

## Report of the Auditor General on Head 220 – Department of Ayurveda - Year 2016

The audit of the Appropriation Account and the Reconciliation Statements including the financial records, books, registers and other records of the Head 220 – Department of Ayurveda for the year ended 31 December 2016 was carried out in pursuance of provisions of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review had been issued to the Commissioner of the Department on 14 July 2017. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and reconciliation statements presented to audit and substantive tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

### 1.2 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 148,149,150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions, Public Finance and Administrative Regulations. This responsibility includes: designing, implementing and maintaining internal control necessary to enable the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

## 2. Accounts

### 2.1 Appropriation Account

#### Total Provision and Expenditure

The total net provision made for the Department amounted to Rs.2,573.10 million and out of that a sum of Rs.1,852.42 million had been utilized by the end of the year under review. Accordingly, savings out of the net provisions of the Department amounted to Rs.720.68 million representing 28.01 per cent of the total net provision. Particulars are given below.

Expenditure	As at 31 December 2016			Savings as a Percentage of Net Provision
	Net Provision	Utilization	Savings	
	Rs.Millions	Rs. Millions	Rs. Millions	
Recurrent	1,272.50	1,239.52	32.98	2.59
Capital	1,300.60	612.90	687.70	52.88
Total	2,573.10	1,852.42	720.68	28.01

## 2.2. Advances to Public Officers Account

### Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers' Account Item No. 22001 relating to the Department and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
40.00	33.04	31.00	36.22	190.00	77.17

## 2.3 General Deposit Account

The total balances of 4 general deposit accounts under the Department as at 31 December 2016 amounted to Rs.63.19. Particulars are given below.

Deposit Account Number	Balance as at 31 December 2016
	Rs. millions
6000/0000/00/0013/0084/000	1.42
6000/0000/00/0002/0127/000	3.23
6000/0000/00/0016/0076/000	58.41
6000/0000/00/0019/0019/000	0.13
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Total	<u>63.19</u>

## 2.4 Audit Observation

The Appropriation Account and the Reconciliation Statements of the Department of Ayurveda for the year ended 31 December 2016 have been prepared satisfactorily, subject to the audit observations appearing in the Management Audit Report referred to in Paragraph 1.1 above. Out of the observations, the material and significant observations appear in paragraph 3 herein.

### **3. Material and Significant Audit Observations**

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#### **3.1 Non-maintenance of books and records**

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Audit test checks observed that the Department had not maintained the following registers.

<b>Type of Registers</b>	<b>Relevant Regulation</b>
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(i) Register of fixed assets	Treasury Circular No.842 of 19 December 1978.
(ii) Register of fixed assets for Computers, Accessories and Software	Treasury Circular No. IAI/2002/02 of 28 November 2002.

#### **3.2 Lack of evidence for audit**

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Twenty one payment vouchers valued at Rs.2,557,084 in which action had not been completed in terms of Financial Regulation 272 (2) relating to the Department had been lost.

#### **3.3 Replies to audit queries**

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Replies to one audit query issued to the Department in the year 2014 and 19 queries issued in the year under review had not been furnished even by 31 May 2017. The computable value of transactions relating to those queries amounted to Rs.3,058.58 million.

#### **3.4 Appropriation Account**

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##### **Budget Variance**

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The Department had got 14 Technological Officers posts required for research works approved on 23 December 2013. However, action had not been taken to recruit officers for those posts. Even though a capital expenditure provision of Rs.5.0 million had been made for research works, the entire such provision had been saved. In addition, as action had not been taken to prepare estimates as completely and accurately as possible and to use those provisions efficiently, out of the net capital expenditure provision of Rs.1106,70 million made for 10 capital expenditure objects, a provision of Rs.640.43 had been saved. Those savings had ranged from 54 per cent to 97 per cent of the net provision.

#### **3.5 Reconciliation statement of the Advances to Public Officers Account**

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A test check carried out in respect of the reconciliation statement of Advances to Public Officers Account, bearing item No.22001 as at 31 December 2016 observed the following deficiencies.

- (a) According to the reconciliation statement presented to audit, the outstanding loan balances as at 31 December 2016 totalled Rs.2,134,651. Even though, those balances remained outstanding for periods from 5 to 10 years, the Department had failed to recover same.

- (b) The powers of attorney relating to the property loans totalling Rs. 1,240,270 issued to 5 officers had not been registered with the Land Registry.

### **3.6 General Deposit Account**

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Eight deposit balances totalling Rs.160,000 in the tender deposit account had elapsed for 8 years, but action in terms of Financial Regulation 571 had not been taken thereon even by 28 April 2017.

### **3.7 Good Governance and Accountability**

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#### **3.7.1 Internal Audit**

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Even though an internal audit unit had been set up in the Department, a sufficient staff had not been attached thereto and as such sufficient internal audit had not been carried out.

#### **3.7.2 Annual Performance Report**

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In terms of Public Finance Circular No.402 of 12 September 2002 the annual performance report to be prepared within 150 days after the closure of the financial year should be tabled in Parliament with a copy to the Auditor General. However, performance reports relating to the years 2015 and 2016 had not been tabled in Parliament by the Department even by 14 July 2017.

### **3.8 Assets Management**

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Audit test check carried out in respect of assets of the Department observed the following deficiencies.

- (a) In terms of provision in Public Finance Circular No.05/2016 dated 31 March 2016, a Board of Survey for the year under review should be conducted and the reports thereon should be submitted to the Auditor General before 17 March 2017. However, the annual Board of Survey had not been conducted and reports submitted even by 14 July 2017.
- (b) A proper stock control system by maintaining stock levels and re-order quantities in respect of finished and dried drugs in the Yakkala Ayurveda Hospital had not been in operation. As a result, it was revealed at the physical verification carried out on 20 October 2016 that stock balances of 86 types of essential drugs required to the Hospital had become zero level.

### **3.9 Commitment of Liabilities**

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The following observations are made.

- (a) Even though, it was reported in the appropriation account that liabilities of Rs.1,107,158 had existed as at 31 December 2016, relevant invoices or vouchers to ensure whether payments had been made in the year 2017 for those liabilities were

not made available for audit and as such it could not be established the accuracy of the values of those liabilities.

- (b) Contrary to the Financial Regulation 94(1), liabilities for Rs.19.63 million had been committed in excess of the savings after being utilized the provisions made for 28 Objects.

### 3.10 Non-compliances

#### ----- Non-compliance with Laws, Rules and Regulations -----

Non-compliances with laws, rules and regulations observed at audit test checks are analysed below.

#### Reference to Laws, Rules, Regulations etc.

#### Non-compliance

- (a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka.

- (i) Financial Regulation 104

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Motor vehicles belonging to the Department had met with accidents in 8 instances during the year under review and incurred a loss of Rs.474,750. Action in terms of Financial Regulation 104 had not been taken in respect of those losses and only a sum of Rs.316,650, of those losses had been covered by insurance indemnities.

- (ii) Financial Regulation 237 (b)

Even though the relevant suppliers had not supplied goods and services by 31 December 2016, 9 cheques valued at Rs.33.66 million for payment vouchers certified by the certifying officer had been signed and accounted, contrary to the Financial Regulation 237. Those cheques had been retained in hand without being delivered to the relevant suppliers.

- (b) Sections 1 and 22 of Chapter XII of the Establishments Code of the Democratic Socialist Republic of Sri Lanka.

Certain employees had taken. Leave in excess of the entitlement of their annual leave as a habit and leave taken by some of them ranged from 90 days to 217 days. Even though the recovery of salary on no pay leave for the number of days taken no pay leave in a month, should be made

from the salary of the ensuing month, the Department had not taken action accordingly.

### **3.11 Implementation of project from domestic financing**

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Audit test checks carried out in respect of abandonment of projects without being completed and delayed in projects observed the following deficiencies.

- (a) A research improvement project in the management of treatment system of non-communicable diseases such as dengue, cholesterol, diabetic, cancer, kidney diseases etc. had been commenced in the year 2013 by the Bandaranayaka Memorial Ayurvedic Research Institute. A provision totalling Rs.892.00 million had been made from the domestic funds during the period from 2013 to 2016 for that project. Of this provision, a sum of Rs.440.93 million had been spent as at 31 December 2016. The following observations are made in this regard.
- (i) Even though the approved cadre for the project since 23 December 2013 amounted to 269, essential posts in that such as 2 scientists, 6 scientific officers, 18 research officers, 3 Medical research technicians, 3 specialist medical officers, 7 approved research assistants and 12 technology officers, 129 posts in total had fallen vacant by 31 December 2016.
- (ii) Research equipment had been purchased in the years 2013, 2014 and 2015 valued at Rs.164.97 million and in the year under review valued at Rs.38.05 million. As the vacancies of essential posts had not been filled, equipment valued at Rs.103.12 million had not been utilized and being idled even by 24 January 2017. Further, an item of equipment valued at Rs.1.91 million could not be used as required chemicals had not been purchased.
- (b) A project presented by the Bandaranayake Memorial Ayurvedic Research Institute in order to establish an audio-visual Information Global Centre for the Conservation of Knowledge available with all traditional medical practitioners residing islandwide with the objective of conservation of traditional knowledge and to promote indigenous medicine had been included in the action plan for the year 2015, and a provision of Rs.27.00 million had been made therefor.

The following observations are made in this regard.

- (i) Even though only a provision of Rs.12.00 million had been made for the establishment of audio-visual media unit, equipment required for it had been purchased by incurring an expenditure of Rs.23.56 million therefrom. Seven posts Viz: officer in charge of Audio-Visual Unit, programmer, Technological Officer, Video editor, sound editor and assistant, Computer Operator and 3 cameramen directly required to operate the functions of this unit had got approved. However, recruitments had not been made to those posts and as such the relevant equipment had not been utilized.

- (ii) Provisions of Rs.15.00 million made for the functions such as ascertaining information about Traditional Medical Practitioners for the conservation of traditional knowledge, proceeding traditional knowledge through “Gurukula”, establishment of intellectual property rights of traditional knowledge and conservation of old books existed at the Bandaranayake Memorial Research Institute had been spent for the purchase of equipment to the Audio-Visual Media Unit.
  - (iii) A studio at a professional level had been built as an Audio- Visual Unit and an Ayurvedic Medical Practitioner, who had no knowledge and training thereon had been attached to that unit. As such the intended purpose from the Audio- Visual Unit had not been achieved and the Department had been deprived of the service of him as a Ayurvedic Medical Practitioner.
  - (iv) The Principal objectives of the project VIZ: conservation of medical books, medical equipment, other medical information planned relating to the conservation of traditional knowledge and promotion of indigenous medicine, training of traditional students in 10 generations, ensuring the intellectual property rights of indigenous ancestral knowledge, launching of copies of 100 books and annual magazines and the establishment of global centre for the conservation of traditional knowledge could not be achieved.
- (d) As the indigenous medical system can be used for the prevention of diseases from present and future generation, there would be a current requirement to take steps its development and conservation. As a remedy, the approval of the Cabinet of Ministers had been granted on 18 July 2008 for the construction of the Maithripala Senanayake Memorial Traditional Research Hospital and the museum with the objective of providing great opportunity to local and foreign students who study indigenous medicine and to researchers who engage in researches on indigenous medicine.

The following observations are made in this connection.

- (i) The total Engineering estimate amounted to Rs.586.70 million and planned to be completed in 4 stages. Accordingly, the approval of the Cabinet of Ministers had been granted to award the contract to the State Engineering Corporation of Sri Lanka and to construct the first stage within 630 days at a cost of Rs.31.30 million. Nevertheless, an agreement had been entered into with the Engineering Corporation on 26 November 2012 to construct and complete the first stage at a cost of Rs.39.95 million. However, agreement had been entered in to for the first stage by increasing the value of contract by Rs.8.65 million but the authority thereon was not made available for audit.
- (ii) The total value of bills presented for payments relating to the project as at 3 December 2016 amounted to Rs.29.42 million. As provisions had not been made for the year 2015, 2016 and 2017, payments for a bill valued at Rs.2.84 million relating to the year 2014 and 2 bills valued at Rs.4.83 million relating to the year 2016 had not been made even by 30 March 2017.

- (iii) The approval of the Cabinet of Ministers for the implementation of this project had been granted in the year 2008 and its work had been commenced in December 2012. As action had not been taken to make provision to commence the balance works of 3 stages of the project the objectives of the project, could not be achieved even up to the end of the year under review.
- (iv) The building built under the first stage had been handed over to the Department on 31 March 2017. At the physical verification carried out on 12 July 2017 on the construction work of this building had observed the following deficiencies.
- \* As the doors were under lock and key, inside the building could not be verified and there were 2 stores within the work site due to non-removal of work site units by the Engineering Corporation.
  - \* As the building had not been utilized even after handing over on 14 July 2017 around the building had been over grown with weeds. Grills had not been fixed to windows and the security of it could pose problems as window flaps had been fixed with transparent glasses.
  - \* Action had not been taken to obtain water and electricity connection.
  - \* Valance- straps hung around the roof had removed from several places and the bund of the upper part of foundation had cracked in several places.
  - \* As construction work between the walls and the roof had been carried out by leaving a big gap, it had become a place in which pigeons had laid down. The timber strap had been fixed to the upper part of window frame flap (2 ½ feet) there was a big gap between two bobbing and as such there was a possibility of coming various animals to the building.
- (e) It was decided to build a hospital with 50 beds in Madawachchiya with the objective of promoting contribution to be obtained from the indigenous medicine in order to eradicate kidney deceases spread over several districts in the mid-year 2014. The following observations are made in this regard.
- (i) The Engineering estimate amounted to Rs.53,836,395 and this had been entrusted to the Ministry of Defense and Urban Development, to complete the construction in the year 2014 itself, treated as a current requirement, deviating from the procurement process. However, approval for the deviation from procurement process had not been obtained from the Cabinet of Ministers.



- (ii) Contrary to the guideline 5.4.4 of the Government Procurement Guidelines, a sum equivalent to the total cost estimate had been paid to the Sri Lank Army at the beginning of the project.
- (iii) In terms of Public Finance Circular No.02/2012 of 07 August 2012, without getting a formal approval, the estimate had been revised up to Rs.85.37 million as a result of site changes and essential new construction works and the balance of Rs.31.54 million to be paid according to the revised estimates had been paid to the Sri Lanka Army.
- (iv) Action had not been taken to enter into an agreement between both parties and to obtain an advance bond and a performance bond relating to this contract in terms of Government Procurement Guidelines. In addition, action had not been taken to deduct retention money and to evaluate the work done or to obtain an engineering certificate in respect of work done before making payments.
- (v) Even though the aggregate revised contract cost of Rs.85.37 million had been fully paid by 31 December 2015, this hospital had not been handed over to the Department after being completed the work even up to 30 June 2017. The following deficiencies were observed at a physical verification of this Hospital carried out on 12 July 2017 in audit.
  - \* Floors of 4 rooms in Medical Officers official quarters and 4 rooms in nurses official quarters had not been tiled and windows, doors, fans, lights and electrical plugs had not been fixed therein.
  - \* The wall to the extent of 800 feet had not been built and a part of the built wall had not been plastered.
  - \* Three gates, 13 feet in length, one gate 5 feet in length and the drainage system, 590 feet in length had not been constructed.

### **3.12 Action Plan**

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Twenty three activities stated in the Action Plan prepared for the year under review, the total provision of which amounted to Rs.34.73 million had not even been commenced by the end of the year under review. Seventeen activities, the total provision of which amounted to Rs.1,028.60 million could not be completed by the end of the year under review. However, 26 activities not included in the action plan had been completed by spending a sum of Rs.14.96 million. Accordingly, it was observed in audit that action plan had not been made use of as an effective instrument of achieving objectives.

### 3.13 Deviation from the Government Procurement Guidelines

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Observations made at audit test checks are given below.

- (a) Testing equipment had been purchased in the year 2014 for the Bandaranayake Memorial Ayurveda Research Institute by incurring an expenditure of Rs.148.20 million. According to the guideline 4.4 of the Government Procurement Guidelines, large contracts can be procured by dividing into small parts as files or packages method so that large and small contractors could be able to participate. Being non-compliance with that, bids had been called for considered as one package for the whole 53 pieces of equipment expected to be purchased. The procurement notice had been published with a condition stating that the consideration of the bid would be rejected on the failure of submitting bids accordingly. Only 2 bidders had submitted bids for 53 equipment package and out of 06 suppliers who submitted bids only for few items, bids of 4 suppliers had been rejected. Even though, notices had been published stating that bids should be submitted for the 53 equipment package, separate evaluation had been done for each piece of equipment. It was observed that had the bids been called separately for each of 53 piece of equipment, more bids would have been received and the Institute had been deprived of getting the best material from the best supplier. Even though separate technical evaluation for each item had been performed, all 53 items of equipment had been purchased from one supplier. Audit test check carried out in respect of 10 items out of 53 items observed that 5 items of equipment had been purchased, despite they were not fulfilled required specifications.
  
- (b) Audio – visual equipment had been purchased in the year under review to the Bandaranayake Memorial Ayurvedic Research Institute by incurring an expenditure of Rs.23.56 million and the following observations are made in this connection.
  - (i) Even though newspaper advertisements had been published named as bids are called for the supply of audio-visual equipment, installation testing, training and maintenance apart from audio visual equipment, bids were called for the purchase of security systems, sets of sofas, book racks, filling cabinets, computer tables, executive chairs, office chairs from the set of procurement documents. Accordingly, due to preparation of procurement documents for the purchase of office equipment and furniture which had not been published in the bid calling notice, presentation of competitive bids had been limited to office equipment and furniture.
  - (ii) According to the guideline 6.2.2 of the Government Procurement Guidelines, 21 days should be given to present competitive bids but only 18 days had been given therefor.
  - (iii) The appointed Technical Evaluation Committee had been changed 3 times but reasons therefor had not been explained to audit.

- (iv) Even though, technical specification had been prepared for 25 items, written evidence had not been maintained to ensure whether each item had been evaluated separately by the Technician Evaluation Committee.
  - (v) Even though a rejected entity had presented bids for major 3 items, it had been included in the Technical Evaluation Committee report as an entity not presented bids and it had not been evaluated.
  - (vi) Despite a bid for Rs.950,000 was presented for the video camera, required batteries and the reader, a video camera and the batteries and the reader required for it had been purchased by paying Rs.2,500,000 and Rs.1,836,000 respectively.
- (c) The contract value of the contract relating to the stage 2 for the construction of Borella Ayurvedic Hospital amounted to Rs.1,113.16 million and the total amount excluding VAT paid to the contractor up to 17 February 2017 was Rs.798.65 million. The following observations are made in this connection.
- (i) In terms of the agreement entered into with the Sri Lanka State Engineering Corporation which was the consultant of the contract, the work done should be measured and certified the payment. However, the interim payment certificate No.19 had been certified without being measured the work done. Without considering that the Department had paid a sum of Rs.29.47 million to the contractor on 17 February 2017 on the basis of that payment certificate.
  - (ii) A sum of Rs.47.52 million had been paid to the contractor by 31 December 2016 based on 16 variance reports. Even though payments for those 16 variance orders should have been made by preparing special payment rates for 30 additional work items included in the 16 variance reports by the consultancy agency in utilizing market prices, with the concurrence of the contractor and the approval of the accounting officers, payments had been made on the basis of rates presented by the contractor and only certain rates had been revised. The basis of those revisions was not made available for audit. Accordingly, the total amount paid to additional work was Rs.41.14 million.
  - (iii) According to the agreement entered into with the contractor, construction work should have been completed within 540 days, and as such the work had been commenced on 05 May 2015 and should have been completed by 26 October 2016. However, according to the progress report prepared as at 31 December 2016, the financial and physical progress had been only Rs.743.27 million and 63 per cent respectively.
  - (iv) Even though the project period had been extended by 67 days, it was not ensured whether delays were occurred beyond the control of the contractor but other reasonable cause in the circumstance.

- (v) According to the guideline 8.7.1 of the Government Procurement Guidelines, before awarding the contract, the procuring entity should ensure whether sufficient financial provision was available to meet the expenditure of the contract. However, without being made sufficient provision by the Department, the contract for the second stage of construction of Borella Ayurveda Hospital had been awarded. As a result, the demurrage charges payable to the contractor by 31 December 2016 amounted to Rs.16.79 million.
  - (vi) Rates presented by the contractor for the first items in the Bill of Quantity (BOQ), namely demolishing and removal of the existing building and Dynamic Testing of Piles had increased by percentages ranging from 786.86 to 1559.9 than the rates indicated in the BOQ. Nevertheless, it had not been considered by the Technical Evaluation Committee and action had not been taken to reduce those rates having being discussed with the contractor.
  - (vii) In designing the construction, the sewerage system of the building had been neglected and it had not been included in the engineering estimates as well. Accordingly, it was observed that it could pose practical difficulties while putting up the sewerage system after completing the construction works.
- (d) The value of contract for the modification and improvement of the Laboratory in the Bandaranayake Memorial Ayurveda Research Institute amounted to Rs.47.53 million and the total contract value had been paid to the contractor by 31 December 2016. Even though the bids value presented by the contractor amounted to Rs.62.45 million, the Departmental Procurement Committee had decided to award the contract by eliminating items such as interior telephone system, computer internet system and gas system valued at Rs.14.92 million and reducing the bid value up to Rs.47.53 million. The values of items so reduced had not been stated separately and the reason for the elimination of those items stated was that it would be more advantageous to get those systems done through the normal procedure. However, those systems had not been established within the Laboratory even up to 29 June 2017, the date of audit.

### 3.14 Unresolved Audit Paragraphs

References to the paragraphs out of the audit paragraphs included in the reports of the Auditor General relating to the Department in which deficiencies were reported but not rectified by the Department are given below.

Reference to Audit Report		Items Referred
Year	Para No.	
2014	4.15 (a)	Salaries of Rs.548,376 had been paid to a Medical Practitioner who had been transferred to the Wennappuwa Pradeshiya Sabha from the Department on 13 July 2012 for 15 months since then. A sum of Rs.200,000 thereof

had been recovered back but the total sum of Rs.485,470 inclusive of the balance of Rs.348,376 and the government charges of Rs.137,094 had not been recovered.

2015                      3.11                      The Lorry belonged to the Department had been given to the Department of Census and Statistics from 03 June to 27 June 2014, but the hire charge of Rs.102,261 had not been recovered even by 17 June 2017, the date of audit.

### 3.15 Management Activities

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The following observations are made.

- (a) Targets for the type of plants and quantity to be manufactured in Herbal Parks had not been given for the year 2016. As such varieties of plants and quantities to be planted during the year 2016 had been determined on the discretion of the officers in charge of herbal parks.
- (b) Without proper approval 62,774 herbs, the total value of which amounted to Rs.2.46 million had been distributed free of charge from the nurseries of 6 herbal parks during the year under review and the preceding year. Any written evidence to ensure whether plants had been requested free of charge or to whom the plants had been issued was not made available.

### 3.16 Human Resources Management

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#### (a) Approved and Actual Cadre

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Cadre position as at 31 December 2016 is given below.

	Category of Employees	No. of Approved Cadre	Actual Cadre	Number of Vacancies
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(i)	Senior Level	555	527	28
(ii)	Tertiary Level	195	113	82
(iii)	Secondary Level	291	158	133
(iv)	Primary Level	929	643	286
	Total	----- 1,970 =====	----- 1,441 =====	----- 529 =====

The following observation is made.

- (i) A proper system of change of station transfers had not been implemented and it was established that there were 435 officers who served in one service station nearly for 10 years. Certain officers of them had been working in the same place since their first date of appointment.

- (ii) According to the information made available in respect of 7 Hospitals under the Ayurvedic Department as at 31 December 2016, certain posts essentially required for the operation of a hospital had not been got approved. Even though, there were large number of vacancies in certain hospitals, action had not been taken to fill those vacancies.