement of Financial Performance ending on that date and the Cash Flow Statements of the Department of Ayurveda as at 31st December in the year 2023 are reflected the true and fair position in accordance with generally accepted accounting standards except for the impact made on matters mentioned in the para 1.6 of this report.

1.2 Foundation for the Qualified opinion

The quality of my opinion is calculated based on the facts given in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (S.L.A.S.). My responsibility with regard to the financial statements is further described in the section titled Auditor's Responsibility. I believe that audit evidences I obtained are sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Accounting Officer in respect of Financial Statements

The Accounting Officer's responsibility is to prepare of Financial Statements that reflect a true and fair view in accordance with generally accepted accounting principles and in accordance with the provisions of Section 38 of the National Audit Act. No. 19 of 2018 and to determine the internal control required for the preparation of financial statements free from materially quantitative misstatements that may occur due to fraud and error.

In accordance with the Article 16(1) of the National Audit Act No. 19 of 2018, books and reports on revenue, Expenditure, Assets and Liabilities should be daily maintain by the Department which can be able to prepare annual and periodic financial statements. Chief Accounting Officer shall ensure to setup and maintain an effective Internal Control System to control the finances of the Department and to review that system from time to time of its effectiveness in order to have financial control of the Department in accordance with the Article 38 (1) (c) of the National Audit Act and necessary changes shall be made to the system from time to time to maintain it effectively.

1.4 Auditor's responsibility on the Auditing of Financial Statements.

My objective is to provide a fair assessment that the financial statements, as a whole are free from quantitatively false statements that may occur due to frauds and misappropriations and issue the audit report of which my opinion is included. The fair assurance is a high-quality assurance, in conducting audit in accordance with Sri Lanka audit standards but it does not always an assurance that it is disclosed the quantitatively misstatements. Quantitatively misstatements my occur due to the impact of frauds and misappropriation individually or collectively, and its quantity will depend on the impact of the economic decisions that are taken by the users based on these financial statements.

I acted with the professional judgments and professional doubt according to the Sri Lanka Audit Standards as a part of the audit. I further,

- In providing a foundation for the stated audit opinion, it was planned and implemented the situationally appropriate auditing plans and procedures in order to identity and assess the risk of quantitively false statements that may occur in the financial statements due to the fraud or errors. The impact of fraud is serious and prominent than the impact of quantitatively false statements because it happens due to the reasons such as corrupt alliances, making fake documents, intentional avoidance or errant reporting or avoidance of internal controls.

- Though it is not intended to express an opinion on the effectiveness of the internal controls, an understanding was obtained in order to plan situationally appropriate auditing procedures.

- It was evaluated the financial statements which include disclosures as to see whether the transaction and incidences which based on for the structure and the contents of the financial statements are fairly and appropriately included in the financial statements.

- It was evaluated the transactions and incidences which based on for the structure and the contents of the financial statements to see whether they are fairly and appropriately included and that the overall presentation of the financial statements which include disclosures.

Chief Accounting Officer is informed of the important audit findings, weaknesses of the internal control and other matters that were identified in my audit.

1.5. Report on the other Legal Requirements

I state the following matters in accordance with the Article 6(1) (c) of the National Audit Act No. 19 of 2018.

(a) I state that the statements had been corresponded with the previous year.
(b) The recommendation made by me related to previous year on the financial statements had not been implemented.

Paragraph referred	**Recommendations that had not been implemented**	**Referred para of this report**
Referred para of the report 154 (6) related to Heading - 220 in the year 2022		
1.6.4 (a)	The Security deposit registry on the Government officers who should be placed security deposits should be updated and maintained as per the F. R, 891 (1)	**1.5.6 (b)**
2.3. (a)	Action should be taken to have a formal legal frame work to regulate the Panchakarma and Massaging centers	2.6. (a)
2.3 (c)	As per the Public administration Circular No. 09/2009 dated 16 April 2019 action should be taken to not to pay overtime and holyday salaries for the time periods that are not confirm through the finger print machine.	2.6. (f)
2.1	Action should be taken to recover loans as per the provisions of the Establishment Code, National Budget Circulars and Public Finance circulars and action should be taken to Surcharge the officers who did not take such action to recover loans as per F. R. 104 (2) “b”.	2.7
3.4 (b)	As per the regulations of the Public Finance Circulars Annual Performance Reports should be tabled in the Parliament and prepared in the prescribed format and within the stipulated time periods.	3.1.4.(b)
3.5	Project proposals should be implemented to fulfil only the essential and priority objectives using the State funds economically and Procurements should	3.4

3.7 (b)	be handled by maintaining written evidences to prove that the actions are taken with transparent manner and followed the procurement guidelines correctly.	3.5 (a)
	Legal actions should immediately be taken to recover the arrears of wages paid by the Department or action should be taken to surcharge the officers responsible for as per the F. R. 104 (2) (b) and action should also be taken to introduce the control systems that confirm updated continuous relationships between the divisions of Personal Administration and the salary control.	
3.8.(f)	To effectively utilize all the machines that had been purchased without identifying the requirement and without conducting proper feasibility study or action should be taken to provide them to the Ayurveda Hospitals or to be provided to the Ayurveda Drugs Corporation to be used for the production of medicine and necessary action should be taken regarding all the officers who contributed to this mismanagement.	3.6.(f)

1.6 Comments on Financial Statements

1.6.1 Capital Expenditure

Although Capital transfer of Rs. 831,802 and other capital expenditures of Rs. 3,027, 423had been indicated in the financial performance statements ending on 31st December 2023 and as per the programs presented in the format A.C.A. 2 (6) capital transfers in the expenditure statement of Rs. 831,802 was not indicated and Rs. 3,859,225 indicated as other capital expenditures. Accordingly, excessive capital transfer of Rs. 831.802 and less of the same amount of other capital expenditures were indicated in the financial performance statement.

1.6.2 Balance of the Imprest Comparison Statement

Although total debited to the Advance Account "B" by the other heads as per the Treasury Printed Notes (SA – 51) was Rs. 306, 232, as per the Imprest Comparison Statement (A.C. A. 07 format) of the Rs. 2,623,773 indicated, Rs. 2,317,541 excessively indicated as debits of Rs. 2, 317, 541 related to Advance Account "B" on behalf of the other heads made by the department should be indicated in the A.C. A -07 format but it is observed that as not doing accordingly this difference was occurred.

1.6.3 Non-Financial Assets

Following observations are made

(a) The value of 12 lands worth of Rs. 2,318, 020,000 that had not been legally taken over the ownership by the department at the end of the year under review was not indicated in the financial statement as non-financial assets and the value of 7 lands that had been taken over the ownership by the department but the value had not been accounted for.

(b) Rs. 20,906,825 under the other machine and equipment head as per the Sigas computer printed notes was matched with the starting balance of the year under review, the detailed information related to that had not been presented and these amendments that had not been made to the starting balance and action had not been taken to disclose in the accounting notes.

(c) Although ending balance of the office equipment as per the Sigas computer printed notes in the year 2022 was Rs. 76,362,170, and when making notes in the starting balance of the year 2023 that balance indicated as Rs. 75,972,550 and for this reason it is indicated in the accounts as a less amount of Rs. 389, 620.

(d) The value of the buildings which had been reported to the Comptroller General by the department as at 31st December, 13 buildings worth Rs. 551,760,741 was not reported to the Comptroller General, and buildings of the Borella Hospital reported less amount of Rs. 40,800,000 and buildings of the Thirappane Community Health Center reported excessive amount of Rs. 9,000,000 and 12 buildings worth of 58,402,291 reported to the Comptroller General but for the reason that it was not accounted for and had been caused for this difference.

(e) As per the Sigas computer printed notes, ending balance of the office equipment in the year 2022 was Rs. 71,471,751, but when making notes as the starting balance of the year 2023 it has been indicated as Rs. 69,658,751 and indicated in the accounts as less amount of Rs. 1,813,000 and it was informed that the action would be taken to discuss by the department with the Department of State Accounts to identify the errors and rectify the same. But action had not been taken accordingly even within the year under review.

(f) Within the value of the buildings and structures indicated in the financial statements under non-financial assets was Rs. 1,161,126,186 and the value of 13 lands that had not been legally taken over the ownership by the department was within this amount but action had not been taken to taken over these lands and adjust to the year under review.

(g) The balance of computer accessories, the balance of electric equipment, and the balance of medical equipment indicated under the non-financial assets in the year 2022 were Rs. 5,881,397, and Rs. 14,835,143 respectively and Rs 6,273, 197 and purchases of Rs. 3, 678,628 not indicated under the relevant subject lines and indicated under the office equipment. Futher, computers that were purchased with the value of Rs.20,729,160 were not indicated under the computer equipment and had been indicated under the office equipment. Though it was stated that it will be corrected after having obtained transfer orders it has not been rectified in the year under review.

(h) Although 62 Cab vehicles, a bus, and 04 Motor Cycles which are not in running condition were handed over to the Ministry of Health on 14.02.2022 for disposal, steps had not been taken to identify the value of these assets and remove it from the non-financial assets.

(i) A Van cost of Rs. 8,400,000 purchased from the Toyota Lanka Company in the year 2012 under the instalment payment leasing method, although it had been acquired to the department after the leasing period, it had not been accounted for as non-financial assets.

(j) The cost incurred on completed buildings and structures were not capitalized since 2018 up to the year under review full amount incurred for constructions had been indicated under the work In Progress. Accordingly, the balance of the Work In progress account had not been increased up to Rs. 1,035,539,978 as at 31st December of the year under review.

1.6.4 Lack **of evidence for audit**

Following observations are made

(a) Physical Board of Survey Report relevant to a total of property equipment and accessories worth of Rs. 5,036,588,467 as at 31st December 2023 were not submitted for audit.

(b) Vehicles worth of Rs.93,944,999 were reported in the financial statements but details of the each and every vehicle were not mentioned in the Sigas computer system and it was unable to confirm that the value of all vehicles owned by the department and was not reflected in the financial statements.

1.6.5 Documents and Books not being maintained

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The following documents had not been maintained by the department and it was observed that in the sample audit that some documents had not been maintained properly and updated.

	Type of document and books	Relevant Regulation	Observation
(a)	Checks handing over register	F. R. C. 388	Not maintained and updated
(b)	Security Deposits Register	F. R. C. 89 (ii)	Not maintained and updated
(c)	Vehicle log note books	F. R. C. 1645 (a)	Not maintained and updated

2. Financial Review

2.1 Imprest Management

According to the Imprest plan of the year under review, although the amount requested from the Treasury was Rs. 1,858,470,000, as the amount of imprest released from the Treasury was Rs. 1,839, 643, 233 and the amount of imprest of Rs. 18,826,717 was not released by the Treasury as planned, the allocations provided by the Parliament could not be utilized effectively.

2.2 Management of Expenditure

According to the following matters it was observed that current and actual estimates had not been prepared as per the regulations mentioned in the Financial Regulations 50.

(a) Although allocations had not been made for the 8 programs of Capital expenditure head No. 7103 Rs. 260.000 had been transferred from the other capital expenditure head and out of which Rs. 40,000 or 15 percent had been remained.

(b) For the reason that without properly identifying the requirement Rs. 400,000 for the expenditure head No. 2003 and Rs. 1,000,000 for 2105, allocations had been made for 02 programs and that the full amount remained unutilized.

(c) Out of net allocations of Rs. 15,000,000 of 10 Capital expenditure heads related to 02 programs Rs.11,453,248 or allocations ranging between 22 and 97 percent had been remained unutilized for the reason that allocations were provided without properly identifying the annual requirement.

(d) For the reason that allocations of 16 capital and recurrent expenditure heads of the initial expenditure estimate had been increased in the range from 19 percent to 2000 percent and allocations of 05 expenditure heads had been reduced in the range of 54 percent to 83 percent, and it was observed that the initial expenditure estimate had been prepared without proper study and understanding and also excessively.

2.3 Entering into Commitments and liabilities.

Following observations are made

(a) Contrary to the Financial Regulation 94 (1) The debt of Rs. 37,964,091 had been committed beyond the remained Rs,12,964,091 of 16 capital and Recurrent expenditure heads. Further, without providing the allocations for the stationery and office requirements in the year under review it had been entered in to liabilities under the expenditure subject No. 2 -5 - 0 - 1201.

(b) In the year under review, it is confirmed that the amount payable to Sri Lanka Ayurveda Drugs Corporation for the drugs purchased was Rs. 6,710,968 as at 31st December as per the accounts of that corporation, but amount payable to that corporation had been Rs. 185,000 as indicated in the statement of debts and liabilities of the department.

(c) It was confirmed that Rs. 1,265,768 should be paid to the Sri Lanka Ayurveda Drugs Corporation for the drugs purchased in the previous year, as at 31st December of the year under review according to the accounts of that Corporation, but that was not included in the statement of commitments and liabilities of the department.

2.4 Utilization of allocations made by the other Ministries and Departments

Out of allocations of Rs. 53,683,332 provided by 02 other Ministries and Departments for 05 requirements of the Department of Ayurveda, Rs. 15,630,895 allocations were remained unutilized at the end of the year under review. Remained allocations were within the range of 08 percent to 31 percent.

2.5 Assurances that should be given by the Accounting Officer

As per the section 38 (1) (c) of the National Audit Act No. 19 of 2018 the Accounting Officer should ensure that an internal control system should be in place and maintained for the control of the finances of the department. And this system should be reviewed from time to time on the effectiveness of the system accordingly, and as per the section 38 (2) of the Act, that review should be done in writing and a copy of that review should be given to the Auditor General, but action had not been taken accordingly.

2.6 Noncompliance with the laws and Regulations

instances of not compliance with the Laws and Regulations observed in the sample audit are described as follows.

Reference to the Laws, rules and Regulations	Non compliance
(a) Ayurveda Act No. 31 of 1961	As per the Section 10 of the Act, Ayurveda Hospitals, ayurveda drugs production houses, Ayurveda Medical storages or Ayurveda dispensaries should be registered by the Commissioner of Ayurveda, but the provisions for registration of Panchakarma and Massaging centers were not included in the Act so that, Panchakarma and medical system could not have been regulated.
(b) Section 127 of the Municipal Council Ordinance No. 16 of 1947.	Patients' treatment services had been carried out in 05 wards with 183 beds in 4 floors of a 08 storied new building including its ground floor which constructed under the 2nd phase to develop the Borella Ayurveda Hospital into a Teaching hospital, but in accordance with regulations necessary action had not been taken to obtain a Compliance Report.
(c) Code of financial Regulations of the Democratic socialist Republic of Sri Lanka	
(i) Financial Regulation 770	Amount of 113.5 kilograms of 12 drugs categories which are not in a suitable condition for use have been lying in the dry drugs storage of the Borella Ayurveda National Hospital, and 477.6 kilograms of 36 unused dry drugs categories for about more than 03 years were lying, but attention

	had not been paid to take appropriate action with regard to them.
(ii) Financial Regulation 756 (6) as amended by the Public Finance Circular No. 01/2020 dated 28 April 2020.	Annual Board of Survey had not been conducted on the registered stock goods in the stock storages and sub storages of the Ayurveda hospitals since number of previous years up to the year under review.
(iii) Financial Regulation 758 (1)	In addition to the annual board of survey, inventory register in comparison with the vouchers and checking of the inventory register at least once a month, and in comparison, balances of stocks and random checking of goods to see the actual numbers for errors should be done, but said regulations had not been followed by Ayurveda Hospitals.
(iv) Financial Regulation 1645 (b)	Daily running charts had not been checked regularly by the officers who administrate the vehicles.
(v) Financial Regulation 1645 (c)	Immediately after completing each journey all notes to be entered in the running charts and the signature of the officers who used vehicles should be obtained but signatures had not been obtained from the officers at several occasions during the year under review.
(d) Para 3.1 of the Public Administration Circular No. 30/2016 dated 29 December 2016	Although after the 12 months period of every fuel testing or after having run 25,000 kilometers distance or after a major repair of the engine whichever comes first, for government vehicles a fuel consumption test should be done again. But the department had not taken action accordingly with regard to vehicles of the department.
(e) Public Administration Circular No. 09/2009 dated 16 April 2009 and Public Administration Circular Letter No. 03/2017 dated 19 April 2017	Although regulations and instructions have been issued to keep records in respect of confirmation of the attendance and departure of the government officers by using finger print machines in all government institutions, Rs. 1, 034,613,812 had been paid to 1066 officers of 11 Ayurveda hospitals as salaries, overtime, and holyday payments and other allowances based only on attendance register without using the finger print machines in the year under review.

(d) Health Secretary's Circular No. of Common 01-21/2015 dated 28 May 2015	In providing food in the Borella Ayurveda hospital in accordance with the section 6.4 and 6.5 of the circular it was observed that such weaknesses as not obtaining an application from junior staff, not recovering the cost for not obtaining food without notice as per section 6.6, not maintaining separate rotation sheets on the health chart 31 as per section 8.3, in contrary to the section 11.5 preparation of food orders by primary level officer, not conducting emergency food testing as per section 11.7, not establishing a card control system in issuing food as per section 15, and not establishing control systems to confirm that the due amount of food rations are received from suppliers.

2.7 Balance of the Advance Accounts

Following observations are made

(a) As per the F. R. 458 (4) and section 1.6, 1.7, and 6.3 of the Chapter XXIV of the Establishment Code, and as per the para 1.1.7 of the National Budget Circular No. 118 dated 11th October 2004, although loan balances of the officers who were transferred should be settled within three months, a total of 02 unsettled loan balances of the officers who were transferred to the provincial Council institutions exceeding 10 years as at 31st December 2023 Rs. 108,150 and a total of 02 unsettled loan balances exceeding 20 years had been 64,373.

(b) Although it is essential to conclude the disciplinary inquiries of the officers who were interdicted without delay as per section 21.3 of the Chapter XLVII of the Establishment Code, it had been failed to recover Rs. 177,985 from 02 interdicted officers who had been suspended for 3 to 10 years and Rs. 127, 985 from 05 officers who had been exceeded a period of 20 years.

(c) As per the section 4.2.4 of the Chapter XXIV of the Establishment Code, details of all debts due from an officer should be submitted to the Director of Pensions when he is due to be retired and. shall be recovered from the converted pension or gratuity of the officer as per the section 4.2.5. But action had not been taken to recover Rs. 619,110 from 11 officers who exceeded 02 years after retirement as at 31st December 2023. It was observed that among those loan balances Rs. 62,050 of loan balance that should be recovered from 11 retired officers exceeding 02 years and Rs. 248,260 exceeding 20 years that should be recovered from 03 officers were older than 06 years had been failed to recover.

(d) As per the section 3 (e) (ii) of the Public Finance Circular No. 05/2019 dated 27th June 2019 the Identity card numbers of the officers who vacated the post and but had not been reinstated are to submit to the Commissioner of elections and get the details of their residence and after having obtained the confirmation on the assets of that officer through Divisional Secretary and the loan should be recovered through Attorney General, but necessary action had not been taken to recover Rs. 701,686 from 19 officers who had vacated the post from 01 to 03 years as at 31st

December 2023, Rs. 306, 950 from 02 officers who had been vacated the post for 05 to 10 years, Rs. 883,610 from 21 officers who had been vacated the post exceeding 20 years.

(e) Although action should be taken to settle loan balances of dead officers as per section 4.5, 4.6 and 6.3 and para 03 (a) of the Public Finance Circular No. 262/2019, para 04 of the Public Account Circular No. 262/2017 of 29th December 2017 there was a total loan balance of Rs. 642,644 recovered from 08 officers who had been dead more than 06 years of time as at 31st December 2023 and that no action had been taken to recover that loan balance, out of those loan balances there had been loan balance of Rs. 290,100 related to 04 officers died before 10 years' time and Rs. 309,254 related to 03 officers died before 10 years' time and Rs. 309,254 related to 03 officers died before 01 to 05 years' time and Rs. 43,300 related to 01 officers died before exceeding 06 years.

2.8 Statement of Losses and Waivers

Although the statement of losses and waivers which was presented with the financial statements had been an empty report, for the reason that four chains that were used to cut trees in the Pallekele Research and Extension Medicinal Garden, an amount of Rs. 193,206 had been recovered from M. M. Securities Institute and credited to the General Deposit Account as at 31st December 2023.

2.9 Deposits

Following Observations are made

(a) Necessary action had not been taken to reconcile to the F. R. 571 total of Rs. 354,958 cash deposited in 03 General Deposit Accounts of the Treasury and 2 to 5 years expired. Further, matters caused to remai deposits exceeding 02 years had not been reported as per the guideline 03 of the Public Accounts Department.

(b) According to time analysis, the retained deposits for contracts between 1 to 2 years and between 2 to 5 years had been indicated as Rs. 277,504 and Rs. 62,883 respectively, but it was observed that the amount should be Rs. 129,234 and 211,153 respectively.

(c) According to the single balance list related to temporary retained deposits for repayment to third parties the balance as at 31st December 2023 was Rs. 3,038,130, but according to the deposits account the balance was Rs. 3,762,375. As such it was observed that there was a difference of Rs. 724,245.

2.10 Issuance and Settlement of Ad-Hoc Sub Imprest

As per Financial Regulations 371 (2) (b) as amended by the Public Finance Circular No. 01/2020 dated 28th August 2020, total of current interim Imprest of Rs. 499,129 given to 06 officers of 04 occasions had not been spent and retained in hand for about 03 to 20 days and settled the total amount.

3. Operational Review

3.1 Performance

3.1.1 Planning

Following Observations are made

(a) An action plan had been prepared for the year under review, but action had not been taken to prepare in line with it when changing objectives and policies, necessary action had not been taken to revise the action plan accordingly.

(b) Although 09 training programs had been planned according to the Human Resource Development plan only 06 programs had been conducted.

3.1.2 Failure to Perform the Duties

(a) Although Ayurveda Community Health Promotion Program should be implemented within the District of Anuradhapura as a pilot project from the year 2021 to 2025, according to its success services should be extended to other districts since the year 2005, the program had been implemented only in Anuradhapura District. Rs. 877.2 million had been spent for this program from the year 2005 to 2021. But since 2022 without providing allocations separately for this project and providing allocations only for recurrent expenditure including wages, allowances and service agreements under the patient's treatment project of this development program Rs. 287.4 million as wages, and allowances for 284 officers and Rs. 5.5 million for other expenses as total of Rs. 292.9 million had been spent up to year under review. Accordingly, this project that was not much successful to be expanded to other districts and it is a controversial matter that taking action to implement further this Ayurveda Community Health promotion program by covering only relevant recurrent expenses through other expenditure heads of the department.

(b) The allocations of Rs. 25 million each for the year 2021 had been provided for setting up a Management Information System (MIS) as encompassing entire institutional system including Department of Ayurveda and its affiliated institutions, Hospitals, Medical centers, but that task had not been fulfilled even within the year under review.

3.1.3 Performance Indicators

The Performance indicators had not been established to evaluate the progress of the activities related to the entire institutional system including Department of Ayurveda, and its affiliated institution, hospitals, medical centers, medicinal gardens so that the progress of the activities had not been reviewed.

3.1.4 Annual Performance Report

The draft of the annual performance report of the 2023 with financial statements had been submitted but in accordance with the format mentioned in the guideline para - No. 14 issued by the Public Finance department under the para 10.2 of the Public Finance Circular No. 2/2020 dated 28th August 2020 it had not been prepared correctly.

3.2 Asset Management

Following observations are made

(a) Hospitals, medicinal gardens, community health regional offices, 19 lands of holiday bungalows including head office premises of the department and Borella teaching hospital had not been taken over by the department even by the end of the year under review.

(b) Patients' treatment equipment units of 377 related to 19 categories received in August 2022 as a donation of the non-governmental organization called Hospital Services Foundation of the United State of America had been lying idle and stored in the 8 storied building and action had not been taken to calculate the value of these equipment and had not been get accounted for.

(c) It was observed that for want of a specialist doctor 35 operational equipment units of 10 categories related to E. N. T. and 21,120 numbers of personal protection kits received from the Chinese government as a donation during the Covid period had been lying unusable in Borella eight storied building.

(d) 120 beds or 42 percent out of general ward bed capacity of 288, and 76 beds or 28 percent out of old general ward 274 numbers of beds had been lying under-utilized in the new eight storied building of Ayurveda teaching hospital, and it was observed that all paid wards comprising of 88 bed capacity with modern room facilities of the new building were lying underutilized.

3.3 Government Officers Security Deposits

Following observations are made

(a) Action had not been taken to deposit securities of 18 officers who should deposit securities in the department of Ayurveda and affiliated to it even by 31st march 2024 as per the section 612 of F. R. 880 and 881 and Public Finance circular No. 01/2020 dated 28th August 2020 an action had not been taken against 18 officers who should deposit securities even by 31st march 2024.

(b) The amended report of the officers who should deposit securities as per F. R. 892 should be submitted to the Auditor General and the Secretary of the relevant Ministry before 15th February which falls after end of every 03 years. With this report a detailed report including names of the officers no longer required to deposit securities, should be sent, but action had not done accordingly.

3.4 Procurements

(a) As per the Public Finance Circular No. 02/2020 dated 28th August 2020, the annual procurement plan should be prepared before the 10th December of the conversion year and get the approval of the Chief Accounting Officer for that and copies of the same should be sent to the Auditor General during the year under review, but not done accordingly.

(b) although more than three years had been elapsed for the work of the Borella Ayurveda National hospital was completed spending Rs. 1,164,13 million, the main water tank, sewerage system, and main electricity connection system etc. required for the building to be utilized in its full capacity had not been completed. Total cost estimation of Rs. 715,267,800 had been prepared for that task on 10th February 2023, but it was observed that sufficient action had not been taken to fulfil that task.

(c) As per the guideline 5.6.3 of the Government Procurement guidelines, without obtaining the laboratory test report in respect of the standard by referring to recognized institution, 1,980 bottles of Tala Thel, 22 bottles of Mee Thel, 400 bottles of Bee honey and 200 bottles of Aba Thel had been purchased.

3.5 Losses and Damages

Following observations are made

(a) Rs. 548,376 had been paid to a doctor who had been served in the Manchanthoduwai Ayurveda Hospital and transferred to Wennappuwa regional hospital, from the month of July 2017 to month of September 2013 up to15 months as wages by the department. without conducting inquiry in respect of that and take action against the officer responsible for that, only Rs 519,600 had been recovered on 5th April 2024 with a 25 percent surcharge. More than 10 years had been elapsed for this incident, but action had not been taken to take legal action against this doctor to recover immediately the balance of Rs. 165,870 or surcharge the officers responsible for this as per F. R. 164 (2) "b".

(b) A stock of coriander lying in the Borell Sri Lanka National Ayurveda hospital inspected by the Public Health Inspectors of the Colombo Municipal Council and informed that it is not suitable for consumption and had been put in a room of the drugs production house and sealed and more than one year had been elapsed, and for the reason that no appropriate action had been taken, 1130 kilograms of Coriander with a cost of Rs. 327,700 had been destroyed. However, no action had been taken to determine the parties responsible for that and recover the cost incurred from them as per the F. R. 104 (1).

3.6 Management Weaknesses

Following observations are made

(a) There are 08 medicinal gardens in the department and get medical raw materials and of 629,.17 kilograms from 35 raw material categories from 05 medicinal gardens and provided 552 kilograms to the Ayurveda National Hospital, 18 kilograms to the Bandaranayake Memorial Ayurveda Research Institute, 59.5 kilograms to the Ayurveda Drugs Corporation and 531 kilograms of 06 drugs categories from 03 medicinal gardens had been obtained. in the previous year and no drugs and no drugs category had been obtained from Navinna, Kanneliya and Mihinthale medicinal gardens in the previous year and the year under review.

(b) There were 57 vehicles in the department including 02 busses, 02 Lories, 07 Cabs, 06 Vans, 07 Motor Cars, 01 Jeep, 09 Ambulances, 05 Three Whelers, 11 Tactors, 02 Bousers, and 05 Motor Bicycles and in relation to these vehicles logbooks and running Charts not being daily updated and maintained, Timely fuel testing had not been conducted, without proper approval some officers had been used vehicles, disciplinary actions had not been taken against some officers and drivers who misused vehicles, Staff officer not being supervised in filling fuel to these vehicles, not duly examined the vehicle running permits and not being followed the sufficient control system to avoid the misappropriation of vehicles by drivers etc. For those reasons it was observed that there was no satisfactory state of affairs in respect of the management of vehicles in the department.

(c) In submitting applications for recommendations for promotion of 08 Ayurveda Service Assistants of the Borella Ayurveda hospital who had obtained exceeding the approved number of leave during last few years not submitted the details of their no-pay leave so that it was observed during the sample audit that these officers had been given promotions with effect from 1st March 2023 without paying attention to that.

(d) 49 officers serving in Borella National Ayurveda hospital taken leave without proper approval and leave obtained exceeding the approved limit of leave and for not taking action considering no-pay leave it was observed during the sample audit conducted on 31st October 2023 and excess salary of Rs. 453,475 had been paid.

(e) 44 machines and equipment had been purchased for the Bandaranayake Ayurveda Research Institute spending 25 million on 16th march 2015 without correctly identifying the requirement and without conducting proper feasibility study and out of these 8 machines worth Rs. 21 million had not fixed even by 10th April 2024. A committee appointed on 5th April 2020 had identified that 06 machines of total cost of Rs. 14,591,311 were not requires for the production. As this contract had been implemented without entering into a proper contract agreement and an agreement for service and repairing of machines and equipment which had been fixed were in unusable condition as at the year under review. Accordingly, the total cost of Rs.28,342,772 spent for this project was a non-economic expenditure.

(f) Although the Postgraduate Institute of Indigenous Medicine controlled under the University of Colombo had been established on the 5th floor of the Borella Ayurveda National hospital since 2nd June 2017, there had not been entered into a formal agreement and no monthly rental had been charged. Furthe, the electricity used by the institute from 2018 to November 2023 had been calculated on behalf of the department was Rs. 7,571,445 and that arrears of electricity consumption charges could not be charged until the end of the year under review.

(g) According to the observations submitted on 14th March 2020 by a committee appointed to inspect and assess the vendor outlets running in the Borella National Ayurveda Hospital, the canteen of the hospital had been rented out to an external person for a Rs. 41,600 by the welfare society. The welfare society had been informed that the rented money charged up to June 2020 be credited to the State income by a letter No. 02/03 valuation 2020 dated 24th June 2020 of the Commissioner General of Ayurveda, the action had not been taken to credit that money to the State income.

(h) The Milk Bar run by the National Livestock Development Board (N. L. D. B.) in the hospital premises had been run since the year 2014 and although it has been assessed to charge monthly rental of Rs. 6000/- from that milk bar 31st January 2022, necessary action had not been taken to charge Rs. 72,000 rental charges for the period from January to December 2023 and action had not been taken to enter into the relevant agreement which included conditions with the National Livestock Development Board.

4. Sustainable Development

In accordance with the section 3.6,3.9, 11and 112 of the Sustainable Development Act No. 19 of 2017 Resources of the institute should be handled for the achievement of the objectives of the institute and in order to achieve sustainable goals the targets fulfilled by the institute and gaps in achieving these targets, and indicators appropriate to measure the progress should be identified. but identification of such objectives and amount to be achieved, also variations, areas to be paid attention had not been identified.

5. Human Resources Management

Following Observations are made

(a) Although it had been planned to develop and implement a Management of Information System for the Department of Ayurveda relevant data base had not been set up during the year under review. Therefore, it could not be obtaining updated management information efficiently related to entire institutional system including the department and its affiliated institutions, hospitals, medical centers, and it was observed that marking attendance and departure of the staff of the department, control of performance, wages control, control of overtime expenses, control of personal files etc. had been at weaker level.

(b) Although the approved carder of the department as at 31st December 2013 was 2,363, the actual cadre on that date was 1,681 out of the approved cadre equal to 28 percent vacancies of 658 were there. Moreover, within these vacancies 109 senior staff vacancies, 32 vacancies of tertiary level, 296 vacancies of secondary level and 220 vacancies of primary level were there. For this reason, greater impact was made to the performance of the department and the Ayurveda hospitals.

(c) Although 18 posts of Research Officers and 12 posts of Research Assistants had been approved related to each subject area for the Bandaranayake Memorial Research Institute, action had not been recruited none of them and Research staff had not been get approved for the Chamal Rajapaksha Ayurveda Research hospital. Accordingly, an unfavorable impact had been made to the expected performance of the establishment of the Ayurveda Research Hospitals.

(d) In spite of not being a hostel and a holyday bungalow for the head office 02 post of hostel and bungalow keepers and cook had been get approved and recruitment had been made.

Sgd./illegible

C. Masekorala
Senior Assistant Auditor General
for Auditor general
National audit Office.

Chapter 4.
Performance Indicators

4.1. Performance Indicators of the institution (based on the Acton Plan)

Number	Specific Indicators	Actual Output as a percentage (%) of the Expected out put		
		100 %- 90 %	57 % - 89 %	50 %- 74 %
1	Providing of a quality service through Indigenous /Ayurveda and Traditions medical systems	95	-	-
2	Development through Preservation of Indigenous and Traditional medical systems / Formal regulation / teaching and research	98	-	-
3	Quantitatively and qualitatively Production of drugs required for the indigenous medical field and making a contribution to the sustainable development of this country through this field	-	88	-
3.1	Preservation of rare and endemic medicinal plants and Promotion of extension services, production of medicinal raw materials for hospitals	-	80	-
3.2	Making contribution to the research and extension and raising awareness among the public / community groups on the medicinal plants	-	75	-

Chapter 5

Performance of Achieving Sustainable Development Goals (SDG)

5.1 Identified Sustainable Development Goals

	Goal / Objectives	Targets	Indicators of Achievement	Achievements Progress so far		
				0 % -49 %	50 %	75 % - 100 %
1	Health and well-being	1.1 Reduce the world's maternal mortality ratio to 70 per 100,000live births by 2030.	Approaching		70	
		1.2 Eliminate preventable deaths among newborn and under five years children by 2030, with the goal of reducing the neonatal mortality rate to 12 per 1,000 live births and under-five child mortality to at least 25 per live births in all countries.	Approaching		70	
		1.3 Eliminate neglected tropical diseases including AIDS, tuberculosis, malaria, hepatitis, waterborne diseases and other communicable diseases by 2030	Approaching			80
		1.4 By 2030 reduce premature deaths from non-communicable diseases by one-third through treatment and prevention, and promote mental health and well-being.	Approaching			80
		1.5 Straitening actions and treatment to prevent use of alcohol and dangerous drug.	Approaching			80
		1.6 Reducing the injuries and number of deaths caused by road accidents by 2030.	Approaching		70	
		1.7 By 2030, ensure opportunities for all to universal access to sexual and reproductive health care services, including information and education on family planning methods and inclusion of reproductive health into National strategies and programs.	approaching			80

		1.8 Universal access to health facilities, including access to safe, effective high-quality and low-cost vaccines and essential health services, including protection for financial vulnerability.	Approaching	-	-	-
		1.9 By 2030, significantly reduce deaths and illnesses caused by harmful chemical, air, water and soil contamination and pollution.	Approaching	40		
2	Decent Mission and economic developmen	2.1 To maintain Per Capita Income growth in accordance with national conditions and especially least developed countries to maintain a growth of the Gross National Product of at least 7 % per year.	Approaching		65	
		2.2 Achieving high level of economic output through diversification, technology enhancement, and innovation and by focusing on high value added and high demand of labor-intensive sectors.	Approaching			80
		2.3 To promote development-oriented policies that support productive activities, access to decent employment opportunities, entrepreneurship and creativity, and encourage the establishment and development of micro, small scale and medium scale enterprises by providing access to financial services.	Approaching			75
		2.4 By 2030, In line with the ten-year Action plan on sustainable production and consumption, the efficient use of resources in world production and consumption and the progressive development of measures to stop environmental damage during economic development. Developed countries take the lead here.	Approaching			80

		2.5 To provide productive and decent employment opportunities for all women and men including disabled persons and the youth by 2030.	Approaching		65	
		2.6 To significantly reduce the number of youths who do not receive education, training, unemployment by 2030.	Approaching		60	
		2.7 To take effective and immediate steps to eliminate the force labor, stop women slavery and human trafficking and elimination and prohibition of the use of worst form of child labor including recruitment of child soldiers, and by 2025 stop all forms of child labor.	Approaching	50		
		2.8 To protect labor rights. And promote protective, safe and caring workplace environment for all workers, including migrants and especially migrant women, and those in hazardous occupations.	Approaching		70	
		2.9 To design and implement policies and plans on sustainable tourism industries that promote local culture, production and employment opportunities by 2030.	Approaching			80
		2.10 To strengthen the capacities of local financial institutions so that all have access to banking facilities, insurance and financial services.	-	-	-	-

5.2 Challenges in achieving Sustainable Development Goals

Achievements

1. Amending the Ayurveda Act No. 31 of 1961, which has been an obstacle to achieving the Sustainable Development Goals, to formally empower.

2. Alignment of Local Medical policy with national health policy.

3. Reorganization of institutional structure of the Department of Ayurveda.

4. Implementation of treatment sector to effectively deal with communicable and non-communicable disease.

5. Reclassification of patients who access to indigenous medicine according to international classification of diseases.

6. Empowering the tourism wellness sector to popularize the indigenous medicine internationally.

Challenges

1. Impact of existing Laws and other legal factors.

2. Various barriers in dealing with alternative medical systems.

3. Lack of resources and existing weaknesses in data collection.

4. Lack of Human and Physical resources.

Chapter 6

6 Human Resource Profile

6.1 Management of Cardre

Employee category	Approved cadre	Existing cadre	Vacancies
Senior	735	602	109*
Treachery	37	4	33
Secondary	555	262	293
Primary	1036	816	220

Note :-

1. "*" 308 Community Health Medical Officer (CKD) posts have been approved and 284 Medical Officers are serving by the date of 30.09.2023. New recruitments cannot be done for these posts. And will be abolished after service. Accordingly, vacancies in those posts have not indicated in the senior employment category.

2. Two (02) officers are serving under the Management Assistant Technical category. These posts are not included in the above information as they have not been approved by the Management Services Department.

6.2 Human Resource Development

Name of the Program	Number of employees Trained	Duration of the programmed	Total investment		Nature of the Program (local / Foreign)	Output / Knowledge gained
			Local	Foreign		
Institutional Procurement and Supply Chain Management – Construction Industries Development Authority	01	30.03.2023	7,000.00	-	Local	Knowledge related to Institutional Procurement and Supply chain Management
Certificate course on Procurement process – National Institute of Labor Studies	01	19.05.2023 - 11.08.2023	25,000.00	-	Local	Knowledge related to Procurement process
Filling - National Institute of Labor Studies	04	20.06.2023	20,000.00	-	Local	Knowledge related to filling
Professional Development of Office Assistants and drivers for quality work environment – National Institute of Labor Studies	06	18.07.2023 01.04.2022	30,000.00	-	Local	Knowledge related to Professional Development of Office Assistants and drivers for quality work environment
Office Systems - National Institute of Labor Studies	10	19.07.202 – 20.07.2023	100,000.00	-	Local	Knowledge related to office Systems
Losses and Damages and inquiry under F. R. 104 - National Institute of Labor Studies	05	27.07 2023	25,000.00	-	Local	Knowledge related to inquiry under F. R. 104
Two- day workshop on Procurement – Sri Lanka Foundation	06	19.09.2023 - 20.09.2023	84,000.00	-	Local	Knowledge related to Procurement
Two- day workshop on Procurement – Sri Lanka Foundation Institute	04	11.10.202 – 12.10.2023	56,000.00	-	Local	Knowledge related to Procurement
Two- day workshop on Procurement – Sri Lanka Foundation Institute	38	08.11.2023 – 09.11.2023	532,000.00	-	Local	Knowledge related to Procurement –

Preparation of Cabinet Papers and submission – Skill Development Fund Ltd.	09	15.12.2023	54,000.00	-	Local	Knowledge related to Preparation of Cabinet Papers and submission
Training on Preliminary Investigation - Skill Development Fund Ltd.	03	19.12.2023 – 22.12.2023	28,500.00	-	Local	Knowledge related to Preliminary Investigation
Practice of Regulations and Procedure rules of the Establishment Code - Skill Development Fund Ltd.	06	21.12.2023 – 22.12.2023	57,000.000	-	Local	Knowledge related to Practice of Regulations and Procedure rules of the Establishment Code
Enhancement of attitudes and Professional Knowledge of Office Assistants and drivers - Skill Development Fund Ltd.	04	21.12.2023 – 22.12.2023	38,000.00	-	Local	Knowledge related to Enhancement of attitudes and Professional Knowledge of Office Assistants and driver

Chapter 07
Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	**The following financial statements / accounts have been submitted on the due date.**			
1.1	Annual Financial Statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Others	Not Applicable		
2	**Maintenance of books and registers (F.R.445)**			
2.1	Fixed assets register has been maintained and updated in terms of State Accounts Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and update	Complied		

2.9	Register of Losses and damages register has been maintained and update	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N 20) has been maintained and updated	Compiled		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the National Budget Department (NDB) on the due date	Complied		
4.5	The annual cash flow statement has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit Queries**			
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning	Complied		

	of the year after consulting the Auditor General in terms of F.R.134 (2)) DMA/1- 2019			
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Subsection 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134 (3)	Complied		
7	**Audit and Management Committees**			
7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular 1- 2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the above circular	Complied		
8.3	The board of survey was conducted and the relevant reports submitted to the Auditor General on the due date in terms of the Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations,	Complied		

	actions were carried out during the period specified in the circular			
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	Practical issues	Conducting through the Department
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Bank Accounts Management**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		

12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Impress Account**			
14.1	The balance in the cash book at the end of the year under review remitted to Treasury Operations Department	Complied		
14.2	The ad-hoc sub impress issued as per F. R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub impress had not been issued exceeding the limit approved as per F. R. 371	Complied		
14.4	The balance of the impress account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			

16.1	Maintain the staff within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of Information to Public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public has been provided by Website and Facilities have been provided for the general public to appreciate / complain against the institution by this website or by any alternative avenue.	Complied		
18	**Implementation of Citizen Charter**			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied	According to the existing Human and physical resources these tasks cannot be correctly implemented.	As human and physical resources are received in the future action will be taking accordingly.
19	**Formulation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied		

19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied	According to the existing Human and physical resources these tasks cannot be correctly implemented.	As human and physical resources are received in the future action will be taken accordingly.
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responding to Audit Paragraphs**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		