



State Ministry of Indigenous Medicine Promotion, Rural and
Ayurvedic Hospitals Development & Community Health

AYURVEDA MEDICAL COUNCIL



ANNUAL REPORT - 2021



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VISION

Ayurveda for a quality health service

MISSION

Protect the legal foundation necessary for qualitative development of the Ayurvedic field, 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 provide qualitative services in the field of Ayurveda in accordance with provision of the Ayurveda Act No.31 of 1961

OBJECTIVES

- 1) To put into enforcement the power entrusted to the Ayurvedic Medical Council by the Act No.31 of 1961.
- 2) To decide and maintain objectives and standards in order to uplift the professional competencies in the Ayurvedic field.
- 3) Implementation of Ethics and standards in order to maintain the professional behavior of the Ayurvedic professionals properly.
- 4) Control and ascertain professional conducts in Ayurvedic field.
- 5) To enhance the productivity of the Ayurvedic Medical Council by renewing and updating its resources.



Main functions and Introduction of the Ayurvedic Medical Council established under the Ayurvedic Act No.31 of 1961 shall be as follows.

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 Ayurvedic field. Subsequently the Ayurvedic Medical Council was established in terms of the Ceylon Ayurveda Medical Council Ordinance No.46 of 1935. 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 Ayurveda Medical Council how is an organization established under the Ayurveda Act No.31 of 1961.

Main functions of the Ayurvedic Medical Council

- (a). Recommending to the Minister whether any Ayurvedic teaching institution should be approved by him in terms of the purposes of Ayurvedic Act No. 31 of 1961.
- (b). The Registration of persons as Ayurvedic Practitioners;
- (c). The Registration of persons as Ayurvedic Pharmacists:
- (d). The Registration of persons as Ayurvedic nurses:
- (e). The Cancellation, or suspension, of such registration: and
- (f). The Making of rulers for:-
 - (i). The Regulation and control of the professional conduct of Ayurvedic practitioners, Ayurvedic pharmacists and the Ayurvedic nurses and
 - (ii). Any of the matters referred to in paragraphs (b)to (e) the section.



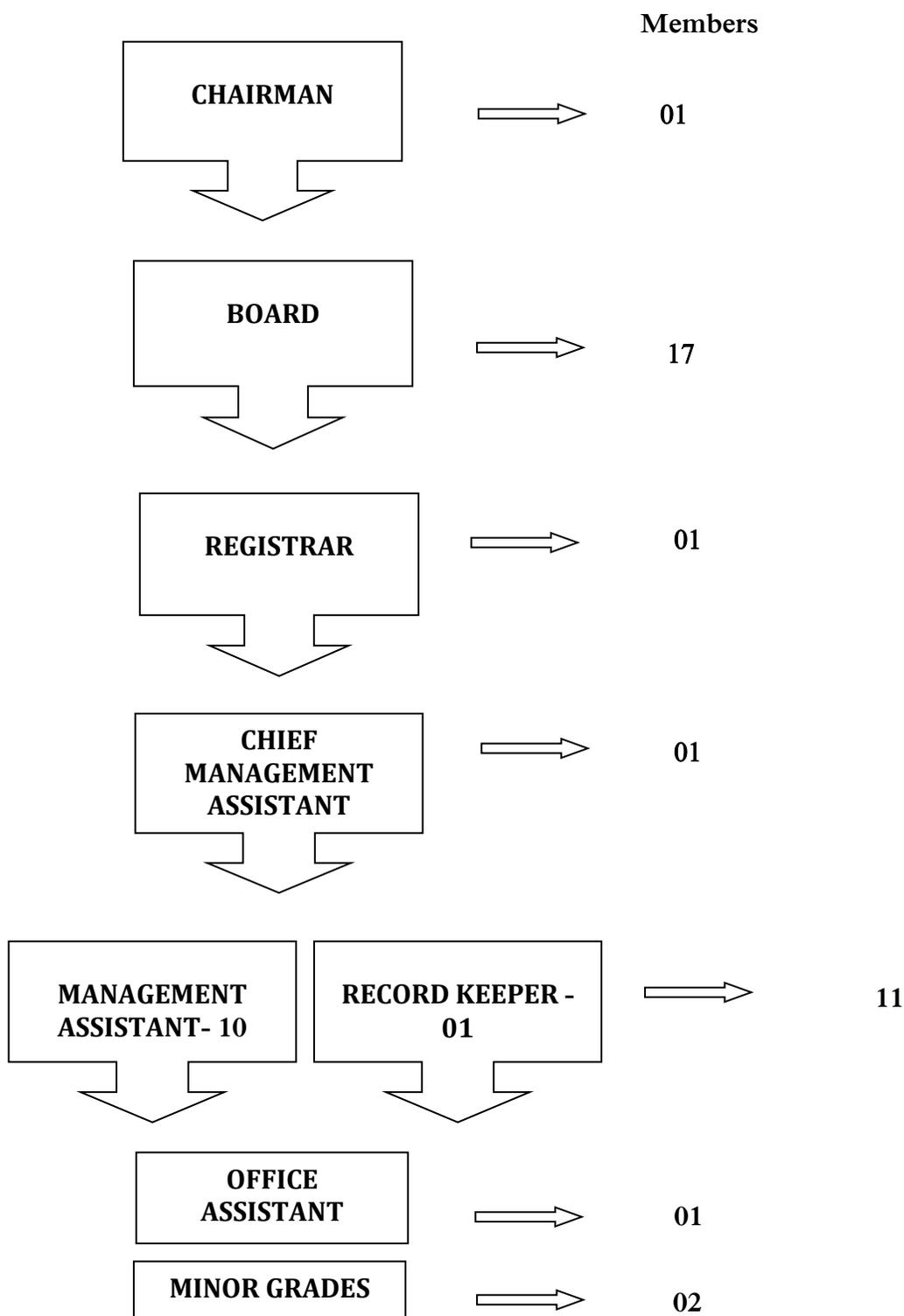
Members of 21 Ayurvedic Medical Council -2021

1. Commissioner of Ayurveda, Mr.K.D.C.S.Kumarathunga (Upto 26.03.2021) - President
2. Commissioner of Ayurveda, Mrs.Tharaka Medavi Dissanayake (Upto 10.06.2021) - President
3. Commissioner of Ayurveda, Dr. Mr. M.D.J.Abeygunawardena (From 11.06.2021) - President
4. Director, Institute of Indigenous Medicine – Prof.(Mrs.)Priyani A.Paranagama - Vice President
5. Ven. Bengamuwe Nalaka Thero (From 07.10.2021) - Member
6. Director, Department of Project Management and Supervision
Mrs.Chandima Punchihewa - Observer
7. Senior Lecturer, Dr.(Mrs.)K.R.Weerasekara (Upto 06.04.2021) - Member
8. Senior Lecturer, Dr.M.H.M.Nazeem (Upto 06.04.2021) - Member
9. Prof. Dr. S.M.S Samarakoon (From 08.10.2021) - Member
10. Prof. Mrs.Dr. M.U.Z.N Farzana (From 08.10.2021) - Member
11. Mr.Thushara Sampath Perera - Member
12. Dr.M.H.Nimal Karunasiri - Member
13. Dr.Basil Ranjith Fernando - Member
14. Dr.A.M.Heennilame - Member
15. Dr.Thilina Wickramasinghe - Member
16. Dr.(Mrs.) Chamari Vidyaratna - Member
17. Dr.M.D.Asanga Ranjana - Member
18. Dr.G.Wijerathna - Member
19. Mr.H.N.R.Hettiarachchi - Member
20. Dr.Y.A.Supipi Sangamiththa (Upto 30.03.2021) - Registrar
21. Dr.B.W.W.Dissanayaka (From 05.04.2021) - Registrar

During this year 08 Medical Council meetings have been held.



Organizational Structure of Ayurvedic Medical Council



Performance of the Ayurvedic Medical Council – 2021

01. Financial Formulation

A Provision of Rupees for Seventy-two Million (Rs.7,200,000/-) has been granted to the Ayurvedic Medical Council for the year 2021.

During the year 2021 the Ayurvedic Medical Council received an income of Rs. **5,633,507.25** and the expenditure was Rs.**12,717,649.21** A report regarding the performance of Ayurvedic Medical Council of 2021 has been given in the Income and Expenditure Account and the Balance sheet provides the financial position of the Council as at 31.12.2021. In addition, the Cash Flow Report provides an illustration of inflow and outflow of the Council's money in 2021.

The annual income and expenditure of the Ayurvedic Medical Council for the years 2017 to 2021 are as indicated in table 1.1 below.

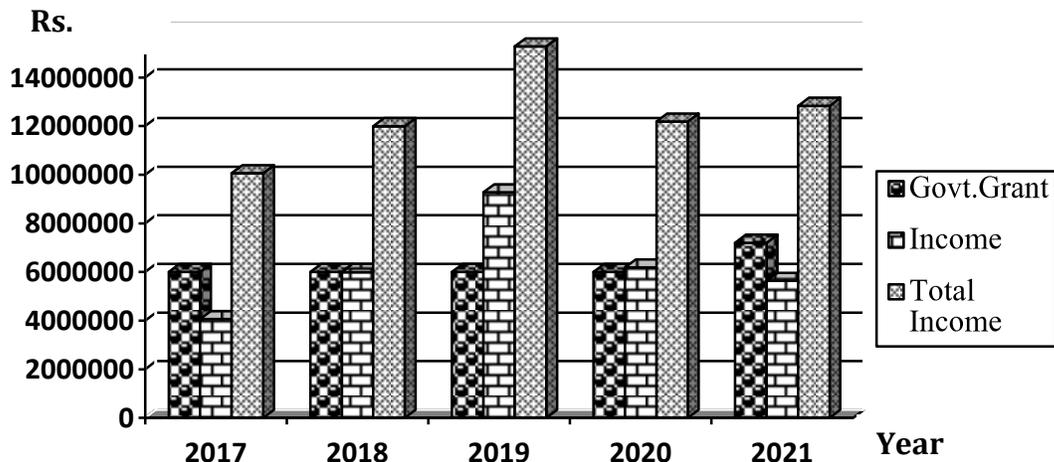
Table 1.1

Annual Income, Expenditure & Government Grant

Item	2017 (Rs)	2018 (Rs)	2019 (Rs)	2020 (Rs)	2021 (Rs)
Govt. Grant	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	7,200,000.00
Income	4,063,718.00	5,996,261.00	9,276,014.50	6,183,476.81	5,633,507.25
Total Income	10,063,718.00	11,996,261.00	15,276,014.50	12,183,476.81	12,833,507.25

The Government grant & Expenditure of the Ayurvedic Medical Council for the years 2017 to 2021 are as indicated in Chart 1.1 below.

Chart 1.1



02. Policy Formulation:-

The following committees are functioning as standing sub-committees of the Ayurvedic Medical Council and due to the prevailing corona epidemic situation, written tests could not be conducted due to restrictions on gathering people imposed by the health guidelines. Accordingly, a meeting of the Board of Examiners will not be held in 2021 and the Committee on Penal Cases could not be convened.

- I. Examination Management Board – Standing Sub Committee.
- II. Penal Cases Committee of the Council – Standing Sub Committee.
- III. Sub committee for determining the additional qualification of registered Ayurvedic practitioners.

III. Sub committee for determining the additional qualification of registered Ayurvedic practitioners.

In terms of section 62 of the Ayurvedic Act No. 31 of 1961, any registered Ayurvedic practitioner has powers to be included in the Register of Ayurvedic practitioner. Any qualification relating to his profession which he has received after the registration, as an additional qualification, on its 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 registration of additional qualifications have already commenced and relevant parties have been made aware of this. During 2021 the council has given approval for the inclusion of additional qualification of 21 practitioners

Table 2.1

Item	2017	2018	2019	2020	2021
Number of issued with certificates include additional qualification	02	11	09	08	21

03. Investigations

Ayurvedic medical council has set up a public Investigation Unit to inquire into the institute legal actions regarding the professional misconducts of persons who pretend to be registered or unregistered Ayurvedic practitioners. The prime objective of this unit is to investigate the irregularities professional misconducts and unethical activities of the Ayurvedic medical practices. These activities are investigated by the council under two categories such as press complaints and public complaints. In the year 2020, 82 complaints have been preliminarily investigated and completed regarding 100 registered doctors and in 2021, 50 complaints have been received and 36 of them have been completed.

Table 3.1

Item	2017	2018	2019	2020	2021
Number of received for investigation	14	13	59	100	50
Number of complaints investigated	14	11	48	82	36

04. Special Medical Board.

Conducting of relevant special Medical Boards in respect of the issuance of Ayurvedic medical certificates in parallel to the Medical Boards which are conducted by the Director General of the Medical Services in view of the 4th paragraph of the chapter xxvi of the Establishment code regarding the issuance of medical certificate by the Ayurvedic Medical Practitioners for the members of the government and private sector. To examine those complaints common 142 paper is to be completed and sent to the Ayurvedic Medical Council. In 2021 Five (05) such special medical boards have been held.

Table 4.1

Item	2017	2018	2019	2020	2021
Number of Special Medical boards held	02	04	05	03	05

In Year 2020, 47 Medical reports (referred to Gen 142 format) were issued by the Special Medical Board to Government Institutions, Ministries, Department. Some patients have been called twice due to deficiencies in their files.

Table 4.2

Date of the meeting of the Special Medical Board	Number of patients called	Number of patients appearing for the Special Medical Board
2021-03-02	10	08
2021-03-25	09	07
2021-07-06	12	08
2021-10-13	17	15
2021-12-08	10	09
Total	58	47

05. 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 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.

At the interview the applicants would be graded depending on the mark they scored and those who failed at the interview will be subjected to a period of evaluation as three months, six month or one year considering to value of their marks and called for a interview once again.

Table 5.1

Interviews board were held at the Ayurvedic Medical Council office and at mobile offices 2017 – 2021

Item	2017	2018	2019	2020	2021
Number of Interview Boards	19	27	34	03	24
The Number of candidates qualified for the Interview	272	302	433	37	338
The Number of candidates who attended the Interview	215	235	337	30	281
The Number of candidates who passed the Interview	42	49	94	10	180
Percantage of passed candidates out of present candidates	19.53%	20.85%	27.89%	33.33%	64.06%

Chart 5.1

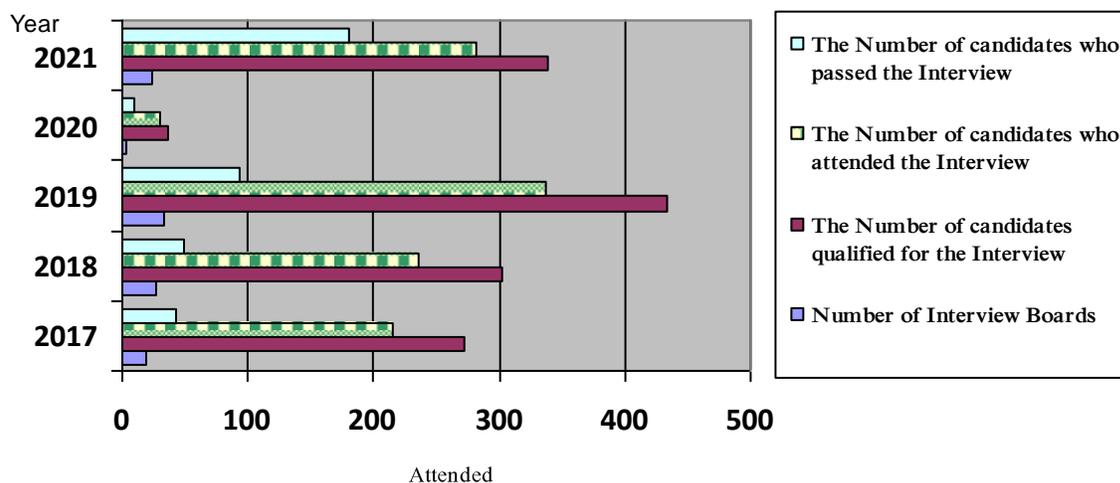
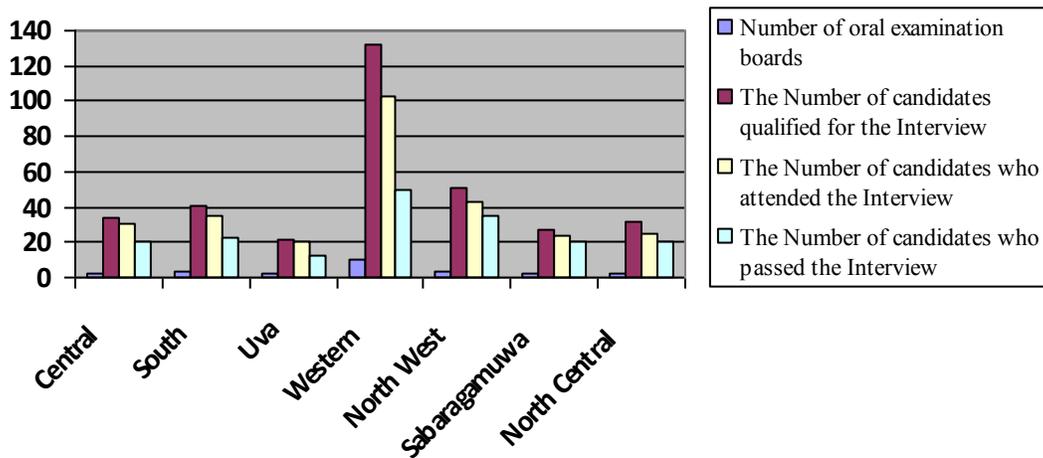


Table -5.2

Provincial Chart of Oral Examination Boards conducted by the Council for the Registration of Traditional Ayurvedic Physicians for the year 2021

Province	Number of oral examination boards	The Number of candidates qualified for the Interview	The Number of candidates who attended the Interview	The Number of candidates who passed the Interview
Central	02	34	31	20
South	03	41	35	23
Uva	02	21	20	12
Western	10	132	103	50
North West	03	51	43	35
Sabaragamuwa	02	27	24	20
North Central	02	32	25	20
Total	24	338	281	180

Chart 5.2



By the end of 2021, the number of medical practitioners registered with Ayurvedic Medical council was 26183. During the year 2021, it was possible to register 122 Ayurvedic Medical practitioners under the above categories.



Table 5.3**Yearly Registered Ayurvedic Practitioners - 2017 - 2021**

Item	2017	2018	2019	2020	2021
General (Physician)					
Graduates	70	274	246	250	32
Bachelor of Ayurveda Medicine & Surgery- University of Colombo	41	111	107	101	11
Bachelor of Ayurveda Medicine & Surgery- University of Kelaniya	17	94	80	75	04
Bachelor of Unani Medicine & Surgery- University of Colombo	12	27	15	47	03
Bachelor of Siddha Medicine & Surgery- University of Jaffna / University of Eastern	-	42	43	27	13
Bachelor of Ayurveda Medicine & Surgery- University of India	-	-	01	-	01
Diploma Holders	36	27	13	01	18
Ayurveda Sasthri - DA	30	27	10	01	10
Final Test of Siddha Vidyalaya -Jaffna	06	-	03	-	08
Traditional - General	06	11	19	07	27
Traditional	06	11	19	07	27
Traditional - Special	12	44	74	20	45
Snake bite (Sarpavisha)	02	10	20	06	04
Fractures & Dislocation (Kadum Bindum)	10	27	43	13	25
Eye Diseases (Akshi Roga)	-	01	-	-	05
Skin Diseases (Charma Roga)	-	-	04	-	04
Boils & ulcers (Gedi Vana)	-	01	02	01	01
Hydrophobia (Jalabhithika)	-	-	-	-	01
Burns & Scalds (Davum Pilissum)	-	-	02	-	02
Hos Compresses & Moxibustion (Vidum Pilissum)	-	-	02	-	-
Mental Diseases (Manasika Roga)	-	05	01	-	03
Hasthi Wedakama	-	-	-	-	-
Total (General / Special)	124	356	352	278	122

Table 5.4**Total Registered Ayurvedic Practitioners by 31-12-2021**

Item	Total No. Registered As at 31-12-2021
(1). Full Total General (Physician) – (A)+(B)+(C)	16003
A. Graduates	3406
Bachelor of Ayurveda Medicine & Surgery- University of Colombo	1670
Bachelor of Ayurveda Medicine & Surgery- University of Kelaniya	790
Bachelor of Unani Medicine & Surgery- University of Colombo	454
Bachelor of Siddha Medicine & Surgery- University of Jaffna / University of Eastern	481
Bachelor of Ayurveda Medicine & Surgery- University of India	11
B. Diploma Holders	5743
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	1299
D.S.A.C. – Gampaha Wickramarachchi Institute	1189
D.A.S.C. – Gampaha Wickramarachchi Institute	157
L.A.M. – Jaffna Siddha College	91
Siddhayurveda Physicians - GWI	635
Ayurveda Sasthri (D.A)	1462
Final test of Siddha Vidyalaya - Jaffna	226
C. Traditional - General	6854
Traditional	6854
(2). Full Total -Traditional - Special	10180
Snake bite (Sarpavisha)	4024
Fractures & Dislocation (Kadum Bindum)	2775
Eye Diseases (Akshi Roga)	746
Skin Diseases (Charma Roga)	365
Boils & ulcers (Gedi Vana)	726
Hydrophobia (Jalabhithika)	231
Burns & Scalds (Davum Pilissum)	92
Mental Diseases (Manasika Roga)	199
Hos Compresses & Moxibustions (Vidum Pilissum)	10
Others	1012
Full Total (General / Special Ayurvedic Practitioners) (1)+(2)	26183
Death Ayurvedic Practitioners	3800

06. Official Website of the Ayurvedic Medical Council.

The Ayurvedic Medical Council has approved under the operational plan 2009 to establish a website to internet 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.ayurvedicmedicoun.gov.lk was launched to the internet. In respect of upliftment of Ayurveda, it is hoped to enter the required information necessitated by the Ayurvedic Physicians, the guide lines in respect of obtaining the registration and also the legal procedures, rules and regulations etc. adhered to the Medical Council. This website was launched in the year 2010-09-07 with the approval of the Medical Council.



www.ayurvedicmedicoun.gov.lk

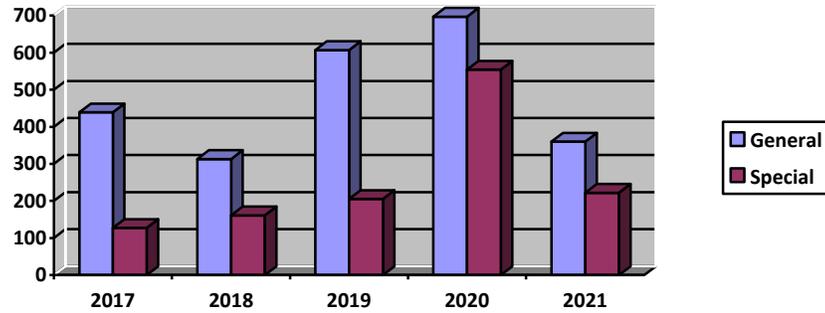
07. Renewal of Ayurvedic Practitioners.

Upon registration of the Ayurveda Medical Council, according to gazette notification no. 1884/36, the doctors who have completed 05 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 7.1

Subject		2017	2018	2019	2020	2021
Number of Ayurvedic Practitioners who have renewed their registration	General	439	313	607	697	1st Time - 139 2nd Time - 221 360
	Special	127	161	205	554	1st Time - 72 2nd Time - 150 222

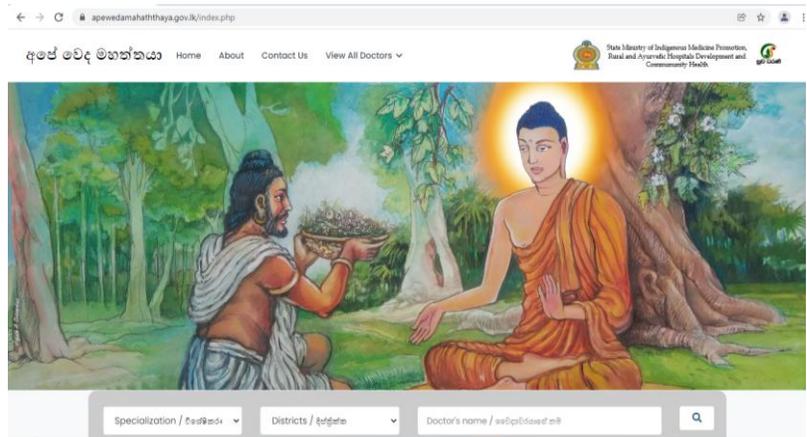
Chart 7.1



08. Special Programs (Apewedamahaththaya web)

www.apewedamahaththaya.gov.lk

Traditional and Ayurvedic registered doctors have been doing a great service for the betterment of the overall health sector in recent times. The main objective is to create an opportunity for the people of the country to know the information of the talented and experienced doctors by launching a web site which



contains information of registered traditional and Ayurvedic doctors who are engaged in the task of healing patients by challenging Western medicine side by side. This will enable the public to choose the most suitable doctor for their condition.

This website has been prepared by the State Ministry of Indigenous Medicine Promotion, Rural and Ayurvedic Hospitals Development and Community Health and has been submitted to the Ayurvedic Medical Council for maintenance on 10.08.2021 with the approval of the Medical Council. Work is underway to post information and location of registered physicians (Google Location) on the website, which will also be a promotional project for physicians who are currently actively practicing.

The Development Officers will go to the site and post the information of the doctors registered in the relevant area on the website so that it will be easy for the Medical Council to obtain information about the doctors who have passed away.

09. Additional steps implemented in conformity with the decisions taken by the Ayurvedic Medical Council in 2021

09.1. The relevant confirmation was granted to 512 medical certificates issued by the Ayurvedic Medical Practitioners during 2021 for the offices of the public and private sector services.

Subject	2017	2018	2019	2020	2021
Confirmation of medical certificates	738	738	627	430	512

Submitted the Audit investigation through the public institutions details, about not invalid Medical Certificate including the fourteen days submitted the information letter to Ayurveda Medical Council. The physicians who have not replied about the medical Certificates have been informed to the institutions. Due to this, we have able to reduce the issuance of invalid medical certificates.

09.2. Issue of Identity Cards for Registered Ayurvedic Practitioners.

Subject	2017	2018	2019	2020	2021
Number of Issued Identity cards	227	490	641	405	105

09.3. Issue of Vehicle Passes for registered Ayurvedic Practitioners

Subject	2017	2018	2019	2020	2021
Number of Issued Vehicle Passes	170	126	122	107	78

09.4. Issue of Medical Books for registered Ayurvedic Practitioners

Subject	2017	2018	2019	2020	2021
Number of Issued Medical Books	1054	1398	1584	845	821

In view of the above matters it is hereby mentioned that during the year 2021 the duties of the Medical Council have been conducted, fulfilling the objectives of the council. I would also like to mention that the Ayurvedic Medical Council has commenced preliminary work in the year 2022 to be able to carry out the functions that it was unable to perform in the face of the Covid 19 epidemic.

Sgd. (Dr.) M.D.J.Abeygunawardhana
Chairman- Ayurvedic Medical Council,
Commissioner of Ayurveda.

At Office of Ayurvedic Medical Council
Old Kottawa Road,
Navinna, Maharagama,
25.02.2021



AYURVEDA MEDICAL COUNCIL
Statement of Financial Performance
for the year ended december 31, 2021



Description	2020.12.31	2021.12.31
	Rs.	Rs.
Income	(Revised)	
01. Government Grant	6,000,000.00	7,200,000.00
02. Operating income - (Note 01)	5,757,660.00	5,175,498.00
03. Financial income- (Note 02)	420,934.81	293,749.25
04. Miscellaneous income - (Note 03)	4,882.00	164,260.00
05. Total Income - (01+02+03+04)	12,183,476.81	12,833,507.25
Expenses		
06. Operating expenses - (Note 04)	1,703,963.84	2,486,408.60
07. Administrative expenses -(Note 05)	10,287,663.34	10,106,217.61
08. Miscellaneous expenses - (Note 06)	145,937.50	125,023.00
09. Total Expenses - (06+07+08)	12,137,564.68	12,717,649.21
Annual Deficit / Excess - (05-09) - (Note 07)	45,912.13	115,858.04

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
Management Assistant
Ayurveda Medical Council

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

Sgd -
Dr.P.W.W.Dissanayaka
Registrar,
Ayurveda Medical Council

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

Operating income - (Note 01)

Description	2020.12.31	2021.12.31
	Rs.	Rs.
Additional qualification entry fee	30,500.00	96,000.00
Income from issuing registered applications	1,151,500.00	1,504,250.00
Confirmation of medical certificates	117,500.00	143,500.00
Proceeds from the issue of certificate copies	75,000.00	117,000.00
Names change income	23,250.00	33,000.00
Income from issuing medical certificates Books	338,000.00	328,400.00
Issue of Vehicle Passes	128,400.00	225,600.00
Revenue of issuing identity card	501,600.00	197,100.00
Interview fee income	36,125.00	446,650.00
Issuing list of names	36,570.00	375.00
Postage Income	55,915.00	28,673.00
Registration Number verification fee	12,500.00	4,000.00
Registration fee income	1,622,000.00	793,500.00
Registration renewal income	1,351,900.00	895,050.00
Syllabus Issuing Revenue	20,400.00	84,900.00
Special Medical Board revenue	250,000.00	269,000.00
Income to be certified as true copies	6,500.00	8,500.00
	5,757,660.00	5,175,498.00

Financial income- (Note 02)

Description	2020.12.31	2021.12.31
	Rs.	Rs.
Gratuity Investment Interest Account	346,544.26	212,736.04
Staff loan interest income	74,390.55	81,013.21
	420,934.81	293,749.25

Miscellaneous income - (Note 03)

Description	2020.12.31	2021.12.31
	Rs.	Rs.
Higher allocation of audit fees	-	155,460.00
Miscellaneous Income	4,882.00	8,800.00
	4,882.00	164,260.00

Operating expenses - (Note 04)

Description	2020.12.31	2021.12.31
	Rs.	Rs.
Newspaper advertising fees	98,556.00	266,058.00
Ayurvedic Medical Council Meeting fee	444,000.00	614,200.00
Sub Committee Allowances	148,600.00	108,000.00
Entertainment expenses	68,558.75	125,447.48
Taxi and fuel charges	14,639.66	106,867.33
Identity card fee	56,700.00	14,700.00
Interview Board Fees	25,000.00	312,000.00

Postage expenses	147,410.00	184,725.00
Printing fee	40,560.00	282,899.40
Stationery expenses	204,824.43	371,301.39
Travel expenses	6,072.00	94,410.00
Written test fee	367,100.00	5,800.00
Vehicle maintenance charges	4,250.00	0.00
Professional Development Program Fees	77,693.00	0.00
	1,703,963.84	2,486,408.60

Administrative expenses - (Note 05)

Description	2020.12.31	2021.12.31
	Rs.	Rs.
Staff salaries	6,069,241.67	6,392,352.92
Staff Allowance	319,000.00	264,400.00
Registrar Allowance	151,200.00	484,680.00
Accountant allowances	120,000.00	120,000.00
Overtime fee	259,306.98	144,697.17
Employees Provident Fund Charges	910,057.75	955,136.50
Employees' Trust Fund Fees	182,011.55	191,027.30
Annual Gratuity Payment Fee	796,261.50	145,030.00
Office Equipment Repair Fees	123,215.94	152,047.50
Sanitary service charges	193,500.00	224,394.41
Train season ticket fee	15,300.00	0.00
Newspaper expenses	27,500.00	25,780.00
Telephone expenses	83,430.25	77,183.36
Insurance charges	16,008.73	7,982.70
Annual audit fees	291,000.00	310,000.00
Water charges	17,956.22	16,435.00
Office Equipment Annual Depreciation Account	448,774.72	363,719.62
Vehicle Annual Depreciation Account	102,297.35	79,791.93
Electricity charges	161,600.68	151,559.20
	10,287,663.34	10,106,217.61

Miscellaneous expenses - (Note 06)

Description	2020.12.31	2021.12.31
	Rs.	Rs.
Miscellaneous expenses	145,937.50	125,023.00
	145,937.50	125,023.00

Revised the declared excess - (Note 07)

Declared surplus for the year 2020	28,349.13
Adjusting the expenditure for the coming year as per the audit report	
Office Equipment Repair Fees	7,690.00
Miscellaneous expenses	9,873.00
Revised surplus for the year 2020	<u>45,912.13</u>



AYURVEDA MEDICAL COUNCIL
Statement of Financial Status as at 31.12.2021



Description	2020.12.31 Rs. (Revised)	2021.12.31 Rs.
Assets		
<u>Current Assets</u>		
Cash Balance	2,523,065.07	3,117,410.05
Employee loan advances	2,025,500.00	2,093,000.00
Stock of Medical Certificate Book	77,184.00	523,992.00
Stock of Stationery	280,320.89	393,822.94
Postal Stamp Stock Account	26,290.00	16,565.00
Payments for the coming year - (Note 01)	44,114.74	44,456.23
	4,976,474.70	6,189,246.22
<u>Non-Current Assets</u>		
Property, plant and equipment (Purchase price)	6,979,238.17	6,979,238.17
Accumulated Depreciation Account	(4,873,522.47)	(5,237,242.09)
Property, plant and equipment (Net value)	2,105,715.70	1,741,996.08
Vehicle Account	764,280.00	764,280.00
Vehicle Depreciation Reservation Account	(401,589.40)	(481,381.33)
Vehicle depreciation (Net value)	362,690.60	282,898.67
Gratuity Investments	4,052,115.00	4,170,145.00
	11,496,996.00	12,384,285.97
Total Assets		
Liabilities		
<u>Current Liabilities</u>		
Audit fee allocation account	756,060.00	310,000.00
Postage for the coming year	750.00	400.00
Vehicle logo fees for the coming year	-	6,000.00
Accrued payments - (Note 02)	50,858.63	60,820.56
Receipts for the coming year - (Note 03)	576,600.00	1,660,450.00
	1,384,268.63	2,037,670.56

<u>Non-Current Liabilities</u>		
Gratuity Reservation Account	4,052,115.00	4,170,145.00
Total Liabilities	5,436,383.63	6,207,815.56
Net Assets	6,060,612.37	6,176,470.41
<u>Net Assets/ Equity</u>		
Capital and Accumulated	6,014,700.24	6,060,612.37
Subtracted / added		
Excess / Deficit for the period - (Note 04)	45,912.13	115,858.04
Total Net Assets/ Equity	6,060,612.37	6,176,470.41

Payments for the coming year - (Note 01)	2020.12.31	2021.12.31
Insurance charges for next year	2,770.24	2,606.23
Miscellaneous charges for next year	9,873.00	-
Office Equipment Repair Fees for next year	31,471.50	41,850.00
	44,114.74	44,456.23

Accrued payments - (Note 02)	2020.12.31	2021.12.31
Accrued telephone expenses	6,577.18	743.28
Accrued overtime expenses	-	13,383.96
Accrued electricity charges	9,768.45	12,393.32
Accrued Travel expenses	-	700.00
Accrued water bill fees	913.00	-
Accrued staff allowances	33,600.00	33,600.00
	50,858.63	60,820.56

Receipts for the coming year - (Note 03)	2020.12.31	2021.12.31
Receipt of Identity Card Fees for the coming year	16,800.00	166,200.00
Registration fee for the coming year	33,000.00	15,000.00
Written test fees for the coming year	264,250.00	1,166,150.00
Special Medical Board Fees for the coming year	14,000.00	42,000.00
Interview fees for the coming year	248,550.00	268,100.00
Certificate copy fee for the coming year	-	3,000.00
	576,600.00	1,660,450.00

Revised the declared excess - (Note 04)

Declared surplus for the year 2020	28,349.13
Adjusting the expenditure for the coming year as per the audit report	
Office Equipment Repair Fees	7,690.00
Miscellaneous expenses	<u>9,873.00</u>
Revised surplus for the year 2020	<u>45,912.13</u>

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
Management Assistant
Ayurveda Medical Council

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

Sgd -
Dr.P. W. W.Dissanayaka
Registrar,
Ayurveda Medical Council

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



AYURVEDA MEDICAL COUNCIL

Consolidated Cash Flow Statement

For the year ending 31st December 2021



Description	Year 2020 (Revised)			Year 2021		
	Deduction	Addition		Deduction	Addition	
<u>Revenue from operational activities</u>						
Excess before interest income			45,912.13			115,858.04
Adjusting subjects that do not affect the movement of money						
Staff loan interest	74,390.55			81,013.21		
Gratuity investment interest	346,544.26	-		212,736.04	-	
Vehicle Depreciation		102,297.35			79,791.93	
Office Equipment Annual Depreciation		448,774.72			363,719.62	
Annual Gratuity Fees		526,741.50			118,030.00	
	420,934.81	1,077,813.57	656,878.76	293,749.25	561,541.55	267,792.30
Operational surplus			702,790.89			383,650.34
Changes in working capital subjects						
Employee loan advances	-	406,840.00		67,500.00		
Stock of Stationery	6,386.76			113,502.05		
Postal Stamp Stock Account	2,590.00				9,725.00	
Stock of Medical Certificate Book	-	40,560.00		446,808.00		
Accrued Audit Fees	578,400.00			446,060.00		

Accrued telephone expenses	-	178.88		5,833.90	
Insurance charges for next year	-	7,698.00			164.01
Office equipment repair fees for next year	3,191.20			10,378.50	
Miscellaneous charges for next year	9,873.00				9,873.00
Accrued staff allowances	2,800.00				
Receipt of Registered Application Fees for the coming year	34,500.00				
Accrued electricity charges	1,376.67				2,624.87
Accrued Travel expenses	-				700.00
Certificate copy fee for the coming year	-				3,000.00
Receipt of Identity Card Fees for the coming year	55,200.00				149,400.00
Interview fees for the coming year	-	188,425.00			19,550.00
Special Medical Board Fees for the coming year	-	7,000.00			28,000.00
Accrued overtime expenses	46,261.13				13,383.96
Postage for the coming year	2,250.00			350.00	
Accrual Railway Warrants fee	1,080.00			-	-
Registration fee for the coming year	87,000.00			18,000.00	
Accrued staff salary fees	3,466.75			-	
Issue of Vehicle Passes	-				6,000.00
Accrued water bill fees	1,552.22			913.00	
Written test fees for the coming year	-	260,800.00			901,900.00
	835,927.73	911,501.88	75,574.15	1,109,345.45	1,144,320.84
					34,975.39

Cash flow from operational activities			778,365.04			418,625.73
<u>Cash flow from investment activities</u>						
Purchase of fixed assets	63,813.20			-		
Gratuity investment interest	-	346,544.26		-	212,736.04	
Gratuity Investments	526,741.50	-		118,030.00	-	
	590,554.70	346,544.26	(244,010.44)	118,030.00	212,736.04	94,706.04
Deduction in Cash and such equivalent objects			534,354.60			513,331.77
<u>Cash flow from financial activities</u>						
Employee loan interest			74,390.55			81,013.21
			608,745.15			594,344.98
Cash and such equivalent objects at the beginning of the year						
Bank Account			1,914,319.92			2,523,065.07
			2,523,065.07			3,117,410.05
Cash and such equivalent objects at end of the year						
Bank Account			2,523,065.07			3,117,410.05
Deduction in Cash and such equivalent objects at end of the year			2,523,065.07			3,117,410.05

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

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

Sgd -
M.D.J.Abeysunawardana
Commissioner of Ayurveda and
Chairman of the Ayurvedic Medical
Council

Sgd -
Dr.P.W.W.Dissanayaka
Registrar,
Ayurveda Medical Council



AYURVEDA MEDICAL COUNCIL
For the year ending 31.12.2021
Statement of Changes in Equity



Description	Capital and reserves	Previous year adjustment account	Cumulative profit / loss	Total net capital and reserves
Balance carried forward to 31.12.2020	2,305,196.48	-	3,737,852.89	6,043,049.37
				-
Net Asset / Mass Change for 2020				-
				-
<u>Change in net assets for the period</u>				-
Variation on previous year adjustment			17,563.00	17,563.00
Identified excess / deficiency for the period			115,858.04	115,858.04
				-
Balance as at 2021.12.31	2,305,196.48	-	3,871,273.93	6,176,470.41

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
Management Assistant
Ayurveda Medical Council

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

Sgd -
Dr.P.W.W.Dissanayaka
Registrar,
Ayurveda Medical Council

Sgd -
M.D.J.Abeysinghe
Commissioner of Ayurveda and
Chairman of the Ayurvedic
Medical Council

NATIONAL AUDIT OFFICE

My No. : MED/A/AMC/FA/21/01

31st of May 2022

Chairman,
Ayurvedic Medical Council.

Report of the Auditor General on the Financial Statements of the Ayurvedic Medical Council and other legal and regulatory requirements for the year ended 31st of December 2021 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 Ayurvedic Medical Council for the year ended as at the 31st of December 2021 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 2019 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 Ayurvedic Medical Council as at the 31st of December 2021 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 2021 of the Ayurvedic 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 2021 of the Ayurvedic 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 2021 of the Ayurvedic 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 Ayurvedic 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 Ayurvedic Medical Council on the going concern basis and disclose matters relating to the Ayurvedic Medical Council's continued existence unless the management contemplates to liquidate the Ayurvedic 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 Ayurvedic Medical Council.

The Ayurvedic 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 Ayurvedic 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 Ayurvedic 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 Ayurvedic 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 Ayurvedic Medical Council are consistent with those of the preceding year.

2.1.3. According to the requirement set out in Section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018, the recommendations made by me other than the following observations referred to in paragraph 1.2 (a) of this Report have been included in the financial statements that had been 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 Ayurvedic 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 Ayurvedic 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 (f) 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 Ayurvedic Medical Council excluding the observations given below.

Ref. to Laws, Rules and Provisions

Observations

(a) Part III of the Ayurveda Act, No. 31 of 1961

(i) Section II (1) (e)

Even though the registered Ayurveda Practitioners should elect three members from among them and appoint as members of the Ayurvedic Medical Council in terms of Section II (1) (e) of Part III of the Ayurveda Act, No. 31 of 1961, action had not been taken to appoint those three members even during the year under review.

(ii) Sections 18 (c) & (d)

The total number of Nursing Officers and Pharmacists registered at the Ayurvedic Medical Council as of the 31st of December 2021 was 39 and 260 respectively and the Cadres involving such officers were not updated as there was no updating method adhered for the renewal of the registration periodically.

(iii) Section 19 (i) (a)

Even though a Registrar functioning as the Secretary of the Council and also, as the Chief Officer of the Staff should be appointed after having prepared a suitable scheme of recruitment for that post and the approval obtained to it from the Department of Management Services, the recruitments to such post had been continued to be made on contract and acting appointment basis repeatedly without taking any action to recruit a Registrar on a permanent basis.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

(i)

Financial Regulation 135 (1)

Even though the duties involving financial control should be apportioned between several persons in such a manner as to have each transaction subject to be examined by officers numbering two or three, the Shroff of the Council, quite contrary to it, had also been assigned himself with the duties of the custody of petty cash, the preparation of the petty cash vouchers and the upkeep of the petty cash book, in addition to his own general duties.

(ii)

Financial Regulation 371 (2) (b)

Even though the ad-hoc interim imprest should be settled immediately after the task for which they were obtained and also within a period of 10 days, a time span of 16 days to 34 days has been spent to settle ad-hoc interim imprest numbering 02 for a total of Rs. 133,000 out of the ad-hoc interim imprest numbering 29 obtained in the year 2021. Moreover, despite the relevant advance should be issued on the date prior to that of the commencement of the respective work, ad-hoc interim imprest numbering 04 for a total of Rs. 183,000 has been issued before 04 to 06 days of the commencement of the work concerned.

(iii)

Financial Regulation 385 (1) (a)

Even though a sum of Rs. 500 or above should be paid by a cheque when there is bank account in operation, 11 officers had been paid distress loans in a total sum of Rs. 1,098,500 in cash without paying them out by cheques during the period under review.

(iv)

Financial Regulations 391, 394 & 396

Two cheques to the value of Rs. 5,500 issued during the month of December but not presented for payments even by the 31st of December 2021 had not been dealt with in terms of the financial regulations.

(c) Ayurvedic Medical Council Paper No. 14/13/08 (03) of 05 July 2005

Even though all practitioners registered in the Ayurvedic Medical Council should renew their registration once in 05 years, registrations of 19,158 practitioners exceeding periods of 05 years had not been renewed their registrations in view of the fact that the Ayurvedic Medical Council had not identified and implemented a streamlined method for the purpose of making such registrations up-to-date.

2.2.3 That the Medical Council, in accordance with the requirement as set out in Section 12 (g) of the National Audit Act, No. 19 of 2018, has acted in a manner that is not consistent with the powers, functions and duties of the Ayurvedic Medical Council.

2.2.4 That the Medical Council, in accordance with the requirement as set out in Section 12 (h) of the National Audit Act, No. 19 of 2018, has not procured resources of the Medical Council and put them into use frugally, efficiently and effectively and within the prescribed time limits in a manner that is not consistent with the stipulated laws and rules.

2.3 Other Matters

- (a) Even though it had been reported that the number of practitioners registered in the Ayurvedic Medical Council were 26,183 and the number of practitioners deceased were 3,800 as at the 31st of December 2021, a method to retrieve updated accurate information on deceased hereditary practitioners was not put into practice. Furthermore, it was observed that there was room to misuse the respective certificates of registration as there was no method made operative to make it known to the general public after the revocation of the registration of the deceased practitioners.
- (b) A member of the Council who had been framed charges against by a preliminary inquiry report for receiving bribe from a person for registering him as a hereditary practitioner and placing the signature of a teacher practitioner for that purpose and also, against abusing the position of the member of the Council had been allowed to regularly attend the Council meetings where the decisions of the Council including the said matter at issue were made.
- (c) Investigation work involving 41 out of 238 complaints received over the preceding period of 05 years in connection with the professional misconduct of the practitioners registered in the Ayurvedic Medical Council and the persons appearing as unregistered Ayurveda practitioners had not been finalized even up to the 30th of April 2022. Even though 18 out of 50 complaints received during the year under review had been referred to the Police for further investigation, no adequate follow up action had been taken in regard to those complaints. Moreover, the information on complaints in complete form so that it can be taken up for follow-up action and evaluation of its progress at a later stage had not been included in the complaints recording register.
- (d) Two activities contained in the Action Plan prepared for the year under review were not be able to have initiated during the year under review whilst the physical progress of 04 other activities were less than 50 percent.

- (e) Work involving the registration of pupils as Hereditary Ayurveda Practitioners in accordance with the criteria drawn up for evaluation of the aspirant candidates of such registration during their period of training remained unimplemented even by the 31st of December 2021.
- (f) There had been no performance indexes set up and performance reviews made for the purpose of evaluating the tasks connected to the processes such as the registration of the Ayurveda Practitioners, Hereditary Ayurveda Practitioners, Ayurveda Nurses and Pharmacists and the conduct of examinations for them and the release of the examination results etc.
- (g) Even though all public institutions should work in accordance with the United Nations “Agenda” 2030 of the Sustainable Development, the Ayurvedic Medical Council was not aware as to how it should gear itself in line with the tasks coming under its purview and scope in relation to the year under review.

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

Corporate Details

Name - Ayurvedic Medical Council

Statutory Condition

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 Ayurvedic field. Subsequently the Ayurvedic Medical Council was established in terms of the Ceylon Ayurveda Medical Council Ordinance No.46 of 1935. 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 Ayurveda Medical Council how is an organization established under the Ayurveda Act No.31 of 1961.

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



“විවිධ වේදාන්ත මතුවෙන නිරෝගී දැසයි ශ්‍රී ලංකා”

සභාපති தலைவர் Chairman	011-2847555	ලේඛකාරීකර பதிப்பாளர் Registrar	011-5672906 011-2746754	කාර්යාලය காரியாலம் Office Ext. 315/316/321	011 -5672905 011 -2896911- 1
Web site :- www.ayurvedicmedicoun.gov.lk			E mail :- ayurmc@sltnet.lk		

C O M P L I M E N T

Hon. Minister of Health
Pavithra Wanniarachchi (M.P.)
Dr.Keheliya Rambukwella (M.P.)

Hon.State Minister of Indigenous Medical Promotion, Rural and Ayurvedic Hospital
Development and Public Health
Sisira Jayakody (M.P.)

Secretary
State Ministry of Indigenous Medical Promotion, Rural and Ayurvedic Hospital Development and
Public Health

Additional Secretary (Administration)
State Ministry of Indigenous Medical Promotion, Rural and Ayurvedic Hospital Development and
Public Health

All members of the Ayurvedic Medical Council

Department of Ayurveda

National Institute of Traditional Medicine

Bandaranayaka Memorial 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