Ministry of Health & Mass Media

AYURVEDA MEDICAL COUNCIL

ANNUAL REPORT - 2024

CONTENTS

VISION

Ayurveda for a quality health service

MISSION

Secure the legal foundation necessary for qualitative development of the Ayurvedic field by providing maximum service to the public through Ayurveda under professional ethics

PURPOSE

Confer the legal authority on professionals who have the knowledge,
attitudes, skills and experience necessary to facilitate qualitative growth
in the field of Ayurveda in accordance with provision of the
Ayurveda Act No.31 of 1961 and maintain the integrity and quality of the profession

Objectives (Activities)

1. Implementation of responsibilities assigned to the council by the Ayurveda Act No. 31 of 1961

   i. Registration of institutional graduate doctors (BAMS/BSMS/BUMS)

   ii. Registration of diploma holder doctors

   iii. Registration of foreign qualified professionals from Indian universities recognized by the University Grants Commission

   iv. Registration of traditional Ayurvedic doctors

   v. Registration of individuals as Ayurvedic nursing officers

   vi. Registration of individuals as Ayurvedic pharmacists

   vii. Registration of individuals as Ayurvedic massage therapists

2. Renewal of registration for registered doctors

3. Implementation of ethics and standards necessary for maintaining proper records of Ayurvedic doctors/ nursing officers/ pharmacists/ massage therapy professionals

4. Updating the website

5. Special programs (professional development programs)

6. Conducting inventory surveys of the Ayurvedic Medical Council

7. Preparation of Ayurvedic Medical Council financial statements

8. Conducting mobile offices of the Ayurvedic Medical Council

   i. Implementation of awareness programs for Divisional Secretariat officials related to Ayurveda, Ayurvedic Conservation Council registrants and prospective registrants at the provincial level, with the aim of protecting the indigenous medical system through a friendly service

   ii. Implementation of awareness programs to inform Public Health Medical Officers about decisions taken periodically by the Ayurvedic Medical Council

Introduction & Role of the Ayurvedic Medical Council Established Under the Ayurveda Act No. 31 of 1961

The Indigenous Medical Board, established in 1928 following a recommendation by the State Council's Sub-Committee in 1927, was the first legally authorized institution in Sri Lanka's Ayurvedic sector. Subsequently, the Ayurvedic Medical Council, established by the Lanka Ayurvedic Medical Council Ordinance No. 46 of 1935, was re-established under the provisions of the Indigenous Medicine Ordinance No. 17 of 1941 (amended by No. 49 of 1945 and No. 49 of 1949). The currently functioning Ayurvedic Medical Council is a statutory body established under the Ayurveda Act No. 31 of 1961. The composition of the Ayurvedic Medical Council is determined according to the Ayurveda Act No. 31 of 1961, Amendment No. 07 of 1977, and Ayurveda (Amendment) Act No. 19 of 2023.

Functions of the Ayurvedic Medical Council

(a). Recommending to the Minister whether any institution teaching Ayurveda should be approved by the Minister for the purposes of the Ayurveda Act No. 31 of 1961.

(b). Registration of persons as Ayurvedic practitioners.

(c). Registration of persons as Ayurvedic nurses.

(d). Registration of persons as Ayurvedic pharmacists.

(da). Registrationof persons as Ayurvedic massage therapists.

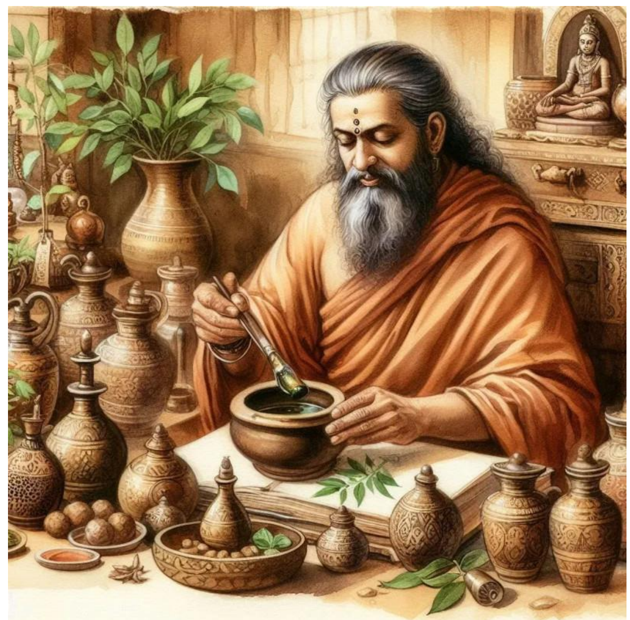
(e). Cancellation or suspension of such registrations, and

(f). 1. Regulating and controlling the professional conduct of Ayurvedic practitioners, Ayurvedic nurses, Ayurvedic pharmacists, and Ayurvedic massage therapists,

2. Making regulations for any of the matters mentioned in paragraphs (b) to (e) above.

The term "Ayurveda" is defined in the Ayurveda Act No. 31 of 1961 as follows:

"Ayurveda" includes the medicine and surgery of the Ayurveda, Siddha and Unani systems, and indigenous therapeutics, and any other therapeutic systems particular to any other Asian countries and recognized by the governments of the respective countries.



Ayurvedic Medical Council Established Under Act No. 31 of 1961

According to the Ayurveda Act No. 31 of 1961 and the Ayurveda (Amendment) Act No. 19 of 2023, the Ayurvedic Medical Council consists of the following members:

(a). The Commissioner General of Ayurveda (Chairman)

(b). The Dean of the Faculty of Indigenous Medicine of the University of Colombo, the Dean of the Faculty of Indigenous Medicine of the Gampaha Wickramarachchi University of Indigenous Medicine, the Head of the Siddha Medicine Unit of the University of Jaffna, and the Dean of the Faculty of Siddha Medicine of the Eastern University of Sri Lanka.

(c). Four members, one each elected from among the lecturers of the Faculty of Indigenous Medicine of the University of Colombo, the Faculty of Indigenous Medicine of the Gampaha Wickramarachchi University of Indigenous Medicine, the Siddha Medicine Unit of the University of Jaffna, and the Faculty of Siddha Medicine of the Eastern University of Sri Lanka.

(d). One member elected from among the lecturers of each approved Ayurvedic educational institution

(e). Three members elected from among registered Ayurvedic practitioners; and

(f). Not more than twelve members appointed by the Minister, among whom:

(i). Three persons from among those who are not registered Ayurvedic practitioners

(ii). Three persons from a panel of ten persons nominated by the All Ceylon Ayurvedic Medical Association

(iii). Two registered Ayurvedic practitioners who are not members of the All Ceylon Ayurvedic Medical Association

(g). Situationally, one member shall be appointed by the Secretary of the Ministry, of the Minister responsible for the subject of finance or treasury.

Members of the 23rd Ayurvedic Medical Council for the Year 2024

1. Commissioner General of Ayurveda, Dr. M.D.J. Abeygunawardena - Chairman
2. Ven. Bengamuwe Nalaka Thero - Member
3. Dean, Professor Pathirage Kamal Perera - Member
   Faculty of Indigenous Medicine, University of Colombo
4. Dean, Dr. Vasantha Janaki Wickramarachchi - Member
   Faculty of Indigenous Medicine,
   Gampaha Wickramarachchi University of Indigenous Medicine
5. Dean, Dr. V. Anavrathan, Faculty of Siddha Medicine, Eastern University - Member
6. Head of Unit, Senior Lecturer Dr. Vivian Sathyaseelan - Member
   Siddha Medicine Unit, University of Jaffna
7. Director, Treasury Operations Department, Mr. D.L.D.P. Anjana Liyanage - Observer
   (From 13.08.2024)
8. Director, Development Finance Department, Mr. K.P.R. Fernando - Observer
   (Until 09.07.2024)
9. Senior Lecturer, Dr. M.W.S.J. Kumari, Faculty of Indigenous Medicine,
   University of Colombo - Vice Chairman
10. Professor M.S.M. Shiffa,
    Faculty of Indigenous Medicine, University of Colombo - Member
11. Senior Lecturer Dr. V. Shanmugaraja, Siddha Medicine Unit,
    University of Jaffna - Member
12. Senior Lecturer Dr. H.P. Wakkumbura Faculty of Indigenous Medicine,
    Gampaha Wickramarachchi University of Indigenous Medicine - Member
13. Senior Lecturer Dr. S. Ushakanthan, Faculty of Siddha Medicine,
    Eastern University - Member
14. Dr. H. Basil Ranjith Fernando - Member
15. Dr. A.M. Heennilamé - Member
16. Dr. D.P.D.G. Wijeratne - Member
17. Dr. P.K.H. Dharmavijaya - Member
18. Dr. A.M.D. Sumanaratne Amaratunga - Member
19. Mr. Thushara Senarat Perera - Member
20. Mr. U.D.S.W. Bandara (Until 13.02.2024) - Member
21. Dr. P.V.S.P.K. Vithanage (From 13.02.2024) - Member
22. Dr. Pathiraja Vineetha Kalyani - Member
23. Dr. Nimal Christopher Warnakulasuriya - Member
24. Dr. H.M. Senarat Jayasuriya Bandara (Until 09.04.2024) - Member
25. Dr. H.W. Ariyaratne Waduge (From 07.05.2024) - Member
26. Dr. H.B.K. Ajith Kumar (Until 30.11.2024) - Registrar

The Ayurvedic Medical Council has held 10 meetings during this year.

Organizational Structure of Ayurvedic Medical Council

Members

CHAIRMAN → 01 In accordance with Section 11(1)(a) of the Ayurveda Act No. 31 of 1961 and the Ayurveda (Amendment) Act No. 19 of 2023

↓

BOARD → 26 In accordance with sections 11(1)(b) to (g) of the Ayurveda Act, No. 31 of 1961 and the Ayurveda (Amendment) Act, No. 19 of 2023

↓

REGISTRAR → 01 In accordance with Section 19(1)(a) of the Ayurveda Act No. 31 of 1961 and the Ayurveda (Amendment) Act No. 19 of 2023

↓

CHIEF MANAGEMENT ASSISTANT → 01 In accordance with Section 19(1)(b) of the Ayurveda Act No. 31 of 1961 and the Ayurveda (Amendment) Act No. 19 of 2023

↓

MANAGEMENT ASSISTANT - 10 | **RECORD KEEPER** 01 → 11

↓

OFFICE ASSISTANT → 01

MINOR GRADES → 02

Performance of the Ayurvedic Medical Council - 2024

1. **Financial Provisions**

Although seventy-two lakhs (**Rs. 7,200,000/-**) was allocated as government grants to the Ayurvedic Medical Council for the year 2024, with the aim of maintaining the Council's independence, arrangements were made to return **Rs. 3,600,000/-** received as government grants in 2024 back to the Department of Ayurveda. Accordingly, in 2024, the Ayurvedic Medical Council has operated without government grants.

In 2024, the Ayurvedic Medical Council received an income of **Rs. 18,345,758/-** from various sectors, while the total expenditure was **Rs. 18,564,387/-**. A report on the performance of the Ayurvedic Medical Council for 2024 has been presented through the Financial Performance Statement, and a report on the Council's financial position as of 31.12.2024 has been presented through the Balance Sheet. Additionally, the status of cash inflows and outflows during 2024 has been presented through the Cash Flow Statement.

Table 1.1

Annual Income, Expenditure & Government Grant

Item	2023 (Rs)	2024 (Rs)
Govt. Grant	5,346,000.00	0.00
Income	18,922,783.00	18,345,758.00
Total Income	**24,268,783.00**	**18,345,758.00**

The graph shows the government grants and other income of the Ayurvedic Medical Council from 2020 to 2022.

Chart 1.1

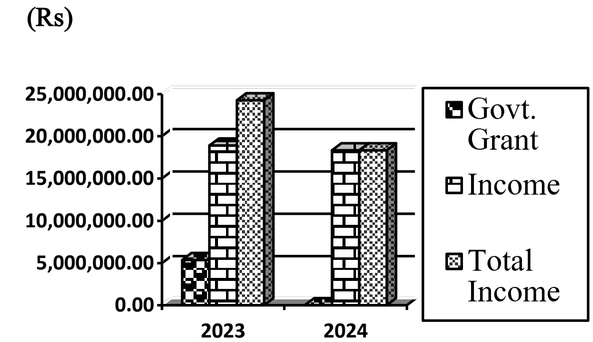


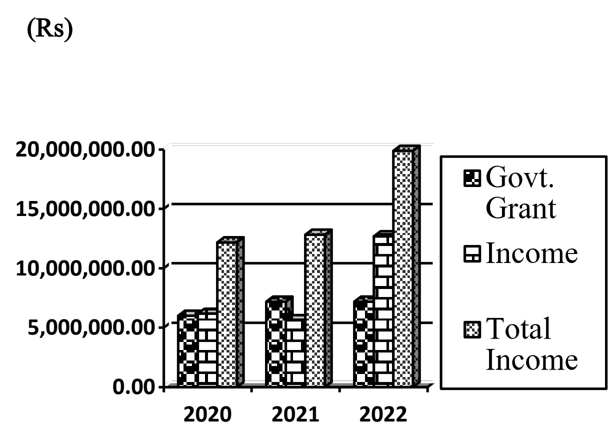
Table 1.2

Annual Income, Expenditure & Government Grant -2020-2022

Item	2020 (Rs)	2021 (Rs)	2022 (Rs)
Govt. Grant	6,000,000.00	7,200,000.00	7,200,000.00
Income	6,183,476.81	5,633,507.25	12,704,690.61
Total Income	**12,183,476.81**	**12,833,507.25**	**19,904,690.61**

The government grant & expenditures of the Ayurvedic Medical Council for the years 2020 to 2024 are as indicated in Chart 1.2 below.

Chart 1.2



2. Policy Revisions

The following committees function as standing sub-committees of the Ayurvedic Medical Council.

i. Penal Cases Committee of the Council – (Standing Sub Committee)
ii. Sub committee for determining the additional qualifications of registered Ayurvedic practitioners

The written test conducted for registered traditional Ayurveda and Siddha applicants was assigned to the Board of Ayurvedic Education and Hospitals as per the decision taken in the 11th meeting of the 21st Ayurvedic Medical Council held on 10.08.2021. Accordingly, the final results of the written test conducted at Lumbini College, Colombo 05 on the 06th and 07th of April 2024 have been given to the Ayurvedic Medical Council on 26.08.2024.

The number of candidates qualified for the written examination **348**
The number of candidates who attended the examination **253**
Number of absentees for the written test **95**

Ayurveda/Siddha	General	Special	Total	Grand total
Number of pass applicants- Ayurveda	38	81	119	123
Number of pass applicants – Siddha	02	02	04	
Number of repeat pass applicants - Ayurveda	23	28	51	57
Number of repeat pass applicants - Siddha	03	03	06	
Number of failed applicants - Ayurveda	32	34	66	71
Number of failed applicants - Siddha	05	-	05	
Number of applicants whose results have been withheld due to examination irregularities – Ayurveda / Siddha	01	01	02	02
Number of absent applicants – Ayurveda	55	34	89	95
Number of absent applicants – Siddha	05	01	06	
Grand total	**164**	**184**	**348**	**348**

Sub committee for determining the additional qualifications of registered Ayurvedic practitioners

According to section 62 of the Ayurvedic Act No. 31 of 1961, any registered Ayurvedic practitioner has the right to have any qualification relating to his profession which he has received after the registration to be included in the register of Ayurvedic practitioners as an additional qualification, on it being accepted by the council. Accordingly, this additional qualification gives him the legal entitlement to have a certificate issued by the council for such additional qualifications and to display the same along with his name and also to use that additional qualification for his professional activities. As to the decision of the Ayurvedic Council and according to the provisions of the section, the registrations of additional qualifications have already commenced and relevant parties have been made aware of this. During 2024, the council has given approval for the inclusion of additional qualifications of 22 practitioners.

<u>**Table 2.1**</u>

Item	2020	2021	2022	2023	2024
Number of issued certificates which include additional qualifications	**08**	**21**	**09**	**11**	**22**

3. Investigations

The Ayurvedic medical council has set up a public investigation unit to investigate complaints related to professional misconduct of registered Ayurvedic doctors as well as individuals making false claims to be registered Ayurvedic practitioners, and to take necessary legal actions. The primary objective of this unit is to investigate irregularities, professional misconduct, and actions contrary to the ethics of Ayurvedic medical practices. These activities are investigated by the council under two categories listed as press complaints and public complaints. In 2023, investigations were completed for all 14 complaints received, and in 2024, 11 complaints were received, of which investigations for 3 have been concluded.

Table 3.1

Item	2020	2021	2022	2023	2024
Number of complaints received	100	50	25	15	11
Number of complaints investigated	93	46	25	14	03
Percentage of complaints closed	93%	92%	100%	93%	27%

Complaints received by the Ayurvedic Medical Council regarding doctors not registered with the Ayurvedic Medical Council have been referred to the Deputy Inspector Generals for investigation under Section 69 of the Ayurvedic Act No. 31 of 1961 and the necessary support has been provided by the Ayurvedic Medical Council in the year 2024 to make sure the investigations were successful.

The Council decided on the 13.02.2024, that it is appropriate to close the remaining 17 complaints relating to the period from 2019 to 2022, as the complainants have not made any follow-up inquiries, there was insufficient information for investigation and the complaints have not been formally received.

The Ayurvedic Medical Council took steps to prepare guidelines regarding medical certificates and death certificates issued by registered doctors.

I have prepared guidelines in accordance with Section 7(e) of the Ayurveda Act, No. 31 of 1961, as amended by the Ayurveda (Amendment) Act, No. 19 of 2023, to ensure high professional standards by regulating the professional activities and practices of registered Ayurveda medical practitioners. Accordingly, these guidelines prepared by the Ayurveda Medical Council under clause (e) of Section 18 read with Sections 19 and 50 of the said Act were approved and published by the Ayurveda Medical Council on 10.09.2024.

4. Registration of Ayurvedic Practitioners under section 55(1) and 55(2) of the Act No.31 of 1961

The Ayurvedic Medical Council registers Ayurvedic Practitioners on the following basic principles.

- Registration of government recognized Ayurvedic medical graduates, those who hold diplomas and certificated practitioners, according to their educational qualifications.
- Registration of qualified traditional Ayurvedic practitioners on the result of an interview and on recommendations, according to the constitution adopted by the Ayurvedic Medical Council.

Table 4.1

Interview boards were held at the Ayurvedic Medical Council office and at mobile offices 2020 – 2024

Item	2020	2021	2022	2023	2024
Number of annual interview boards	**03**	**24**	**27**	**29**	**29**
Number of candidates who qualified for the interview	**37**	**338**	**422**	**416**	**432**
Number of candidates who attended the interview	**30**	**281**	**329**	**336**	**332**
Number of candidates who passed the interview	**10**	**180**	**136**	**151**	**103**
Percentage of passed candidates out of present candidates	**33.33%**	**64.06%**	**41.33%**	**44.94%**	**31.02%**

Table 4.2

Provincial Chart of Interview Boards conducted by the Council for the Registration of Traditional Ayurvedic Physicians for the year 2024

Province	Number of interview boards	Number of candidates qualified for the interview	Number of candidates who attended the interview	Number of candidates who passed the interview
Central	03	41	32	08
South	03	38	28	05
Uva	02	23	20	11
Western	12	187	132	41
North West	03	57	51	15
Sabaragamuwa	04	63	49	13
North Central	02	23	20	10
Total	**29**	**432**	**332**	**103**

By the end of 2024, the number of medical practitioners registered with Ayurvedic Medical council was **27,644**. During this year **439** Ayurvedic medical practitioners were registered under the following categories.

Table 4.3

Yearly Registered Ayurvedic Practitioners - 2020 - 2024

Item	2020	2021	2022	2023	2024
General (Physician)	258	77	348	425	350
Graduates	250	32	283	313	280
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	101	11	146	132	117
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, Gampaha Wickramarachchi University of Indigenous Medicine	75	04	65	86	60
Bachelor of Unani Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	47	03	35	45	39
Bachelor of Siddha Medicine & Surgery- Siddha Medicine Unit, University of Jaffna	26	-	32	34	36
Bachelor of Siddha Medicine & Surgery- Siddha Faculty of Medicine, Eastern University	01	13	05	15	28
Bachelor of Ayurveda Medicine & Surgery- University of India	-	01	-	01	-
Diploma Holders	01	18	18	30	37
Ayurveda Sasthri – DA	01	10	05	21	37
Final Test of Siddha Vidyalaya -Jaffna	-	08	13	09	-
Traditional – General	07	27	47	82	33
Traditional	07	27	47	82	33
Traditional – Special	20	45	119	130	89
Snake bite (Sarpavisha)	06	04	25	30	13
Fractures & Dislocation (Kadum Bindum)	13	25	64	76	63
Eye Diseases (Akshi Roga)	-	05	04	04	02
Skin Diseases (Charma Roga)	-	04	10	11	07
Boils & Ulcers (Gedi Vana)	01	01	05	07	02
Hydrophobia (Jalabhithika)	-	01	-	-	-
Burns & Scalds (Davum Pilissum)	-	02	04	-	02
Hos Compresses & Moxibustion (Vidum Pilissum)	-	-	01	-	-
Mental Diseases (Manasika Roga)	-	03	06	02	-
Full Total (General / Special)	278	122	467	555	439

Table 4.4

Total Registered Ayurvedic Practitioners by 31-12-2024

Item	Total no. registered as at 31-12-2024
(1) Full Total General (Physician) – (A)+(B)+(C)	17,126
A. Graduates	**4,282**
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	**2,065**
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, Gampaha Wickramarachchi University of Indigenous Medicine	**1,001**
Bachelor of Unani Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	**573**
Bachelor of Siddha Medicine & Surgery- Siddha Medicine Unit, University of Jaffna	**514**
Bachelor of Siddha Medicine & Surgery- Siddha Faculty of Medicine, Eastern University	**117**
Bachelor of Ayurveda Medicine & Surgery- University of India	12
B. Diploma Holders	**5,828**
L.A.M.S. – Kolkata	**95**
F.M.B.S. - Alahamabath	**04**
M.L.M. – Kolkata	**01**
D.I.M.S. –Indigenous Medicine Institute, Colombo	**584**
D.A.M.S. –Indigenous Medicine Institute, Colombo	**1,299**
D.S.A.C. – Gampaha Wickramarachchi Institute	**1,189**
D.A.S.C. – Gampaha Wickramarachchi Institute	**157**
L.A.M. – Jaffna Siddha College	**91**
Siddhayurveda Physicians - GWI	**635**
Ayurveda Sasthri (D.A)	**1,525**
Final test of Siddha Vidyalaya - Jaffna	**248**
C. Traditional - General	**7016**
Traditional	**7016**
(2) Full Total -Traditional - Special	10518
Snake bite (Sarpavisha)	**4091**
Fractures & Dislocation (Kadum Bindum)	**2978**
Eye Diseases (Akshi Roga)	**756**
Skin Diseases (Charma Roga)	**393**
Boils & ulcers (Gedi Vana)	**740**
Hydrophobia (Jalabhithika)	**231**
Burns & Scalds (Davum Pilissum)	**98**
Mental Diseases (Manasika Roga)	**207**
Hos Compresses & Moxibustions (Vidum Pilissum)	**11**
Others	**1012**
(1) Full Total General (Physician) – (A)+(B)+(C)	27644
Number of doctors who have died out of the total number of registered doctors - as of 31.12.2024	4110

5. Official Website of the Ayurvedic Medical Council.

The Ayurvedic Medical Council has approved under the operational plan of 2009 to establish a website to enable the government and private sector to obtain all the information required by them in respect of Ayurvedic Medical practitioners easier and faster. Accordingly, the official website **www.amc.ayurveda.gov.lk** was launched to the internet. Information for both registered and prospective Ayurvedic doctors on Ayurvedic doctors, guidelines, regulations, and other ethical conditions necessary for facilitating these activities and for the advancement of the Ayurvedic field, are expected to be presented through this website. This website was launched on 07.09.2010 with the approval of the Medical Council.

www.amc.ayurveda.gov.lk

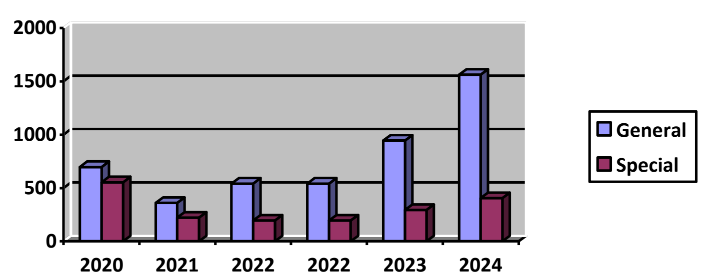
6. Renewal of Ayurvedic Practitioners.

Upon registration under the Ayurveda Medical Council, according to gazette notification no. 1884/36, the doctors who have completed 5 years of service should renew their registration. Practitioners who have not renewed their registration on the due date will be subjected to an annual delay fee.

Table 6.1

Subject		2020	2021	2022	2023	2024
Number of Ayurvedic Practitioners who have renewed their registration	General	697	360	542	945	1562
	Special	554	222	195	294	406
Total		**1251**	**582**	**737**	**1239**	**1968**

Chart 6.1



7. Registration of Ayurveda Nurses and Pharmacists

Table 7.1

Item	2015.12.31	2016	2017	2018	2019	2020	Total Number registered
	Number of Registered by 31.12.2015	Number registered	Number registered	Number registered	Number registered	Number registered	
Ayurveda Nurses	30	-	-	08	-	01	39
Ayurveda Pharmacists	216	32	03	-	09	-	260

8. Human Resources of Ayurvedic Medical Council

Below is the information about the approved cadre of Ayurvedic Medical Council.

Position	Approved staff 31-12-2024	Actual Staff as on 31-12-2024	Vacant staff as of 31.12.2024
Registrar (Contract Basis)	01	00	01
Management Assistant	11	07	04
Record Keeper	01	00	01
Office Assistant	01	01	00
Labour	02	01	01
Total	16	09	07

9. Additional steps implemented in conformity with the decisions taken by the Ayurvedic Medical Council in 2024

9.1. The relevant confirmation was granted to 424 medical certificates issued by the Ayurvedic Medical Practitioners during 2024 for the offices of the public and private sector services.

Subject	2020	2021	2022	2023	2024
Confirmation of medical certificates	430	512	353	153	424

Based on audits conducted in various government institutions, medical practitioners suspected of issuing fraudulent medical certificates are notified through letters to present their details to the Ayurvedic Medical Council within 14 days. If there is no response from these doctors, the medical certificates issued by them will not be accepted, and relevant institutions will be informed accordingly. Due to this, we have able to reduce the issuance of invalid medical certificates.

In many cases, patients from far areas come to the Navinna Ayurveda Medical Council for confirmation of medical certificates, which causes them a lot of inconvenience. Therefore, as per the decision of Ayurvedic Medical Council on 06.09.2022, from 01.10.2022, apart from the medical certificates submitted to the Ministry of External Affairs, all other Ayurvedic certifications are handed over to the Provincial Ayurvedic Hospital Directors and the doctors in-charge of the District Primary Hospitals

9.2. Issue of Identity Cards for Registered Ayurvedic Practitioners.

Subject	2020	2021	2022	2023	2024
Number of Issued Identity cards	405	105	571	713	570

9.3. Issue of Vehicle Passes for registered Ayurvedic Practitioners

Subject	2020	2021	2022	2023	2024
Number of Issued Vehicle Passes	107	78	106	128	122

9.4. Issue of Medical Books for registered Ayurvedic Practitioners.

Subject	2020	2021	2022	2023	2024
Number of Issued Medical Books	845	821	1544	1946	1441

9.5. Conducting mobile offices of Ayurvedic Medical Council

The mobile service was carried out for the year 2024 with the aim of providing the services provided by the Ayurvedic Medical Council at the district level. The following services were provided through this one-day mobile service to all those living far away from the main office.

i. To undertake issuance of applications for registration of Traditional Ayurvedic Practitioners, process deficiencies in applications and resolve issues of prospective registrations.
ii. Issuance of Ayurvedic Medical Certificate Books with logo of Ayurvedic Medical Council printed in accordance with the provisions of Ayurvedic Act No. 31 of 1961.
iii. Issuance of Vehicle Badges to Registered Ayurvedic Practitioners.
iv. Issuance of Identity Cards for Registered Ayurvedic Practitioners.
v. Renewal of Registration of Registered Ayurvedic Practitioners and issuance of the relevant letter.
vi. Issuance of essential Sinhala certificate copies.
vii. Issuance of English certificate copies.
viii. Issuance of change of name letters.
ix. Issuance of registration confirmation letters.
x. Issuance of character certificate (CERTIFICATE OF GOOD STANDING).

Location	Participants for the mobile office
1. 2024.02.01 - Southern Provincial Ayurveda Commissionerate	139
2. 2024.05.31 - North Western Province Ayurveda Commissionerate Office	90
3. 3. 2024.08.09, Urban Council Mobile Offices no. 10 & 11, held in Galle, “දේ ආ සුවී දක්ෂිණ 2024” - International Ayurvedic Medical Exhibition and Conference	25
Total	**254**

In accordance with the above points, I would like to state that the Ayurvedic Medical Council has carried out its activities in a manner that fulfills its objectives during the year 2024. Furthermore, I would like to mention that the Council has already initiated the preliminary steps to accomplish tasks that could not be completed in 2024, with the aim of achieving them in the year 2025.

Sgd. Dr. M.D.J. Abeygunawardena
Chairman, Ayurvedic Medical Council
Commissioner General of Ayurveda

Phone Number : 011 2 844966
Fax : 011 2 746754
Email : ayurmc@sltnet.lk

AYURVEDA MEDICAL COUNCIL
Statement of Financial Status as at 31.12.2024

Description	Note	31.12.2024 Rs.		31.12.2024 Rs.	
Assets					
Current Assets	-				
Cash Balance		9,735,612		9,903,812	
Employee loan advances	1	2,615,000		1,859,000	
Registration Renewal Receivable	2	1,438,530		1,496,540	
Stock of Medical Certificate Book		99,783		1,022,918	
Stock of Stationery	3	636,819		605,827	
Postal Stamp Stock Account	4	92,160		60,530	
Payments for the coming year	5	55,969		111,682	
			14,673,873		15,060,308
Non-Current Assets	-				
Property, plant and equipment (Purchase price)	6	7,116,688		7,116,688	
Accumulated Depreciation Account		(5,797,994)		(6,012,388)	
Property, plant and equipment (Net value)			1,318,694		1,104,300
Vehicle Account		764,280		788,180	
Vehicle Depreciation Reservation Account		(592,164)		(635,288)	
Vehicle depreciation (Net value)			172,116		152,892
Gratuity Investments			4,838,710		4,783,995
Total Assets			**21,003,392**		**21,101,495**
Liabilities					
Current Liabilities	-				
Audit fee allocation account		400,000		440,000	
Receipts for the coming year	7	1,920,950		2,292,380	
Written test fees payable		2,500		-	
Accrued payments	8	131,766		95,011	
			2,455,216		2,827,391
Non-Current Liabilities	-				
Gratuity Reservation Account			4,838,710		4,783,995
Total Liabilities			**7,293,926**		**7,611,386**
Net Assets			**13,709,466**		**13,490,109**
Net Assets/ Equity	-				
Capital and Accumulated ***	9		6,974,628		13,708,738
Subtracted / added					
Change on previous year adjustments			-		-
Excess / Deficit for the period			6,734,838		(218,629)
Total Net Assets/ Equity			**13,709,466**		**13,490,109**

*** Based on the adjustment made according to Note 09, there has been a change in the opening balance of the initial capital reserve for 2024.

I assure you that the above prepared accounting statement has been made in accordance with the government accounting standards and the relevant accounting has been done correctly.

Prepared by -
Sgd-Prabath Gunasekara
Finance Assistant
Ayurveda Medical Council

Checked by -
Sgd –A.M.M.K.Abeysinghe
Chief Accountant,
Department of Ayurveda

Sgd -
Dr. R.L.R. Gunawardena
Registrar,
Ayurveda Medical Council

Sgd -
Dr. M.D.J.Abeygunawardana
Commissioner Genaral of Ayurveda
Chairman of the Ayurvedic Medical Council

AYURVEDA MEDICAL COUNCIL
Statement of Financial Performance
for the year ended December 31, 2024

Description	Note	31.12.2024 Rs.		31.12.2024 Rs.
Income				
01. Government Grant		5,346,000		0
02. Operating income	10	17,786,676		17,604,072
03. Financial income	11	1,105,917		596,016
04. Miscellaneous income	12	30,190		145,670
05. Total Income		**24,268,783**		**18,345,758**
Expenses				
06. Operating expenses	13	4,816,597		4,665,256
07. Institutional and Administrative Expenses	14	12,567,861		13,693,634
08. Miscellaneous expenses	15	149,487		205,498
09. Total Expenses		**17,533,945**		**18,564,387**
Annual Deficit / Excess		**6,734,838**		**-218,629**

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AYURVEDA MEDICAL COUNCIL
For the year ending 31.12.2024
Statement of Changes in Equity

Description	Note	Capital and reserves	Previous year adjustment account	Cumulative profit / loss	Total net capital and reserves
Revised balance brought forward as on 01.01.2024		2,305,196	-	11,404,270	13,709,466
Change on previous year adjustments	9			(728)	(728)
Restated balance as on 01.01.2024		2,305,196		11,403,542	13,708,738
Change in net assets for the period	-				
Surplus on property recount		-	-	-	-
Losses on investment revaluation		-	-	-	-
Identified excess / deficiency for the period		-	-	(218,629)	(218,629)
Balance as at 31.12.2024		2,305,196	-	11,184,913	13,490,109

I assure you that the above prepared accounting statement has been made in accordance with the government accounting standards and the relevant accounting has been done correctly.

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AYURVEDA MEDICAL COUNCIL
Cash Flow Statement
For the year ending 31st December 2024

Description	Note	Year 2023 Deduction	Year 2023 Addition	Year 2023	Year 2024 Deduction	Year 2024 Addition	Year 2024
<u>**Revenue from operational activities**</u>	-						
Excess before interest income				6,758,138			(218,629)
Adjusting subjects that do not affect the movement of money							
Gratuity investment interest		1,013,381			507,031	-	
Staff loan interest		92,536			88,986	-	
Vehicle Depreciation			48,545		-	43,123	
Annual Depreciation			261,207		-	214,394	
Annual Gratuity Fees			374,850		-	1,479,305	
		1,105,917	684,602	(421,315)	596,016	1,736,823	1,140,806
Operational surplus				6,336,823			922,177
Payment related to previous years	9			(2,480,321)			(728)
Changes in working capital subjects							
Employee loan advances		419,000			-	756,000	
Advance payments (Department of Government Factory)			96,485		-	-	
Registration Renewal Receivable		1,438,530			58,010	-	
Stock of Stationery		252,539			-	30,992	
Postal Stamp Stock Account		36,985			-	31,630	
Stock of Medical Certificate Book			236,536		923,135	-	
Accrued expenses	16	61,703	83,256		40,771	44,016	
Payments for next year	17	22,215	21,701		55,713	-	
Receipts for the coming year	18	351,900	536,450		165,225	536,655	
Written test fees payable		3,000			2,500	-	
Sanitation Service Charges payable		1,220			-	-	
		2,587,093	974,428	(1,612,665)	1,245,354	1,399,293	153,939
Cash flow from operational activities				2,243,837			1,075,388
<u>**Cash flow from investment activities**</u>	-						
Purchase of fixed assets		120,435			23,900		
Staff loan interest			92,536			88,986	
Gratuity investment interest			1,013,381			507,031	
Gratuity Investments		394,055			1,479,305		
		514,490	1,105,917	591,427	1,503,205	596,016	(907,189)
Deduction in Cash and such equivalent objects				2,835,264			168,200
<u>**Cash flow from financial activities**</u>	-			-			-
Decrease/increase in cash equivalents	-			2,835,264			168,200
Cash and cash equivalents at the beginning of the year - Bank account				6,900,349			9,735,612
Cash and cash equivalents at the end of the year - Bank account				**9,735,612**			**9,903,812**
				9,735,612			9,903,812
Bank balance at the end of the year				**9,735,612**			**9,903,812**

Prepared by -
Sgd-Prabath Gunasekara
Finance Assistant
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Ayurveda Medical Council
Final Account Note Sheet as of 31.12.2024

1. Permanent Position –

i. Name - Ayurveda Medical Council
ii. Address - Old Kottawa Road, Navinna, Maharagama.
iii. Email address - ayurmc@sltnet.lk
iv. Website - amc.ayurveda.gov.lk
v. Phone - 011-2844966 Fax No - 011-2746754

2. Bankers

1. Bank of Ceylon, (Chief Banker), Maharagama
2. National Savings Bank, Savings House, Head Office, Kollupitiya.

3. Auditors – Auditor General, National Audit Office, No.306/72, Polduwa Road, Battaramulla.

4. Nature of Operation –

i. VISION -Ayurveda for a quality health service

ii . MISSION - Protect the legal foundation necessary for qualitative development of the Ayurveda field, providing maximum service to the public through Ayurveda under professional ethics.

iii. PURPOSE - Confer the legal authority on professionals who have the knowledge, attitudes, skills and experience necessary to provide qualitative services in the field of Ayurveda in accordance with provision of the Ayurveda Act No.31 of 1961.

iv. Activities

1. Implementation of the responsibilities assigned to the Council by the Ayurveda Act No. 31 of 1961
   i. Registration of Institute Graduates (BAMS/BSMS/BUMS)
   ii. Registration of Practitioner who are Diploma holders.
   iii. Registration of qualified professionals from Indian universities recognized by the University Grants Commission.
   iv. Registration of Traditional Ayurveda practitioners.
   v. Registration of names of persons as Ayurveda nurses,
   vi. Registration of names of persons as Ayurveda pharmacists,
   vii. Registration of names of persons as Ayurveda massage therapists,

2. Renewal of registration of registered practitioners.
3. Implementation of the ethics and standards necessary to maintain proper practice of Ayurveda Doctors/ Nurses/ Pharmacists/ Massage Practitioners.
4. Updating the Website.
5. Specialized Programs (Professional development programs)
6. Conducting inventory surveys of the Ayurveda Medical Council
7. Preparation of Ayurveda Medical financial statements
8. Conducting mobile offices of ayurveda medical council

i. To secure the local medical system through friendly service, implementing awareness programs for Ayurveda-related regional secretary officials, Ayurveda Conservation Council registrants and prospective registrants at the provincial level.
ii. Implementation of programs awareness to inform the community health medical officers about the decisions taken periodically by the Ayurveda Medical Council.

5. Constitutional Status and Legal Nature –

The Indigenous Medical Board was established in 1928 on a recommendation made by a Sub Committee of the state Council of 1927, the first legally authorized establishment in the Sri Lankan Ayurveda field. Subsequently, the Ayurveda Medical Council was established in terms of the Ceylon Ayurveda Medical Council Ordinance No.46 of 1935 and was reestablished under the provision of the Indigenous Medical Council Ordinance No. 17 of 1941 (amended by No. 49 of 1945 and No. 49 of 1949) The currently active Ayurveda Medical Council is an organization established under the Ayurveda Act No.31 of 1961. According to amendment No. 07 of 1977 the Ayurveda (Amendment) Act No. 19 of 2023, the composition of the Ayurveda Medical Council is as follows.

6. Main functions of the Ayurveda Medical Council

(a). Recommending to the Minister whether any Ayurveda teaching institution should be approved by him in terms of the purposes of the Ayurveda Act No. 31 of 1961.
(b). Registration of persons as Ayurveda Practitioners;
(c). Registration of persons as Ayurveda Nurses:
(d). Registration of persons as Ayurveda Pharmacists:
(d/a). Registration of names of persons as Ayurveda Massage Therapists.
(e). The cancellation, or suspension, of such registration: and
(f). The Making of rulers for:-
(i). For the regulation and control of the professional conduct of Ayurveda practitioners, the Ayurveda nurses, Ayurveda pharmacists and Ayurveda massage therapists,
(ii). Creating rules and guidelines for any of the matters referred to in paragraphs (b) to (e) the section.

7. Basis of Reporting

I. Reporting Period -
The reporting period for these financial statements is from the 01st of January to the 31st of December 2024.

II. Declaration of Conformity -
Accounts are prepared in accordance with Sri Lanka Public Sector Accounting Standards. The preparation of accounts of Ayurveda Medical Council is on accrual basis and financial statements are presented in Sri Lankan Rupees.

III. Income recognition
Income is recognized as income for the period in which it is received.

IV. Identification and measurement of property, plant and equipment

Assets are recognized as property, plant and equipment when there is certainty that future economic benefits related to an asset will accrue to the entity and the asset can be measured reliably.

V. Property, Plant and Equipment Pool

This reserve account is the corresponding account of property, plant and equipment.

VI. Cash and cash equivalents

Domestic local currency on hand as of December 31, 2024 consists of cash and cash equivalents in notes and coins.

VII. Presentation of cash flow statement

The statement of cash flows of Ayurveda Medical Council for the year 2024 has been prepared using the indirect method.

Note 01 - Employee Loan Advances

Ayurvedic Medical Council
Loan balance as of 31-12-2024

Name of the Officer	Opening Loan Balance 01.01.2024	Special Advances	Festive Advances	Disaster Loans	Total Loans	Charges during the year	Amount to be paid 31.12.2025
		Loan advances obtained during the year					
Mrs. Chamila Kumarasinghe	250,000.00	-	10,000.00	-	10,000.00	190,000.00	70,000.00
Mr. Ravi Fernando	245,000.00	-	-	-	-	245,000.00	-
Mrs. Seetha Ratnasili	250,000.00	-	10,000.00	80,000.00	90,000.00	150,000.00	190,000.00
Mr. Prabath Gunasekara	250,000.00	-	10,000.00	-	10,000.00	130,000.00	130,000.00
Mr. Nalin Gamage	226,000.00	-	10,000.00	-	10,000.00	236,000.00	-
Mrs. Nayana Piyasoma	250,000.00	4,000.00	10,000.00	-	14,000.00	86,000.00	178,000.00
Mrs. Sepali Wimaladasa	214,000.00	4,000.00	10,000.00	96,000.00	110,000.00	94,000.00	230,000.00
Mrs. Srima Navaratne	245,000.00	4,000.00	10,000.00	55,000.00	69,000.00	74,000.00	240,000.00
Mrs. Irudini Rajapaksa	195,000.00	-	-	-	-	60,000.00	135,000.00
Mrs. Tyoshi Nilatshi	-	-	-	250,000.00	250,000.00	10,000.00	240,000.00
Mr. Sunil Shantha	245,000.00	4,000.00	10,000.00	45,000.00	59,000.00	78,000.00	226,000.00
Mrs. Surekha Amarasinghe	245,000.00	4,000.00	10,000.00	45,000.00	59,000.00	84,000.00	220,000.00
	2,615,000.00	**20,000.00**	**90,000.00**	**571,000.00**	**681,000.00**	**1,437,000.00**	**1,859,000.00**

Balance as of 2024-01-01	2,615,000.00	
Loans granted during the year	681,000.00	3,296,000.00
Debt collection in 2024		1,437,000.00
Balance as of 2024-12-31		**1,859,000.00**

Note 02 - Registration renewal fees receivable

List of Doctors whose registration should be renewed
Extraordinary Gazette Notification 1884/36 dated 15 October 2014

This calculation has been done according to the information of the doctors who have been registered with the Ayurvedic Medical Council after the announcement of this gazette and have not renewed their registration for five years now.

General

Year	Annual registration	Number of registrations renewed	No. to renew registration	Registration fee	The amount of the penalty		Amount to be charged per doctor	Renewal Fee	The amount of the penalty	Total amount due
2014	272	167	105	1,800.00	350*5	1,750.00	3,550.00	189,000.00	183,750.00	372,750.00
2015	211	143	68	1,800.00	350*4	1,400.00	3,200.00	122,400.00	95,200.00	217,600.00
2016	268	212	56	1,800.00	350*3	1,050.00	2,850.00	100,800.00	58,800.00	159,600.00
2017	112	87	25	1,800.00	350*2	700.00	2,500.00	45,000.00	17,500.00	62,500.00
2018	312	231	81	1,800.00	350*1	350.00	2,150.00	145,800.00	28,350.00	174,150.00
2019	278	181	97	1,800.00	350*0	-	1,800.00	174,600.00	-	174,600.00
Total	1453	1021	432					777,600.00	383,600.00	1,161,200.00

Special

Year	Annual registration	Number of registrations renewed	No. to renew registration	Registration fee	The amount of the penalty		Amount to be charged per doctor	Renewal Fee	The amount of the penalty	Total amount due
2014	174	116	58	1,080.00	350*5	1,750.00	2,830.00	62,640.00	101,500.00	164,140.00
2015	38	20	18	1,080.00	350*4	1,400.00	2,480.00	19,440.00	25,200.00	44,640.00
2016	142	106	36	1,080.00	350*3	1,050.00	2,130.00	38,880.00	37,800.00	76,680.00
2017	12	8	4	1,080.00	350*2	700.00	1,780.00	4,320.00	2,800.00	7,120.00
2018	44	36	8	1,080.00	350*1	350.00	1,430.00	8,640.00	2,800.00	11,440.00
2019	74	45	29	1,080.00	350*0	-	1,080.00	31,320.00	-	31,320.00
Total	484	331	153					165,240.00	170,100.00	335,340.00
Total	1937	1352	585					942,840.00	553,700.00	1,496,540.00

Note 03 - Stationery Stock

No	Item	Amount remeining	Unit price	Total Rs.
1	Awimp offset colours viole 170 gsm A4	30	15.00	450.00
2	AA - Battery	0	0.00	0.00
3	AAA - Battery	0	0.00	0.00
4	Binding tape 2 Blue	5	308.00	1540.00
5	Binding tape 2 Black	6	368.00	2208.00
6	Box file	10	169.57	1695.70
7	Carbon Paper Packet	2	969.49	1938.98
		2	469.00	938.00
8	CD	51	19.50	994.50
9	CD Case	81	20.00	1620.00
10	Sello tape 1	5	110.94	554.70
11	Sello tape 2	2	128.70	257.40
		10	148.31	1483.10
12	Clips Packet	7	105.00	735.00
13	CR book 1	6	104.36	626.16
14	CR book 2	4	107.00	428.00
15	CR book 3	7	300.87	2106.09
16	CR book 4	8	82.50	660.00
17	CR book 5	4	171.85	687.40
18	CR book 6	0	0.00	0.00
19	Eraser	2	8.90	17.80
		10	18.68	186.80
20	Envelope 6x3	1950	1.85	3607.50
21	Envelope 9x4	2000	3.75	7500.00

22	**Envelope 9x5**	100	1.60	160.00
		500	5.40	2700.00
23	**Envelope 10x7**	2350	2.40	5640.00
24	**Envelope 10x12**	2115	3.80	8037.00
25	**Envelope 10x15**	1250	4.90	6125.00
		350	14.50	5075.00
26	**File Tag**	12	528.00	6336.00
27	**File - Pink**	1000	76.40	76400.00
28	**File - Blue**	500	15.00	7500.00
29	**File - Yellow**	1000	76.40	76400.00
		100	15.00	1500.00
30	**File - Normal**	300	3.90	1170.00
31	**File - 4 hole**	5	80.00	400.00
32	**File - Certificate**	300	86.94	26082.00
33	**Glue Bottal**	2	328.00	656.00
		2	60.00	120.00
34	**Highlighter Pen - Yellow**	4	134.50	538.00
35	**Highlighter Pen - Green**	1	37.50	37.50
		1	139.13	139.13
		5	134.50	672.50
36	**Hero Stamp pad**	3	75.00	225.00
37	**Laminating Paper A4**	0	0.00	0.00
38	**Laminating Paper A5**	400	12.50	5000.00
39	**Notebook**	408	45.00	18360.00
40	**Pad ink bottle**	1	165.00	165.00
		5	130.00	650.00
41	**Pencil**	6	11.25	67.50
		24	15.07	361.68
42	**Pen - Blue**	75	26.15	1961.25
43	**Pen - Black**	33	26.15	862.95
44	**Pen Red**	16	27.83	445.28
		50	26.15	1307.50
45	**Pen - Permanent**	1	128.70	128.70
		5	93.35	466.75
46	**Pins packet**	7	160.00	1120.00
47	**Photo copy - White**	73	1346.46	98291.58
48	**Photo copy - Peach**	4	1015.00	4060.00
		5	932.18	4660.90
49	**Photo copy - ivory**	2	1235.00	2470.00
50	**Photo copy - Green**	2	1235.00	2470.00
51	**Photo copy - Blue**	2	693.92	1387.84
52	**Photo copy - Yellow**	8	693.92	5551.36
53	**Photo copy - Pink**	4	932.18	3728.72
54	**Red tape**	10	81.00	810.00
55	**Ronio Packet**	2	285.00	570.00
56	**Ruler**	5	62.61	313.05
57	**Staples Packet - Big**	14	78.70	1101.80
		25	73.04	1826.00
58	**Staples Packet - Small**	12	10.00	120.00
59	**Sticker Paper A4**	227	7.50	1702.50

60	**Sticky Note**	3	146.09	438.27
		5	170.00	850.00
61	**Sticky Pad**	2	57.50	115.00
62	**Tipex - Crrection fluid**	2	128.71	257.42
63	**Toner - Photo copy (Mp 2001)**	1	27800.00	27800.00
64	**Toner - Photo copy NPG 73**	1	67100.00	67100.00
65	**Toner - Photo copy Hp 80- A**	1	46250.00	46250.00
66	**Toner - Computer 326**	1	11250.00	11250.00
67	**Toner - Lexmark Ms 312**	2	15500.00	31000.00
68	**Toner - Canon Fax 051**	0	0.00	0.00
69	**White Board Marker - Black**	2	52.92	105.84
70	**White Board Marker - Blue**	1	32.92	32.92
71	**A4 Shine Sheet**	60	75.00	4500.00
72	**Binder Clips 41 mm**	3	6.30	18.90
73	**Ledger Book**	0	0.00	0.00
	Total			**605,826.97**

Note 04 - Postage stamp stock

Stamp type	Remaining quantity	Value
110/-	370	40,700.00
50/-	280	14,000.00
25/-	146	3,650.00
10/-	122	1,220.00
5/-	192	960.00
Collection		**60,530.00**

Note 05 - Payments for the Next Year

	31.12.2023	31.12.2024
Insurance premiums for the next year	2,366	25,282
Office equipment repair fees for the coming year	53,603	86,400
	55,969	**111,682**

Note 06 - Property, Plant and Equipment

Presentation of accounts	The accounts have been prepared in accordance with Sri Lanka Public Sector Accounting Standard No. 07.
Depreciation method	Every fixed asset is depreciated based on the diminishing balance method.
Depreciation rate	• • Depreciation is calculated for the entire year regardless of the date of purchase. • • Depreciation is not calculated for the entire year in which the asset is disposed of, regardless of the date of disposal. • • Furniture and fixtures 12% • • Vehicles 22% • • Office equipment 22%

Ayurvedic Medical Council

Property, equipment and supplies for the year ending 31.12.2024

	Furniture	Office equipment	Vehicles	Total
Purchase price				
Balance as at 01.01.2024	2,861,420.95	4,255,267.06	764,280.00	7,880,968.01
Collections during the year	-	-	23,900.00	23,900.00
Removals during the year	-	-	-	-
Balance as at 31.12.2024	**2,861,420.95**	**4,255,267.06**	**788,180.00**	**7,904,868.01**
Accumulated Depreciation				
Accumulated Depreciation as at 01.01.2024	2,120,651.16	3,677,342.90	592,164.45	6,390,158.51
Depreciation for the year 2024	88,892.37	125,501.85	43,123.42	257,517.64
Removals during the year	-	-	-	-
Accumulated Depreciation as at 31.12.2024	**2,209,543.53**	**3,802,844.75**	**635,287.87**	**6,647,676.15**
Net value as at 31.12.2024	**651,877.42**	**452,422.31**	**152,892.13**	**1,257,191.86**

Note 07 - Receipts for the coming year	31.12.2023	31.12.2024
Identity card fee receipts for the coming year	112,400	549,380
Next year's postage receipts	600	-
Registration application fees received for the coming year	2,700	-
Registration fees for the next year	22,875	-
Written examination fees for the next year	743,400	607,950
Vehicle registration fees for the coming year	9,000	22,050
Interview fees for the coming year	1,026,375	1,113,000
Name change fees for the next year	3,600	-
	1,920,950	**2,292,380**

Note 06 - Accrued payments	31.12.2023	31.12.2024
Accrued telephone expenses	8,353	8,197
Accrued overtime expenses	9,914	11,261
Accrued railway Warrant fees	19,500	-
Accrued electricity charges	24,347	10,729
Accrued Medical Council Meeting Fees	-	-
Accrued sanitation service fees	34,155	36,823
Accrued staff allowances	35,497	28,000
	131,766	**95,011**

Note - 09 - Adjustments to Capital and Reserves

Audit fee payable to the National Audit Office for the audit of the accounts of the Ayurvedic Medical Council for the year 2023

Capital and Reserves as of 01.01.2024	13,709,466
Adjustment of the allocation of shortfall audit fees	(728)
Restated balance as of 01.01.2024	**13,708,738**

Operating income - (Note 10)

Description	31.12.2023	31.12.2024
	Rs.	Rs.
Additional qualification entry fee	37,800	96,250
Income from issuing registered applications	2,830,890	3,017,257
Good Standing Certificates	137,000	113,000
Written Test Fees	1,352,450	1,114,575
Confirmation of medical certificates	62,300	147,300
Proceeds from the issue of certificate copies	441,000	458,400
Names change income	81,600	50,400
Income from issuing medical certificates Books	922,340	691,680
Issue of Vehicle Passes	401,900	393,300
Revenue of issuing identity card	1,475,200	1,319,375
Interview fee income	949,490	1,225,880
Issuing list of names	8,240	1,770
Postage Income	315,061	320,715
Registration Number verification fee	14,500	24,600
Registration fee income	4,042,375	3,301,500
Registration renewal income	4,486,670	5,098,050
Syllabus Issuing Revenue	131,160	126,820
Income to be certified as true copies	96,700	103,200
	17,786,676	**17,604,072**

Financial income (Note 11)

Description	31.12.2023	31.12.2024
	Rs.	Rs.
Gratuity Investment Interest Account	1,013,381	507,031
Staff loan interest income	92,536	88,986
	1,105,917	**596,016**

Operating expenses (Note 13)

Description	31.12.2023	31.12.2024
	Rs.	Rs.
Ayurvedic Medical Council Meeting fee	792,880	1,118,000
Sub Committee Allowances	87,000	116,000
Entertainment expenses	274,116	274,746
Taxi and fuel charges	499,876	102,040
Identity card fee	142,014	119,633
Interview Board Fees	415,250	395,650
Postage expenses	563,200	631,630
Printing fee	538,232	473,513
Stationery expenses	599,041	692,876
Travel expenses	186,734	34,991
Written test fee	693,920	706,178
Vehicle maintenance charges	24,335	0
	4,816,597	**4,665,256**

Institutional and Administrative Expenses (Note 14)

Description	31.12.2023	31.12.2024
	Rs.	Rs.
Staff salaries	7,284,451	7,376,834
Staff Allowance	421,897	350,000
Chairman's Allowance	450,000	450,000
Registrar Allowance	85,200	78,100
Accountant allowances	120,000	120,000
Overtime fee	172,730	204,900
Employees Provident Fund Charges	978,292	1,009,479
Employees' Trust Fund Fees	195,658	201,896
Annual Gratuity Payment Fee	374,850	1,479,305
Staff training fees	59,500	13,000
Office Equipment Repair Fees	618,579	603,478
Sanitary service charges	360,376	447,395
Train season ticket fee	22,200	0
Railway warrant fee	37,600	30,800
Telephone expenses	96,501	126,873
Insurance charges	18,073	29,653
Annual audit fees	400,000	440,000
Office Equipment Annual Depreciation Account	261,207	214,394
Vehicle Annual Depreciation Account	48,545	43,123
Electricity charges	562,202	474,403
	12,567,861	**13,693,634**

Miscellaneous expenses (Note 15)

Description	31.12.2023	31.12.2024
	Rs.	Rs.
Miscellaneous expenses	149,487	205,498
	149,487	**205,498**

Note - 16 - Accrued Expense Variance

Item	Year 2023		Year 2024	
	Deduction	Addition	Deduction	Addition
Accrued staff allowances	903		7,497	
Accrued accounting allowances	40,000			
Accrued electricity charges		11,757	13,617	
Accrued overtime Expenses		9,914		1,348
Accrued sanitation service fees		10,667		2,668
Accrued audit fees		30,850		40,000
Accrued telephone charges		568	156	
Accrued railway Warrant fees		19,500	19,500	
Accrued Medical Council Meeting Fees	20,800			
	61,703	**83,256**	**40,771**	**44,016**

Note - 17 - Payment Variation for the Next Year

Item	Year 2023		Year 2024	
	Deduction	Addition	Deduction	Addition
Insurance fees for the coming year		10,601	22,916	
Railway season tickets for the coming year		11,100		
Office equipment repair fees for the coming year	22,215		32,797	
	22,215	**21,701**	**55,713**	**-**

Note - 18- Receipts Variation for the Next Year

Item	Year 2023		Year 2024	
	Deduction	Addition	Deduction	Addition
Identity card fee receipts for the coming year	57,300			436,980
Interview fees for the coming year		518,875		86,625
Application fee receipts for the coming year		2,700	2,700	
Name change fees for the next year		3,600	3,600	
Postal rates for the coming year		400	600	
Registration fees for the next year		7,875	22,875	
Revenue from issuing Vehicle registration		3,000		13,050
Written test fees for next year	294,600		135,450	
	351,900	**536,450**	**165,225**	**536,655**

Prepared by -
Sgd-Prabath Gunasekara
Finance Assistant
Ayurveda Medical Council

Checked by -
Sgd –A.M.M.K.Abeysinghe
Chief Accountant,
Department of Ayurveda

Sgd -
Dr. R.L.R. Gunawardena
Registrar,
Ayurveda Medical Council

Sgd -
Dr. M.D.J.Abeygunawardana
Commissioner Genaral of Ayurveda
Chairman of the Ayurvedic Medical Council

NATIONAL AUDIT OFFICE

My No. : MED/A/AMC/01/24/01 07th of April 2025

Chairman,
Ayurveda Medical Council.

Report of the Auditor General on the Financial Statements of the Ayurveda Medical Council and other legal and regulatory requirements for the year ended 31st of December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018

……………………………………………………………………………………………………

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Ayurveda Medical Council for the year ended as of the 31st of December 2024 comprising the Statement of Financial Position, the Statement of Financial Performance, the Statement of Changes in Equity and the Statement of Cash Flow and the Notes relating to the Financial Statements for the year then ended and the summarized description of the Significant Accounting Policies for the year ended as at the 31st of December 2024 was carried out under my direction in pursuance of the provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the National Audit Act, No. 19 of 2018. My report will be tabled in Parliament in terms of Article 154 (6) of the Constitution in due course.

In my opinion, through the financial statements of the Ayurveda Medical Council as of the 31st of December 2024 and its financial functionality and cash flows for the year then ended give a true and fair view in accordance with the Accounting Standards of the public sector in Sri Lanka.

1.2 Basis for Opinion

I conducted the audit in accordance with the Sri Lanka Auditing Standards (SLAS). My responsibility under these auditing standards has been further described in the part, 'Auditor's Responsibility over the Audit of the Financial Statement' of this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other Information included in the Annual Report 2024 of the Ayurveda Medical Council

Other Information means the Financial Statements and the information in that regard not included in my Audit Report but would stand included in the Annual Report 2024 of the Ayurveda Medical Council that is expected to be made available to me after the date of this Audit Report. The Management is responsible for this Other Information.

The Other Information is not covered by my opinion in relation to the Financial Statements and I do not make any assurance or opinion whatsoever in that regard.

My responsibility pertaining to my audit in connection with the Financial Statements is to read through the Other Information identified above when it is available and, in doing so, to consider the Other Information as to whether they are materially inappropriate in line with the Financial Statements or in accordance with my knowledge I gained during the course of the audit or otherwise.

If I am of the opinion that there are material misrepresentations contained in the Annual Report 2024 of the Ayurveda Medical Council when I read through it, such matters should be communicated to the controlling parties for rectification. In case the misrepresentations that were not corrected still continue to be there, I will incorporate them in my report I table in Parliament in terms of Article 154 (6) of the Constitution in due course.

1.4 Responsibilities of the Management and Controlling Parties for the Financial Statements

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

It is a responsibility of the management to decide on the ability to continue with the Ayurveda Medical Council in the preparation of the financial statements whereas it is also an onus on the part of the management to keep accounts of the Ayurveda Medical Council on the going concern basis and disclose matters relating to the Ayurveda Medical Council's continued existence unless the management contemplates to liquidate the Ayurveda Medical Council or take measures to have its operations ceased when there is no other option available.

Controlling parties hold the responsibility over the financial reporting process of the Ayurveda Medical Council.

The Ayurveda Medical Council should duly maintain books and records pertaining to its income and expenditure and assets and liabilities so as to enable preparing the annual and periodic financial statements of the Ayurveda Medical Council in pursuance of sub section 16 (1) of the National Audit Act, No. 19 of 2018.

1.5 Auditor's Responsibility over the Audit of the Financial Statements

My objective is to give a reasonable assurance as to whether the financial statements as a whole are free from material misstatements due to fraud or error and to issue the Report of the Auditor inclusive of my opinion. Even though giving of a reasonable assurance is an assertion of high level, the audit is not always an assurance that it brings into exposure the material misstatements during the course of carrying out the audit in accordance with the Sri Lanka Audit Standards. A material misstatement could result in due to the effect of frauds and errors severally or collectively and it is expected that it might make an impact on the economic decisions arrived at by the users based on these financial statements.

I, during the course of my audit, acted with professional judgment and professional skepticism in keeping with the Sri Lanka Audit Standards as a part of the audit. Furthermore, I, in finding a basis for the audit opinion that has been stated,

- Designed and implemented audit procedures that are appropriate in the circumstances in identifying and assessing the risks of material misstatements that could result in the financial statements owing to frauds and errors. The impact caused by fraud is more severe than the effect caused by the material misstatements as the frauds are caused by the reasons such as collusion, preparation of forged documents, intentional avoidance or avoidance of internal controls ;

- Gained an understanding on the internal control of the Ayurveda Medical Council in order to design circumstantially suitable audit procedures even though it is not intended to express an opinion on the effectiveness of the Council's internal control ;

- Evaluated the appropriateness of the accounting policies employed, the reasonableness of the accounting estimates and the related disclosures made by the management ;

- Decided on the relevance of applying the going concern basis of the entity for the purpose of accounting based on the audit evidence obtained to the effect whether there is material uncertainty prevailing in regard to the going concern status of the entity owing to events or circumstances. If I conclude that there is material uncertainty, I should pay attention in my Audit Report to disclosures in that regard in the financial statements and if such disclosures are found to be inadequate, my opinion has to be modified. However, the going concern status of the entity may come to an end due to future events or circumstances ;

- Evaluated the fact as to whether the transactions and events upon which they were based for the structure and the content of the financial statements have been appropriately and reasonably incorporated in such statements and the overall presentation of the financial statements including disclosures.

I educate the relevant controlling parties on the significant audit findings, main weaknesses of the internal controls and other matters identified during the course of my audit.

2. Report on Other Legal and Regulatory Requirements

2.1. Special provisions on the following requirements are embodied in the National Audit Act, No. 19 of 2018.

2.1.1. All information and clarifications necessary for the audit, except for the effects of the matters described in the part of the Basis for Qualified Opinion of my Report, were obtained by me in accordance with the requirements set out in Section 12 (a) of the National Audit Act, No. 19 of 2018 and the Ayurveda Medical Council had maintained proper financial records in such manner as evident by way of my examination.

2.1.2. According to the requirement set out in Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018, the financial statements of the Ayurveda Medical Council are consistent with those of the preceding year.

2.1.3. According to the requirement mentioned in Section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018, the recommendations made by me during the previous year have been included in the financial statements that were presented.

2.2. On the face of the measures that were followed and the evidence that was obtained and within the limitation confined to substantial matters, nothing was met with my attention insomuch as to make the following comments.

2.2.1. That any member of the controlling body of the Ayurveda Medical Council, in accordance with the requirement set out in Section 12 (d) of the National Audit Act, No. 19 of 2018, has an interest directly or otherwise over any agreement connected to the Ayurveda Medical Council outside of his general affairs of the business therein.

2.2.2. That the Medical Council, in accordance with the requirement set out in Section 12 (e) of the National Audit Act, No. 19 of 2018, has acted in a manner that is inconsistent with any relevant written law or other general or special provisions issued by the controlling body of the Ayurveda Medical Council excluding the observations given below.

<u>Ref. to Laws, Rules and Provisions</u>	<u>Observations</u>
(a) Part III of the Ayurveda Act, No. 31 of 1961	
(i). Section II (1) (e)	In the year under review, three members elected by the registered Ayurveda doctors from among themselves were not nominated to be appoint as new members of the Council.
(ii). Sections 18 (c) & (d)	As of December 31, 2024, the number of nurses registered in the council was 39 and the number of pharmacists was 260, and the numbers had not been updated as the registration was not renewed periodically. Instead of introducing a system of recruiting and training nurses unique to the field of Ayurveda medicine, it was observed that although 100 nurses who were trained under Western medical methods were recruited for the field of Ayurveda medicine, it was not possible to achieve the objectives of the Act at the desired level.

(iii). Sections 19 (1) (a)	Although the Ayurveda Medical Council should appoint a registrar who should act as the secretary and head of the staff, but instead of appointing a registrar to that position on a permanent basis, recruitments were made on contract basis and work visit basis. Therefore, it was observed that there was an obstacle to the proper conduct of the administrative work of the council.
(b). National Audit Act No. 19 of 2018 (i). Sections 38 (1) (e)	Chief Accounting Officer or an Accounting Officer must ensure that an effective internal control system is prepared and maintained for the financial control of the council, and the effectiveness of that system should be reviewed from time to time and necessary changes should be made accordingly to carry out the system effectively, but in the year under review, no such measures have been taken.
(ii). Sections 38(2)	As per Section 38(1)(a) of the Act, a written review should have been conducted and a copy submitted to the Auditor General; however, this requirement was not fulfilled
(iii). Sections 40	Although the governing body of the auditee institution is required to appoint its own internal auditor, the Ayurveda Medical Council had not appointed an internal auditor. Instead, the internal audit functions of the Council are carried out by the Internal Audit Division of the Department of Ayurveda. Nevertheless, adequate internal audit had not been carried out during the year under review
(c). Ayurveda Medical Council Rules published in Gazette Special No. 1884/36 dated 15 October 2014.	Although all registered medical practitioners of the Council are required to renew their registration once every five years, as at 31 December 2024, a total of 585 practitioners had not renewed their registration despite having exceeded the five-year period.
(d). PED Circular No. 01/2021 dated 16 November 2021 - Sections 02	The strategic plan, which should have been prepared in accordance with Guideline 2.3 (j)

	of the Guidelines on Institutional Management, had not been prepared in line with those provisions
(e). Guideline 4.2.1 of the Code of Government Procurement Guidelines	A master procurement plan was not prepared listing the expected procurement activities for a period of at least **03** years.

3. Other Matters

a. During the year under review, the bank current account of the Council maintained a balance ranging between Rs. 7 million and Rs. 14 million at the end of each month. However, attention had not been paid to investing the surplus funds after retaining the amount required for day-to-day transactions

b. In relation to allegations of professional misconduct against registered practitioners of the Ayurveda Medical Council, investigations into one complaint from 2023 and seven out of eleven complaints received in 2024 remained unresolved.

c. Out of the 44 activities that were to be implemented according to the Action Plan for the year under review, 20 activities had not been initiated, while 9 activities had not achieved the expected level of progress. The performance of those activities ranged between 25% and 75%.

Sgd. / W.P.C. Wickremarathna
Auditor General

Corporate Details

Name - Ayurvedic Medical Council

Statutory Condition

The Indigenous Medical Council established in 1928, following a recommendation by the State Council's sub-committee in 1927, was the first legally authorized institution in Sri Lanka's Ayurvedic sector. Later, the Ayurvedic Medical Council, established under the Ceylon Ayurvedic Medical Council Ordinance No. 46 of 1935, was re-established under the provisions of the Indigenous Medicine Ordinance No. 17 of 1941 (amended by No. 49 of 1945 and No. 49 of 1949). The currently functioning Ayurvedic Medical Council is a statutory body established under the Ayurveda Act No. 31 of 1961, which was amended by Amendment No. 07 of 1977 and the Ayurveda (Amendment) Act No. 19 of 2023.

Bank's

1. Bank of Ceylon (Prime Bank)
   Maharagama

2. National Saving Bank
   "Saving House"
   Head Office,
   Kollupitiya.

Auditor's

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

ආයුර්වේද වෛද්‍ය සභාව
ஆயுர்வேத வைத்திய சபை
Ayurvedic Medical Council

කාර්යාලය காரியாலயம் Office	Tel 011-284 4966 011-289 6911/12 Ext - 316 Fax 011-274 6754	සභාපති தலைவர் Chairman	Tel 011-284 7555 Fax 011-284 5537	ලේඛකාධිකාරී பதிவாளர் Registrar	Tel 011-284 4966 011-2896911/12 Ext - 201 Fax 011-274 6754

E- Mail : ayurmc@sltnet.lk
Web Site: www.amc.ayurveda.gov.lk

COMPLIMENT

Hon. Minister of Health and Mass Media,
Dr. Nalinda Jayatissa (MP)

Secretary
Ministry of Health and Mass Media

Additional Secretary (Administration)
Ministry of Health and Mass Media - Indigenous Medicine Sector

All members of the Ayurvedic Medical Council

Department of Ayurveda

National Institute of Traditional Medicine

Bandaranayaka Memoroal Ayurveda Research Institute

Provincial Ministries of Health and Indigenous Medicine

All Provincial Commissioners of Ayurveda

Department of the Auditor General

Department of the Attorney General

Department of Sri Lanka Police

Department of Posts

All media institutions

All District Secretariats and Divisional Secretariats

All Regional Ayurvedic Conservation Councils

And

Staff of the Ayurvedic Medical Council