

Head 220 Department of Ayurveda – 2024

1. Financial Statements

1.1 Qualified Opinion

Head 220-The audit of the financial statements of the Department of Ayurveda for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended 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 provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the Department of Ayurveda was issued to the Accounting Officer on 22 May 2025 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 28 May 2025 in terms of Section 11(2) of the Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Ayurveda as at 31 December 2024 and its financial performance and cash flows for the year then ended in accordance with the financial statements which describes the basis of preparation of these financial statements in page 05.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibility Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of matter -Basis for the preparation of financial statements

I draw your attention to page 05 of the financial statements which describes the basis of preparation of these financial statements. The financial statements have been prepared for the use of the Treasury and Parliament and Department of Ayurveda in accordance with Government Financial Regulations 150 and 151 and State Account Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Treasury, Parliament and Department of Ayurveda. My opinion in this regard is not modified.

1.4 Responsibilities of the Accounting Officer for the Financial Statements

In Compliance with Financial Regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, the Accounting Officer is responsible for the preparation of financial statements that give a true and fair view and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department of Ayurveda and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgments and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.6 Comments on the Financial Statements

1.6.1 Accounting Deficiencies

(a) property, plant and equipment.

The following deficiencies were revealed in the accounting of property, plant and equipment.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) The Department had not identified and accounted the value of 04 lands whose legal ownership had been taken over. Further, as per the CIGAS computer printouts, value of the lands being overstated due to the value of the land of the Gampaha Wickramarachchi Ayurveda Teaching Hospital, which was Rs.53 million, had been recorded twice.	The audit observations are accepted and actions should be taken to correct this through journal No. XE/2025/04/01 dated 17.04.2025 after being pointed out by the audit.	All lands should be accounted and these deficiencies should be corrected and the financial statements for the year 2025 should be submitted.
(ii) Although the Department had handed over 09 equipment worth Rs.20.98 million to the Sri Lanka Ayurvedic Drugs Corporation in 2024, only Rs.16.99 million of the cost of those assets had been removed from non-financial assets.	It is reported that assets worth Rs.16,997,333 that were accounted in the CIGAS system had been disposed.	Actions should be taken to made relevant adjustments to the financial statements.

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| (iii) | The Department had not taken actions to assess the value of 31 buildings which were being used by the Department on 09 lands that the Department did not own and disclose them in the financial statements. | It was noted to be disclosed in the accounting notes when preparing the financial statements for the year 2025. | Actions should be taken to disclose this information in the financial statements. |
| (iv) | Although 02 cabs, a bus and 04 motorcycles that were not in running condition had been handed over to the Ministry of Health for disposal on 14 February 2022, actions had not been taken to identify the cost of those assets and remove them from non-financial assets. | It is agreed with the points raised by the audit. After correcting the information related to the vehicles entered into the CIGAS system and after the vehicle disposal activities, this cost was removed from the CIGAS system and recorded for reporting | Actions should be taken identify and remove the cost of those assets from the financial statements. |
| (v) | Although a van purchased in 2012 under the lease installment payment method at a cost of Rs.8.40 million had been taken over by the Department in 2023 after the lease period, actions had not been taken to account the cost of that vehicle as a non-financial asset in the year under review. | Agree with the facts raised by the audit. Actions were taken to correct and record the vehicle information entered into the CIGAS system for reporting. | Actions should be taken to account as non-financial assets. |

(b) Advance Account Balance

Audit Observation	Comments of the Accounting Officer	Recommendation
The value of the advances received by 15 officers on 30 occasions without proper identification of the requirement was Rs.1.65 million, of which	The fact that has been pointed out is accepted and although an estimated cost was used when obtaining the advance, the remaining	Action should be taken in accordance with the provisions of the Public Finance Circular.

Rs.752,708 had been paid amount has been repaid due without spending the advances. to the decrease in the actual This balance ranged between 32 cost. percent and 87 percent of the advances received.

(c) Failure to maintain records and books

It was observed during sample audits that the Department had not maintained certain documents listed below and certain documents had not been maintained properly and up-to-date.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Damage and loss register		
Financial Regulations 110 had not been updated.	Actions will be taken to update and maintain it in the future.	A record of damages should be maintained in accordance with the format prescribed in Financial Regulation 110.
(ii) Register of liabilities		
Actions had not been taken to maintain in accordance with Financial Regulation 214.	I would like to inform you that we will start and maintain it in the future.	Actions should be taken to record the liabilities in a book of accounts receivable that can be checked regularly in accordance with Financial Regulation 214.
(iii) Register of Cheque delivery		
Actions had not been taken to maintain up to date in accordance with Financial Regulations 260 and 388.	Actions have been taken to update and maintain the check delivery register.	Cheques should be recorded in a register of cheque delivery and arrangements should be made for handing over the cheques in accordance with Financial Regulations 260 and 388.

(iv) **Security Deposit Register**

<p>Actions had not been taken to maintain up to date in accordance with Financial Regulation 891(1).</p>	<p>Actions will be taken to update and maintain it.</p>	<p>Actions should be taken to maintain a Security Deposit Register for officers containing the information specified in Financial Regulation 891(1).</p>
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(v) **Vehicle logbook**

<p>Actions had not been taken to maintain up to date in accordance with Financial Regulation 1645(a).</p>	<p>Actions will be taken to update and maintain it.</p>	<p>Vehicle logbooks should be maintained for each vehicle in accordance with the provisions of Financial Regulation 1645(a) and as per the General 267 format.</p>
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(d) **Lack of audit evidence**

Audit evidence had not been presented regarding the following transactions.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(i)	The reports of Board of Survey relating to property, plant and equipment totaling Rs.5,036.59 million as at 31 December of the year under review had not been submitted for audit.	The completed reports of Board of Survey as of 31 December of the year under review have now been submitted for audit.	Actions should be taken to submit all reports of Board of Survey should be submitted for audit.
(ii)	Although the Department had reported in its financial statements that it had vehicles worth Rs.93.94 million, it was not possible to verify that the cost of all vehicles owned by the Department was reflected in the financial statements as detailed information about each vehicle had not been recorded in the CIGAS computer system.	It is acknowledged that the audit observations are accepted. This has been further delayed due to the complex revisions to be made in the CIGAS data file and the CIGAS data file has been revised in accordance with the data entered into the Non-Financial Asset Management System in accordance with the provisions and instructions contained in the Asset Management Circular No.	Actions should be taken to maintain adequate records by entering detailed information about each vehicle in the CIGAS computer system.

02/2024 regarding the vehicles of the institution and that it has been noted to be reported to the Audit Division.

2. Report on other legal requirements

I hereby declare the following facts in accordance with Section 6(1)(d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements had been consistent with the previous year.
- (b) The following recommendations I had made regarding the financial statements for the previous year had not been implemented.

Paragraph reference from the report for the previous year	Recommendation implemented	not implemented	Paragraph reference in this report
1.6.1 (c)(vii)	Actions should be taken to complete the disposal activities promptly and identify and remove the cost of those assets from the financial statements and disclose the information through the notes to the financial statements.		1.6.1(a) (iv)
1.6.1 (c) (viii)	Actions should be taken to account as non-financial assets.		1.6.1(a) (v)

3. Financial Review

3.1 Imprest Management

Audit Observation	Comments of the Accounting Officer	Recommendation
The imprest amount requested from the Treasury according to the imprest plan for the year under review was Rs.2,701,111,550 and The Department had failed to achieve the imprest amount released from the Treasury as planned by the imprest management, amounting to Rs.2,214,744,456.	The Treasury releases imprest only after the vouchers for payment are entered into the ITMIS computer system and accordingly, those payments have been released from the imprest released to the department.	Action should be taken according to the imprest plan.

3.2 Expense management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) In addition to the basic provision of Rs.4.50 million allocated for the object No. 220-1-1-0-1201, additional provisions of Rs.3.00 million had been provided and out of that additional provision, Rs.2.21 million, i.e. 73.76 percent, had remained.	This balance has arisen due to the relevant items had not been supplied by 31 December, even though the order was issued for the stationery items that were to be purchased using this provision. The obligation incurred for that purpose has been settled in the year 2025.	Accurate and realistic expenditure estimates should be prepared as far as possible, taking into account the department's role, expenditure trends in previous years, market and other environmental factors.
(b) In addition to the preliminary provision of Rs.1.50 million allocated for the object No. 220-1-1-0-1302, provisions of Rs. 1.40 million had been transferred and out of that additional provision, provisions of Rs.917,684, i.e. 65.54 percent, had remained.	Agree with the audit observations. this balance arose due to the inability to complete the expected air conditioning maintenance work by 31.12.2024 due to the inability to obtain the assistance of a technical officer.	-Do-
(c) The total allocation amount of Rs. 100 million and Rs. 100,000 respectively approved for the two objects No. 220-2-2-13-2509 (Promotion of Health Tourism) and No. 220-2-5-0-2002 had remained.	The project approved for Rs. 100 million was not utilized due to the suspension of the project after informing the relevant institutions due to problems in asset reporting and management during the implementation of the project and the savings have occurred due to the non-receipt of requests for the repair costs forecasted by Rs.100,000.	-Do-

(d)	Out of the approved net allocation of Rs.28.62 million and Rs.472.50 million respectively, there had been remaining provisions of Rs.14.53 million and Rs.366.60 million respectively for 18 recurrent expenditure items and 06 capital expenditure items. This balance ranged from 26.41 percent to 91.45 percent of the net allocation.	These savings have occurred due to internal issues within the relevant institutions, even though the expected costs were reduced when the planned tasks were actually carried out or even though the tasks were planned to be carried out by third parties.	-Do-
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3.3 Incurring liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
Rs.807,844 worth of 05 payment vouchers related to December 2024, which were paid in the year 2025, had not been identified as liabilities.	The liabilities as at 31.12.2024 have been identified and included in Annex III of the final account.	Actions should be taken to identify and show all liabilities should be accurately in the Statement of Liabilities and Commitments.

3.4 Assurances to be made by the Accounting Officer

Although the Accounting Officer was required to provide assurances regarding the following matters in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018, action had not been taken accordingly.

Audit Observation	Comments of the Accounting Officer	Recommendation
The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system is developed and maintained for the financial control of the Department and the effectiveness of that system should be reviewed from time to time and necessary changes should be	This situation has arisen due to the severe shortage of human resources in the Internal Audit Division and other departments.	Actions should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018.

made accordingly to make the system effective and although those reviews should be made in writing and a copy should be submitted to the Auditor General, statements that such reviews were conducted had not been submitted to the audit.

3.5 Non-compliance with laws, rules and regulations

The instances of non-compliance with the provisions of laws, rules and regulations observed during sample audit tests are analyzed below.

	Reference to laws, rules and regulations	Observation Value Rs.	Non-compliance	Comments of the Accounting Officer	Recommendation
(i)	Section 127 of the Municipal Councils Ordinance No. 16 of 1947	-	Although Patient care services had been implemented in 05 ordinary wards with 183 beds on 04 floors including the ground floor of the new -08 storied building constructed under the second phase of the development of the Ayurvedic National Hospital Borella in to a teaching hospital, the necessary actions had not been taken to obtain a	It has been noted that this building was constructed without obtaining the Certificate of Conformity that should have been obtained before its construction, the relevant work to be completed in order to obtain the relevant Certificate of Conformity is currently being carried out and the necessary work to obtain the relevant Certificate of Conformity has been completed before the end of this year.	Necessary actions should be taken to obtain a certificate of conformity in accordance with Section 127 of the Municipal Councils Ordinance No. 16 of 1947.

			certificate of conformity in accordance with the provisions of the Act.	
(ii)	Financial Regulation 758(1) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	-	<p>Although in addition to the annual survey, actions should be taken to conduct a check and audit of the inventory book at least once every three months by comparing the inventory records with the vouchers and by comparing the inventory balances with the actual inventory to check for any errors, this had not been done in Ayurvedic hospitals.</p>	<p>A program has been implemented to educate all hospital directors and subject clerks about the importance of conducting boards of survey and actions will be taken to correct this situation in the future.</p> <p>Actions should be taken to act in accordance with Financial Regulations.</p>
(iii)	Finance Regulation 756(6) as amended by Public Finance Circular No. 01/2020 dated 28 August 2020	-	<p>Annual Board of surveys records in Ayurvedic hospitals regarding stock warehouses and sub-warehouses had not been conducted for several years up to the year</p>	<p>The warehouse inspections of the Ampara, Nanthavur and Mananthoduwa hospitals were completed in 2024, and the said report has been submitted to the audit and the hospitals have been informed to</p> <p>-Do-</p>

		under review.	conduct the relevant surveys in other hospitals as well and appropriate action will be taken to report to you.	
(iv)	Public Administration Circular No. 09/2009 dated 16 April 2009 and Public Administration Circular Letter No. 03/2017 dated 19 April 2017	-	Although instructions and regulations have been issued to maintain records of the attendance and departure of officers to the office by using fingerprint machines in all government institutions, Rs.94,450,328 had been paid to 1,614 officers of 11 Ayurvedic hospitals in the year under review based only on attendance records without the use of fingerprint machines.	The overtime and holiday salaries of the staff other than the medical officers serving at the Head Office of the Department of Ayurveda, the National Institute of Indigenous Medicine, Kaithadi Ayurveda Teaching Hospital, and the Manchanthoduwai Ayurveda Research Hospital are currently paid based on the records obtained from the fingerprint machine and in other institutions, the Heads of Institutions have been informed by letter dated 16.08.2024 to ensure that the payment of overtime and additional duty allowances is made only after the Head of Institution has formally verified his personal attendance and
				Action should be taken to proceed in accordance with the provisions of Public Administration Circulars.

departure as per the Cabinet decision No. AMAP/043/410/0944/24 and 2024.06.19 and overtime and holiday salaries and other allowances have been paid only for the overtime and holiday services so verified.

3.6 Irregular Transactions

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although it had been emphasized; as per the paragraph 03 of the letter No. BD/HRD111/14/2022 dated 07 December 2023 of the Director General of Budget of the Department of National Budget addressed to the Comptroller General, that a difference between the book value and the assessed value of the relevant assets; if any, when exchanging and transferring the assets between government ministries, departments, provincial councils and statutory bodies, the said difference should be paid by the institution that exchanges and transfers the assets, 09 equipment worth Rs.20,980,575 had been handed over to the Sri Lanka Ayurvedic Drugs Corporation in contrast to the above requirement without making an assessment and charging money.	In accordance with paragraph 8.1.3 of Section II of the Public Finance Circular No.01/2020, the Secretary to the Ministry has been informed by letter dated 08.05.2025 to appoint a committee and it was noted to report to you subsequent to taking appropriate actions.	The proceedings should be done as per the instructions of the Department of National Budget.

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| (b) | <p>Although an Ayurvedic Drugs and Products Regulatory Council should be established as a corporation with a continuous progression and a public seal as per the regulations made by the Minister of Health under the Section 82 read with the Sections 7(g), 10 and 77 and part vi of the Ayurveda Act No. 31 of 1961 published in the Extraordinary Gazette No. 2379/02 dated 08 April 2024, the Regulatory Council had not been so established. However, out of the 4 committees to be established in terms of Section 4(e) of the said regulations, the “Technical Committee on Ayurveda Drugs” had been established in the Department of Ayurveda without the authority. Also, although the fees for import/ export activities should be charged in US Dollars, the fees had been charged in Sri Lanka Rupees in contrast to the said requirement.</p> | <p>The first Ayurvedic Drugs and Products Regulatory Council was established on 24.04.2024 in accordance with the Extraordinary Gazette No. 2379/02 dated 08 April 2024, and the other 04 committees were also established in parallel with that and the relevant institutions were empowered. After the new government comes to power, the second Ayurvedic Drugs and Products Regulatory Council and the committees under the said Council were established with effect from 28.02.2025 and are continuously operating. The relevant deposit fees have been obtained in local currency as per the Regulation No. 114(02)(a) of the relevant Extraordinary Gazette Notice.</p> | <p>The proceedings should be done as per the regulations.</p> |
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3.7 Transactions in fraudulent nature

The following observations are made.

Audit Observation	Comments of the Recommendation Accounting Officer
<p>The instructions had been given to send letters to get donations from outside parties using the official name of the Ayurveda Commissioner and to credit money to the bank account of the Welfare Association for an international seminar and</p>	

educational trade fair about indigenous medicine called “AyurEx Colombo 2023” without proceeding in accordance with Articles 148, 149(1) of the Constitution and Financial Regulations 132, 170(2). The following observations are made herein.

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| <p>(a) An amount of Rs.28,469,950 had been collected from public and private sector institutions and those funds had been credited to an account of the Welfare Association of the Department, and a sum of Rs.28,326,935 had been spent out of that amount.</p> | <p>The discussions were done about the “AyurEx Colombo 2023” at the meeting of the Committee on Public Accounts held on 23.07.2024 and the proceedings have been done at present in accordance with the directives given in this regard.</p> | <p>The proceedings should be done as per the relevant articles of the Constitution and the provisions of the Financial Regulations. A full and systematic investigation should be carried out in this regard and the disciplinary actions should be taken against the responsible officers.</p> |
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- (b) A private company in the Pilimalalawa area of Kandy had been selected by the Welfare Association as the event management company to manage this exhibition at a cost of Rs.28,945,285 as per a proposal of the Ayurveda Commissioner without calling for quotations in accordance with the provisions of the Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka. Remaining only an amount of Rs.836,948 in the account of the Welfare Association at the time

- Do -

- Do -

of entering into this agreement is a matter of controversy.

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| (c) | A sum of Rs.10,881,642 had been withdrawn from the bank and deposited into the account of the relevant institution on the verbal and written instructions of the Commissioner General of Ayurveda at 03 occasions despite the possibility of paying money by cheque to the Event Management Institution. | - Do - | - Do - |
| (d) | Any documents could not be presented to the audit to prove that a sum of Rs.1,820,430 was actually spent by the Welfare Association. | - Do - | - Do - |
| (e) | Although this exhibition had been concluded on 10 September 2023, a private institution had given a sum of Rs.110,000 to the Welfare Association on 1 December 2023. | - Do - | - Do - |
| (f) | It was revealed according to the cash book of the association that a total amount of Rs.907,000 had been credited to the current account of the Welfare Association by external parties as Rs.422,000 on 01 April 2024, Rs.474,000 on 30 April 2024, and Rs.11,000 on 05 May 2024. The information relevant to | - Do - | - Do - |

that matter was not available in the Welfare Association, and a sum of Rs.896,000 had been paid to an individual by cash cheques on 24 April 2024 and 02 May 2024 on the verbal instructions of the Ayurveda Commissioner, and the relevant information related to the said payment was not in the Welfare Association. Accordingly, this account of the Welfare Association had been used by the Commissioner General to collect and spend money in irregular manner for the activities not belonged to the Welfare Association.

3.8 Issuances and Settlement of Advances

The audit observations revealed.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even if the disciplinary proceedings against interdicted officers are required to be concluded as soon as possible in accordance with Section 21.3 of Chapter XLVIII of the Establishments Code, a sum of Rs.10,855 had not been able to be recovered from one officer interdicted in the year 2020 and a sum of	The fact pointed out is accepted. The matter has been referred to the Secretary to take legal actions related to the recovery, and as the instructions have been received to take further steps to settle the debt although it was submitted to proceed in accordance with Public Finance Circular No. 01/2024, the actions will be taken	The Debt recovery should be accelerated through follow-up and adequate monitoring.

Rs.87,610 had not been accordingly.
able to be recovered
from 03 officers who had
exceeded more than 20
years.

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| (b) | <p>As per the provisions of Section 4.2.4 of Chapter XXIV of the Establishments Code, when an officer is to retire, the details of all debts to be recovered from him should be submitted to the Director of Pensions and the recovery should be made from the converted pension or gratuity of the officer in accordance with Section 4.2.5. However, a sum of Rs.253,200 was due from 03 officers who had retired as on 31 December 2024 and exceeded 02 years, a sum of Rs.181,160 was due from 2 officers who had retired before more than 06 years and a sum of Rs.52,050 was due from 03 officers who had retired before more than 20 years.</p> | <p>These officers have not yet been sent on retirement, their retirement is also uncertain. Consequently, it has been informed to make payments. As the instructions have been received to take further steps to settle the debt although it was submitted to proceed in accordance with Public Finance Circular No. 01/2024, the actions will be taken accordingly.</p> | <p>The actions should be taken to recover these outstanding loans.</p> |
| (c) | <p>Although it is required to recover the loan amount through the Attorney General subsequent to the submission of the National Identity Card number of the officers; who left the service but had not been reinstated in the service, to the Election Commissioner</p> | <p>The fact pointed out is accepted. The matter has been referred to the Secretary to take legal actions related to the recovery, and as the instructions have been received to take further steps to settle the debt although it was submitted to proceed in accordance</p> | <p>- Do -</p> |

inquiring about the details of their residence and obtaining confirmation of their assets from the Divisional Secretary as per the Section 3(e)(ii) of the Public Finance Circular No. 05/2019 dated 27 June 2019, a sum of Rs. 261,176 from 06 officers who had left the service 01 to 03 years ago, a sum of Rs.502,630 from 06 officers who had left the service before a period of 05 and 10 years, and a sum of Rs.259,480 from 10 officers who had exceeded 20 years after they left the service had not been recovered as of 31 December 2024.

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| <p>(d) Although the loan balances of deceased officers should be settled in accordance with Sections 4.5, 4.6 and 6.3 of Chapter XXIV of the Establishments Code and Section 03 (b) of the Public Finance Circular No. 05/2019 dated 27 June 2019 and Section 04 of the Public Accounts Circular No. 262/2017 dated 29 December 2017, the total loan balance due from 09 officers who had died before more than 06 months as on 31 December 2024 was Rs.616,040. Out of the those loan balances, a</p> | <p>Although it was presented for proceeding in accordance with Public Finance Circular No. 01/2024, the instructions have been received to take further steps to settle the loan. Consequently, further actions are being taken accordingly, and the arrangements are being made to recover from the death gratuity.</p> | <p>The proceedings should be done as per the Establishments Code and the relevant Finance Circular, and the actions should be taken in accordance with Financial Regulation 104 (2) “b” to recover the relevant amount from the officers who acted negligently in respect of the security of personal files.</p> |
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balance of Rs.112,250 was related to two officers who died 20 years ago, an amount of Rs.17,850 was related to two officers who died 10 years ago, an amount of Rs.154,200 was related to two officers who died before a period between 01 and 05 years and Rs.2,500 was related to an officer who died before more than 06 months.

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| <p>(e) The required actions had not been taken in accordance with the instructions of the Public Finance Circular No. 05/2019 dated 27 June 2019 under the Advance "B" account to recover and settle the loan balances of the officers who are transferred in/ out , the loan balances of the employees who had retired and died before completing the payment of loan amounts, the loan balances related to the employees who were released from service before the loan amounts are completely paid and the lapsed loan balances.</p> | <p>As per the instructions of the Public Finance Circular No.05/2019 dated 27 June 2019, the actions have been taken as per the facts stipulated in paragraphs 02 to 07 above for the old loan balances, and the steps have been taken at present to recover the loan balances (transferred, retired, deceased, interdicted, vacated the service) promptly.</p> | <p>The actions should be taken in accordance with Financial Regulation 104 (2) "b" to identify the officers responsible for the inability to disclose the sufficient information to proceed as per the provisions of the circular and to recover this amount from them.</p> |
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3.9 Deposit Balances

Audit Observation	Comments of the Accounting Officer	Recommendation
There were 26 cases where the list of single balances temporarily retained subject to repayment to third parties had	We agree with the facts pointed out by the audit, this mistake has occurred as the name of the person who pay	The required steps should be taken to settle the lapsed deposits as per the Financial

not been maintained so that the name of the depositor/institution can be identified, and its value was Rs.1,488,160. money was not recorded correctly in the receipt for accepting money, and the instructions have been given to all relevant officers including the Shroff and the relevant measures have been taken to prevent the future occurrence of such situations. Regulation 571.

4. Operational Review

4.1 Failure to perform duties

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even if the Ayurveda Community Health Promotion Program should be implemented in the Anuradhapura District as a pilot project from 2001 to 2005 and the services should be extended to other districts also from 2005 based on its success, the project had been implemented only in the Anuradhapura District. A sum of Rs.877.2 million had been spent on this project from 2005 to 2021. However, the provisions had not been made separately for the said project from the year 2022, and the provisions had been made only for recurrent expenditure including salaries, allowances, contracted services under the Patient Care Service Project of	The facts that have been pointed out are accepted. Although this project should have been concluded in 2005, this project has been continuously moved forward without being completed based on the provisions provided by the Treasury, 22 medical officers and 210 Community Health Development Officers have been attached to the project, the facts continuously pointed out by the audit in this regard have been reported to the Treasury and the Chief Accounting Officer. Accordingly, the relevant project has already been completed and however the project has not been handed over, the necessary provisions for the salaries and wages of the relevant officers and for maintaining the offices have been	If the project period has been ended and the project is not in implementation, the necessary policy approvals should be obtained to use its physical and human resources to achieve the objectives of the Department or for the Ayurvedic Public Health Service operating at the North Central Provincial Council level, and accordingly the steps should be taken to limit the expenses incurred on maintaining the project offices and the staff.

the Development Program and a sum of Rs.173.7 million had been spent on salaries, allowances and other expenses for 205 officers in the year under review. Accordingly, taking actions to further maintain the Ayurvedic Public Health Promotion Program covering only the recurrent expenditure related to this project; not implemented successfully for being expanded to cover other districts, is a matter of controversy.

allocated from the Treasury for the year 2025 also, and it has been noted to have further discussions with the relevant parties in the future and to take further steps.

- (b) Although the provisions of Rs.25 million had been made in the each year 2021 and 2022 to develop a Management Information System (MIS) in order to include the entire institutional system including the Department of Ayurveda and its affiliated institutions, hospitals, medical centers, the said task had not been fulfilled even in the year under review.
- Although provisions had been allocated to perform this task in 2021 and 2022, the provisions had not been allocated for the year under review. Consequently, a Management Information System could not be prepared in the year under review as well. However, the required activities are being done to carry out the relevant works in the year 2025.
- A Management Data System that can coordinate the activities of all departments, including the Head Office of the Department, hospitals, herbal gardens, public health regional offices should be established.
- (c) Although the provision of Rs.100 million had been allocated through the Annual Action Plan of the Department of Ayurveda in the year under review for the project to implement the physical wellness centers, the said task had not been performed.
- The approval had been given by the Department of National Planning for a project that should be implemented related to the Sri Lanka Ayurvedic Drugs Corporation. Accordingly, the project implementation was stopped as the problematic situation occurred regarding the
- The proceedings should be done as per the Annual Action Plan.

transfer of provisions during the implementation of the project together with the Sri Lanka Ayurvedic Drugs Corporation. Further, although the existed problematic situation was discussed with all the relevant departments of the Treasury as per the instructions given regarding the accounting of the assets of the said project, a solution could not be obtained. Consequently, the project could not be implemented as planned.

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| <p>(d) Although a provision of Rs.04 million had been allocated for the tasks of improving the hostel facilities, the lecture halls and practical test halls, the library and building of the National Institute of Indigenous Medicine in the year under review, only the hostel facilities of the institution had been improved at an expense of Rs.4.68 million.</p> | <p>An essential project had to be selected for the implementation on priority basis as the provision; received when making estimates for the accomplishment of the relevant tasks, was limited. As the hostel is used by the trainees participating in the training programs held at the institution, the bathrooms in the hostel were improved considering the improvement of its facilities as a priority.</p> | <p>- Do -</p> |
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4.2 Activities contrary to the major tasks

The following observations are made .

Audit Observation	Comments of the Accounting Officer	Recommendation
A sum of Rs.4,910,611 had been spent by the Department of Ayurveda for this task in parallel with the Oil Anointing State Festival, which was a	It is unable to agree with this inquiry. The Sinhala and Tamil New Year is a cultural event, the oil anointing ritual therein is	The expenses for the same task should not be incurred by two institutions/ ministries.

function taken under the objectives of the Ministry of Buddhasasana, Religious and Cultural Affairs and the Department of Culture. directly related to the indigenous medicine of Sri Lanka. Accordingly, the Department of Ayurveda has been conducting the Oil Anointing State Festival for nearly four decades, and the purpose of this ceremony is to make an attitudinal change among all people about the health and its value at the beginning of the year.

4.3 Procurements

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) As per Public Finance Circular No.02/2020 dated 28 August 2020, even though the Annual Procurement Plan should be prepared before 10 December of the current year and obtained the approval of the Chief Accounting Officer for that and a copy of that should be sent to the Auditor General, no action had been taken accordingly in the year under review.	The procurement plan had been submitted for the approval of the Secretary of Health in 2023 and the approval had been received to the amended procurement plan on 08 August 2024.	The action should be taken as per Public Finance Circular.
(b) The approval of the Chief Accounting Officer had not been taken for Annual Procurement Plan and amended Procurement Plan.	The approval had been taken.	-Do-

(c) Though it had been decided to purchase office furniture under National Competitive Shopping Method in Annual Procurement Plan 2024, the action had been taken to purchase under the shopping method without a proper approval. In this event,

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| <p>(i) Without taking measures in accordance with 2.6.1(v) of the Government Procurement Guidelines, this bid had been refused by the Technical Evaluation Committee based on the information received from the telephone that the finished goods are not available with the institute which had forwarded the minimum bid of Rs.3,174,200 out of two bidders indicated conformity with the technical specifications.</p> | <p>It had been scheduled to purchase these equipment under adequate competitive price from 07 relevant institutions by providing a reasonable opportunity to said institutions taking into account holding a higher popularity in relation to manufacturing and selling of furniture and office equipment in Sri Lanka and the possibility of supply. However, only 04 institutions had responded and the bid evaluation activities had been carried out with the assistance of a qualified Technical Officer of the Technical Evaluation Committee. Accordingly, the goods of the institute which had submitted the second minimum quotations having considered the facts such as their appropriateness to the requirement and quality and whether there is an adequate value to the amount paid had been investigated prior to ordering their good orders after considering their recommendations. This</p> | <p>The action should be taken as per the Government Procurement Guidelines.</p> |
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investigation had been carried out by a committee appointed by me. Since the models of the goods are the goods manufactured by the institutions in the market, those had been checked through the internet and the showrooms by using model number.

(ii) As per the technical specifications, though it had been indicated that 03 years warranty period is necessary for all goods, the action had been taken to purchase office furniture worth of Rs.6,062,494 from 02 institutes with a warranty of one year and 02 years.

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The action should be taken in accordance with the technical specifications.

(iii) In accordance with the technical specifications, even though there should be a warranty period of 03 years, Workmen Locker with steel density of 0.8 mm – 0.7 mm as per a one year warranty period and the bidding documents, Workmen Locker with steel density less than 0.6 mm had been provided in the supply.

When inquiring about matter from the relevant institute, since the prices prevailed at the time of submission the bids, had been increased at the time of order, the new quotations had been included in their data system, it had been indicated that the action had been taken to provide at the bid price after giving a 10 percent discount.

The action should be taken to accept the goods as per the technical specifications and bidding documents.

(d) In contrary to the Government Procurement Guidelines, it had been directly given to the Department of Buildings to renovate the roof of office building of Department of Ayurveda without calling quotations. A provision of Rs.44,900,000 had been allocated to the Department of Buildings for this renovation by Ministry of Health and Media. In this event,

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| <p>(i) The above task of Rs.44.9 million had been assigned to the Department of Buildings without a legal agreement.</p> | <p>Since Engineering and Technical Officers of department had been vacant, the relevant task had been assigned to the Department of Buildings for performing as an agent as per Government Financial Regulation 208. Since the allocation of provision for this project for this project should be carried out through expenditure head, the relevant allocation of provision had been carried out itself.</p> | <p>Since it is a task of department, the action should be taken to enter into a legal agreement.</p> |
| <p>(ii) Even though the sub contract had been awarded to get the above task done by the Department of Buildings, the information in relation to the conditions of agreement, date of completion,</p> | <p>A complete monitoring had been performed by the department in this regard and the follow-up activities should be carried out for completion the task by holding all discussions.</p> | <p>The action should be taken in accordance with the conditions of agreement.</p> |

charges for time delays and reparations had not been submitted to the audit owing to non-availability of the copies of relevant agreements with the Department of Ayurveda.

- (iii) Even though it should be awarded the contract for renovation the roof to the sub contract company of Department of Buildings having verified the safety of the goods in the relevant premises, home furniture and equipment worth of Rs.1,124,708 had become non-usable condition due to increase of the rainy water without not doing so. Since this loss will not be paid by the sub contract company, no action had been taken to obtain surcharge from the officers who had not taken action to enter into a legal agreement as per F.R. 104 inquiry in relation to this is being carried out. It is noted to submit to the audit subsequent to receipt the relevant report. The action should be taken to take surcharge from all the officers.

Financial
Regulation 104(2)
(b) and verify the
safety of the
relevant goods.

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| (e) | <p>It was observed that the drugs are purchased only from Sri Lanka Ayurvedic Drugs Corporation by Department of Ayurveda without calling quotations in contrary to the Government Procurement Guidelines. The drugs worth of Rs.53,731,570 and Rs.126,583,034 had been purchased in 2023 and in the year under review respectively. In comparative with 2023, the cost of purchase had been increased by 136 percentage in the year under review.</p> | <p>Since Sri Lanka Ayurvedic Drugs Corporation is the apex body connected to the government for Ayurvedic drugs manufacturing, the all finished drugs required for Department of Ayurveda had been purchased. The finished drugs required for the Ayurvedic Hospitals under the quotations issued to the government sector by such institute. Furthermore, the approval had been received for purchase of ayurvedic drugs under direct purchases from Sri Lanka Ayurvedic Drugs Corporation for 2025,2026 and 2027 by the cabinet decision No. 25/0217/815/018 dated 25.02.2025.</p> | <p>The steps should be taken as per the provisions of the Government Procurement Guidelines.</p> |
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4.4 Asset Management

The under-mentioned observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Owing to purchase through the main store of the department without identification the requirement properly,217 liters related to 05 items such as chemicals, polythene, dried drugs materials, 5,043 units related to 07	It is agreed with the audit observation.	The action should be taken to purchase after properly identifying the requirement.

items and 312 kg related to 18 items and 13,598 books related to 44 units were in stock non moving and slow moving level.

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| (b) | 4,252 book units in relation to 27 incidents had been issued from the book store from 2019 to 20 June 2024 by the store keeper on the verbal instructions without providing formal issuance orders. | It is accepted the facts pointed out. Presently, this situation had been accurately rectified. Such books had been issued with the request letter of relevant division and with formal approval. | Issuance orders should be given for the all issuances. |
| (c) | 97 units with regard to 38 audio visual equipment purchased at a cost of Rs.23.56 million by Bandaranayeka Memorial Ayurvedic Research Institute in 2015 had been idle. | In accordance with the instructions given at the management audit committee meeting, the letter dated 03.04.2025 had been submitted to the Secretary of Ministry of Health for obtaining approval for handing over these equipment to the Media Unit of Ministry of Health and accordingly, the further action will be taken and reported. | The action should be given to purchase after properly identifying the requirement. |
| (d) | The stock books/ documents/ inventories had not been maintained in an update and accurate manner by ayurvedic research hospitals, teaching hospitals, tourist bungalows and herbal gardens. The fixed assets register of the head office couldn't be maintained in an update manner owing to not reporting the information on donations to the head office. | The all heads of institutions had been made aware pertaining to this matter. The all donations had been accepted subsequent to my approval currently and the measures had been taken to account after submission of the relevant documents to the head office. | The steps should be taken to maintain stock books/ documents/ inventory books in an update manner and report the information about donations to the head office. |

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| (e) 49,05 and 05 Very valuable trees and rare herbal plants in Nawinna Bandaranayeka Memorial Ayurvedic Institute, Gampaha Wickramaarachchi Ayurvedic Teaching Hospital and Pallekalle Research and Extension Services Herbal Garden respectively had been cut and removed without proper approval. | Having made aware the Department of Ayurveda in this regard, the removal of trees had been carried out by following the formal procedure through the authorized institutions for this task after obtaining the approval. | Having identified the requirement properly and obtained the due approval, the action should be taken as per formal methodologies. |
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4.5 Giving securities to the public servants

The under-mentioned observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
In accordance with Financial Regulation 892, an amended report for the officers who should provide the securities should be submitted to the Auditor General and the Secretary of the relevant ministry prior to 15 February at the end of every 03 years. Though the action should be taken to send a detailed report including the names of the officers who should not provide further securities with this report, no action had been taken accordingly.	It is noted to prepare a report in accordance with the format related to giving securities by the public officers and forward before 30.05.2025.	The action should be taken as per the Financial Regulations.

4.6 Management Weaknesses

The under-mentioned observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even though there are 07 research and	The objective of the establishment of research	A formal mechanism should be established to use the

<p>extension services and extension services herbal gardens in extent of 190 hectares belonging to Department of Ayurveda, any drug material had not been supplied from 03 herbal gardens in the year under review and only 906.4 kg of drug materials had been supplied from 04 herbal gardens.</p>	<p>herbal gardens belonging to Department of Ayurveda is to provide the necessary facilities for research and extension services. In addition, the drugs harvest received from the herbal gardens had been provided to the drug manufacturing for the hospitals.</p>	<p>harvest received from the herbal gardens for drug manufacturing of ayurvedic hospitals and maintain adequate reports on that matter.</p>
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| <p>(b) In the year under review, only 252,892 liters of drugs and 11,846 kg of drugs had been produced by 04 ayurveda teaching hospitals and 07 research hospitals. Accordingly, the drug supply from drug manufacturing and herbal gardens was in minimum level.</p> | <p>Because the drug cultivation is not carried out in large scale for drug manufacturing from these herbal gardens, the drug supply couldn't be provided in large scale for drug manufacturing for the hospitals from herbal gardens in the year under review. Up to now, the steps had been taken to provide some drugs required for drug manufacturing for hospitals by managing the prevailing spaces.</p> | <p>-Do-</p> |
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| <p>(c) Even though the Postgraduate Institute of Indigenous Medicines under purview of the University of Colombo had been established on 02 June 2017 in the fifth floor of Borella Ayurvedic National Hospital, it had not been entered into a formal agreement for that in the year under review and no monthly rent</p> | <p>It is agreed with the facts pointed out. It is noted to report to the audit after entering into relevant agreements prior to 30.09.2025.</p> | <p>The action should be taken to enter into agreements.</p> |
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- had been charged also.
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| (d) | No action had been taken to take over the ownership of 07 lands worth of Rs.613.83 million shown under the non-financial assets in the financial statements and 08 lands in extent of 52.7958 hectares utilized by the department. | The report including the progress of taking over and accounting of lands had been submitted and these activities can't be instantly performed. The action will be taken phase by phase and step by step. | The action should be taken to take over the ownership of the lands. |
| (e) | No step had been taken to take over the ownership of 09 lands worth of Rs.431.58 million indicated under the non-financial assets in the financial statements to the department. | - Do - | - Do - |
| (f) | The measures had not been taken to repair and use 20 motor cycles removed from running provided by Ministry of Indigenous Medicines for the usage of the Anuradhapura Community Health Promotion Project or hand over it to the ministry again. | These motor cycles are not departmental assets. The relevant assets belong to the Ministry of Indigenous Medicine and the relevant activities are being taken to dispose such assets presently. | The action should be taken to hand over to the ministry. |

5. Achievement of Sustainable Development Goals

The under-mentioned observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
In terms of the sections 3.6, 3.9, 11 and 11.2 of the Sustainable Development Act No.19 of 2017, its own resources should be efficiently directed in order to	Presently, 03 sustainable development goals had been identified and the necessary information for measurement the progress	The steps should be taken to identify the indices and targets in relation to fulfillment of the sustainable development goals and

achieve the goals of the institute, is being collected in the measurement the progress. the goals to be achieved by the institutional level. institute in order to fulfill the sustainable development goals and the gaps prevailed for fulfillments of such targets and the suitable indices for measurement of the progress should be identified. However, objectives achieved after identifying the indices by department, deviations as well as various fields to be paid attention had not been identified.

6. Good Governance

6.1 Delivery the services to the public

The under-mentioned observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The number of daily residential patients who had obtained the treatments from 05 Ayurvedic Research Hospitals such as Manchanthoduwai, Medawachchiya, Ampara, Hambanthota and Nawinna in the year under review was in minimum level and 246 patient beds in 12 wards with regard to such 05 hospitals had been under-utilized.	It is agreed with the matters pointed out. The activities for utilization this hospital for research activities after collaborating with Nawinna Bandaranayeka Memorial Ayurvedic Research Institute had been already commenced. It is noted to submit the progress step by step.	The activities required for delivering the services to the public should be should be planned.
(b) In the year under review, 120 normal ward beds out of 288 capacity or 42 percent and 76 old normal ward beds out of 274 or 28 percent of new 08 storied building of Borella Ayurvedic National Hospital had been underutilized and since all paying wards with a	It is agreed with the matters pointed out, the necessary provision had been allocated to complete the development of essential infrastructure facilities at the end of	-Do-

capacity of 88 beds consisting with modern room facilities of the new building and 08 wards out of 32 old paying wards had been under-utilized, the patient care services had not been properly fulfilled.

2025. Accordingly, it is noted to report to the audit after carrying out the further action as per the plans prepared.

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| (c) | Even though 07 Ayurveda research hospitals had been established for carrying out the research on traditional medicine methods, non-communicable disease prevention, Unani Ayurveda, kidney diseases, Ayurveda literature, Ayurveda principles, Ayurveda therapy and Ayurveda drugs, No Ayurveda research reports, publications or new drugs had been identified in all research hospitals except Nawinna Ayurveda Research Institute. | It is agreed with the facts pointed out. This situation had arisen due to inability to appointment heads for 06 institutions formally since many years. However, it is noted to take further action after making aware the relevant parties. | -Do- |
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7. Human Resource Management

The under-mentioned observations are made.

Audit Observation Comments of the Recommendation			
Management			
(a)	Even though it had been planned to prepare and implement a management data system for the department, the relevant data system had not been established in the year under review. Accordingly, it was inconvenient to efficiently obtain the updated management information with regard to complete institutions system including the department and its affiliated institutions, hospitals and medical centers and the controls	It is agreed with the matters pointed out. Though the provision is allocated for this task in 2022, the relevant provision had been frozen amidst severe financial crisis within the country. However, it had been planned to perform the activities in the initial stage in 2025 from the utilization of the resources existing in the department and it was noted to report the relevant progress before 31.12.2025.	The management data system which can co-ordinate the activities of the all divisions of the premises of head office, hospitals, herbal gardens, community health regional offices should be established.

such as registers for arrival and departure of the staff of department, performance control, salary control, overtime expense control and the control of personal files were in very poor level.

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| <p>(b) As at 31 December 2024, the approved cadre of the department was 2,393 the actual cadre was 1,614 on that date. There are 725 vacancies equal to 30 percent of the approved cadre Furthermore; owing to existence of 132 vacancies in senior level, 35 vacancies in tertiary level , 322 vacancies in secondary level and 236 vacancies in primary level, the performance of the department and Ayurvedic hospitals had been severely affected.</p> | <p>It is agreed with the facts pointed out. Even though it is continuously reported to the relevant divisions on this matter, the department is in critical chaotic situation that the vacancies indicated in the policy of government recruitment policy couldn't be fulfilled.</p> | <p>The staff should be reorganized in order to obtain maximize effectiveness from existing human resources by giving the priority to the essential posts in the hospitals and the posts in senior level.</p> |
| <p>(c) A research staff had not been get approved for 06 Ayurvedic Research Hospitals and even though 18 posts for Research Officers and 12 posts for Research Assistants had been approved in relation to each subject field for Bandaranayake Memorial Research Institute, no action had been taken to recruit any person.</p> | <p>- Do -</p> | <p>The recruitments should be made for the posts of Research Officer and Research Assistants in relation to each subject fields in order to achieve the expected performance having established Ayurvedic Research Hospitals.</p> |