Ministry of Health

Ayurveda Medical Council

ANNUAL REPORT - 2023

CONTENTS

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

Activities

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

    i. Registration of Institute Graduate (BAMS/BSMS/BUMS)
    ii. Registration of Practitioner who are Diploma holders.
    iii. Registration of qualified professionals in an Indian university recognized by the University Grants Commission.
    iv. Registration of Traditional Ayurvedic Practitioners.
    v. Registration of names of persons as Ayurvedic Nurses,
    vi. Registration of names of persons as Ayurvedic Pharmacists,
    vii. Registration of names of persons as Ayurvedic Massage Therapists,

2. Renewal of Registration of Registered Practitioners.
3. Implementation of ethics and standards necessary to maintain proper practice of Ayurvedic Doctors/ Nurses/ Pharmacists/ Massage Practitioners.
4. Updating the Website.
5. Specialized Programs (Career Development Programs)
6. Conducting product surveys of the Ayurvedic Medical Council
7. Preparation of Ayurvedic Medical Financial Statements
8. Conducting Mobile Offices of Ayurvedic Medical Council

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

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

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 Ayurvedic field. Subsequently, the Ayurvedic 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 the amendment No. 07 of 1977 and the Ayurveda (Amendment) Act No. 19 of 2023, the composition of the Ayurvedic Medical Council is as follows.

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 the Ayurvedic Act No. 31 of 1961.

(b). The Registration of persons as Ayurvedic Proctitioners;

(c). The Registration of persons as Ayurvedic Nurses:

(d). The Registration of persons as Ayurvedic Pharmacists:

(d/a). Registration of names of persons as Ayurvedic Massage Therapists.

(e). The cancellation, or suspension, of such registration: and

(f). The Making of rulers for:-

(i). For thethe regulation and control of the professional conduct of Ayurvedic practitioners, the Ayurvedic nurses, Ayurvedic pharmacists and Ayurvedic Massage Therapists,

(ii). Creating rules and guidelines for Any of the matters referred to in paragraphs (b) to (e) the section.

Ayurveda Act No. 31 of 1961 defines "Ayurveda" as follows.

"Ayurveda" includes the medical and surgical practices of Ayurveda, Siddha, Unani and the indigenous systems of medicine and any other methods of treatment indigenous to certain Asian countries and are recognized by the governments of those respective countries.

Ayurvedic Medical Council established under Act No. 31 of 1961

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

(a). Commissioner of Ayurveda (Chairman)

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

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

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

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

(e). Not more than twelve members appointed by the Minister, among them

(i). Three registered non-Ayurvedic doctors,

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

(iii). Two registered Ayurvedic doctors who are not members of the All Ceylon Ayurvedic Medical Federation,

(g). One Situationally, member shall be nominated by the Secretary of the Ministry of the Minister responsible for Finance or Treasury.

Council Members of the 21st Ayurvedic Medical Council in the year 2023
(Until 07.02.2023)

1. Commissioner General of Ayurveda, Dr. M.D.J. Abeygunawardena - Chairman
2. Venerable Bengamue Nalaka Thero - Member
3. Director, Institute of Indigenous Medicine,
   Professor, Mrs. Priyani A. Paranagama - Vice President
4. Director, Development Finance Department, Mr. K.P.R. Fernando - Observer
5. Dr. H. Nimal Karunasiri - Member
6. Professor Dr. S. M. S. Samarakoon - Member
7. Professor Dr. (Mrs.) M.U.Z.N.Farzana - Member
8. Dr. H. Basil Ranjith Fernando - Member
9. Dr. A.M. Heingnilame - Member
10. Thushara Sampath Perera - Member
11. Dr. Thilina Wickramasinghe - Member
12. Dr. (Mrs.) Chamari Vaidyaratne - Member
13. Dr. D.P.D.G Wijeratne - Member
14. H.N.R Hettiarachi - Member
15. Dr. H.B.K. Ajith Kumara - Registrar

Council Members of the 22nd Ayurvedic Medical Council in the year 2023
(Until 08.08.2023)

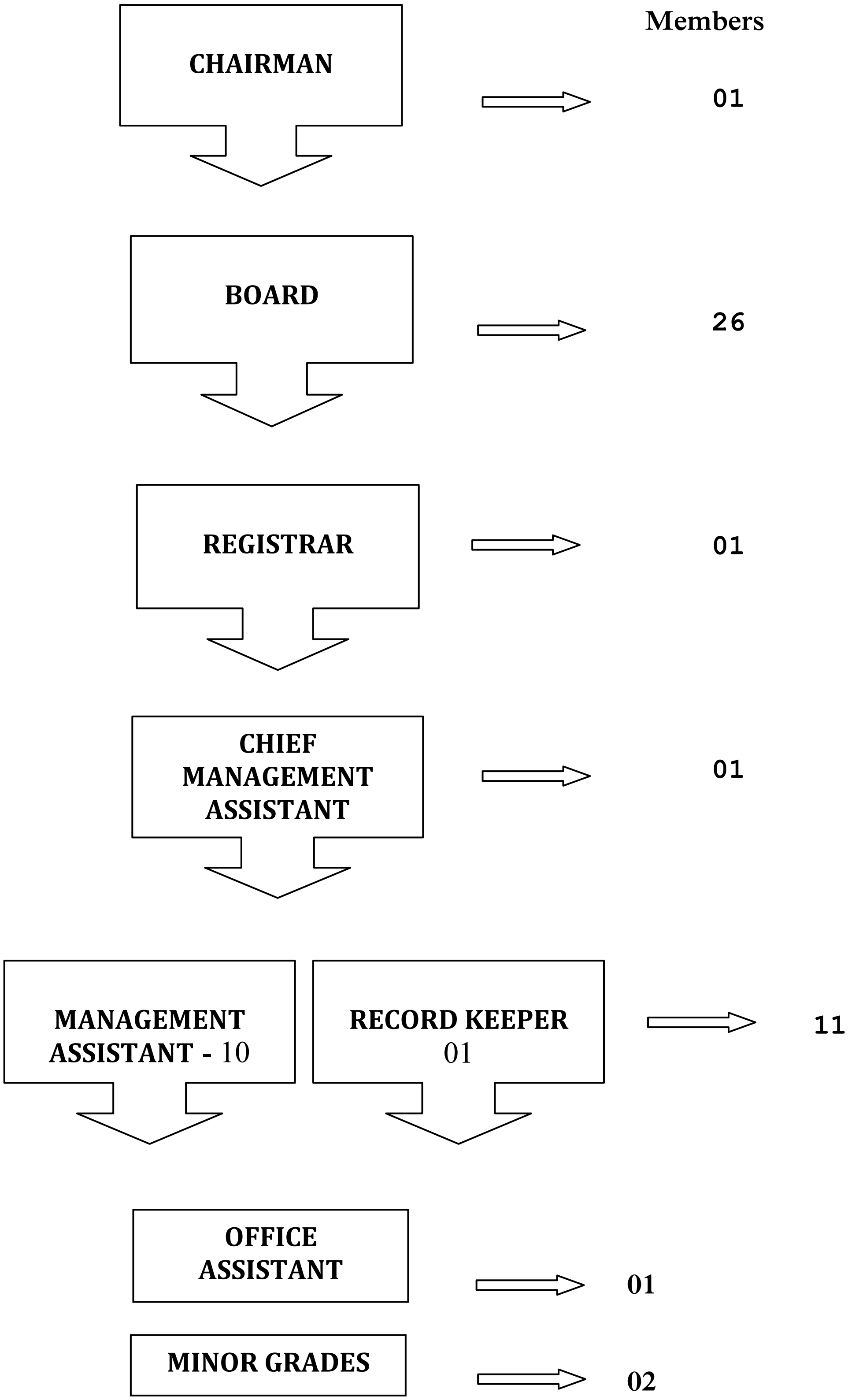
1. Commissioner General of Ayurveda, Dr. M.D.J Abeygunawardena Maya - Chairman
2. Venerable Bengamue Nalaka Thero - Member
3. Dean, Professor Pathirage Kamal Perera
   Faculty of Indigenous Medicine, University of Colombo - Vice President
4. Dean, Dr. (Mrs.) Vasantha Janaki Wickramarachchi - Member
   Faculty of Indigenous Medicine,
   Gampaha Wickramarachchi University of Indigenous Medicine
5. Director, Development Finance Department, K.P.R. Mr. Fernando - Observer
6. Dr. (Mrs.) M.W.S. J. Kumari, Faculty of Indigenous Medicine,
   University of Colombo - Member
7. Prof. M.S.M. Mr. Shifa, Faculty of Indigenous Medicine,
   University of Colombo - Member
8. Dr. PVSPK Withanage - Member
9. Dr. A.M. Heingnilame - Member
10. Dr. P.K.H. Dharmavijaya - Member
11. Dr. D.P.D.G Wijeratne - Member
12. Dr. A.M.D. Sumanaratne Amaratunga - Member
13. Dr. (Mrs.) Pathiraja Vinitha Kalyani - Member
14. Dr. Nimal Christopher Varnakulasuriya - Member
15. U.D.S.W. Bandara - Member
16. J.A.D.F.M. Jayathilaka - Member
17. Dr. H.B.K. Ajith Kumara - Registrar

Council Members of the 23rd Ayurvedic Medical Council in the year 2023
(From 14.11.2023)

1. Commissioner General of Ayurveda, Dr. MDJ Abeygunawardena - Chairman
2. Venerable Bengamue Nalaka Thera - Member
3. Dean, Professor Pathirage Kamal Perera - Member
   Faculty of Indigenous Medicine, University of Colombo
4. Dean, Dr.(Mrs.) Vasantha Janaki Wickramarachchi - Member
   Faculty of Indigenous Medicine,
   Gampaha Wickramarachchi University of Indigenous Medicine
5. Dean, Dr. V. Anavaradhan - Member
   Siddha Faculty of Medicine, Eastern University
6. Head of Department, Senior Lecturer (Mrs.) Vivian Satyaseelan - Member
   Siddha Medicine Unit, University of Jaffna
7. Director, Development Finance Department, K.P.R. Mr. Fernando - Observer
8. Dr. (Mrs.) M.W.S.J. Kumari
   Faculty of Indigenous Medicine, University of Colombo - Vice President
9. Prof. M.S.M. Shifa,
   Faculty of Indigenous Medicine, University of Colombo - Member
10. Senior Lecturer, V. Shanmugaraja - Member
    Siddha Medicine Unit, University of Jaffna
11. Dr. (Mrs.) H.P. Wakkumbura - Member
    Faculty of Indigenous Medicine,
    Gampaha Wickramarachchi University of Indigenous Medicine
12. Senior Lecturer Mr. S. Ushakanthan, - Member
    Siddha Faculty of Medicine, Eastern University
13. Dr. H. Basil Ranjith Fernando - Member
14. Dr. A.M. Heingnilame - Member
15. Dr. DPDG Wijeratne - Member
16. Dr. PKH.Dharmavijaya - Member
17. Dr. A.M.D. Sumanaratne Amaratunga - Member
18. Mr. Thushara Senarath Perera - Member
19. U.D.S.W. Bandara - Member
20. Dr. (Mrs.) Pathiraja Vinitha Kalyani - Member
21. Dr. Nimal Christopher Varnakulasuriya - Member
22. Dr. H.M. Senarath Jayasuriya Bandara - Member
23. Dr. H.B.K. Ajith Kumara - Registrar

08 Ayurvedic Medical Council meetings have been held during this year.

Organizational Structure of Ayurvedic Medical Council



Performance of the Ayurvedic Medical Council – 2023

01. Financial Formulation

For the year 2023, an amount of rupees seventy-two lakhs (7,200,000/-) has been allotted to the Ayurvedic Medical Council as a government grant, but only Rs. 5,346,000.00 was received as a government grant in the year 2023 with the aim of maintaining the Ayurvedic Medical Council independently.

During the year 2023 the Ayurvedic Medical Council received an income of Rs. **18,922,783/-** and the expenditure was Rs. **17,533,945/-** A report regarding the performance of Ayurvedic Medical Council of 2022 has been given in the Income and Expenditure Account and the Balance sheet provides the financial position of the Council as at 31.12.2022. In addition, the Cash Flow Report provides an illustration of inflow and outflow of the Council's money in 2023.

The annual income and expenditure of the Ayurvedic Medical Council for the years 2019 to 2023 are as indicated in table 1.1 below.

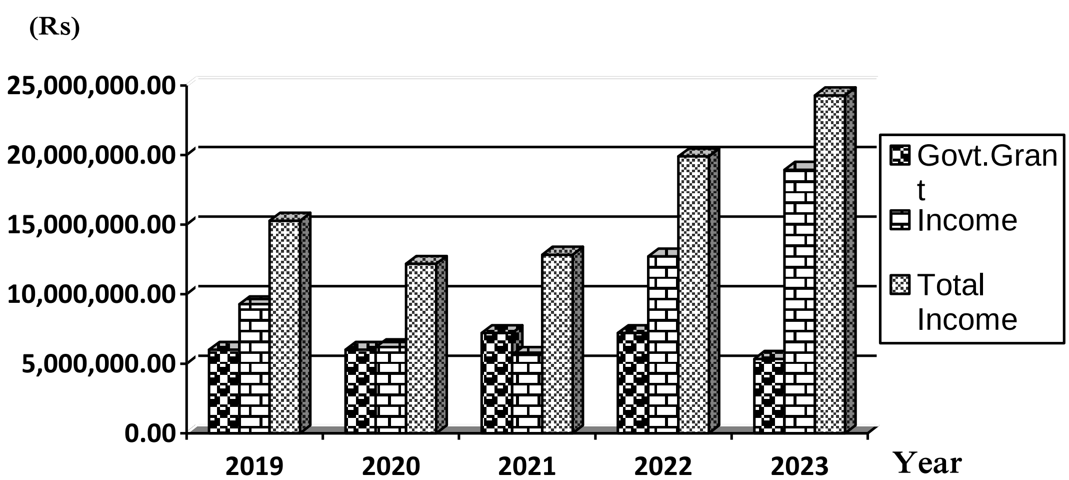
Annual Income, Expenditure & Government Grant

Table 1.1

Itam	2019 (Rs)	2020 (Rs)	2021 (Rs)	2022 (Rs)	2023 (Rs)
Govt. Grant	6,000,000.00	6,000,000.00	7,200,000.00	7,200,000.00	5,346,000.00
Income	9,276,014.50	6,183,476.81	5,633,507.25	12,704,690.61	18,922,783.00
Total Income	**15,276,014.50**	**12,183,476.81**	**12,833,507.25**	**19,904,690.61**	**24,268,783.00**

The Government grant & Expenditure of the Ayurvedic Medical Council for the years 2019 to 2023 are as indicated in Chart 1.1 below.

Chart 1.1



02. Policy Formulation:-

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 qualification 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 20th and 21st May 2023 have been given to the Ayurvedic Medical Council on 18.09.2023.

The number of candidates qualified for the written examination	444
The number of candidates who attended the examination	290
Number of absentees for the written test	154

Ayurveda/Siddha	General	Special	Total	Grand total
Number of pass applicants - Ayurveda	28	91	119	123
Number of pass applicants - Siddha	03	01	04	
Number of Repeat pass applicants - Ayurveda	16	30	46	49
Number of Repeat pass applicants - Siddha	02	01	03	
Number of failed applicants - Ayurveda	49	66	115	117
Number of failed applicants - Siddha	01	01	02	
Number of applicants whose results have been withheld due to examination irregularities - Ayurveda	-	01	01	01
Total	**99**	**191**	**290**	**290**
Number of Applicants Absent – Ayurveda	100	45	145	154
Number of Applicants Absent - Siddha	06	03	09	
Grand total	**205**	**239**	**444**	**444**

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 the power to be included in the Register of Ayurvedic practitioners. 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 activates. 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 2023, the council has given approval for the inclusion of additional qualification of 11 practitioners.

Table 2.1

Item	2019	2020	2021	2022	2023
Number of issued with certificates include additional qualification	**09**	**08**	**21**	**09**	**11**

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 make false claims to be registered or unregistered Ayurvedic practitioners. The prime objective of this unit is to investigate the irregularities professional misconducts and unethical activities of Ayurvedic medical practices. These activities are investigated by the council under two categories such as press complaints and public complaints. The 25 complaints received in the year 2022 have been investigated and completed. 15 complaints were received in the year 2023, 14 of which have been investigated.

Table 3.1

Item	2019	2020	2021	2022	2023
Number received for investigation	**59**	**100**	**50**	**25**	**15**
Number of complaints investigated	**53**	**93**	**46**	**25**	**14**
Percentage of complaints closed	**89.83%**	**93%**	**92%**	**100%**	**93.33%**

The Committee on Penal Cases under the Disciplinary Orders of 1973 has met on 01.02.2023 in the year 2023. The accused registered doctors have been investigated and the following punishments have been imposed due to being found guilty of the relevant charges.

Table 3.2

Name and registration number of the doctor	The Punishment
Dr. D.L. Dharmasena (10364)	Registration suspended for one (01) year.
Dr. S.M Dissanayake (10454)	Registration suspended for three (03) years.
Dr. K.K. Lakshmi Gunaratne (14492)	Registration suspended for three (03) years.
Dr. A.S. Wickramaratne Siriwardena (7760)	Registration suspended for six (06) months.
Dr. M.M. Premaratne (10765)	Last warned.
Dr. J. Chandraratne (6894)	Registration suspended for one (01) year.

Complaints received regarding unregistered doctors of the Ayurveda Medical Council have been referred to the Deputy Inspector General of Police to act under the general law under Ayurveda Act No. 31 of 1961, 69, and the support to be provided by the Ayurveda Medical Council in the year 2023 to make the investigations successful.

04. 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.

Table 4.1

Interview boards were held at the Ayurvedic Medical Council office and at mobile offices 2019 – 2023

Item	2019	2020	2021	2022	2023
Number of Interview Boards	34	03	24	27	29
Number of candidates qualified for the Interview	433	37	338	422	416
Number of candidates who attended the Interview	337	30	281	329	336
Number of candidates who passed the Interview	94	10	180	136	151
Percentage of passed candidates out of present candidates	27.89%	33.33%	64.06%	41.33%	44.94%

Table 4.2

Provincial Chart of Oral Examination Boards conducted by the Council for the Registration of Traditional Ayurvedic Physicians for the year 2023

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	03	43	37	12
Central – Hela weda	01	22	08	05
South	01	18	17	06
Uva	02	34	31	18
Western	10	157	125	48
Western – Hela weda	01	08	04	01
North	02	19	17	14
East	03	31	23	13

North West	01	10	09	03
Sabaragamuwa	03	50	43	16
North Central	02	24	22	15
Total	29	416	336	151

By the end of 2023, the number of medical practitioners registered with Ayurvedic Medical council was 27,205. During this year 555 Ayurvedic Medical practitioners under the were registered following categories.

Table 4.3

Yearly Registered Ayurvedic Practitioners - 2019 - 2023

Item	2019	2020	2021	2022	2023
General (Physician)					
Graduates	246	250	32	283	313
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	107	101	11	146	132
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, Gampaha Wickramarachchi University of Indigenous Medicine	80	75	04	65	86
Bachelor of Unani Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	15	47	03	35	45
Bachelor of Siddha Medicine & Surgery- Siddha Medicine Unit, University of Jaffna	31	26	-	32	34
Bachelor of Siddha Medicine & Surgery- Siddha Faculty of Medicine, Eastern University	12	01	13	05	15
Bachelor of Ayurveda Medicine & Surgery- University of India	01	-	01	-	01
Diploma Holders	13	01	18	18	30
Ayurveda Sasthri - DA	10	01	10	05	21
Final Test of Siddha Vidyalaya -Jaffna	03	-	08	13	09
Traditional - General	19	07	27	47	82
Traditional	19	07	27	47	82

Traditional - Special	74	20	45	119	130
Snake bite (Sarpavisha)	20	06	04	25	30
Fractures & Dislocation (Kadum Bindum)	43	13	25	64	76
Eye Diseases (Akshi Roga)	-	-	05	04	04
Skin Diseases (Charma Roga)	04	-	04	10	11
Boils & ulcers (Gedi Vana)	02	01	01	05	07
Hydrophobia (Jalabhithika)	-	-	01	-	-
Burns & Scalds (Davum Pilissum)	02	-	02	04	-
Hos Compresses & Moxibustion (Vidum Pilissum)	02	-	-	01	-
Mental Diseases (Manasika Roga)	01	-	03	06	02
Full Total	352	278	122	467	555

Table 4.4

Total Registered Ayurvedic Practitioners by 31-12-2023

Item	Total No. Registered As at 31-12-2023
(1) Full Total General (Physician) – (A)+(B)+(C)	16776
A. Graduates	**4002**
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	**1948**
Bachelor of Ayurveda Medicine & Surgery- Faculty of Indigenous Medicine, Gampaha Wickramarachchi University of Indigenous Medicine	**941**
Bachelor of Unani Medicine & Surgery- Faculty of Indigenous Medicine, University of Colombo	**534**
Bachelor of Siddha Medicine & Surgery- Siddha Medicine Unit, University of Jaffna	**89**
Bachelor of Siddha Medicine & Surgery- Siddha Faculty of Medicine, Eastern University	**478**
Bachelor of Ayurveda Medicine & Surgery- University of India	**12**
B. Diploma Holders	**5791**
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)	**1488**
Final test of Siddha Vidyalaya - Jaffna	**248**
C. Traditional - General	**6983**
Traditional	**6983**

(2) Full Total -Traditional - Special	**10429**
Snake bite (Sarpavisha)	**4079**
Fractures & Dislocation (Kadum Bindum)	**2915**
Eye Diseases (Akshi Roga)	**754**
Skin Diseases (Charma Roga)	**386**
Boils & ulcers (Gedi Vana)	**738**
Hydrophobia (Jalabhithika)	**231**
Burns & Scalds (Davum Pilissum)	**96**
Mental Diseases (Manasika Roga)	**207**
Hos Compresses & Moxibustions (Vidum Pilissum)	**11**
Others	**1012**
Full Total (General / Special Ayurvedic Practitioners) (1)+(2)	**27205**
Death Ayurvedic Practitioners as at 31.12.2023	**4024**

05. Official Website of the Ayurvedic Medical Council.

The Ayurvedic Medical Council has approved under the operational plan 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. In respect of the 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.amc.ayurveda.gov.lk

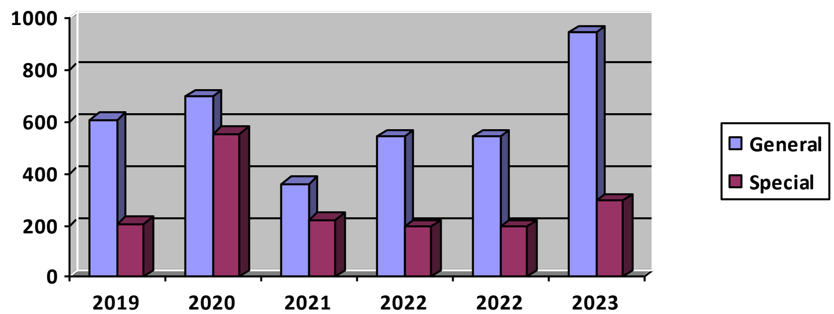
06. Renewal of Ayurvedic Practitioners.

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 6.1

Subject		2019	2020	2021	2022	2023
Number of Ayurvedic Practitioners who have renewed their registration	General	607	697	360	542	945
	Special	205	554	222	195	294
Total		**812**	**1251**	**582**	**737**	**1239**

Chart 6.1



07. Registration of Ayurveda Nurses and Pharmacists

Table 7.1

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

08. Human Resources of Ayurvedic Medical Council

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

Position	Approved staff	Permanent Staff as on 31-12-2022
Registrar (Contract Basis)	**01**	**01**
Management Assistant	**11**	**11**
Record keeper	**01**	**00**
Office Assistant	**01**	**01**
Labour	**02**	**01**
Total	**16**	**14**

09. Additional steps implemented in conformity with the decisions taken by the Ayurvedic Medical Council in 2023

09.1. The relevant confirmation was granted to 153 medical certificates issued by the Ayurvedic Medical Practitioners during 2023 for the offices of the public and private sector services.

Subject	2019	2020	2021	2022	2023
Confirmation of medical certificates	627	430	512	353	153

Submitted the Audit investigation through the public instiutions 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.

In many cases, patients from far areas come to 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

09.2. Issue of Identity Cards for Registered Ayurvedic Practitioners.

Subject	2019	2020	2021	2022	2023
Number of Issued Identity cards	641	405	105	571	713

09.3. Issue of Vehicle Passes for registered Ayurvedic Practitioners

Subject	2019	2020	2021	2022	2023
Number of Issued Vehicle Passes	122	107	78	106	128

09.4. Issue of Medical Books for registered Ayurvedic Practitioners

Subject	2019	2020	2021	2022	2023
Number of Issued Medical Books	1584	845	821	1544	1946

09.5. Conducting mobile offices of Ayurvedic Medical Council

The mobile service was carried out for the year 2023 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 related letter
vi. Issuance of essential Sinhala certificate copies.
vii. Issuance of English Certificate Copies.
viii. Issuance of change of name letter.
ix. Issuance of registration confirmation letters.
x. Issuance of character certificate (CERTIFICATE OF GOOD STANDING).
xi. Conducting oral tests for those who have completed the basic qualifications and paid the test fees.

<table>
<tr><th>location</th><th>Participants for the mobile office</th></tr>
<tr><td>1. 2023.01.26 - Diyathalawa Provincial Ayurveda Commissionerate</td><td>53</td></tr>
<tr><td>2. 2023.01.27 - Weliaya Ayurveda Hospital - Monaragala</td><td>33</td></tr>
<tr><td>3. 2023.03.22 - Magalla, Southern Province Ayurveda Hospital</td><td>28</td></tr>
<tr><td>4. 2023.03.23 - Kegalle, Ayurveda Hospital</td><td rowspan="2">43</td></tr>
<tr><td>5. 2023.03.24 - Kegalle, Ayurveda Hospital</td></tr>
<tr><td>6. 2023.03.28 - Ratnapura Ayurveda Hospital</td><td>20</td></tr>
<tr><td>1. 2023.03.31 - Kurunegala Ayurveda Hospital</td><td>103</td></tr>
<tr><td>2. 2023.05.16 - Batticaloa District Health Medical Center</td><td>25</td></tr>
<tr><td>3. 2023.05.17 - Ampara Ayurveda Hospital - Ayurveda</td><td rowspan="2">50</td></tr>
<tr><td>4. 2023.05.17 - Ampara Ayurveda Hospital - Siddha</td></tr>
<tr><td>5. 2023.06.07 - Pallekele Provincial Ayurveda Commissionerate</td><td rowspan="2">77</td></tr>
<tr><td>6. 2023.06.08 - Pallekele Provincial Ayurveda Commissionerate</td></tr>
<tr><td>7. 2023.06.21 - Anuradhapura Provincial Ayurveda Commissionerate</td><td rowspan="2">85</td></tr>
<tr><td>8. 2023.06.22 - Anuradhapura Provincial Ayurveda Commissionerate</td></tr>
<tr><td>15. 2023.07.18- Primary Siddha Hospital, Vavuniya</td><td rowspan="2">149</td></tr>
<tr><td>16. 2023.07.20 - Kaithadi Teaching Hospital, Jaffna</td></tr>
<tr><td>17. 2023.08.03 - Thanna Ayurveda Hospital (Helaweda)</td><td rowspan="2">65</td></tr>
<tr><td>18. 2023.08.04 - Thanna Ayurveda Hospital</td></tr>
<tr><td>Total sum</td><td>731</td></tr>
</table>

I would like to mention that according to the above facts, the Ayurvedic Medical Council has worked in a manner that will fulfill its objectives in the year 2023. I further mention that the Ayurvedic Medical Council has started the preliminary work to be able to accomplish the tasks that could not be accomplished in the year 2024.

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

Telepone – 011-284 4966
Fax – 011-274 6754
E-Mail – ayurmc@sltnet.lk

AYURVEDA MEDICAL COUNCIL
Statement of Financial Status as at 31.12.2023

Description	Note	2022.12.31 Rs. (Revised)		2023.12.31 Rs.	
Assets					
Current Assets					
Cash Balance		6,900,349		9,735,612	
Employee loan advances	1	2,196,000		2,615,000	
Advance payments (Department of Government Factory)		96,485		-	
Registration Renewal Receivable	2	-		1,438,530	
Stock of Medical Certificate Book		336,319		99,783	
Stock of Stationery	3	384,280		636,819	
Postal Stamp Stock Account	4	55,175		92,160	
Payments for the coming year	5	55,454		55,969	
			10,024,062		14,673,873
Non-Current Assets					
Property, plant and equipment (Purchase price)	6	6,996,253		7,116,688	
Accumulated Depreciation Account		(5,536,787)		(5,797,994)	
Property, plant and equipment (Net value)			1,459,466		1,318,694
Vehicle Account		764,280		764,280	
Vehicle Depreciation Reservation Account		(543,619)		(592,164)	
Vehicle depreciation (Net value)			220,661		172,116
Gratuity Investments			4,444,655		4,838,710
Total Assets			**16,148,844**		**21,003,393**
Liabilities					
Current Liabilities					
Audit fee allocation account		369,150		400,000	
Receipts for the coming year	7	1,736,400		1,920,950	
Written test fees payable		5,500		2,500	
Sanitation Service Charges payable		1,220		-	
Accrued payments	8	141,063		131,766	
			2,253,334		2,455,216
Non-Current Liabilities					
Gratuity Reservation Account			4,463,860		4,838,710
Total Liabilities			**6,717,194**		**7,293,926**
Net Assets			**9,431,650**		**13,709,466**
Net Assets/ Equity					
Capital and Accumulated	9		6,165,470		6,974,628.00
Subtracted / added					
Change on previous year adjustments - Before the year 2022			(2,480,321)		-
Excess / Deficit for the period	10		3,289,479		6,734,838.00
Total Net Assets/ Equity			**6,974,628**		**13,709,466.00**

*** The change in the opening balance of opening capital reserve 2023 has occurred on account of the adjustment made as per note 09.

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.H.B.K.Ajith Kumara
Registrar,
Ayurveda Medical Council

Sgd -
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, 2023

Description	Note	2022.12.31 Rs.	2023.12.31 Rs.
Income		**(Revised)**	
01. Government Grant		7,200,000	5,346,000
02. Operating income	11	12,386,725	17,786,676
03. Financial income	12	317,906	1,105,917
04. Miscellaneous income	13	23,360	30,190
05. Total Income		**19,927,991**	**24,268,783**
Expenses			
06. Operating expenses	14	4,420,510	4,816,597
07. Administrative expenses	15	12,099,239	12,567,861
08. Miscellaneous expenses	16	118,762	149,487
09. Total Expenses		**16,638,511**	**17,533,945**
Annual Deficit / Excess		**3,289,479**	**6,734,838**

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.H.B.K.Ajith Kumara
Registrar,
Ayurveda Medical Council

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

AYURVEDA MEDICAL COUNCIL
For the year ending 31.12.2023
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 01.01.2023		**2,305,196**	**-**	**7,126,453**	**9,431,650**
Change on previous year adjustments - Before the year 2022	9			(2,480,321)	(2,480,321)
Change on previous year adjustments - 2023				23,300	23,300
Restated balance as on 01.01.2023		**2,305,196**		**4,669,432**	**6,974,628**
<u>Change in net assets for the period</u>					
Surplus on property recount		-	-	-	-
Losses on investment revaluation		-	-	-	-
Identified excess / deficiency for the period		-	-	6,734,838	6,734,838
Balance as at 31.12.2023		**2,305,196**	**-**	**11,404,270**	**13,709,466**

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 -
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Registrar,
Ayurveda Medical Council

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

AYURVEDA MEDICAL COUNCIL
Cash Flow Statement
For the year ending 31st December 2023

Description	Note	Year 2022 (Revised)			Year 2023		
		Deduction	Addition		Deduction	Addition	
Revenue from operational activities							
Excess before interest income				3,266,179			6,758,138
Adjusting subjects that do not affect the movement of money							
Gratuity investment interest		229,358			1,013,381		
Staff loan interest		88,548			92,536		
Vehicle Depreciation			62,238			48,545	
Annual Depreciation			299,545			261,207	
Annual Gratuity Fees			293,715			374,850	
		317,906	655,498	337,592	1,105,917	684,602	(421,315)
Operational surplus				3,603,772			6,336,823
Payment of Chairman's Allowances relating to previous years	9						(2,480,321)
Changes in working capital subjects							
Employee loan advances		103,000			419,000		
ඇAdvance payments (Department of Government Factory)		96,485				96,485	
Registration Renewal Receivable					1,438,530		
Stock of Stationery			9,543		252,539		
Postal Stamp Stock Account		38,610			36,985		
Stock of Medical Certificate Book			187,673			236,536	
Accrued expenses	17	14,084	122,550		61,703	83,256	
Payments for next year	18	31,334	10,463		22,215	21,701	
Receipts for the coming year	19	152,550	251,900		351,900	536,450	
Written test fees payable			5,500		3,000		
Sanitation Service Charges payable			1,220		1,220		
		436,063	588,849	152,786	2,587,093	974,428	(1,612,665)
Cash flow from operational activities				3,756,558			2,243,837
Cash flow from investment activities							
Purchase of fixed assets		17,015			120,435		
Staff loan interest			88,548			92,536	
Gratuity investment interest		-	229,358			1,013,381	
Gratuity Investments		274,510	-		394,055		
		291,525	317,906	26,381	514,490	1,105,917	591,427
Deduction in Cash and such equivalent objects				3,782,939			2,835,264
Cash flow from financial activities							
Decrease in money and similar objects				-			-
				3,782,939			2,835,264
Cash and such equivalent objects at the beginning of the year							
Bank Account				3,117,410			6,900,349
				6,900,349			9,735,612
Cash and such equivalent objects at end of the year							
Bank Account				6,900,349			9,735,612
Deduction in Cash and such equivalent objects at end of the year				6,900,349			9,735,612

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

Checked by -
Sgd –A.M.M.K.Abeysinghe
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Sgd -
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Sgd -
M.D.J.Abeygunawardana
Commissioner Genaral of Ayurveda
Chairman of the Ayurvedic Medical Council

Ayurvedic Medical Council
Note sheet on final accounts as on 31.12.2023

1. Permanent Position –

i. Name	- Ayurvedic 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 Ayurvedic 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 Graduate (BAMS/BSMS/BUMS)
   - ii. Registration of Practitioner who are Diploma holders.
   - iii. Registration of qualified professionals in an Indian university recognized by the University Grants Commission.
   - iv. Registration of Traditional Ayurvedic Practitioners.
   - v. Registration of names of persons as Ayurvedic Nurses,
   - vi. Registration of names of persons as Ayurvedic Pharmacists,
   - vii. Registration of names of persons as Ayurvedic Massage Therapists,
2. Renewal of Registration of Registered Practitioners.
3. Implementation of ethics and standards necessary to maintain proper practice of Ayurvedic Doctors/ Nurses/ Pharmacists/ Massage Practitioners.
4. Updating the Website.
5. Specialized Programs (Career Development Programs)
6. Conducting product surveys of the Ayurvedic Medical Council
7. Preparation of Ayurvedic Medical Financial Statements
8. Conducting Mobile Offices of Ayurvedic Medical Council

i. To secure the local medical system through friendly service, implementing awareness programs for Ayurveda-related regional secretary officials, Ayurveda Conservation Council registration and those seeking registration at the provincial level.
ii. Implementation of programs to inform the community health medical officers about the decisions taken from time to time by the Ayurvedic 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 Ayurvedic field. Subsequently, the Ayurvedic 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 the amendment No. 07 of 1977 and the Ayurveda (Amendment) Act No. 19 of 2023, the composition of the Ayurvedic Medical Council is as follows.

6. 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 the Ayurvedic Act No. 31 of 1961.
(b). The Registration of persons as Ayurvedic Proctitioners;
(c). The Registration of persons as Ayurvedic Nurses:
(d). The Registration of persons as Ayurvedic Pharmacists:
(d/a). Registration of names of persons as Ayurvedic Massage Therapists.
(e). The cancellation, or suspension, of such registration: and
(f). The Making of rulers for:-
(i). For thethe regulation and control of the professional conduct of Ayurvedic practitioners, the Ayurvedic nurses, Ayurvedic pharmacists and Ayurvedic 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 the period from 01 January to 31 December 2023.

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 Lanka Rupees.

III. Income recognition
Income is recognized as income in 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, 2023 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 2023 has been prepared using the indirect method.

Nort 01 - Loan advances received during the year

Ayurvedic Medical Council
Loan balance as at 31-12-2023

Officer's Name	Opening balance 01.01.2023	Special Advances	Festival Advances	Disaster loans	Total borrowings during the year	Debt recovery in the year	Amount payable 31.12.2023
		වර්ෂය තුළ ලබා ගත් ණය අත්තිකාරම්					
Chamila Kumarasinghe	190,000.00		10,000.00	240,000.00	250,000.00	190,000.00	250,000.00
Ravi Fernando	245,000.00		10,000.00	180,000.00	190,000.00	190,000.00	245,000.00
Seetha Rathnaseeli	190,000.00		10,000.00	185,000.00	195,000.00	135,000.00	250,000.00
Prabath Gunasekara	250,000.00		10,000.00	120,000.00	130,000.00	130,000.00	250,000.00
Naleen Gamage	240,000.00		-	58,000.00	58,000.00	72,000.00	226,000.00
Nayana Piyasoma	210,000.00	4,000.00	10,000.00	106,000.00	120,000.00	80,000.00	250,000.00
Sepali Wimaladasa	235,000.00	4,000.00	10,000.00	45,000.00	59,000.00	80,000.00	214,000.00
Srima Navarathna	158,000.00		10,000.00	145,000.00	155,000.00	68,000.00	245,000.00
Irudini Rajapaksha			-	250,000.00	250,000.00	55,000.00	195,000.00
Rasangi rajapaksha			10,000.00	-	10,000.00	10,000.00	-
Sunul Shantha	233,000.00	4,000.00	10,000.00	72,000.00	86,000.00	74,000.00	245,000.00
Sureka Amarasinghe	245,000.00		10,000.00	60,000.00	70,000.00	70,000.00	245,000.00
	2,196,000.00	**12,000.00**	**100,000.00**	**1,461,000.00**	**1,573,000.00**	**1,154,000.00**	**2,615,000.00**

Opening balance as at 01.01.2023	2,196,000.00	
Loans disbursed during the year	1,573,000.00	3,769,000.00
Debt recovery in the year 2023		1,154,000.00
Balance as at 31-12-2023		**2,615,000.00**

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

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

Nort 02 - Registration Renewal 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
2015	211	91	120	1,800.00	350*3	1,050.00	2,850.00	216,000.00	126,000.00	342,000.00
2016	268	123	145	1,800.00	350*2	700.00	2,500.00	261,000.00	101,500.00	362,500.00
2017	112	37	75	1,800.00	350*1	350.00	2,150.00	135,000.00	26,250.00	161,250.00
2018	312	136	176	1,800.00	350*0	-	1,800.00	316,800.00	-	316,800.00
Total	**903**	**387**	**516**					**928,800.00**	**253,750.00**	**1,182,550.00**

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
2015	38	18	20	1,080.00	350*3	1,050.00	2,130.00	21,600.00	21,000.00	42,600.00
2016	142	51	91	1,080.00	350*2	700.00	1,780.00	98,280.00	63,700.00	161,980.00
2017	12	4	8	1,080.00	350*1	350.00	1,430.00	8,640.00	2,800.00	11,440.00
2018	44	7	37	1,080.00	350*0	-	1,080.00	39,960.00	-	39,960.00
Total	**236**	**80**	**156**					**168,480.00**	**87,500.00**	**255,980.00**
Total sum	**1139**	**467**	**672**					**1,097,280.00**	**341,250.00**	**1,438,530.00**

Note 03 - Stationery

Ayurvedic Medical Council
Stock of stationery as on 31.12.2023

Pages number	Item	Amount remaining	Unit price Rs.	Total Rs.
1	Awimp offset colours viole 170 gsm A4	79	15.00	1,185.00
4	Binding tape 2 Blue	10	368.00	3,680.00
		1	278.26	278.26
5	Binding tape 2 Black	2	278.26	556.52
6	Box file	10	169.57	1,695.70
7	Carbon Paper Packet	4	469.00	1,876.00
8	CD	58	19.50	1,131.00
9	CD Case	88	20.00	1,760.00
10	Celotape 1	6	24.35	146.10
		5	110.94	554.70
11	Celotape 2	8	128.70	1,029.60
12	Clips Packet	1	93.00	93.00
		10	105.00	1,050.00
13	CR book 1	1	55.76	55.76
		10	104.36	1,043.60
14	CR book 2	7	107.00	749.00
15	CR book 3	10	300.87	3,008.70
16	CR book 4	9	82.50	742.50
17	CR book 5	1	134.50	134.50
		6	171.85	1,031.10
20	Ereser	8	8.90	71.20
21	Envelop 6x3	4400	1.85	8,140.00
22	Envelop 9x4	900	6.58	5,922.00
		4000	3.75	15,000.00

23	**Envelop 9x5**	100	1.60	160.00
24	**Envelop 10x7**	2350	2.40	5,640.00
25	**Envelop 10x12**	2115	3.80	8,037.00
26	**Envelop 10x15**	1650	4.90	8,085.00
		350	14.50	5,075.00
27	**File Tag**	18	528.00	9,504.00
28	**File - Pink**	200	15.00	3,000.00
29	**File - Blue**	100	14.95	1,495.00
		500	15.00	7,500.00
30	**File - Yellow**	300	15.00	4,500.00
31	**File - Normal**	500	3.90	1,950.00
32	**File - 4 hole**	5	80.00	400.00
33	**File - Cetificate**	800	86.94	69,552.00
34	**Glue Bottal**	5	328.00	1,640.00
		2	60.00	120.00
35	**Hi Lighter Pen - Yellow**	1	37.50	37.50
		1	139.13	139.13
36	**Hi Lighter Pen - Green**	4	139.13	556.52
37	**Hero Stamp pad**	6	75.00	450.00
39	**Laminating Paper A5**	400	12.50	5,000.00
40	**Not book**	411	45.00	18,495.00
41	**Pad ink bottle**	5	165.00	825.00
42	**Pencil**	9	11.25	101.25
		24	15.07	361.68
44	**Pen - Blue**	127	26.96	3,423.92
45	**Pen Red**	12	14.51	174.12
		50	27.83	1,391.50
46	**Pen - Permanent**	1	52.92	52.92
		2	128.70	257.40
47	**pins packet**	7	160.00	1,120.00
48	**Photo copy - White**	55	1,726.09	94,934.95
49	**Photo copy - Peach**	4	1,015.00	4,060.00
		5	932.18	4,660.90
50	**Photo copy - ivory**	2	1,235.00	2,470.00
51	**Photo copy - Green**	2	1,235.00	2,470.00
52	**Photo copy - Blue**	2	693.92	1,387.84
53	**Photo copy - Yellow**	8	693.92	5,551.36
54	**Photo copy - Pink**	4	932.18	3,728.72
55	**Red tape**	7	48.48	339.36
		10	81.00	810.00
56	**Ronio Packet**	3	295.00	885.00
57	**Ruler**	1	12.50	12.50
		5	62.61	313.05
58	**Steples Packet - Big**	36	78.70	2,833.20
		25	73.04	1,826.00
59	**Steples Packet - Small**	12	10.00	120.00
60	**Sticker Paper A4**	289	7.50	2,167.50
61	**Stick Note**	6	146.09	876.54
62	**Stick Pad**	2	57.50	115.00
63	**Tipex**	7	128.71	900.97
64	**Toner - Photo copy (Mp 2001)**	1	27,800.00	27,800.00
65	**Toner - Photo copy NPG 73**	2	67,100.00	134,200.00
66	**Toner - Photo copy Hp 80- A**	3	16,500.00	49,500.00
67	**Toner - Computer 326**	1	11,250.00	11,250.00
68	**Toner - Lexmark Ms 312**	1	12,500.00	12,500.00
		2	15,500.00	31,000.00
69	**Toner - Canon Fax 051**	1	26,250.00	26,250.00

70	**White Board Marker - Black**	2	52.92	105.84
71	**White Board Marker * Blue**	1	52.92	52.92
72	**A4 Shine Sheet**	148	25.00	3,700.00
73	**Binder Clips 41 mm**	3	6.30	18.90
	Total			**636,818.73**

Note 04 - Stock of Postage Stamps

Type of stamp	Remaining amount	value
110/-	529	58,190.00
50/-	590	29,500.00
25/-	100	2,500.00
10/-	148	1,480.00
5/-	98	490.00
Total		**92,160.00**

Note 05 - Payments for the coming year

	2022.12.31	**2023.12.31**
Insurance charges for next year	12,966.98	2,366.11
Railway season ticket fares for the coming year	11,100.00	
Office Equipment Repair Fees for next year	31,387.46	53,602.77
	55,454.44	**55,968.88**

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	All fixed assets are depreciated on the basis of diminishing balance method.
Depreciation rate	• Irrespective of the date of purchase of the asset in the year, depreciation is considered for the entire year concerned. • Irrespective of the date on which the asset is disposed of in the year, depreciation is not considered for the entire year of disposal. • Furniture and fixtures 22% • 22% of vehicles • Office equipment 12%

Ayurvedic Medical Council
Property, equipment and supplies for the year ending 31.12.2023

	Furniture	Office equipment	Vehicles	Total
Purchase price				
Balance as at 01.01.2023	2,764,935.95	4,214,302.22	764,280.00	7,743,518.17
Collections during the year	96,485.00	40,964.84	-	137,449.84
Removals during the year	-	-	-	-
Balance as at 31.12.2023	**2,861,420.95**	**4,255,267.06**	**764,280.00**	**7,880,968.01**

Accumulated Depreciation				
Accumulated Depreciation as at 01.01.2023	2,019,637.12	3,517,150.00	543,619.04	6,080,406.16
Depreciation for the year 2023	101,014.06	160,192.87	48,545.41	309,752.34
Removals during the year	-	-	-	-
Accumulated Depreciation as at 31.12.2023	**2,120,651.18**	**3,677,342.87**	**592,164.45**	**6,390,158.50**
Net value as at 31.12.2023	**740,769.77**	**577,924.19**	**172,115.55**	**1,490,809.51**

Note -07 - Receipts for the next year

	2022.12.31	**2023.12.31**
Receipt of Identity Card Fees for the coming year	169,700.00	112,400.00
Postage receipts for the coming year	200.00	600.00
Receipt of registration application fees for the coming year	-	2,700.00
Registration fee for the coming year	15,000.00	22,875.00
Written test fees for the coming year	1,038,000.00	743,400.00
Receipts of Vehicle Passes fees for the coming year	6,000.00	9,000.00
Interview fees for the coming year	507,500.00	1,026,375.00
Receipt of name change fee for next year	-	3,600.00
	1,736,400.00	**1,920,950.00**

Note - 08 - Accrued expenses

	2022.12.31	**2023.12.31**
Accrued telephone expenses	7,785.78	8,353.45
Accrued overtime expenses	-	9,913.57
Accrued Railway warrant fees	-	19,500.00
Accrued Accountant allowances	40,000.00	-
Accrued electricity charges	12,590.00	24,346.90
Accrued Medical Board Meeting Fees	20,800.00	-
Accrued sanitary service charges	23,487.60	34,155.00
Accrued staff allowances	36,400.00	35,496.77
	141,063.38	**131,765.69**

Note - 09 - Adjustments to Capital and Reserves

As per the provisions of Section 2.3 of Circular No. PED 03/2015, 50% of the monthly stipend to the Chairman was paid to the ex-Chairmen with the approval of the Public Business Department and the approval of the Ayurvedic Medical Council as follows.

L.H.Thilakarathna - 28.04.2017-13.02.2016	454,482.76
M.D.M.D.Karunathilaka - 16.03.2018-29.04.2017	336,854.84
K.D.C.S.Kumarathunga - 26.03.2021-18.05.2018	1,147,983.87
Dr.M.D.J.Abeygunawardhana - 31.10.2022-11.06.2021	541,000.00
	2,480,321.47

Note - 10 - Amendment of declared surplus

	Value		Nature of the offence
Surplus declared in the year 2022	**3,295,163**		
2022 Railway Season Ticket Fares	11,100		13(7)(a) of the Auditor General's Report 1.4.3(b) of the year 2022 Correction of Railway Season Ticket Charges
2022 Miscellaneous Expenses - Telecommunications	17,015		13(7)(a) of the Auditor General's Report of 2022 1.4.3(b) Correction of Office Equipment Account
2022 Annual Gratuity Fees	(19,205)		13(7)(A) of the Auditor General's Report of 2022 1.4.3(c) Correction of under-allocation of gratuity.
2022 Annual Audit Fees	(34,150)		Correcting the under-allocation of audit fees related to the year 2022 with the previous year's profit.
2022 Office Equipment Annual Depreciation	(3,743)		13(7)(A) of the year 2022 Auditor General's report 1.4.3(b) Correction of depreciation allocation for the year 2022 in relation to the correction of office equipment.
2022 Character Certificate Income	4,000		Reconciliation of unrecognized deposits banked on 30.12.2022 to respective accounts
2022 interview fee income	7,500		
2022 registration renewal proceeds	4,800		
2022 certification income to be true copies	1,000		
2022 Written Test Fees	6,000		
Revised surplus in the year 2022	**3,289,479**		

Note – 11 - Operating income

Description	2022.12.31	2023.12.31
	Rs.	Rs.
Additional qualification entry fee	31,500.00	37,800.00
Income from issuing registered applications	1,983,500.00	2,830,890.00
Good Standing Certificates	102,000.00	137,000.00
Written Test Fees	1,474,150.00	1,352,450.00
Confirmation of medical certificates	102,500.00	62,300.00
Proceeds from the issue of certificate copies	222,000.00	441,000.00
Names change income	81,000.00	81,600.00
Income from issuing medical certificates Books	617,600.00	922,340.00
Issue of Vehicle Passes	318,000.00	401,900.00
Revenue of issuing identity card	1,155,500.00	1,475,200.00
Interview fee income	1,049,600.00	949,490.00
Issuing list of names	11,025.00	8,240.00
Postage Income	121,000.00	315,061.00
Registration Number verification fee	9,500.00	14,500.00
Registration fee income	3,195,000.00	4,042,375.00
Registration renewal income	1,633,400.00	4,486,670.00

Syllabus Issuing Revenue	94,200.00	131,160.00
Special Medical Board revenue	119,000.00	0.00
Income to be certified as true copies	66,250.00	96,700.00
	12,386,725.00	**17,786,676.00**

Note – 12 - Financial income

Description	2022.12.31	2023.12.31
	Rs.	Rs.
Gratuity Investment Interest Account	229,357.98	1,013,381.34
Staff loan interest income	88,547.63	92,535.66
	317,905.61	**1,105,917.00**

Note – 13 - Miscellaneous Income

Description	2022.12.31	2022.12.31
	Rs.	Rs.
Miscellaneous Income	23,360.00	30,190.00
	23,360.00	**30,190.00**

Note 14 - Operating expenses

Description	2022.12.31	2023.12.31
	Rs.	Rs.
Ayurvedic Medical Council Meeting fee	1,024,400.00	792,880.00
Sub Committee Allowances	91,200.00	87,000.00
Entertainment expenses	218,368.60	274,115.60
Taxi and fuel charges	280,856.00	499,876.39
Identity card fee	93,620.00	142,013.75
Interview Board Fees	368,450.00	415,250.00
Postage expenses	336,390.00	563,200.00
Printing fee	467,031.60	538,232.35
Stationery expenses	750,254.37	599,040.52
Travel expenses	101,113.00	186,734.00
Written test fee	681,586.25	693,919.74
Vehicle maintenance charges	7,240.00	24,335.00
	4,420,509.82	**4,816,597.35**

Note 15 - Administrative expenses

Description	2022.12.31	2023.12.31
	Rs.	Rs.
Staff salaries	7,385,211.99	7,284,451.09
Staff Allowance	706,800.00	421,896.77
Chairman's Allowance	75,000.00	450,000.00
Registrar Allowance	597,750.00	85,200.00
Accountant allowances	120,000.00	120,000.00

Overtime fee	109,737.28	172,730.09
Employees Provident Fund Charges	990,093.25	978,291.60
Employees' Trust Fund Fees	198,018.65	195,658.32
Annual Gratuity Payment Fee	293,715.00	374,850.00
Staff training fees	0.00	59,500.00
Office Equipment Repair Fees	290,725.84	618,578.96
Sanitary service charges	229,016.41	360,375.50
Train season ticket fee	16,050.00	22,200.00
Railway warrant fee	2,000.00	37,600.00
Newspaper expenses	12,020.00	0.00
Telephone expenses	106,243.01	96,500.80
Insurance charges	7,496.33	18,072.78
Annual audit fees	369,150.00	400,000.00
Water charges	11,917.00	0.00
Office Equipment Annual Depreciation Account	299,545.04	261,206.93
Vehicle Annual Depreciation Account	62,237.71	48,545.41
Electricity charges	216,511.70	562,202.43
	12,099,239.21	**12,567,860.68**

Note 16 - Miscellaneous expenses

Description	2022.12.31	2023.12.31
	Rs.	Rs.
Miscellaneous expenses	118,762.16	149,486.75
	118,762.16	**149,486.75**

Note 17 - Accrued expenses

Description	Year 2022 (Revised)		Year 2023	
	Deduction	Addition	Deduction	Addition
Accrued staff allowances		2,800.00	903.23	
Accrued Accountant allowances		40,000.00	40,000.00	
Accrued electricity charges		196.68		11,756.90
Accrued Travel expenses	700.00			
Accrued overtime expenses	13,383.96			9,913.57
Accrued sanitary service charges		23,447.60		10,667.40
Accrued Audit fees		48,150.00		30,850.00
Accrued telephone expenses		7,042.50		567.67
Accrued Railway warrant fees				19,500.00
Accrued Ayurvedic Medical Council Meeting fee			20,800.00	
Accrued Water bill charges		913.00		
	14,083.96	**122,549.78**	**61,703.23**	**83,255.54**

Note 18 - Payments for the coming year

Description	Year 2022 (Revised)		Year 2023	
	Deduction	Addition	Deduction	Addition
Insurance charges for next year	10,360.75			10,600.87
Railway season ticket fares for the coming year	11,100.00			11,100.00
Office Equipment Repair Fees for next year		10,462.54	22,215.31	
Miscellaneous expenses for the coming year	9,873.00			
	31,333.75	**10,462.54**	**22,215.31**	**21,700.87**

Note 19 - Receipts for the coming year

Description	Year 2022 (Revised)		Year 2023	
	Deduction	Addition	Deduction	Addition
Certified copy fees for next year	3,000.00			
Receipt of Identity Card Fees for the coming year		3,500.00	57,300.00	
Interview fees for the coming year		239,400.00		518,875.00
Special medical board fees for next year	21,200.00			
Receipt of registration application fees for the coming year				2,700.00
Receipt of name change fee for next year				3,600.00
Postage receipts for the coming year	200.00			400.00
Registration fee for the coming year		3,000.00		7,875.00
Receipts of Vehicle Passes fees for the coming year		6,000.00		3,000.00
Written test fees for the coming year	128,150.00		294,600.00	
	152,550.00	**251,900.00**	**351,900.00**	**536,450.00**

NATIONAL AUDIT OFFICE

My No. : MED/A/AMC/FA/23/01 19th of April 2024

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 2023 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 of the 31st of December 2023 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 2013 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 of the 31st of December 2023 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 2023 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 2023 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 2023 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)	In the year under review, three members elected by the registered Ayurvedic 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, 2023, 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 Ayurvedic medicine, it was observed that although 100 nurses who were trained under Western medical methods were recruited for the field of Ayurvedic 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.
(iv). Part VII Section 61	In the case of being registered as an Ayurvedic doctor, the registrar should send a certificate of registration to that person by registered mail, but without taking the necessary measures according to the said provision, **04** certificate awarding ceremonies were held at the expense of the council's funds.
(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 40	It was observed that in the year under review, adequate internal audit was not done as the Ayurvedic Medical Council had not appointed an internal auditor, although it should have its own internal auditor appointed by the

	governing body of the institution receiving the audit.
(c). Ayurvedic Medical Council Rules published in Gazette Special No. 1884/36 dated 15 October 2014.	All registered doctors of the Ayurvedic Medical Council were to renew their registration once in **05** years, but the council had not identified and implemented a formal system to renew the registration of doctors who had exceeded **5** years by December 31**,** 2023. According to the annual report, **9**,**611** doctors who have been registered for more than **5** years since **2015** had reported that they had renewed their registration and accordingly, by December **31**, **2023**, **13**,**016** doctors had not renewed their registration.
(d). Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 134(2)	Although an internal audit program related to the financial affairs of the Ayurveda Medical Council should be prepared and internal audit activities should be carried out accordingly, in the reviewed year, only one activity was planned to be audited in the internal audit plan of the Ayurveda Department and only one internal audit report was issued.
(**e). PED Circular No. 01/2021 dated 16 November 2021**	According to the guidelines No. **4.2** on Corporate Governance for Public Enterprises published in the circular, although the Audit Committee should have held **04** meetings for the **04** quarters of the year under review, only **2** meetings had been held.
(**f). PED Circular No. 01/2021 dated 16 November 2021**	The strategic plan which should be prepared according to paragraph **2.3** of the guidelines on corporate governance for public enterprises introduced according to paragraph **02** of the circular was not prepared according to that provision.
(g). 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.

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.

On September 20, 2020, when calling for quotations for the purchase of toner cartridges for computer printers, a procurement condition was specified that at least 2,500 copies should be available from one toner cartridge, but 02 toner cartridges of lexmark MS 310 type that can provide 1,500 copies were included. One had been bought for Rs.15,500 each without paying attention to the conditions. Furthermore, in that purchase, attention was not paid to the economic advantage of Rs.14,800 in consideration of the number of copies that can be obtained from the supplier who agreed to supply a toner cartridge for 5000 copies at Rs.16,200.

3. Other Matters

(a) From the year 2014 to the year 2018, the renewal of the registration of 1139 doctors registered for the first time in the year under review was estimated to generate an income of 1,880,280, but the council had failed to renew the registration of 672 doctors. As a result, it has failed to collect an income of 1,097,280 rupees.

(b) As the Ayurvedic Medical Council is a statutory corporation in terms of Section **20(1)** of the Ayurveda Act No. **31** of **1961**, financial control is carried out as per the Finance Act No. **38** of **1971**, but the Governing Council has not focused on establishing an accounting unit with formal supervision.

(c) Advances of Rs. **292**,**100** were issued on **06** occasions in the name of the chairman, who is not an officer of the council, and thus the interference of the chairman directly in the financial transactions of the council is observed as a point of controversy.

(d) As of December **31**, **2023**, the number of registered doctors in the Medical Council was reported to be **27**,**205**, and the number of deaths was **4**,**024**, but no system was implemented to obtain accurate information about the deceased traditional doctors. Furthermore, it was observed that there is a possibility of misusing the relevant registration certificate as there was no system in place to announce the cancellation of the registration of the deceased doctors to the public.

(e) At the end of each month of the year under review, the balance of the cash book was between **7** to **12** million rupees and no attention was paid to investing the remaining money keeping the normal daily transaction requirement.

(f) The following points were observed regarding the action plan of **2023** and the progress of its activities.

i. In accordance with Paragraph **2.3** of the Guidelines on Corporate Governance for Public Enterprises introduced in accordance with paragraph **02** of PED Circular No. **01/2021** dated November **16**, **2021**, the provisions of goals, objectives, strategies, cost estimates were to be included in the annual action plan to be prepared. However, such provisions were not included in the action plan of the year **2023.**

ii. There was no system in place to report progress on a quarterly basis against the annual action plan. Ayurvedic doctors, traditional Ayurvedic doctors, Ayurvedic nurses and registration of pharmacists, conducting examinations, issuing examination results, etc., had not established performance indicators for performance evaluation and had not reviewed its performance.

iii. It was observed that out of **50** activities to be performed according to the action plan prepared for the year under review, **14** activities, i.e. **22%**, could not be performed in the year under review.

iv. As per action plan, physical progress in registration of names of Ayurvedic Nurses and Ayurvedic Pharmacists was **100%** each in the year under review. But after June **20**, **2020**, the necessary steps were not taken to register the nurses and Ayurvedic pharmacists even after September **24**, **2019.**

(g) Under Section **18 (**c) and (d) of the Ayurveda Act No. **31** of **1961**, the registration of names of persons as Ayurvedic nurses and registration of names of persons as Ayurvedic pharmacists is provided under the role of the Ayurvedic Medical Council. But no information about such registrants was included in the draft annual report.

(h) In the budget document of the year under review, Rs.**499**,**080** was allocated as salary and Rs.**33**,**600** as allowances for a driver post. Also, an officer working as a laborer in Ayurveda Vaidya Sabha has been employed as a tricycle substitute driver from February **15**, **2018.** But as per Regulation **71**, no steps have been taken to create a new post or recruit through the Multipurpose Development Task Force Department.

(i) According to the daily driving records submitted for audit, from November **23**, **2020** to March **14**, **2023**, **661** km were not verified by the officer who used the tricycle and **799** km were signed by the driver himself instead of the officer using the vehicle. Further, daily driving records for verification of **1864** kms driven from August **18**, **2021** to October **20**, **2023**, were not submitted for audit.

(j) As on December **31** of the year under review, the physical survey reports related to the Property, plant and equipment amounting to Rs.**7,116,688** were not submitted for audit.

(k) In the year under review, the employee loan advance maximum expenditure limit was approved as Rs.**1,200,000** but the actual employee loan payment was Rs.**1,573,000** and exceeded the estimated limit by Rs.**373,000.**

(l) The Ayurveda Medical Council had not focused on using standardized standard coding schemes for classification of revenue, overhead and capital expenditure while preparing revenue estimates and expenditure estimates.

(m) According to paragraph (c) of Budget Circular No. **01/2023** dated January **27**, **2023**, the management did not focus on planning and implementing strategies to reduce the recurring and operational costs of the council by introducing methods such as the use of information communication technology, digitization, online services etc.

(n) Even though all public institutions should work in accordance with the United Nations "Agenda" 2030 of 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 the year under review. Accordingly, according to the United Nations 2030 agenda, the sustainable development goals, goals and milestones to reach those goals and the indicators to measure the achievement of the goals had not been identified.

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

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ஆயுர்வேத வைத்திய சபை
Ayurvedic Medical Council

"ජීවක වෙදකුරු මතුවෙනා නිරෝගී දැයයි ශ්‍රී ලංකා"

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
Dr.Ramesh Pathirana (M.P.)

Minister of State
Sisira Jayakody (M.P.)

Secretary
Ministry of Health

Additional Secretary (Administration)
Ministry of Health – 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