



Ministry of Health, Nutrition & Indigenous Medicine
Indigenous Medicine Sector

Ayurveda Medical Council



Annual Report - 2015

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Vision:-

Make Ayurveda Medical Council the apex body of Ayurveda in Sri Lanka equipped with All required facilities

Mission:-

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

Purpose:-

Confer the legal authority on professionals who have the knowledge, attitude, 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 Ayurveda 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 Ayurveda field.
- 3) Implementation of ethics and standards in order to maintain the professional behavior of the Ayurveda professionals properly.
- 4) Control and ascertain professional conducts in Ayurveda field.
- 5) To enhance the productivity of the Ayurveda Medical Council by renewing and updating it's resources.

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

Indigenous Medical Board established in 1928 on a recommendation made by a Sub Committee of the State Council of 1927 was the first legally authorized establishment in the Sri Lankan Ayurveda field. Subsequently the Ayurveda Medical Council was established in terms of the Ceylon Ayurveda Medical Council Ordinance No.46 of 1935 was re-established 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 functioning now as an organization established under the Ayurveda Act No.31 of 1961.

Main functions of the Ayurveda Medical Council

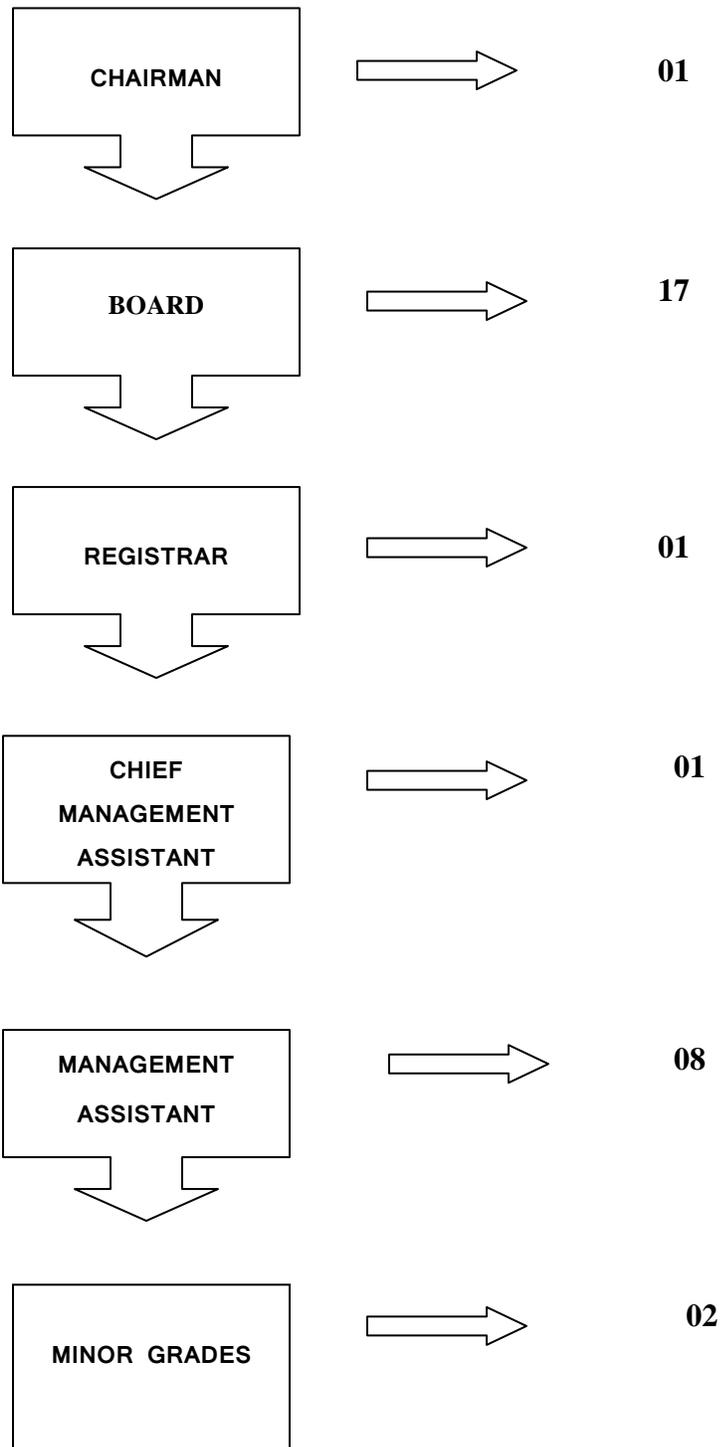
- (a).Recommending to the Minister whether any Ayurveda Teaching Institution should be approved by him in terms of the purposes of Ayurveda Act No 31 of 1961.
- (b).The Registration of persons as Ayurveda Practitioners;
- (c). The Registration of persons as Ayurveda Pharmacists:
- (d).The Registration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

Members of 19 Ayurvedic Medical Council -2015

1. Mr.P.S.K.R.Weerakoon - Commissioner of Ayurveda	President
2. Mrs.Dr. S.D.Hapuarachchi - Director, Institute of Indigenous Medicine	Vice- President
3. Dr. R.L. Ranasingha	Registrar
4. Dr. Basil Ranjith Fernando	Member
5. Dr. A.H.M.Maujude	Member
6. Mr. H.N.R.Hettiarachchi	Member
7. Dr.S.H.M.Senabanda	Member
8. Dr.S.A.A.C. Abysekara	Member
9. Dr.I.G.P.R. Kulanatha	Member
10. Dr.S.S.Gunawardana	Member
11. Dr.Chandrasiri Withanarachchi	Member
12. Dr.Sujeewa Withanage	Member
13. Dr. Nanda wijerathna	Member
14. Mr. Manik Ruddrigr	Member
15. Mr. M.N.Jayantha de silva	Member
16. Mrs.M.R.K.Wijewantha	
Additional Director General, Ministry of Public Finance	Observer

During this year,06 Medical Council meetings have been held.

Organizational Structure of Ayurveda Medical Council



Performance of the Ayurveda Medical Council - 2015

01. Financial Formulation:-

A Provision of Rupees four point five Million (Rs.4,500,000/-) has been granted to the Ayurveda Medical Council for the year 2015.

During the year 2015 the Ayurveda Medical Council received an income of Rs 6,250,810/- and the expenditure was Rs.10,038,186/-. A report regarding the performance of Ayurveda Medical Council of 2014 has been given in the income and Expenditure Account and the Balance sheet provides the financial position of the Council as at 31.12.2015. In addition, the Cash Flow Report provides an illustration of inflow and out flow of the Council's money in 2015.

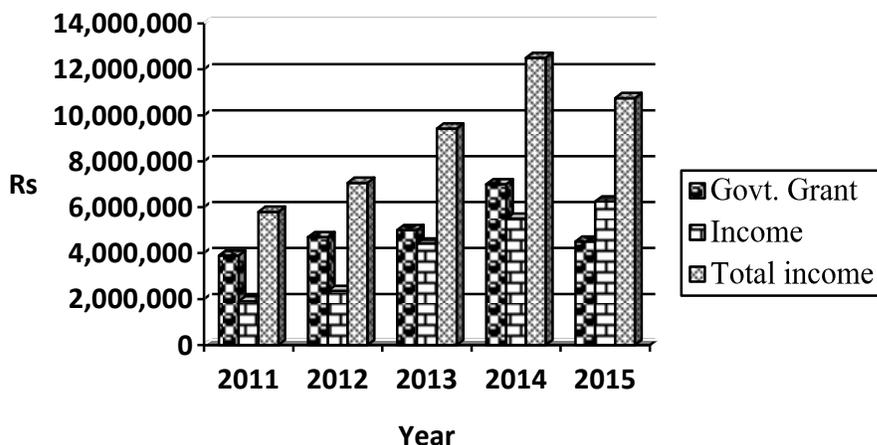
Table 1.1

Annual Income, Expenditure & Government Grant

Item	2011	2012	2013	2014	2015
Govt. Grant	3,900,000	4,700,000	5,000,000	7,000,000	4,500,000
Income	1,900,665	2,361,369	4,423,774	5,503,344	6,250,810
total income	5,800,665	7,061,369	9,423,774	12,503,344	10,750,810

The Government grant and income of the Ayurveda Medical Council for the years 2011 to 2015 are as indicated in table 1.2 below

Table 1.2



02. Policy Formulation:-

In 2014, two sub committees and programs functioned in the Ayurveda Medical Council as follows;

- Examination Management Board – Standing Sub Committee.
- Committee on Punitive Measures - Standing Sub Committee

Examination Management Board

The Written Examination for registration of the Traditional Ayurveda Practitioners was held on 01st and 02nd of November 2014 at Susamayawardana Vidyalaya, Borella under the overall supervision of the examination Control Board.

Table 2.1

Written examination for registering the Traditional Ayurveda Practitioners - 2010- 2014

Item	2010	2011	2012	2013	2014
The number of candidates qualified written examination	402	319	231	373	386
The number of candidates who attended	296	193	151	293	304
The number of candidates pass for the written examination	110	53	51	97	76
The number of candidates under pass for the written examination	49	61	40	79	89
Pass Candidates as % of total present candidates	37.16%	27.46%	33.77%	33.11%	25%

Committee on Punitive Measures: - Standing Sub Committee

The Committee for punitive measure a standing committee established in terms of the sections 10, 18 and 82 of the Ayurveda Act No.31 of 1961 complying with the Ayurveda (Disciplinary) Regulations. The statutory measures to be followed in this connection have been published on 04.01.1973, but this is a process of legal investigation, and more responsible than an ordinary disciplinary inquiry. Not complaint submit the committee on punitive measures Year of 2015

Subcommittee for determining the additional qualification of registered Ayurveda practitioners.

In terms of section 62 of the Ayurveda Act No. 31 of 1961, any registered Ayurveda practitioner. Has powers to include in the Register of Ayurveda 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 qualification 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 Ayurveda Council and according to the provisions of the section, the registration of additional qualification has already commenced and relevant parties have been made aware of this. During 2014 the council has given approval for the inclusion of additional qualification of 03 practitioners and 03 out of them have been issued with certificates.

Item	2011	2012	2013	2014	2015
Number of Certificates issued with including additional qualifications	09	04	03	03	00

03. Investigations

Ayurveda medical council has set up a public Investigation Unit to inquire into and institute legal actions regarding the professional misconducts of persons who pretend to be registered or unregistered Ayurveda 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.

We have prepared complaints from the following Departments - 2015

Item	2011	2012	2013	2014	2015
Number of investigation	14	04	14	39	40

04. Special Medical Board.

Conducting of relevant special Medical Boards in respect of the issuance of Ayurveda 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 certificates by the Ayurveda 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 Ayurveda Medical Council.

Item	2011	2012	2013	2014	2015
Number of Special Medical Boards held	05	03	04	04	03

05. Registration of Ayurveda Practitioners under section 55(1) and 55(2) of the Act

The Ayurveda Medical Council registers Ayurveda Practitioners on following Basic Principles.

- Registration of government recognized Ayurveda Medical Graduates, those who hold diplomas and certificated practitioners, according to their educational qualifications.
- Registration of qualified traditional Ayurveda practitioners on the result of an interview and on recommendations, according to the Constitution adopted by the Ayurveda 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 month, six month and one year considering to value of their marks and called for a interview once again.

By the of 2015 the number of medical practitioners registered with Ayurveda Medical council was 24298. During the year it was possible to register 249 Ayurveda Medical practitioners under following categories.

Table 5.01

**Interviews boards were held at the Ayurveda Medical Council office and
at mobile offices 2011 - 2015**

Item	2011	2012	2013	2014	2015
Number of Interview Boards held Annually	26	20	29	31	21
The Number of candidates qualified the Interviews annually	404	386	461	362	210
The Number of candidates who attended the interviews annually	315	290	355	296	165
The Number of candidates pass for the Interview	85	136	182	221	111
Percentage of the candidates passed out of total candidates	26.98%	46.90%	51.27%	74.66%	67.27%

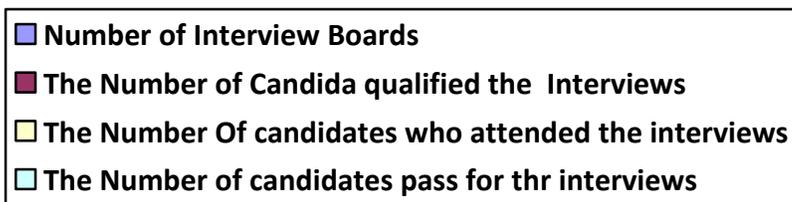
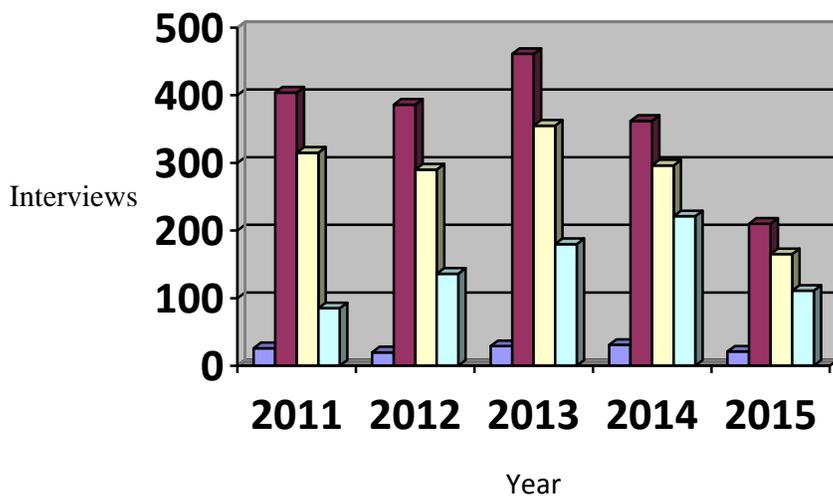


Table 5.2

Yearly Registered Ayurveda Practitioners - 2011 - 2015

Item	No. Registered in 2011	No. Registered in 2012	No. Registered in 2013	No. Registered in 2014	No. Registered in 2015
General (Physician)					
Degree	162	135	137	132	148
Bachelor of Ayurveda Medicine & Surgery- University of Colombo	78	80	67	71	46
Bachelor of Ayurveda Medicine & Surgery- University of Kelaniya	61	25	47	30	35
Bachelor of Unani Medicine & Surgery- University of Colombo	20	19	17	16	21
Bachelor of Siddha Medicine & Surgery- University of Jaffna	03	11	06	12	46
Bachelor of Ayurveda Medicine & Surgery- University of India	-	-	-	03	-
Diploma	89	95	76	54	33
D.A.M.S. - Colombo	-	-	-	-	-
Siddhayurveda Physicians -Gampaha WAI	-	-	-	-	-
Ayurveda Sastri - DA	77	84	72	54	30
Final test of Siddha Vidyalaya -Jaffna	12	11	04		03
Traditional - General	30	45	45	86	30
Traditional	30	45	45	86	30
Traditional - Special	68	85	90	178	38
Sarpavisha (Snake bite)	29	27	26	49	20
Fractures & Dislocation (Kadum Bindum)	30	44	47	92	15
Eye Diseases (Akshi Roga)	02	01	01	5	2
Skin Diseases (Charma Roga)	02	01	07	7	1
Boils & ulcers (Gedi Vana)	01	05	04	8	-
Hydrophobia (Jalabhithika)	-	-	01	2	-
Burns & Scalds (Davum Pilissum)	01	02	02	1	-
Mental Diseases (Manasika Roga)	03	05	02	9	-
Hasthi Wedakama	-	-	-	5	-
Total	349	360	348	450	249

Table 5.3

Total Registered Ayurveda Practitioners As at 2014.12.31

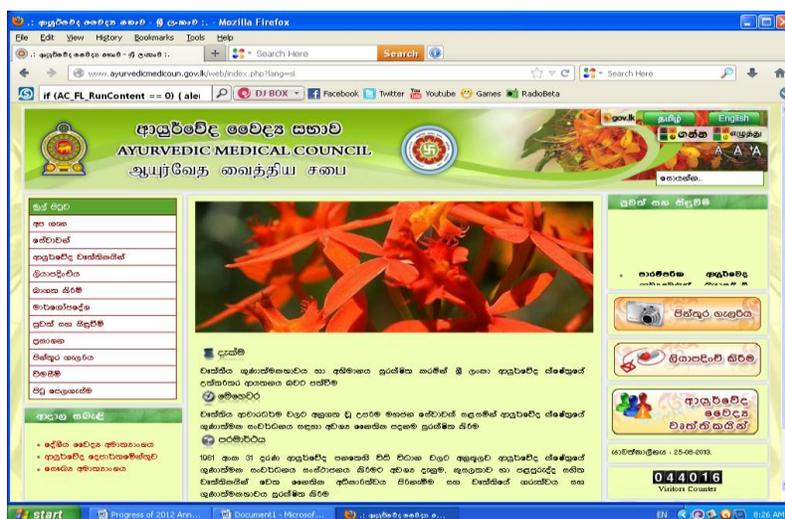
Item	Total No. Registered As at 2015.12.31
General (Physician)	
Degree	2396
L.A.M.S. - Kalkata	92
F.M.B.S. - Alahamabath	04
Bachelor of Ayurveda Medicine & Surgery- University of Colombo	1219
Bachelor of Ayurveda Medicine & Surgery- University of Kelaniya	448
Bachelor of Unani Medicine & Surgery- University of Colombo	333
Bachelor of Siddha Medicine & Surgery- University of Jaffna	292
Bachelor of Ayurveda Medicine & Surgery- University of India	08
Diploma	5401
D.I.M.S. - Colombo	520
D.S.A.C. - Gampaha	1134
D.A.S.C. - Gampaha	137
L.A.M. - Jaffna	86
Siddhayurveda Physicians –Gampaha WAI	635
Ayurveda Sasthri	1382
Final test of Siddha Vidyalaya - Jaffna	209
D.A.M.S. - Colombo	1298
Traditional - General	6121
Traditional	6121
Traditional - Special	8759
Sarpavisha (Snake bite)	3684
Fractures & Dislocation (Kadum Bindum)	2424
Eye Diseases (Akshi Roga)	633
Skin Diseases (Charma Roga)	349
Boils & ulcers (Gedi Vana)	623
Hydrophobia (Jalabhithika)	202
Burns & Scalds (Davum Pilissum)	82
Mental Diseases (Manasika Roga)	179
Hos Compresses & Moxibustions (Vidum Pilissum)	08
Others	571
Hasthi Wedakama	05
Total	22677
Detail not Update	1626
Full Total	24303
Death	3031

06. Registrations of Ayurvedic Nurses and Pharmacists:-

Subject	Number of Registered As at 2012.12.31	2013	2014	2015	Total Number of Registered
		Number of Registered	Number of Registered	Number Of Registered	
Ayurveda Nurses	30	00	00	00	30
Ayurveda Pharmacists	169	23	20	04	216

7. Official website of the Ayurveda Medical Council

During this period, the attention of both government and the private sector has been placed on Ayurveda practitioners. Therefore to facilitate them it has been granted in 2009 to start a website including necessary guidance legal matters and other connected information useful for both registered and registration expecting doctors. The website was opened on 07.09.2010 bearing the address WWW.ayurvedicmedicmedicoun.gov.lk .



08. Additional steps implemented in conformity with the decisions taken by the Ayurveda Medical Council in 2014

1. In accordance with section 81 of the Ayurveda Act No 31 of 1961 the names of 32 Ayurvedic Practitioners have been removed from the register due to their deaths, on the information of as the Registrars of Birth and Deaths.

Subject	2011	2012	2013	2014	2015
Number of Ayurveda Practitioners who have passed away	27	19	100	67	32

2. Confirmation was granted to 1365 medical certificates issued by the Ayurveda Medical Practitioners for the officers of the public and private sector services during 2014

Subject	2011	2012	2013	2014	2015
Confirmation for medical certificates	250	222	280	1057	1365

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 not reply physician about medical Certificate, Not receptionist inform the Institution. That the invalid medical certificate to brake.

3. In 2014, 286 Ayurvedic doctors have applied for identity cards and out of them 539 have been issued.

Subject	2011	2012	2013	2014	2015
Issue of Identity cards	109	671	495	539	286

4. Issue of Vehicle pass for Registered Ayurveda practitioners

Subject	2011	2012	2013	2014	2015
Issue of Vehicle pass	00	335	161	161	101

5. Conducting of Primary Professional Development Programmed in respect of the newly registered Ayurveda Medical practitioners with the support of the National Institute of Traditional Medicine. During 2013 programmers were conducted for 270 newly registered Medical practitioners.

Subject	2011	2012	2013	2014	2015
Present Medical practitioners	126	276	136	270	112

6. Issue of Medical Books for registered Ayurveda practitioners

Subject	2011	2012	2013	2014	2015
Issue of Medical Books	1181	1256	840	1063	1043

7. Issue of International certificate for registered Ayurveda practitioners

Subject	2011	2012	2013	2014	2015
Issue of International certificate	14	12	13	11	09

In view of the above matters, it is hereby mentioned that during the year 2015 the Medical Council has fulfilled its objectives. Due to the reasons beyond the control of the Medical council, the registration of the Ayurveda Nurses, Pharmacists and also the registration of the Institutions which are engaged in teaching Ayurveda, could not be fulfilled. Preliminary steps have been taken to fulfill those objectives during 2015.

Sgd. L.H. Thilakarathna
Chairman Ayurveda Medical Council
Commissioner of Ayurveda.

Office of the Ayurveda Medical Council
Old Kottawa Road,
Navinna, Maharagama,
2014.08.31





AYURVEDA MEDICAL COUNCIL



Statement of Financial Performance for the year ended December 31, 2015

Description	2015.12.31	2014.12.31
	Rs.	Rs.
01. Income- Govt.allocations	4,500,000.00	7,000,000.00
02-Registration Doctor fees - Note 01	5,899,676.00	5,041,436.00
03.Other income - Note 02	351,134.00	461,908.00
04. Total income (01 + 02 +03)	10,750,810.00	12,503,344.00
05.Adiministative Expenditure - Note 03	8,853,547.00	7,641,362.00
06.Finance costs - Note 04	69,565.00	129,651.00
07.Other expenses - Note 05	1,115,074.00	1,355,964.00
08. Total expenses (05 + 06 + 07)	10,038,186.00	9,126,977.00
09.Anuual Deficit/Excess (04 - 08)	712,624.00	3,376,367.00

The conform this account correct and, correct account metherd.

Sgd.

Dr. R.S. Ranasinghe

Registrar

Ayurvedic Medical Council

Mr. P.S.K.R. Weerakoon

Chairman

Ayurvedic Medical Council

Damith Kaluarachchi

Management Assistant

Ayurvedic Medical Council

Note 01

Description	2015.12.31	2014.12.31
	Rs	Rs
Registration fees	1,189,000.00	1,982,500.00
Interview fees	173,500.00	245,250.00
Regidtration application fees	1,052,500.00	1,105,150.00
Written test fees	1,500.00	356,500.00
Fees on vehical pass	101,000.00	149,500.00
Fees on certificate copies	52,500.00	55,000.00
Postal income	65,940.00	69,598.00
Fees on medical certificate Books	314,286.00	322,776.00
Identity card fees	385,500.00	608,500.00
Fees on change of names	20,000.00	15,000.00
Copyingfees of lists of names		7,662.00
Fees on inclusion of additional qulifications		14,000.00
Fees on international certificate copies	90,000.00	110,000.00
Fees on certify medical certificate	184,600.00	
Re - Regidtration	2,269,350.00	
	5,899,676.00	5,041,436.00

Note 02

Description	2015.12.31	2014.12.31
	Rs	Rs
Interest on employee loans	51,921.00	54,942.00
Interest on Gratuity allowances	99,795.00	124,411.00
Miscellareous income	199,418.00	282,555.00
	351,134.00	461,908.00

Note 03

Description	2015.12.31	2014.12.31
	Rs	Rs
Staff salaries	4,285,052.00	3,128,603.00
Staf allowances	315,000.00	373,550.00
Account allowances	90,000.00	90,000.00
Registrar allowances	61,575.00	246,300.00
E.P.F.	495,045.00	367,411.00
E.T.F.	123,761.00	91,853.00
Identity card fees	74,520.00	88,183.00
Stationery expenses	207,903.00	220,095.00
Interview board fees	214,450.00	326,550.00
Fees for Medical certificate Books	377,800.00	485,800.00
Overtime expenses	500,681.00	463,076.00
Consessionary railway warrants	37,920.00	39,170.00
Sub committee fees	68,000.00	89,750.00
Telephone rents	85,920.00	119,034.00
Railway warrants fees	3,565.00	5,050.00
Gratuity allowances	779,536.00	245,340.00
Printing expenses	38,454.00	111,586.00
Advertising fees	46,620.00	18,592.00
written test fees	23,900.00	281,272.00

Fees for cabs	542,050.00	576,044.00
water bill	30,975.00	18,050.00
Employee training fees	114,600.00	100,000.00
Electrycity bills	336,220.00	156,053.00
	8,853,547.00	7,641,362.00

Note 04

Description	2015.12.31	2014.12.31
	Rs	Rs
Audit fees	60,000.00	120,000.00
Insurance fees	9,565.00	9,651.00
	69,565.00	129,651.00

Note 05

Description	2015.12.31	2014.12.31
	Rs	Rs
Miscellaneous expenditure	93,006.00	116,521.00
Travelling expen	46,751.00	55,594.00
Postal charges	123,850.00	133,905.00
Entertainment expenses	130,602.00	180,688.00
News paper bills	27,610.00	27,445.00
Repairs to office equipment	119,941.00	221,661.00
Annual depreciation	485,504.00	620,150.00
assete destroye account	87,810.00	
	1,115,074.00	1,355,964.00



AYURVEDA MEDICAL COUNCIL



Statement of financial Position as at December 31.2015

Asset	2015.12.31 Rs.	2014.12.31 Rs.
Current Assets		
Cash Balace	4,311,989.00	3,023,685.00
Staff loans	1,267,791.00	1,259,191.00
Stock of Medical Book	378,912.00	428,976.00
Stock of stores	223,652.00	269,698.00
Stock of Stamps	50,915.00	84,765.00
Reparis to office equipment for the for torth coming year	9,974.00	11,688.00
	6,243,233.00	5,078,003.00
Non - Current Assets		
Property, plant and Equipment (Purchase Price)	5,180,161.00	5,922,096.00
Accumilated depriation	3,057,109.00	3,267,480.00
Property, plant and Equipment (Net value)	2,123,052.00	2,654,616.00
Other financial Assests		
Investment of Gratvity Allowances	2,448,346.00	1,668,810.00
Total Assets	10,814,631.00	9,401,429.00
Liabilities		
Current Liabilities		
Audit fees	300,000.00	240,000.00
Telephone rentals	6,689.00	6,466.00
News paper bills		2,280.00
Overtime expenses	21,826.00	40,660.00
Miscellareous income		6,512.00
fees of cabs	18,820.00	
Registra allwones		369,450.00
Electrycity bills	18,268.00	18,268.00
Staff salaries		4,562.00
Water bill	2,625.00	3,150.00
Staff allwances	25,200.00	58950
Fees on Vehical Pass	600.00	
Railway warrants fees	2,800.00	4,455.00

		396,828.00	754,753.00
Non - current liabilities			
Allocation of grativity allowances		2,448,346.00	1,668,810.00
Total Liabilities		<u>2,845,174.00</u>	<u>2,423,563.00</u>
Net assets		<u>7,969,457.00</u>	<u>6,977,866.00</u>
NET ASSETE/EQUITY			
Capital Contributed by other government e	7,256,833.00		3,837,013.00
Annual Deficit/Excess	<u>712,624.00</u>		<u>3,376,368.00</u>
	7,969,457.00		7,213,381.00
Alleviation/Affixture			
Previous Year Adiusment Account			235,515.00
		-	-
Total net assets / equity		<u>7,969,457.00</u>	<u>6,977,866.00</u>

The conform this account correct and, correct account metherd.

Sgd.

Dr. R.S. Ranasinghe
Registrar
Ayurvedic Medical Council

Mr. P.S.K.R. Weerakoon
Chairman
Ayurvedic Medical Council

Damith Kaluarachchi
Management Assistant
Ayurvedic Medical Council



AYURVEDA MEDICAL COUNCIL



Consolidated Cash Flow Statement For Year Ended 31 December 2015

	2015			2014		
	Alloviation	Affixture		Alloviation	Affixture	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cash flows from operating activities						
Excess before the interest income			712,624.00			3,376,368.00
Interest on employee loans	51,921.00			54,942.00		
Interest on Gratuity allowances	99,795.00			124,411.00		
Annual Depreciation	210,371.00				620,150.00	
Debtors	779,536.00	43,454.00		123,330.00		
Pervious Year Adjusment Account Gratuity allowances		235,515.00			245,340.00	
	1,141,623.00	278,969.00	(862,654.00)	302,683.00	865,490.00	562,807.00
Operation Excess before the change of working capital objects change of working capital objects			(150,030.00)			3,939,175.00
Debtors	8,600.00				55,723.00	
Stock of stores		46,045.00			5,240.00	
Stock of Stamps		33,850.00			53,905.00	
Stock of Medical Book		50,064.00			51,024.00	
Audit fees		60,000.00			120,000.00	
Telephone rentals		222.00		1,549.00		
Miscellaneous income	6,512.00				4,113.00	
Reparis to office equipment for the for torth coming year		11,688.00		876.00		
water bill	525.00				3,150.00	
News paper bills	2,280.00			100.00		
Overtime expenses	18,834.00				29,790.00	
Railway Warrants fees	1,655.00			3,010.00		
Staff allwances	33,750.00				39,150.00	

Staff salaries	4,562.00			3,493.00	
Identity Card fees					
Registration fees for torth coming year				21,500.00	
Electrycity Bills				8,165.00	
Registra allwonces	369,450.00			369,450.00	
Vehical Pass		600.00			
Repairs to office equipment	9,974.00				
Fees of cabs		18,820.00			
	456,142.00	221,289.00	(234,853.00)	27,035.00	743,203.00
Cash flow generated from operational activities			(384,883.00)		4,655,343.00
Cash flow generated from investement activities					
Purchae offixed assets		741,935.00		1,800,194.00	
Interest on Gratuity allowances		99,795.00			124,411.00
Gratuity allowance		779,536.00		245,340.00	
	-	1,621,266.00	1,621,266.00	2,045,534.00	124,411.00
Deduction in cash and cash equivalent objects			1,236,383.00		2,734,220.00
Cash flow generated feom financial activities					
Interest on employee loans			51,921.00		54,942.00
			1,288,304.00		2,789,162.00
Cash and such equivalent objects at the beginning of the year					
Bank Account			3,023,685.00		234,523.00
Cash and such equivalent objects at the end of the year			4,311,989.00		3,023,685.00
Bank Account			4,311,989.00		3,023,685.00
Deduction is cash and cash equivalent objects at the end of the year			4,311,989.00		3,023,685.00

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sgd.

Damith kaluarachchi



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கணக்காய்வாளர் தலைமை அதிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

HSM/C/AMC/1/15/29

මගේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

26 October 2016

The Chairman,
Ayurvedic Medical Council.

Report of the Auditor General on the Financial Statements of the Ayurvedic Medical Council for the year ended 31 December 2015 in terms of Section 14(2) (c) of the Finance Act, No.38 of 1971

The audit of financial statements of the Ayurvedic Medical Council for the year ended 31 December 2015 comprising the statement of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No.38 of 1971 and Section 21B and 21C of Part III of the Ayurveda Act, No. 31 of 1961. My comments and observations which I consider should be published with the Annual Report of the Council in terms of Section 14(2)(c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was furnished to the Chairman of the Medical Council on 24 August 2016.

1.2 Management's Responsibility for the Financial Statements

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

අංක 306/72, පොල්දො පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. - இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை. - No. 306/72, Polduwa Road, Battaramulla, Sri Lanka



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1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Subsections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.



2. Financial Statements

2.1 Qualified Opinion

In my opinion, expect for the effects of the matters described in paragraph 2.2 of this report the financial statements give a true and fair view of the financial position of the Ayurvedic Medical Council as at 31 December 2015 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

The following observations are made.

- (a) Apprentice Allowance accrued as at 31 December 2015 amounting to Rs.22,000 had not been brought to account.
- (b) A sum of Rs.99,250 relating to the year 2016 received during the year under review had been brought to account as income of the year under review.
- (c) According to the physical verification as at 31 December 2015, the cost of the balance stock of Medical Certificate Books amounted to Rs.398,928 and that had been shown as Rs.378,912 in the financial statements.
- (d) The cash flow statement for the year under review had not been prepared by specifically identifying the cash flows under the operating, investment and financial activities. According to the adjustments made, it was not possible to be satisfied in audit with regard to the balancing of the cash flow statement. Several examples of such adjustments are given below.

- (i) Even though the depreciation on non-current assets amounting to Rs.485,504 for the year under review should have been added to the surplus, a sum of Rs.210,371 had been deducted from the surplus.
- (ii) The loss from the sale of fixed assets amounting to Rs.87,810 had not been adjusted to the surplus for the year and the sum of Rs.11,100 received from the sale of assets had been identified as a cash inflow.
- (iii) Prior year adjustments amounting to Rs.235,515 and changes in reserves amounting to Rs.43,454 which did not affect the cash flows, had been added to the surplus for the year.
- (iv) Even though only a sum of Rs.52,850 had been spent in the year under review for the purchase of non-current assets, that had been shown as Rs.741,935.

2.2.2 Unexplained Differences

According to the Schedules presented with the financial statements for the year under review, the cost and the accumulated depreciation on the assets disposed of amounted to Rs.794,785 and Rs.695,875 respectively. Nevertheless, according to the Register of Disposal of Assets, those values amounted to Rs.875,604 and Rs.764,827 respectively. Accordingly, differences amounting to Rs.80,819 and Rs.68,952 respectively were observed.

2.2.3 Lack of Evidence for Audit

The total amounts spent in the 05 preceding years and the year under review on hire charges on motor vehicles amounted to Rs.2,475,023 and Rs.542,050 respectively. It was not possible to ascertain the accuracy of these transactions in audit as the requirement for the hire of motor vehicles, particulars of travel destinations, distance travelled and



agreements entered into with the supplier of the hired motor vehicles were not produced for audit.

2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following instances of not compliance were observed.

Reference to Laws, Rules, Regulations, etc.	Non-compliance
-----	-----
(a) Sections 11(1)(e) of Part III of the Ayurveda Act, No. 31 of 1961	Even though three registered Ayurvedic Practitioners should be appointed to the Council, action had not been taken even up to the end of the year under review to appoint three registered Ayurvedic Practitioners.
(b) The Ayurvedic Medical Council Paper No. 14/13/08/(03) dated 05 July 2005 and the Gazette. Extraordinary No. 1884/36 of 15 October 2014 of the Democratic Socialist Republic of Sri Lanka	The registration of every Medical Practitioner with the Council should be renewed once in every five years and a new Certificate should be issued. Nevertheless, new registration certificates had not been issued to 2,241 registered Practitioners who had renewed their registrations as at 31 December 2015. Appropriate action had not been taken to identify and register Practitioners.
(c) Establishments Code of the Democratic Socialist Republic of Sri Lanka	



(i) Sections 12.2.1 , 12.2.2 , and 12.2.3 of Chapter VII

Even though the acting post should be a post higher than the substantive post of the officer appointed to act, an Ayurvedic Practitioner had been appointed to act in the post of Registrar with effect from July 2013. Even though 03 years had elapsed by July 2016, action had not been taken to appoint a permanent officer to that post.

(ii) Section 3.5 of Chapter XXIV

Distress loans totalling Rs.276,000 had been granted to three officers during the year under review without considering the maximum limit of the loan installments and other recoveries amounting to 40 per cent of the salary. In addition, distress loan of Rs.71,700 had been granted without obtaining a surety to a female officer who had not completed 05 year service.

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

(i) Financial Regulation 169

Services valued at Rs.13,030 had been supplied before the realization of 22 Money Orders received during the period from the year 2006 to 31 December 2015.

(ii) Financial Regulation 177

Even though the Government money collected should be banked daily or as early as possible, sums totalling Rs.494,638 collected during the year under review had been banked after delays ranging from 5 to 10 days.

(iii) Financial Regulation 756

A physical survey of property, plant and equipment valued at Rs.5,180,161 as at 31 December 2015, had not been conducted even by 30 June 2016.

3. Financial Review

3.1 Financial Results

According to the financial statements presented the financial results of the Council for the year under review amounted to a surplus of Rs.712,624 as compared with the corresponding surplus of Rs.3,376,367 for the preceding year. As such, the financial results for the year under review, as compared with the preceding year had deteriorated by a sum of Rs.2,663,743. The above deterioration had been mainly due to the decrease of the Government provision by a sum of Rs.2,500,000 and the increase of overhead expenditure by a sum of Rs.1,212,185.

According to an analysis of the financial results for the year under review and the 4 preceding years, despite incurring deficiencies in the years 2011 and 2012, surpluses had been earned regularly from the year 2013 to the year under review. Taking into consideration the employees remuneration and the depreciation on the non-current assets, the contribution of the Council had regularly improved from the year 2011 to the year 2014. Nevertheless, as compared with the year 2014, the surplus for the year under review had deteriorated by 79 per cent while the contribution as well had deteriorated by 20 per cent to Rs.6,568,561.

4. Operating Review

4.1 Performance

According to Section 18 of Part III of the Ayurveda Act, No. 31 of 1961, the main objectives of the Council are as follows.

- Recommending to the Minister whether any ayurvedic teaching institution should be approved by him for the purposes of this Act.
- Formulation of statutes relating to in regulation and control of the professional conduct of the Ayurvedic practioners, Ayurvedic pharmacists and Ayurvedic Nurses.
- The Registration of persons as Ayurvedic Pharmacists and as Ayurvedic Nurses and the cancellation, or suspension of such registration.

The following observations were made in the examination of the achievement of the above objectives.

- (a) The registration of new Ayurvedic Practitioners during the year under review had decreased by 44 per cent. Out of that the registration of Traditional Practitioners and the Traditional Specialist Practitioners, as compared with the preceding year had decreased by 65 per cent and 78 per cent respectively. That had been due to the delay in taking action on the applications received for registration.
- (b) Even though 71 complaints on quack practitioners had been received during year under review, 40 of those complaints only had been investigated. The results of those investigations had been limited to the issue of warnings and instructions as the Ayurveda Act and the Disciplinary Orders had not been subjected to timely amendments.
- (c) Five activities included in the Action Plan for the year under review had not been executed.

4.2 Management Activities

The following observations are made.

- (a) Even though it had been established that a person not registered in the Council is running an Ayurveda and Acupuncture Treatment Centre in Dehiwala, steps had not been taken to investigate and taking follow-up action.
- (b) Even though there were 1,626 Ayurvedic Practitioners registered with the Council, as at 31 December 2015 information on them could not be found as the Council had not taken timely action. As such the possibility of quack practitioners making use of those members to practise was observed.
- (c) Even though two members of the Board of Governors had not participated in any of the 6 meetings held during the year under review, the management had not paid its attention to that matter.

4.3 Transactions of Contentions Nature

Non-current assets the book value of which was to Rs.98,910 had been auctioned for the officers of the Council for Rs.11,100 without assessing a minimum bid value.

4.4 Uneconomic Transactions

The average annual issue of the International Certificates to the Ayurvedic Practitioners who proceed abroad for medical practice is 13 and despite the availability of 1,910 old certificates, 500 new International Certificates had been printed at a cost of Rs.38,454 during the year under review without considering the annual requirements. Out of those, none had been issued even by 30 June 2016.

5. Accountability and Good Governance

5.1 Presentation of Financial Statements

According to Section 6.5.1 of the Public Enterprises Circular No. PED/12 of 02 June 2003 and the Treasury Circular No. 01/2004 of 24 February 2004, the annual financial statements should be presented to the Auditor General within 60 days after the close of the year of accounts. Nevertheless, the financial statements of the Medical Council for the year 2015 had been presented only on 15 June 2016 after a delay of 105 days.

5.2 Action Plan

The Organisation Chart, the particulars of the approved and the actual cadre, the imprest requirement plan for the annual activities, and the Internal Audit Plan had not been included in the Action Plan for year under review in terms of the Circular No.PFD/RED/01/04/2014/01 dated 17 February 2014 of the Ministry of Finance and Planning.

5.3 Internal Audit

An internal audit of the activities of the Medical Council for the year under review had not been carried out.

5.4 Audit Committee

The Audit Committee for the year under review had not been established in terms of the Public Enterprises Circular No. 55 of 14 December 2010.

5.5 Budgetary Control

Comparison of the budgeted income and expenditure for the year under review with the actual income and expenditure revealed variances ranging from 10 per cent to 123 per

cent, thus indicating that the budget had not been made use of as an effective instrument of financial control.

5.6 Tabling of Annual Reports

The Medical Council had not tabled the Annual Reports for the years 2013 and 2014 in Parliament even by 06 September 2016.

6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Chairman of the Council from time to time. Special attention is needed in respect of the following areas of control.

Areas of Systems and Controls

Observations

(a) Accounting

Certain transactions had not been brought to account according to the double entry system and Journal Entries had been posted without the formal approval.

(b) Maintenance of Registers

The Leave Register had not been maintained properly. An adequate internal control had not been maintained for the security of various Certificate Books including the Medical Certificate Books.

H.M.Gamini Wijesinghe
Auditor General

Corporate Details

Name

Ayurveda Medical Council

Statutory Condition

Indigenous Medical Board established in 1928 on a recommendation made by a Sub Committee of the State Council of 1927 was the first legally authorized establishment in the Sri Lankan Ayurveda field. Subsequently the Ayurveda Medical Council was established in terms of the Ceylon Ayurveda Medical Council Ordinance No.46 of 1935 was re-established 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 functioning now is an organization established under the Ayurveda Act No.31 of 1961.

Bank's

1. Bank of Ceylon (Prime Bank)
Maharagama
2. National Savings Bank
"Saving House"
Head Office,
Kollupitiya.

Auditor's

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

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தலைவர்	011-2847555	பதிவுகள்	011-2746754	கාරியலகம்	011 -2896911- 12
Chairman		Registrar		Office	Ext. 315/316/321
Web site	:- www.ayurvedicmedicoun.gov.lk			E mail	:- ayurmc@slt.net.lk

C O M P L I M E N T

HON MINISTER – MINISTRY OF HEALTH, NUTRITION & INDIGENEOUS MEDICINE

HON DEPUTY MINISTER – MINISTRY OF HEALTH, NUTRITION & INDIGENEOUS
MEDICINE

SECRETARY - MINISTRY OF HEALTH, NUTRITION & INDIGENEOUS MEDICINE

MEMBERS OF AYURVEDA MEDICAL COUNCIL

MINISTRY OF HEALTH, NUTRITION & INDIGENEOUS MEDICINE

DEPARTMENT OF AYURVEDA

NATIONAL INSTITUTE OF TRADITIONAL MEDICINE

BANDARANAYAKA MEMORIAL AYURVEDA RESEARCH INSTITUTE

PROVINCIAL MINISTRY OF HEALTH AND INDIGENEOUS MEDICINE

ALL PROVINCIAL AYURVEDA COMMISSIONERS

DEPARTMENT OF AUDITOR GENERAL

DEPARTMENT OF ATTORNEY GENERAL

DEPARTMENT OF POLICE

ALL MEDIA INSTITUTES

ALL DISTRICT SECRETARIATS AND DIVISIONAL SECRETARIATS

ALL PRESERVATIVE COUNCILS

AND

STAFF OF THE AYURVEDA MEDICAL COUNCIL

