

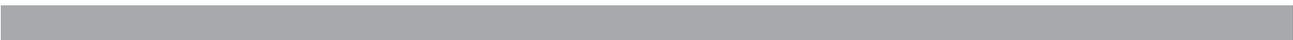


Annual Report

2015

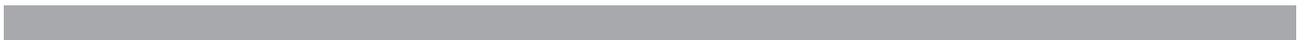
Homoeopathic Medical Council

**Ministry of Health, Nutrition and
Indigenous Medicine**



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01. Summary

The Annual Report – 2015, which includes the collective functions and their results during year 2015 is published as follows. The combined actions taken to meet the mission, vision, objectives, plans and targets of the Homoeopathic Medical Council and a related analysis has been submitted herewith.

The objective of the 2015 Annual Report is also to obtain a guidance from overall executive and legislature including His Excellency the President, Hon. Prime Minister, the Hon. Minister and Hon. Deputy Minister regarding the objectives, plans and strategies of the Homoeopathic Medical Council, and the actions taken during the course of the year.

The Homoeopathic Medical Council was unable to be established even by the end of year 2015. During this year also, Homoeopathic Interim Administration Council administered the functions of it. This committee received the support of a Homoeopathic Technical Committee composed of three homoeopathic doctors appointed under a cabinet decision.

While the Ministry of Indigenous Medicine is taking necessary actions to formulate a new Act with the hope of establishing an efficient, transparent stable Homoeopathic Medical Council with a clear vision, the Interim Council basically focused on building the Homoeopathic Medicine institutional structure on a permanent basis during this year, in addition to regulate the functions of Homoeopathic Medical System and to maintain them as a public health service.

Plastic containers and wrappers used for issuing the drugs for the patients were bought in order to supply for the Homoeopathic clinics which was a long-standing need of doctors. Kuruwita (Parakaduwa) and Moneragala clinics were shifted to a spacious building and Palauan Clinic could be renovated with the help of Addalachchena Pradeshiya Sabha.

This report has highlighted the efforts made to achieve the objective of the Homoeopathic Medical Council to develop physical and human resources required for the promotion of Homoeopathic medical system to a public health service and the objective of the Ministry of Indigenous Medicine to introduce strategies to improve this system of medicine and the Ministry of Health and Indigenous Medicine, which is its line Ministry, to achieve their goals.

02. Introduction

Homoeopathic Medicines may be introduced as a system of medicine founded on the natural phenomenon of "Like cures like". Dr. Christian Friedrich Samuel Hahnemann; a German scientist who lived in 18th Century is the founder of this system of medicine as well as he performed an immense role in expanding this system of medicine. At present, the Homoeopathic System is used in many countries of the world as a recognized system of medicine. For instance, the Government of India provides Homoeopathic treatments to its public through its hospitals and Homoeopathic clinics which has been spread all over the country by absorption of the system of Homoeopathic Medicine into the National Health Service.

The Homoeopathic Medical Council has been established as per Sub-section 1 of Section 2 in Part 1 of the Act No. 07 of 1970

The Homoeopathic Medical Council should consist of seven persons to be elected out of Registered Homoeopathic Medical Practitioners. (The Homoeopathic Medical Council has been dissolved by now and its functions are administered by an Interim Committee). Its Registrar is the Secretary to the Homoeopathic Medical Council.

There are 07 Homoeopathic Clinics operated by this Council as established in the seven locations of Dehiwala, Parakaduwa, Moneragala, Palamunai, Matale, Kurunegala and Tholangamuwa.

Seven state-of-the-art homoeopathic clinics will be established in Dehiwala, Parakaduwa, Monaragala, Palamunai, Kurunegala and Tholangamuwa.

03. Homoeopathic Medical Council

Vision

“Promotion of the Homoeopathic Medical System up to the level of National Health Services”

Mission

“Popularization, upliftment and development of Homoeopathic Medical System, by creating appropriate policies with regard to the promotion of human and physical resources pertaining to it”

Objectives

Qualitative development of the professional education and the health services in the field of Homoeopathy and establishment of the well-being of patients through the employment of skilled professionals with merit and experience for the conservation of the healthy persons devoid of diseases by conferring the professional legal status to ensure the professional status and the qualitative aspect in accordance with the provisions of the Homoeopathic Act No. 07 of 1970.

04. Background

Homoeopathic Medical Council is mainly a professional body. The members of the first Homoeopathic Medical Council are appointed as per the Homoeopathic Act by the Hon. Minister in charge of the subject. Members for the subsequent Medical Councils are appointed by a vote held among the registered Homoeopathic Medical Practitioners. The duties and powers of the Homoeopathic Medical Council should be exercised in keeping with the recommendation of the Minister in charge of the subject and the orders published by the Minister. The Homoeopathic Medical Council has the power to make regulations as per the Homoeopathic Act. Such regulations should be published by the Hon. Minister in keeping with the regulations in the Homoeopathic Act.

Rules and Regulations

Although a period of 47 years has passed after Homoeopathy being a medicinal system recognized by the government and over 38 years has passed after establishment of Homoeopathic Medical Council, regrettably, only a few of regulations required for the enactment of Homoeopathic Act have been made so far. This situation, has become an obstacle for the progress of the Homoeopathic Medical System, and also has created the opportunities necessary for engagement in various types of frauds exceeding the provisions of the Act. This has disabled the Medical Council to achieve its objectives at the same time disabling the proper enforcement of it.

By laws published so far

1. Homoeopathic Regulations - 1980
2. Rules of the Medical Council - 1981

(Medical Practitioners' Regulations and Importation of Homoeopathic Medicines)

3. Electoral Regulations of the Homoeopathic Medical Council - 1998

Establishment of the Homoeopathic Medical Council

The first Homoeopathic Medical Council was established in the year 1979. The Hon. Minister has enforced the Homoeopathic Act by the appointment of members to the Homoeopathic Medical Council as per the regulations in the Act. Members for the subsequent Medical Councils have been appointed by a vote held among the Homoeopathic Medical Practitioners in keeping with the regulations of the Homoeopathic Act. The members of the Medical Council have been dismissed from their offices in keeping with the orders in the third Homoeopathic Medical Council Act.

Members of the Homoeopathic Medical Council

- Members of the first Homoeopathic Medical Council were appointed by the Hon Minister in accordance with the regulations of the Act. (1979-1989)
- Since the Medical Council Election Regulations were not drafted for about 10 years subsequently, the Medical Council remained inactive. (1989 - 1998)
- The Medical Council was elected in September 1998 for a period of 5 years after an election. (1998 - 2003)
- Due to the change of the Ministry in charge of the subject and various other legal matters, the Medical Council remained inactive again for a period of around 03 years. (2003 - 2006)
- The third Medical Council appointed through an election held in year 2006, functioned up to July, 2009. The Hon. Minister appointed new members to the posts of Medical Council in October, 2009 by removing the members from such posts.

- A Medical Council was appointed for the balance period of two years of the Medical Council dissolved by the Hon. Minister on the Special Gazette Notification No. 1625 of 29/10/2009. With the termination of the term of office, the said Medical Council became annulled on 31st January 2011.

- Since then there was no Medical Council in operation up to 16th June 2011.

- As per the instructions of the Attorney General and the approval of the Hon. Cabinet of Ministers, an Interim Committee of Administration was appointed by the Hon. Minister in charge of the portfolio on 16th June 2011 to carry out the activities of the Medical Council. Since then, up to 31st December 2015, the functions of the Medical Council are being carried out by the Interim Committee.

05. Objectives of the Medical Council

The objectives of the Homoeopathic Medical Council are as follows.

1. Registration of the Homoeopathic Medical Practitioners
2. Protecting rules and professional ethics of Homoeopathy.
3. Extension and encouragement of Homoeopathy as well as improvement of Homoeopathic medical education
4. Establishment and legal recognition of the Homoeopathic Medical Colleges and Institutions.
5. Production, importation, marketing, controlling and regulation of Homoeopathic medicines and perfumes.
6. Publishing books, magazines to raise awareness on Homoeopathy and Public Health.
7. Publishing laws and ethics consistent with Homoeopathic Act.
8. Informing the Hon. Minister on the social responsibilities of professionals of Homoeopathy as a professional body as per the regulations of the Homoeopathic Act.

06. Powers vested in the Medical Council

As per the Regulation No. 23 of the Homoeopathic Act, the powers vested in the Medical Council are as follows

1. Registration of Homoeopathic Medical Practitioners.
2. Accepting Homoeopathic Medical Colleges by approval as the case may be.
3. Prescribing syllabi for courses in recognized medical colleges and syllabi for revised courses.
4. Conducting examinations and offering degrees or diplomas for students who are studying in recognized medical colleges.
5. Stipulating and charging fees as examination fees and entrance fees.
6. Checking and observing the quality and qualitative development in recognized medical colleges and ensuring their quality of education.
7. Appointment of medical practitioners registered in the ordinary registry as well as the external examiners in order to hold examinations published by the Medical Council.
8. Taking actions against the Medical Colleges not adhering to the provisions and expected recommendations and criteria of the Act.
9. Establishment of Homoeopathic Research Institutions, organizing postgraduate courses, taking steps to produce Homoeopathic medicines.
10. Publishing Homoeopathic magazines.
11. Utilizing funds in the Homoeopathic Fund for the purpose of achieving the objectives of the Medical Council.
12. Identification of actions, preparation of plans, and implementing them to achieve the objectives set out in the Act and for the progress of Medical Council.
13. Formulating regulations for methodical performance of functions of the Medical Council and enforcement of provisions of the Act and the Hon. Minister publishing the required regulations in the gazette after passing in Parliament.

07. Membership and term of office of the Medical Council

The Homoeopathic Medical Council, including the Chairman consists of 07 members. The members of the Homoeopathic Medical Council are elected by the vote of Homoeopathic Medical Practitioners registered with the names in the General Registry. Secretary/Registrar of the Medical Council is appointed by the Medical Council. The Hon. Minister appoints the Chairman of the Medical Council out of the members elected for the Medical Council.

As per the Homoeopathic Act No. 07 of 1970, the Medical Council becomes legally effective after it is published in the gazette by the Hon. Minister. The Medical Council is elected for a term of office of 05 years.

08. Corporate information

Name of the Institution	: - Homoeopathic Medical Council
Address	: - No. 94, Shelton Jayasingha Mawatha, Welisara, Ragama.
Telephone No	: - 011-2958175
Fax	: - 011-2958175
E-mail	: - homosri.mcouncil@gmail.com
Position of the Corporate Institution	: - The Homoeopathic Medical Council has been set up with the powers and objectives as per sections 23 and 22 of the Homoeopathic Act No. 07 of 1970.
Administrative Structure	: - Secretary/Registrar Doctors in charge Management Assistant Dispenser Office Assistant
Bankers	: - Bank of Ceylon - Taprobane Branch, Colombo 01. Commercial Bank, Ja-ela Branch.

09. Action Plan of the Medical Council - 2015

Objective 01

Giving due recognition to the Homoeopathic System of Medicine.

Strategies

- To build up the public trust through the treatment for patients.
- Build confidence about the medical system among adults and children.
- Making aware officers of the Ministry and all other institutions.
- Making aware the people about Homoeopathic Medical System.
- Increasing the cordiality among homoeopathic practitioners.

Objective 02

Introducing a specific administrative approach acceptable to the Homoeopathic Council

Strategies

- Formulate regulations on the administration policy of the Homoeopathic Medical Council.

Objective 03

Re- establishment of a Homoeopathic Public Health Council

Strategies

- Receiving the approval for the changes in the recruitment structure.
- Salaries and cadre
- Receiving the approval of the commission

Objective 04

Generation of Homoeopathic Medical Practitioners and paramedics and promotion of their knowledge and skills

Strategies

- Formulation of by-laws and accepting them and establishment of Homoeopathic medical colleges.

Objective 05

Ensuring market and availability on Homoeopathic medicine and products

Strategies

- Formulation of by-laws.
- Raising funds for the establishment of Homoeopathic medical stores and pharmacies.

10. Operation of the Homoeopathic Medical Council from January to December 2015

10 -1 Management and Maintenance of Clinics

- Maintenance of 7 Government Homoeopathic Medical Clinics established in 07 districts under the Medical Council.
- Recruitment of 07 permanent medical practitioners to these clinics which are being maintained under the supervision of the Medical Council.
- Granting permanent appointments to the dispensers who were serving in the 07 clinics on contract basis.
- Providing household equipment and medical equipment to 07 State Homeopathic Clinics.
- To commence the course with the National Apprentice and Industrial Training Authority to commence the NVQ course of Dispensers.
- Shifting the government Homoeopathic clinic in Parakaduwa to a permanent building with required facilities in Kuruwita Pradeshiya Sabha.
- To obtain a spacious government building for the Monaragala clinic.
- Rehabilitation of the Clinic building at Palamunai Clinic by the Addalachalena Pradeshiya Sabha.
- Shifting the clinic in Dehiwala to the public health building where required facilities are available.
- Purchase of plastic containers and wrappers used for issuing the drugs for the patients in order to supply for the Homoeopathic clinics which was a long-standing need of doctors.

Performance of the clinics

58,685 patients have received treatments during the year from the under mentioned 7 clinics supervised by the Medical Council.

	Clinic	No. of patients
01	Dehiwala	12,869
02	Monaragala	3,174
03	Palamunei	12,867
04	Matale	7,050
05	Kurunegala	10,130
06	Parakaduwa	7,409
07	Tholangamuwa	5,186
	Total	58,685

10 -2. Interim Council

An interim committee consisting five members was appointed by the Hon. Minister on 01.01.2015 as effective from January 1, 2015. But this committee did not function.

The Secretary of the Ministry of Health and Indigenous Medicine appointed a new interim committee to continue the work of the Homoeopathic Medical Council for the next six months commencing from 25th March 2015.

01. Mrs. Vijitha Senevirathne - Additional Secretary (Administration) of Ministry of Health, Nutrition and Indigenous Medicine - (Indigenous Medicine Division) - Chairman
02. Mrs. P. M.T.R.C. Chithralatha – Deputy Director General of the Ministry of Health, Nutrition and Indigenous Medicine (Finance) – Member
03. Dr. A.J.M. Munawwar, Medical Officer of the Homoeopathic Government Hospital, Welisara - Member.

This term of office expired on 25.09.2015.

The new interim committee was appointed by the Secretary to the Ministry of Health, Nutrition and Indigenous Medicine effective from 20.09.2015, with the intention of continuing the functions of the Medical Council until the Homoeopathic Medical Council is appointed in accordance with the new Homoeopathic Act subsequent to passing of the same.

01. Mrs. Vijitha Senevirathne - Additional Secretary (Administration) of Ministry of Health, Nutrition and Indigenous Medicine - (Indigenous Medicine Division) - Chairman
02. Mrs. W.A.C.S. Priyadarshani – Accountant (Chief) of the Ministry of Health Nutrition and Indigenous Medicine (Indigenous Medical Division) – Member
03. Dr. A.J.M. Munawwar, Medical Officer of the Homoeopathic Government Hospital, Welisara - Member.

Meetings of the Interim Committee

Date	Committee session
1. 02.04.2015	30
2. 28.05.2015	31
3. 30.06.2015	32
4. 06.08.2015	33
5. 17.09.2015	34
6. 20.10.2015	35
7. 02.12.2015	36

10 -3 Changes and new recruitments in Homoeopathic Medical Council

<u>Post</u>	<u>Number</u>
01. Management Assistant	01 (Selected for recruitment.)
02. Dispenser	07 (Granted permanent appointments)

10 -4 Scheme of Recruitment and changes in the cadre

- ❖ While the applications were called by publishing paper advertisements according to the recruitment procedure of the post of management Assistant in the vacant staff, the Homoeopathic Interim Committee has decided to recruit the candidate who received the highest marks from the interviews held on 19th, 20th and 21st November.
- ❖ The Department of Management Services has agreed to grant the approval to recruit 08 medical practitioners to conduct 07 new clinics and mobile clinic, 07 dispensers and 14 laborers for existing clinics and new clinics.
- ❖ Arrangements were made to recruit as a trained apprentice officer from 01.06.2015 to 26.07.2015.

- ❖ According to the decision of the Government to grant permanent appointments for the recruited on the temporary, casual (daily, substitute or contract) basis in terms of the Circular No. 25/2014 and who have completed 180 days of satisfactory service as at 24.10.2014, permanent appointments were granted for the homoeopathic dispensers who have been recruited on temporary/contract basis for the 07 homeopathic clinics administered by the Homoeopathic Medical Council.

- ❖ Arrangements are being made with the National Apprentice and Industrial Training Authority to commence a course which issues the NVQ Level III Certificate which has been specified as a compulsory qualification for the recruitment of dispensers for homoeopathic clinics.

10 -5 Data and timely information

- The list of Doctors registered up to year 31st December 2015

Category	Graduate	Diploma holders	General	Total no. of registered doctors
27-1-a	04	51		55
27-1-b	04			10
27-1-c			83	83
27-2			49	49
27-5			70	70
Registration to be verified				02
Total	08	51	202	269

Summary

	Registered doctors	Not formally registered	Registration updated for year 2015	Registration not updated for year 2015	Dead
Total	269	02	149	72	46

10 - 6 Issue of Licenses to Medical Professionals for importation of Medicines

- Approval has been granted for 11 requests made for importation of medicines from January to 30th December 2015.
- Its aggregate value is USD 23350.03.

10 -7 Making the public aware on homoeopathic medicines through Medias.

About 15 live TV shows and three radio programs have been held with the participation of two doctors from the staff of the Homoeopathic Medical Council in order to create awareness among the people about the homoeopathic medical system.

After these programs, patients' participation in government homoeopathic clinics increased by 1/3.

10 -8 Judicial matters

Supreme Court

1. Case No. FR / SC / 129/ 2014

The case above filed in the Supreme Court demanding to cancel the registration of 47 doctors who were registered by the Homoeopathic Interim Committee in January was disposed by the Hon. Supreme Court without taking into hearing in December 2015.

2. Case No. FR / SC / 385/ 2013

The case which had been filed by three temporary homoeopathic medical practitioners demanding to postpone the exam for the temporary homoeopathic medical practitioners without allowing the interim committee to hold such exam, until it is conducted by a homoeopathic medical council, has not been taken for hearing by the Hon. Supreme Court even by the end of the year.

Court of Appeal**1. Case No. 87 / 2013**

The above case filed demanding to issue an order to stop the registration of graduate homoeopathic doctors by the homoeopathic interim committee has not been considered for hearing even by the end of the year.

2. Case No. CA/185/14

The case that had been filed, requesting to issue an order demanding to call applications from the doctors who were unable to get the registration under Section 27(1) of the Homoeopathic Act to get the registration under this Section of the Act and to hold an examination for the doctors who are qualified to be registered in the general register under the Section 27(5) of the Homoeopathic Act has not been finalized up to the end of the year

District Court

1. DC/14/318M- NEG/DC

This case which had been filed to receive an statement depicting that any person has not been legally bearing the designation as the Registrar or the Secretary of the Homoeopathic Medical Council from 01/04/2012 to the date of filing this case and all registration during the said period is not valid has not been finalized even by the end of the year.

Human Rights Commission

1. HRC/3951/14

The judgment of the case which had been filed by Dr. S.D.P. Perera informing that the Homoeopathic interim committee has not the authority to execute the powers of the Homoeopathic Medical Council had not been given until the end of the year.

11. Audit Report

During this year also, functions of the Homoeopathic Medical council were operated by a Homoeopathic Interim Council. Accordingly, its financial affairs were also carried out by the Indigenous Medical Section. Final Accounts Statements such as Statement of Final Accounts, Financial Performance Statement, Consolidated Cash Flow Statement and trial balance for the year 2013 are attached herewith.

The functions of the year were operated according to the Action Plan prepared for the year 2015. Apart from the general procedure including continuing the functions of the government Homoeopathic clinics, conducting mobile clinics, staff maintenance, providing drugs for clinics and providing building equipment for the clinics, the most special function accomplished was to establish a permanent staff in Homoeopathic clinics. The graduate doctors could be recruited for the clinics in this year for the first time. Two persons were recruited to the permanent post of Management Assistant in the staff by taking forward the process of raising physical and human resources in Homeopathic Medical Council. The dispensers, who had been employed for than 10 years, were confirmed in their permanent posts.

The Homoeopathic Interim Committee continued its functions during this year also in this year with the intention of appointing a new Homoeopathic Medical Council promptly and completing the supportive functions for the same since the new homoeopathic Act drafted by the Ministry was about to present for the parliament.

Vijitha Senevirathne,
Chairman,
Homoeopathic Interim Committee

Felicitations



Hon. Minister of Health, Nutrition & Indigenous Medicine

Hon. Deputy Minister

Members of the Medical Council

Secretary and Additional Secretaries

Chairman of the Homoeopathic Interim Committee

Members of the Interim Committee

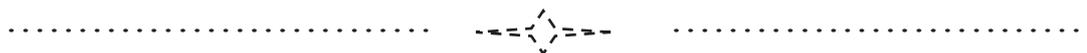
Attorney General's Department

Auditor General's Department

The Registrar of the Homoeopathic Medical Council

&

The Staff



Final Accounts for the year ended as at 31.12.2015

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- ❖ Statement of Financial Status as at 31.12.2015
- ❖ Base Notes for Statements of Financial Status (From 1 to 5)
- ❖ Financial Performance Statement for the year ended as at 31.12.2015
- ❖ Base Notes for Financial Performance Statements (From 1 to 5)
- ❖ Consolidated Cash Flow Statement for the year ended as at 31.12.2015
- ❖ Base Notes for Consolidated Cash Flow Statements (From 1 to 9)
- ❖ Trail balance as at 31.12.2015
- ❖ Report on Stock change as at 31.12. 2015

Homeopathic Medical Council
Statement of Financial Position as at 31st December, 2015

		2015	2014
Assets			
Current assets	Note		
Cash and cash equivalents	1	2,218,074	2,124,884.00
Non- current assets			
Plants and equipments	2	1,140,133	1,295,606.00
Building renovation		953,828	953,828.00
Other equipments		1,450	1,450.00
		2,095,411	2,250,884.00
Total Assets		4,313,485	4,375,768.00
Liabilities			
Current liabilities			
Payables	3	192,156.00	526,036.00
Non-current liabilities			
Total liabilities		192,156.00	526,036.00
Net assets		4,121,329.00	3,849,732.00
		4,313,485.00	4,375,768.00
Net assets/stocks			
Capital		2,562,144.00	2,562,144.00
Government Capital		1,572,047.00	1,572,047.00
Aggregate		-40,321.00	(311,918.00)
last year adjustment		27,459.00	27,459.00
Net assets/Stock		4,121,329.00	3,849,732.00

We certify that the responsibility of preparation and presenting this financial statement is borne by the Homeopathy Interim Medical Council.

Sgd.

Sgd.

Sgd.

Sgd.

Registrar
Homeopathy
Medical Council

Chairman
Homeopathy
Medical
Council

Committee
Member
Homeopathy
Medical Council

Prepared by,
Chief
Accountant
Indigenous
Medicine
Section

	2015	2014
Note 1 - Cash and cash equivalents		
Commercial bank	1,553,109	1,483,419.00
Bank of Ceylon	469,065	445,565.00
Bank of Ceylon, Rajagiriya	195,900	195,900.00
	2,218,074	2,124,884.00
Note 2 Plants and equipment		
Plants and equipment (Purchased price)		
Less:	2,323,316	2,323,316.00
Accumulated Depreciation	1,183,183	1,027,710.00
Net value	1,140,133	1,295,606.00
Note 3 - Payables		
Employees Provident Fund payable		
Employees Trust Fund payable		
Dispensary charges payable	17,340	25,200.00
Medical Council, Meeting fees payable		16,000.00
Audit charges payable	145,616	125,616.00
Telephone charges payable	5,964	7,245.00
Electricity payable	716	624.00
Travelling pay payable	1,567	4,001.00
Water charges payable	1,800	1,607.00
Staff pay and allowances payable	3,766	11,324.00
Office equipment repairs payable		
Refreshment charges payable		796.00
Translation charges payable	14,487	22,213.00
Stationary cost payable	900	780.00
Expenses for Homeopathy exam payable		310,630.00
	192,156	526,036.00

Note 4 - Submission of the account

No. "01" of Public Sector Accounting Standards (2009) of Sri Lanka.

Note 5

Every fixed asset has been depreciated based on the system of diminishing

Rate of depreciation is 12%

Irrespective of the date of purchase of assets during the year, depreciation is accounted for the whole of the corresponding year.

Irrespective of the date of disposal of the assets, no depreciation is accounted for the same

Homeopathy Medical Council
Statement of Financial Performance as at 31st December, 2015

	Note	2015	2014
revenue			
Recurrent provisions of the government		12,026,123	6,228,080.00
Other revenue	1	23,500	218,537.00
Bank interest		75,751	85,056.00
Total revenue		12,125,374	6,531,673.00
Expenses			
Salaries, wages and employee benefits	2	9,565,203	5,153,573.00
Supplies and consumable	3	57,770	81,029.00
Depreciation and gradual depreciation.		155,473	176,673.00
Other expenses	4	2,069,270	1,284,230.00
Legal charges		-	-
Financial expenditure (Bank charges)		6,060	6,804.00
Total expenditure		11,853,776	6,702,309.00
Deficiency/excess for the period of time		271,598	(170,636.00)

We certify that the responsibility of preparation and presenting this financial statement is borne by the Homeopathy Interim Medical Council.

Sgd.	Sgd	Sgd.	Sgd.
Registrar	Chairman	Committee	Prepared by,
Homeopathy	Homeopathy	Member	Chief Accountant
Medical Council	Medical Council	Medical Council	Indigenous
			Medicine Section

Note 1	2015	2014
Other revenue		
Annual fee	10,000	9,137.00
Miscellaneous receipts	13,500	13,500.00
Expenses for Homeopathy exam		195,900.00
	23,500	218,537.00
Note 2		
Salaries, wages and employee benefit		
Staff pay and allowances	8,306,477	4,127,805.00
Employees' Provident Fund	974,181	890,125.00
Employees Trust Fund	243,545	135,643.00
Allowance for trainee technical students	41,000	
	9,565,203	5,153,573.00
Note 3		
Supplies and consumables		
Stationery expenses	10,363.00	24,581.00
Refreshment expenses	47,407.00	56,448.00
	57,770.00	81,029.00
Note 4		
Other expenses		
Miscellaneous expenses	46,952	50,131.00
Travelling expenses	20,660	24,815.00
Dispensary charges	144,000	151,020.00
Postal charges	10,585	6,050.00
Medical Council Meeting fees	108,000	116,000.00
Audit fees	20,000	40,000.00
Water charges	29,388	48,582.00
Electricity charges	15,403	11,310.00
Telephone bills	63,219	66,368.00
Printing charges	62,720	-
Reparation of office equipment	80,919	-
Office equipment and other equipments repairs	11,183	5,556.00
Office equipment and other equipments	52,067	
Dayata Kirula expenses		-
Translation fees	17,806	46,381.00
Equipment for medical clinics	1,145,241	34,000.00
Miscellaneous expenses for medical expenses	20,275	
Expenses for Homeopathy exam	-	684,017.00
Fuel expenses	15,897	
Scholarship expenses	198,890	
Interview board fees	6,065	
	2,069,270	1,284,230.00

Note 5 - Submission of accounts

As per no. "01" of Public Sector Accounting Standards of Sri Lanka (2009). Further, this has been submitted in line with its "Displaying Classification of Expenditure on the Nature".

Homoeopathic Medical Council
Consolidated Cash Flow statement as at 31st December, 2015

		2015	2014
Receipt of cash flow out of operational activities			
	Note		
Receipts			
Recurrent grants received from the Government		12,026,123	6,228,080.00
Bank interest		75,751	85,056.00
Other receipt	1	23,500.00	218,537.00
		12,125,374	6,531,673.00
Payments			
Workers' expenditure	2	9,572,761	5,221,587.00
Bank interest (Banking charges)		6,060	6,804.00
Other payments	3	2,453,362	1,006,493.00
		12,032,183	6,234,884.00
Net cash flow from operational activities		93,191	296,789.00
Net cash flow from investment activities			
Capital provisions received from the Government		0	597,324.00
Purchase of plants and equipment	4	0	597,324.00
Net cash flow from investment activities			
Net increase of cash and cash equivalents	5	93,191	296,789
Cash and cash equivalents at the beginning of the period	6	2,124,884	1,828,095
Cash and cash equivalents at the end of the period	7	2,218,075	2,124,884

We certify that the responsibility of preparation and presenting this financial statement is born by the Section Homoeopathic Interim Medical Council.

Sgd.

Sgd.

Sgd.

Sgd.

Registrar
Homoeopathic
Medical Council

Chairman
Homoeopathic
Medical Council

Committee
Member
Homoeopathic
Medical Council

Prepared by,
Chief Acc:
Ministry of
Indigenous
Medicine

	2015	2014
Note 1 : Other receipts		
Miscellaneous income	13,500.00	9,137.00
Annual fee	10,000.00	13,500.00
Fees for homeopathy exam	0	195,900.00
	23,500.00	218,537.00
Note 2 : Employees expenditure		
Employees' salaries and allowances	8,314,035	4,175,636.00
Employees' Provident Fund	974,181	907,675.00
Employees' trust fund	243,545	138,276.00
Allowances for training technical students	41,000	
	9,572,761	5,221,587.00
Note 3: Other payments		
Miscellaneous expenses	46,952	50,131.00
Stationary	10,243	23,801.00
Travelling expenses	23,093	22,867.00
Dispensary charges	160,200	142,020.00
Postal fee	10,585	6,050.00
Medical Council meeting charges	124,000	120,000.00
Refreshment expenses	48,203	55,652.00
Water charges	29,195	57,131.00
Electricity charges	15,312	11,926.00
Telephone charges	64,500	63,060.00
Printing charges	62,720	-
Advertisement fee	80,919	-
Office equipment repairs	11,182	22,300.00
Deyata Kirula expenses		-
Translation fees	25,532	24,168.00
Legal expenses		-
Expenses for Homeopathy exam		373,387.00
Equipment for medical clinic	1,145,241	34,000.00
Office & other equipment	52,067	
Expenses for medical clinics	11,936	
Expenses for Homeopathy exam	310,630	
Fuel expenses	15,897	
Scholarship expenses	198,890	
Interview board charges	6,065	
	2,453,362	1,006,493.00

Note 4- Purchase of plant and equipment		
Computer (HP)		119,900.00
ENT checkup instrument		140,000.00
Weighing scales		4,000.00
Ceiling fans		24,430.00
Fans (Pedestal)		33,250.00
Rotating chairs		37,632.00
Arm chairs (Fabric Cushion)		159,712.00
Steel cupboards		43,680.00
Arm chairs (Plastic)		15,120.00
Teak tables 5 * 3 (02 drawers)		19,600.00
	0	597,324.00
Note 5: net increase in cash and cash equivalents		
Year-end cash balance	2,022,175	2,124,884.00
Cash balance at the beginning of the year	1,928,984	1,828,095.00
	93,191.00	296,789.00
Note 6 – cash and cash equivalents at the beginning of the financial year		
Commercial Bank	1,483,419	1,405,167.00
Bank of Ceylon	445,565	422,928.00
Bank of Ceylon- Rajagiriya	195,900	
	2,124,884	1,828,095.00
Note 7 -Cash and cash equivalents at the end of the period		
Commercial Bank		
Bank of Ceylon	1,553,110	1,483,419.00
Bank of Ceylon- Rajagiriya	469,065	445,565.00
	195,900	195,900.00
	2,218,075	2,124,884.00
	93,191	296,789.00
Note 8		
comparison of net excess/deficit from general activities with the net cash flow from the operational activities		
Net excess/deficit from general activities	271,598	(170,636.00)
Non cash changes		
Depreciations	155,473	176,673.00
Note 9		
Increase of payable expenses	-333,880	290,752.00
'annual' changes in the reconciliation account in the last year	0	-
Net cash flow from operational activities	93,191.00	296,789.00

Note 9 – increase in payable expenses

Comparison of years 2014 and 2015

	Annual reduction	Annual Increase	Net different (+) / (-)
Provident funds payable			
Employees funds payable			
Dispensary fees payable	7,860		
Medical Council Meetings	16,000		
Audit charges payable		20,000	
Telephone charges payable	1,281		
Electricity payable		92	
Travelling expenses payable	2,434		
Water bills payable		193	
Staff salaries and allowances	7,558		
Office equipment repairs			
Refreshments payable	796		
Translation fees payable	7,726		
Stationary expenses payable		120	
Expenses for the homeopathy	310,630		
	354,285	20,405	333,880

Homeopathy Medical Council**Trial balance as at 31.12.2015**

Description	Debit (Rs)	Credit (Rs)
Postal fees	10,586	
Medical Council Meeting fees	108,000	
Printing Charges	62,720	
Staff Salary and Allowances	8,347,477	
Accrued Staff Salary and Allowance		3,766
Employee Provident Fund	974,181	
Accrued Employee Provident Fund		
Employees Trust Fund	243,545	
Accrued Employees Trust Fund		5,964
Telephone Bills	63,219	
Accrued Telephone bills		
Miscellaneous Expenses	46,952	
Travelling Expenses	20,660	
Accrued Travelling Expenses		1,567
Office Equipment	53,517	
Other expences for clinic	20,275	
Accrud other expences for clinic		8,340
equipments for clinic	1,145,241	
Office Equipment Repairs	11,182	
Water Charges	29,388	
Accrued Water Charges		1,800
Electricity charges	15,404	
Accrued Electricity charges		716
Fuel Expenses	15,897	
Audit Fees	20,000	
Allocation of Audit Fees		145,616
Bank Charges	6,060	
Government Allocation- Recurrent		12,026,123
Government Allocation- Capital		1,572,047
Dispensary Charges	144,000	
Accrued Dispensary Charges		9,000
Annual Depreciations	155,473	
Depreciation Allocation Accounts		1,183,183
Allocated Fund Account		
Annual Fees		5,100

	Trial balance as at 31.12.2015	
Bank Interest Revenue Charges		75,751
Miscellaneous Income		18,400
Prior Year Adjustment Account		27,459
Cash Balance – Commercial Bank	1,553,110	
Cash Balance- Bank of Ceylon	469,065	
Cash Balance- Bank of Ceylon-	195,900	
Petty Cash		
Refreshment Expenses	47,407	
Accrued Refreshment Expenses		
Stationary Expenses	10,363	
Accrued Stationary Expenses		900
Accrued Medical Council Meeting		
Interview Board Charges	6,065	
Advertisement Fees	80,919	
Homeopathy Exam Fees		
Accrued Homeopathy Exam Fees		
Translation Fee	17,806	
Translation Fee payable		14,487.00
Scholarship Expenses	198,889	
Accrued Translation Fees		
Accrued Office Equipment Repairs		
Legal Expenses		
Dayata Kirula Expenses		
Property, Plants and Equipment	2,323,316	
Building Renovation Cost	953,828	
Capital Account		2,562,144.00
Balance of the Aggregate Deficit	311,918	
Total	17,662,363	17,662,363.00

We certify that the responsibility of preparation and presenting this financial statement is borne by the Homeopathy Interim Medical Council.

Sgd.

Sgd.

Sgd.

Sgd.

Registrar
Homeopathy
Medical Council

Chairman
Homeopathy
Medical Council

Committee Member
Homeopathy
Medical Council

Prepared by,
Chief Accountant
indigenous
medicine section

Stock Change	Accumulation (Rs)
Initial Balance (as at 01.01.2015)	2,562,144.00
Government Capital Allocation	1,572,047.00
Prior Year Adjustment	27,459.00
Aggregate Deficit/Excess	-40,321.00
Year End balance (as at 31.12.2015)	4,121,329.00



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

HSM/B/HMC/1/15/04

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

23 November 2016

The Chairman,
Homeopathy Medical Council.

Report of the Auditor General on the Financial Statements of the Homeopathy Medical Council for the year ended 31 December 2012 in terms of the Section 14(2)(c) of the Finance Act, No. 38 of 1971

The audit of financial statements of the Homeopathy Medical Council for the year ended 31 December 2015 comprising the statement of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No.38 of 1971. My comments and observations which I consider should be published with the Annual Report of the Council in terms of Section 14(2) (c) of the Finance Act appear in this report. A detailed report in terms of Section 13 (7) (a) of the Finance Act, was furnish to the Chairman of the Council on 09 November 2016.

1.2 Management's Responsibility for the Financial Statements

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





1.3 Auditor's Responsibility

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

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

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

2. Financial Statements

2.1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Homeopathy Medical Council as at 31 December 2015 and its financial



performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

The following observations are made.

- (a) Five medical equipment costing Rs.42,475 purchased in the year under review had been brought to account as recurrent expenditure instead of being capitalized.
- (b) Provision for gratuity had not been made for the permanent staff of 18 deployed in the service of the Homeopathy Medical Council.

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

The following non-compliances were observed.

Reference to Laws, Rules,
Regulations, etc.

Non-compliances

Financial Regulations of the
Democratic Socialist Republic of Sri
Lanka

(i) Financial Regulation 395

Bank Reconciliations had not been prepared for two Bank Current Accounts.



- (ii) Financial Regulation 756 (1) Even though a Board of Survey should be appointed on or about 15 December of each year and conduct a survey of goods, the Survey of goods in respect of the year 2015 had not been conducted even by 31 July 2016.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial result for the year under review had been a surplus of Rs.271,598 as against the deficit of Rs.170,636 for the preceding year, thus indicating an improvement of Rs.442,234 in the financial result for the year under review as compared with the preceding year. The increase of the Government recurrent of grants for the year by a sum of Rs.5,798,043 had been the main reason for the improvement.

An analysis of the financial results for the year under review and the four preceding years revealed that, despite the financial result for the year 2011 being a surplus, of Rs.74,938 there were deficits of Rs.29,305 , Rs.111,977 and Rs.170,636 in the years 2012, 2013 and 2014 respectively. There was a surplus of Rs.271,598 in the year 2015. In taking into account the employees remuneration and the depreciation on the non-current assets, the contribution of Rs.4,544,910 in the year 2011, had improved to Rs.9,951,274 by the year 2015 by way of fluctuations ranging from 2 per cent to 111 per cent.

3.2 Legal Actions instituted against or by the Council

A labourer who served in the Medical Council had filed a case against his removal from service claiming compensation of Rs.3,000,000. The relevant parties had files 05 cases in the Courts relating to matters such as the abolition of registration of temporary Doctors,



not allowing the conduct of their examinations, abolition of the Interim Control Committee, etc.

4. Operating Review

4.1 Performance

The following observations are made.

According to the Homeopathy Act, No. 7 of 1970.

- The regulation, control, promotion and encouragement of the practice of medicine according to homeopathy.
- The promotion and encouragement of the study of and research in homeopathy and the establishment and maintenance of a Homeopathy Medical College.
- Taking steps for development or encouragement of measures for the investigation of diseases and for improvement of public health according to homeopathy.
- The regulation and control of homeopathic institutions and the regulation and control of manufacture, importation, sale and distribution of homeopathic medicine, drugs and other preparations.

The following matters were observed during the course of an examination of the achievement of the above objectives during the year under review.

- (a) Action had not been taken for the achievement of the main objectives such as the regulation, promotion and encouragement of the practice of medicine according to homeopathy and the promotion and encouragement of the study of and research in homeopathy.
- (b) Instances in which action in accordance with the Action Plan prepared for the year under review had not been taken are as follows.



- (i) Even though plans had been made for the conduct of 21 Mobile Clinics out of that 14 clinics had not been conducted.
- (ii) The plans such as the conduct of 3 school programmes for the Awareness of Homeopathy Medical System, the conduct of Awareness Programme for the officers of the Ministry of Health and all Institutions, organization of 5 Television and Radio Discussions for giving Publicity for the Homeopathy Medical System and the commencement of a Web Home Page had not been implemented.
- (iii) Even though the conduct of 02 Workshops for the evaluation of the services and experience of Homeopathy Doctors had been planned, out of that only one Workshops had been conducted.
- (iv) Even though plans had been made for activities such as the introduction of an approved specific administrative procedure for the Homeopathy Medical Council, the formulation of regulation and publishing in the Gazette, the formulation of bylaws for the production of Homeopathy drugs and ensure availability in the market, the build up of funds for establishment of Homeopathy Drug Stores and pharmacies and the import and distribution of stocks of drugs, none of the activities had been executed even by the end of the year under review.

4.2 Management Activities

The following observations are made.

- (a) Even though a building had been constructed in the year 2008 for the commencement of a Homeopathy Medical College and the furniture and equipment had been supplied in the year 2009, the academic activities of that had not been commenced even by 01 November 2016 as steps had not been taken for the formulation of the legal framework relating to the commencement of its



academic activities. Accordingly, the fixed assets costing Rs.1,194,254 purchased and the building related thereto had been idling over a period exceeding 05 years.

- (b) Even though decisions had been taken for the formulation of a Code of General Orders for the 7 Medical Clinics at the meeting of the Interim Control Committee held on 05 January 2012, for obtaining the approval of posts for 14 new clinics and for the publication of rules and requirements for the Homeopathy Education Institute in the Gazettes at the meeting of the Interim Control Committee on 29 August 2013, and for the further expansion of the Homeopathy Orders 1981 on the manufacture , import and distribution of Homeopathy Drugs at the meeting of the Interim Committee on 08 January 2014, those decisions had not been implemented even by 04 July 2016, the date of audit.
- (c) Action had not been taken to identify the Doctors who had not paid the money for the annual renewal of registration and recover the money.

4.3 Uneconomic Transactions

The following observations are made.

- (a) The average number of patients seeking treatment from the 7 clinic maintained is about 55,000 per year. Even though the annual consumption of small bottles (medicine containers) for them is about 220,000 , the purchase of 1,764,000 units of small and large size containers had been made in the year under review at a cost of Rs.1,145,241. Even though the Medical Council did not have adequate and standard storage facilities, a large sum of money had been spent for the purchase of a stock adequate for over 8 years.
- (b) Even though 500 Medical Certificate books costing Rs.62,000 had been purchased in the year under review for sale to the Doctors registering in the



Medical Council during the year under review, only 13 books had been sold even by July 2016.

5. Accountability and Good Governance

5.1 Internal Audit

An Internal Audit Unit is not functioning the Homeopathy Medical Council and internal audit had not been carried out even by the Internal Audit Unit of the Ministry of Indigenous Medicine.

5.2 Budgetary Control

Even though the Medical Council did not have a motor vehicle, allocation of Rs.500,000 and Rs.180,000 had been made in the budget for motor vehicle maintenance expenses and for fuel, A sum of Rs.1,974,774 had been spent on 11 objects for which provisions had not been made in the budget. According to the budget the variances between the estimated expenditure and the actual expenditure had ranged from 50 per cent to 100 per cent. As such the budget had not been made use of as an effective instrument of management control.

5.3 Unresolved Audit Paragraphs

Even though the Committee on Public Enterprises had directed at the meeting held on 15 September 2010, that the regulations of the Homeopathic Medical Council should be revised to be compatible with the current conditions, that directive had not been implemented even by 31 December 2015 due to the non-appointment of the Homeopathy Medical Council even by the end of the year under review.



6. Systems and Control

Deficiencies in systems and controls observed during the course of audit were brought to the notice of Chairman of the Council from time to time. Special attention is needed in respect of the maintenance of accounting activities together with the primary subsidiary books and ledger accounts.

H.M.Gamini Wijesighe

Auditor General

