



# **Annual Report**

## **2021**

**Homoeopathic Medical Council**

**State Ministry of Indigenous Medicine Promotion, Rural and Ayurvedic Hospitals  
Development and Community Health**



## **Contents**

	<b>Page</b>
1. Summary	02
2. Introduction	03
3. Homoeopathic Medical Council	04
4. Background information	05
5. Objectives of the Medical Council	07
6. Powers of the Medical Council	08
7. Membership and tenure of the Medical Council	10
8. Corporate Information	11
9. Performance Of the Homoeopathic Medical Council	12
10. Annual Accounts Reports	19
11. Audit Report	
12. Felicitation	



## **1. Summary**

With the vision of promoting the homoeopathic medical system to a national health service, it is to fulfill the mission of popularizing, uplifting and improving the homoeopathic medical system among the general public by formulating proper policies related to the development of human and physical resources.

The year 2021 started with a new Homoeopathic Medical Council being appointed. According to the Homoeopathic Act No. 10 of 2016, the Second Medical Council was appointed by the Hon. Minister of State for Local Medicine Promotion, Rural and Ayurvedic Development and Community Health Mr. Sisira Jayakodi on 09.09.2020 and this Medical Council consisting of 11 members including 05 homoeopathic doctors who were selected by the vote of registered homoeopathic doctors, three ex-officio members and three members appointed by the Honorable Minister, thus appointed for a period of 03 years until 2023.

The year 2021 was also not a year in which the affairs of the Homoeopathic Medical Council could be maintained under good management. The closure of the Gampaha district due to the Covid epidemic from 22.05.2021 to 17.06.2021 and the restrictions on various services including public transport in this district until the end of the year caused the work of the Medical Council office to be hampered. The presence of medical council office staff, which is maintained with difficulty under a severe staff shortage, also created a situation where the presence of the staff was limited, which created a difficult situation even to try to reach the expected performances. However, at the end of the year, the development of the homoeopathic school building into an office building was entrusted to the Wattala Divisional Secretariat and they had successfully completed the project.



## **02. Introduction**

Homoeopathic medicine is a medical system based on the natural principle of "killing the same thing by the same thing". This medical system was introduced to the world in the 18<sup>th</sup> century by the German Christian Friedrich Hahnemann, a specialist in Western medicine. Today, the homoeopathic medical system, which is scientifically and technologically advancing, is being promoted to a strong position in the public health service. Accordingly, by now all over the world the Homoeopathic system has been affiliated to the National Health Service not only with a worldwide Homoeopathic hospital system delivering public health services in the country but also Homoeopathic medicine degree awarding universities, homoeopathic pharmaceutical factories and homoeopathic research institutes are being established.

The Sri Lanka Homoeopathic Medical Council was first established by the Homoeopathic Act No. 07 of 1970 and has been entrusted with the task of establishing and developing the homoeopathic medicine system in Sri Lanka. But in the face of legal and structural hurdles, the Medical Council eventually collapsed. However, the Homoeopathic Act No. 10 of 2016 was passed by Parliament with the aim of overcoming these challenges. In order to carry out the task of re-establishing the Homoeopathic Medical Council in terms of Section 2 of Part I of this new Act, a Homoeopathic Intermediate Medical Council was established in 2016 which could be taken as the original form of the Homoeopathic Medical Council under Section 51 of the Act. Appointed by the Hon.Minister, the Homoeopathic Intermediate Medical Council consisted of four Homoeopathic Physicians and six Public Officers. The Secretary of the Homoeopathic Medical Council is the Secretary of this Council.

In order to achieve the objectives of the Homoeopathic Medical Council, thirteen Government Homoeopathic Clinics were established in 13 districts with the objective of promoting the homoeopathic system as a public health service. Dehiwala, Parakaduwa, Monaragala, Palamunai, Matale, Kurunegala, Tholangamuwa, Puttalam, Kothmale, Batticaloa, Ambalantota, Ingiriya, and Galle were the places where government homoeopathic clinics were run by the Medical Council.

In the year 2021, the government homoeopathic clinics managed by the medical council could establish only one clinic in 01 more districts. Accordingly, the number of government homoeopathic clinics, which were 12 so far, could be increased to 13. and the staff was also able to recruit for three new posts.



### **03. Homoeopathic Medical Council**

#### **Vision**

“Promoting Homoeopathic Medicine to a National Health Service”

#### **Mission**

"Promoting, uplifting and promoting homoeopathic medicine to the general public by formulating appropriate policies for the development of human and physical resources."

#### **Objectives**

Quality development of vocational education and healthcare services in the field of homoeopathic in accordance with the provisions of the Homoeopathic Act No. 10 of 2016 and the granting of professional legal authority to restore the health of patients and to maintain the professional legal authority to restore the health and well-being of professionals with knowledge, skills and experience.



## **04. Background**

The Homoeopathic Medical Council is a statutory body. The First Medical Council is named as the Homoeopathic Intermediate Medical Council by the Homoeopathic Act No. 10 of 2016 and the power to appoint its members is vested in the Hon. Minister. It consists of a Board of 11 persons consisting of three persons appointed by the Minister. Three Public Officers Officially Appointed by the subsequent Medical Councils Five members elected by the Homoeopathic Medical Professionals, two homeopaths must be included The Hon.Minister has the power to make orders for the implementation of the policies and provisions of the Act and the power to formulate rules in accordance with the Act in the prescribed areas is vested in the House.

### **Rules and Regulations**

All orders in force on the date of entry into force of the new Homoeopathic Act No. 10 of 2016 shall be deemed to be orders made in accordance with this Act, until orders are made under this Act. Orders that were in force under the Homoeopathic Act No. 07 of 1970 are still valid as the necessary arrangements are being made to make the necessary provisions under the new Act.

### **Orders issued under the Homoeopathic Act No. 07 of 1970**

1. Homoeopathic Regulations - 1980

(Registration of medical professionals Regulations and import of homoeopathic medicines)

2. Rules of the Homoeopathic Medical Council - 1981
3. Homoeopathic Medical Council Election Regulations - 1998



## **Establishment of the Homoeopathic Medical Council**

The first Homoeopathic Medical Council in the country was appointed by the Hon. Minister in charge of the subject in 1979 in accordance with the Homoeopathic Act No. 07 of 1970. According to the Act, the Medical Council was to be elected every five years by a vote of the Medical Professionals (except the First Medical Council) but there was no continuous appointment of the Medical Council. The second Medical Council after 1979 was appointed in 1998 and the third in 2006. The third Medical Council was dissolved by the Minister in charge before the end of its term in 2009 and a new Medical Council was appointed for the remaining two years. Its term of office ended on January 30, 2011. Homoeopathic Interim Committees were appointed by the Hon. Minister or the Secretary to the Ministry with the approval of the Cabinet of Ministers to continue the proceedings of the Medical Council until a new Act is introduced to overcome the shortcomings of the then Homoeopathic Act. From 16 June 2011 until the introduction of the new Homoeopathic Act No. 10 of 2016 on 29 July 2016, the activities of the Homoeopathic Medical Council were conducted by an Interim Committee. The number of interim committees thus appointed is five. During this time the Homoeopathic Interim Committee was assisted by a technical committee of homoeopathic physicians.

Following the passage of the new Homoeopathic Act No. 10 of 2016, the Hon. Minister of Health, Nutrition and Indigenous Medicine appointed a Homoeopathic Intermediate Medical Council on October 21, 2016 in accordance with the powers vested in him by the Act. According to the Act, the Homoeopathic Paramedical Council is the first to be appointed. Its term of office is two years. According to the Homoeopathic Act No. 10 of 2016, its term of office is three years. From 09.09.2020, the Homoeopathic Medical Council was appointed by the Honorable Advocate Sisira Jayakodi, Minister of State for Local Medicine Promotion, Rural and Ayurvedic Hospital Development and Community Health. The primary function of this House was to prepare and pass the preliminary drafts relating to the formulation of regulations which are essential for the enactment of the Act.



## **05. Objectives of the Medical Council**

According to the Homoeopathic Act No. 10 of 2016, the objectives of the Homoeopathic Medical Council are as follows

- 1) Promote, promote and regulate the practice of homoeopathic medicine.
- 2) Promoting homoeopathic medicine in the society with the objective of improving public health according to the homoeopathic medical system.
- 3) To study, research and promote and encourage the practice of homoeopathic medicine.
- 4) Establishment and maintenance of homoeopathic institutes.
- 5) Regulation and control of homoeopathic institutions which provide treatment according to the homoeopathic medical system except the Government Homoeopathic Hospital.
- 6) Regulate and control the import, storage, sale, and distribution of homoeopathic medicines, medicines and other preparations, products.



## **06. Powers of the Medical Council**

The following powers are vested in the Homoeopathic Medical Council under Section 16 of the Act.

- 1) Registration of Homoeopathic Medical Practitioners, Homoeopathic Pharmacists, Homoeopathic Nurses, and Homoeopathic Institutions.
- 2) Recognition or rejection of educational qualifications obtained by homoeopathic medical professionals.
- 3) Obtaining Certification from the Qualified Institutions for Homoeopathic Medical Practitioners.
- 4) Appointment of examiners to regulate homoeopathic medical colleges or institutions.
- 5) Providing treatment services in accordance with the homoeopathic medical system.
- 6) Establishment and maintenance of homoeopathic institutes and preparation of postgraduate courses.
- 7) Import or export of homoeopathic medicines.
- 8) Scientific production and promotion of homoeopathic medicines.
- 9) Setting and maintaining minimum standards for homoeopathic medical facilities, equipment, courses and examinations.
- 10) Providing scholarships and other facilities to homoeopathic students, encouraging homoeopathic research institutes, providing financial assistance or other relief to institutions and individuals in need.
- 11) Setting and maintaining minimum standards of medical education related to postgraduate homoeopathic medical education.
- 12) Improving the public health service in line with the homoeopathic medical system.



- 13) Working with higher education institutions to award degrees and other academic excellence related to medicine.
- 14) Dealing with the establishment of a Homoeopathic Medical College in accordance with the Universities Act No. 16 of 1978.
- 15) Establishment of boards and committees with the approval of the Minister, which may be required to carry out the functions and functions of the House.
- 16) Delegate certain powers or functions to an officer or committee.
- 17) To make rules for the execution and performance of the powers, functions and functions of the church.
- 18) Execution and performance of powers and functions under the Act.



## **07. Membership and tenure of the Medical Council**

According to the Homoeopathic Act No. 10 of 2016, the number of members of the Medical Council is 11 including the Chairman. A senior official of the Line Ministry who is officially appointed, Three public officials, including a representative of the Treasury and a representative of the University Grants Commission; Eleven members will be appointed by the Hon. Minister, including five who will be elected by the Homoeopathic Medical Professionals and two Homoeopathic Physicians. According to the Homoeopathic Act No. 10 of 2016. The Secretary / Registrar of the Medical Council is appointed by the Council with the approval of the Hon. Minister. The Council is appointed for three years and the Secretary / Registrar for five years.



## 08. Corporate information

Name of the Institution: -	Homoeopathic Medical Council
Address: -	No. 94, Shelton Jayasinghe Mawatha, Welisara, Ragama.
Phone No: -	011-2958175
Fax: -	011-2958175
Email	homosri.mccouncil@gmail.com
Status of the Institution: -	The Homoeopathic Medical Council has been established on the objectives and powers under Sections 15,16 and 17 of the Homoeopathic Act No. 10 of 2016.
Administrative Structure: -	Secretary / Registrar Physicians in charge Management Assistant Drug additives Office Assistant
Bankers: -	Bank of Ceylon - Taprobane Branch, the Colombo Commercial Bank - Ja-Ela



## **09. Homoeopathic Medical Council Performance**

The year 2020 was commenced as well as the last year from the absence of the appointment of the The year 2021 started with a new Homoeopathic Medical Council being appointed. According to the Homoeopathic Act No. 10 of 2016, the Second Medical Council was appointed by the Hon. Minister of State for Local Medicine Promotion, Rural and Ayurvedic Development and Community Health Mr. Sisira Jayakodi on 09.09.2020 and this Medical Council consisting of 11 members including 05 homoeopathic doctors who were selected by the vote of registered homoeopathic doctors, three ex-officio members and three members appointed by the Honorable Minister, thus appointed for a period of 03 years until 2023.

The year 2021 was also not a year in which the affairs of the Homoeopathic Medical Council could be maintained under good management. The closure of the Gampaha district due to the Covid epidemic from 22.05.2021 to 17.06.2021 and the restrictions on various services including public transport in this district until the end of the year caused the work of the Medical Council office to be hampered. The presence of medical council office staff, which is maintained with difficulty under a severe staff shortage, also created a situation where the presence of the staff was limited, which created a difficult situation even to try to reach the expected performances. However, at the end of the year, the development of the homoeopathic school building into an office building was entrusted to the Wattala Divisional Secretariat and they had successfully completed the project.

### **1. Performance and management of government homoeopathic clinics**

#### **1.1 Performance in Government Homoeopathic Clinics**

Covid 19 pandemic has affected the performance of the clinics also in a manner declining the previous growth levels. Regarding this, the government itself limited the number of patients diagnosed a day. On the other hand, a trend was arisen through the patients themselves that they visited the clinics only at acute and critic conditions. However, in addition to the 12 government homoeopathic clinics managed by the Homoeopathic Medical Council, a new government homoeopathic clinic was started in July this year under the auspices of the Rathgama local council in Galle district.



Accordingly, the number of patients treated at 13 Government Homoeopathic Clinics throughout the year 2021 is as follows.

S/No	Clinic	Number of Patients Treated
1	Dehiwala	3,630
2	Tholangamuwa	3,631
3	Parakaduwa	3,745
4	Kurunegala	3,580
5	Kotmale	3,419
6	Monaragala	3,618
7	Palamunai	5,159
8	Puttalam	1,984
9	Matale	4,268
10	Ambalantota	1,755
11	Batticaloa	3,320
12	Ingiriya	1,931
13	Galle	3,575
	<b>Total</b>	<b>43,615</b>

## 1.2 Management of Government Homoeopathic Clinics

The Government Homoeopathic Clinics are managed by the Homoeopathic Medical Council. Accordingly, the Homoeopathic Medical Council managed the clinics throughout the year 2021 as well. Not only the Payment of staff salaries and allowances, administration of the staffs of the institutions, provision of the utilities such as water, electricity and sanitary facilities to the clinics, provision of clinical equipment, medicine and office equipment but also the maintenance of the buildings are performed under the clinic management.

In the previous year, the stocks of medicines requested for the clinics had been received and the medicine containers had been ordered, but their receipt was delayed due to various reasons and due to the inability to distribute the medicines due to the Covid-19 epidemic throughout the year, the medical activities of the clinics suffered a slight setback.

Accordingly, the necessary actions were taken to purchase the globules used to dispense Homoeopathic medicine from the local market and supplied to the clinics.



## 2. Conducting Homoeopathic Mobile Clinics and Seminars

One of the main functions performed annually by the Homoeopathic Medical Council is to organize Homoeopathic Seminars and Mobile Clinics conducted with a view to promote Homoeopathic Medical Practice amongst the public.

However, it was difficult to gather public and conduct mobile clinics or organizing awareness seminars safely under the health guidelines due to the Covid 19 pandemic situation faced by Sri Lankan society since the beginning of the year. Therefore, it is essential to be noted that very few number of mobile clinics and awareness seminars have been conducted in this year. Thus, on the request of the Ministry to implement special programs in conjunction with Women's Day on March 08, 2021, the following programs were conducted by the Government Homoeopathic Clinic. Furthermore, one mobile clinic was conducted under the guidance of the Ministry of Homoeopathic Medical Council.

Conducted by	Venue	Program
1. Tholangamuwa Government Homoeopathic Clinic	Clinic premises 2021.02.06	- Shramadana program for cleaning the premises in and around the clinic.
2. Matale Government Homoeopathic Clinic	Clinic premises 2021.02.10	- Shramadana program for cleaning the premises in and around the clinic and distribution of patient awareness leaflets
3. Ingiriya Government Homoeopathic Clinic	Clinic premises 2021.02.11	- Shramadana program for cleaning the premises in and around the clinic, distribution of patient awareness leaflets and awareness for field officers in divisional secretariat and planting herbs.
4. Kurunagale Government Homoeopathic Clinic	Clinic premises 2021.02.05	- Shramadana program for cleaning the premises in and around the clinic, distribution of patient awareness leaflets and awareness, planting herbs together with the village officer of the area and distributing herbs to a few selected families.
5. <u>Mobile clinic</u>  It was conducted by the Homoeopathic Medical Council under the guidance of the Ministry.	Clinic premises 2021.02.05	- A blood donation program and a homoeopathic clinic were held under the chairmanship of the Hon'ble Minister of State for Indigenous Medicine Promotion, Rural, and Ayurvedic Hospital Development and Community Health Mr. Sisira Jayakodi. About 49 patients participated in this and the public was also informed about homoeopathic medicine.



### **3. Media Programs to introduce and promote Homoeopathic Medicine**

#### **Newspaper Articles**

##### **01. Isivara newspaper**

January	Homoeopathic remedies for diabetes
February	Let's put an end to pesky hemorrhoids.
March	Homoeopathic treatment for complete cure of Pinasaya
April	Homoeopathic Treatment for Hemorrhoids Without Surgery
May	Amazing homoeopathic remedies for varicose veins

(Government Homoeopathic Clinic, Dehiwala.)

##### **02. Navaliya newspaper**

March	Amazing homoeopathic remedies for varicose veins
July	Homoeopathic treatment for hepatitis

##### **03. Diviyina (Monday) newspaper**

11.01.2021	Homoeopathic treatment for hernia
15.02.2021	Homoeopathic treatment for full recovery of pinase
15.03.2021	Homoeopathic treatment for men suffering from prostate disease
05.04.2021	Homoeopathic treatment for hemorrhoids without surgery
10.05.2021	Let's put an end to oppressive headaches.
11.02.2021	Correct solutions for scabies

##### **04. Doctor Monthly Magazine**

January	Let's cure numbness in hands and feet with homoeopathic method.
February	Homoeopathic Remedies to End Penosis
March	Treatments that cure prostate diseases that affect men
May	Diseases that affect women as they age
June	Unfailing Homoeopathic Remedies for Shoulder Pain
July	Are you a stress sufferer?

(Government Homoeopathic Clinic, Dehiwala.)



## 05. Sirikatha Monthly Magazine

January	Homoeopathic treatment for complete cure of painful hemorrhoids
February	Cure of Prostate Disorders in Male Urinary Disorders
March	Homoeopathic Remedies for Plantar Pain Relief
April	Do you have a hernia too? Experience healing through homoeopathic treatment.
June	Homoeopathic for many ailments affecting women
July	Homoeopathic is the right solution for stress-related complications

(Government Homoeopathic Clinic, Dehiwala.)

## II Television programs

### 01. Swarnawahini -

20.01.2021 – Homoeopathic discussion of sciatica;

10.02.2021 - Homoeopathic discussion on prostate disease affecting men.

(Organized and Conducted by: Dehiwala Government Homoeopathic Clinic.)

### 02. Siyatha TV – You tube live telecase

26.02.2021 – Homoeopathic discussion on Parkinson's disease

25.03.2021 – Homoeopathic discussion on excessive back pain

01.04.2021 – Homoeopathic discussion on Parkinson's disease

08.04.2021 – Homoeopathic discussion on neck pain and numbness

22.04.2021 – Homoeopathic Remedies That Cure Arthritis Permanently

29.04.2021 – Homoeopathic treatment for varicose veins

06.05.2021 – Is severe headache a harbinger of another dangerous disease?

13.05.2021 – Homoeopathic treatment for hemorrhoids

20.05.2021 – Homoeopathic treatment that can cure bark beetle disease

03.06.2021 - Do you also have stone bruises, cracked soles?

10.06.2021 – Let's cure gastritis.

17.06.2021 – Stress.



#### **4. Registration of Homoeopathic Graduated Physicians**

12.07.2021 and 3 homoeopathic graduates who were selected were recruited for the post of medical officers this year. Also, due to the resignation of the duty officer of the Dehiwala Clinic and the medical officer who was temporarily assigned to that clinic, one of the three doctors selected was assigned to the Dehiwala Clinic, to the New Galle Clinic, and one medical officer was assigned to the council office.

Appointment, the number of office bearers of the Homoeopathic Medical Council staff has increased by three, and On 29.10.2021, it was decided in the eleventh medical council meeting, as per Section 18 (1) (a) of the New Homoeopathic Act No. 10 of 2016, the term of office of the registrar in the Council will expire on 04.11.2021 and according to that decision, the tenure of the registrar ended.

#### **5. Assignment of Medical Officers to New Clinics.**

Appointment of the new medical council, unlike in the previous years, the homoeopathic graduate doctors were able to solve the problems faced by the council in granting registration, but they faced some difficulties in issuing registration certificates in printing, numbering, and also in writing the certificates.

Accordingly, 05 Homoeopathic Graduated Physicians have applied for the registration, they have been registered as the physicians in the general register of the Homoeopathic Medical Council. Accordingly, the number of Homoeopathic Physicians in Sri Lanka increased up to 308.

#### **6. Issuing licenses for importation of drugs**

Recommendations have been made for 17 import licenses worth USD 63,846.89 and INR 155,092.00 to the following doctors and institutes for import of homoeopathic medicines.

1	Dr.J.J.G.K.Fernando (25.01.2021)	\$ 2007.05
2	Dr.G.Hanifa Begam (25.01.2021)	\$ 5192.07
3	Dr.Chandana Weerasekara (01.02.2021)	In.Rs. 155,092.00
4	Dr.G.T.P.S. Witthach (02.02.2021)	\$ 10,826.27
5	Dr.G.H.S.Gunawardena (23.03.2021)	\$ 9,144.585
6	Dr.A.Santhakumar (05.04.2021)	\$ 2,454.40
7	Dr.S.G.Harini (05.04.2021)	\$ 7,264.99
8	Dr.S.G.Harini (07.05.2021)	\$ 2,046.24
9	Dr.S.G.Harini (07.05.2021)	\$ 5,566.73



10	Dr.G.Hanifa Begam (25.01.2021)	\$ 2,873.67
11	Dr.G.T.P.S. Witthach (08.07.2021)	\$ 4,436.00
12	Dr.T.P.Perea (09.07.2021)	\$ 383.83
13	Dr. S.P Pathirage (09.07.2021)	\$ 820.00
14	Dr.W.T.Nimal Leetas (09.07.2021)	\$ 497.17
15	Dr.W.T.Nimal Leetas (09.07.2021)	\$ 738.215
16	Dr.G.T.P.S. Witthach (17.09.2021)	\$ 9,595.68
	Total	\$ 63846.89 & In.Rs. 155,092.00

## 7. Opening of new Government Homoeopathic Clinics

The requirement for the commencement of two new Homoeopathic Clinics were there in order to recruit the new staff which have been approved in 2016. For this, identifying the locations and the construction of buildings in Galle and Polonnaruwa have been commenced. However, it was unable to implement those due to non-establishment of Homoeopathic Medical Council. Since the new medical council was appointed at the end of last year, arrangements were made to start a clinic in that area on 13.07.2021 under the auspices of Rathgama local council in Galle district. By the end of this year, preparations were being made to start the Polonnaruwa Clinic.



## **10. Annual accounts**

**Homoeopathic Medical Council**  
**Annual Accounts for the year ended 2021.12.31**

### **Contents**

- ❖ Accounting Policies
- ❖ Statement of Financial Status and Notes for the year ended 31-12-2021 (From 1 to 8)
- ❖ Statement of Financial Performance and Notes for the year ended 31-12-2021 (From 1 to 9)
- ❖ Consolidated Cash Flow Statement and Notes for the year ended 31-12-2021 (From 1 to 6)
- ❖ Changes of Equity Report for the year ended 31-12-2021
- ❖ Balance Sheet as at 31-12-2021



# Accounting Policies

## **Submission of Accounts**

According to Sri Lanka Public Sector Accounting Standards (2009) No.1. It is also presented as a “Demonstration of cost classification by nature”. The final accounts have been prepared by considering the recurrent and capital expenditure of the Homoeopathic Medical Council as a grant from the Government as well as the expenditure incurred by the Council as a grant.

## **Allocation of depreciation**

Every fixed asset has been depreciated based on the system of diminishing balances  
Rate of depreciation is 12% for all assets as at 31.12.2021  
Cost of assets accounts as No. "07 (24)" of Public Sector Accounting Standards of Sri Lanka.

In accordance with Clause 69 of Sri Lanka Accountancy Act No. 07 from 2021, i.e. Depreciation of the assets of the Council, is done after the property is ready for use.

Similarly, once an asset is found to be derecognised from the books, no allowance will be made for that asset.

## **Allocation for gratuity**

According to the Payment of Gratuity Act No. 12 of 1983, officers with more than five years of service are eligible for gratuity and as per Act, only officers with more than five years of service are reserved for gratuity. Allocation had been made for 17 qualified officers for year 2021 under this Act.







**Homoeopathic Medical Council**  
**Statement of Financial Position as at 31st December, 2021**

			2021 (Rs.)	2020 (Rs.)
Assets				
Current assets				
	Note			
Cash and cash equivalents	1		2,681,040	2,601,730
			384,731	15,801
Non- current assets				
Plants and equipment's	2		4,057,941	2,522,474
Building renovation			6,341,215	5,407,281
Other equipment's			1,450	1,450
			<b>10,400,606</b>	<b>7,931,205</b>
Total Assets			<b>13,466,377</b>	<b>10,548,736</b>
Liabilities				
Current liabilities				
Payables	3		<b>2,966,726</b>	<b>2,317,234</b>
Non-current liabilities				
Total liabilities			2,966,726	2,317,234
Net assets			10,499,651	8,231,502
			<b>13,466,377</b>	<b>10,548,736</b>
Net assets/stocks				
Capital			2,562,144	2,562,144
Government Capital Allocation			11,160,321	8,388,226
Aggregate shortage/excess			(3,192,398)	(2,688,452)
last year adjustment account			(30,416)	(30,416)
Net assets/Stock			<b>10,499,651</b>	<b>8,231,502</b>

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

Sgd.

Sgd.

Sgd.

Sgd.

Chairman

Prepared by,

Registrar

Committee Member

K.S.Piyasiri

Homoeopathic Medical Council

Homoeopathic Medical Council

Homoeopathic Medical Council

Retired Chief

Accountant

Ministry of indigenous  
Medicine



Note 1	2021 (Rs.)	2020 (Rs.)
<b>Cash and cash equivalents</b>		
Commercial bank	2,022,267	1,953,157
Bank of Ceylon	462,873	452,673
Bank of Ceylon, Rajagiriya	195,900	195,900
	<b>2,681,040</b>	<b>2,601,730</b>
<b>Note 2</b>		
<b>Plants and equipment</b>		
Plants and equipment (Purchased price)	6,524,203	4,686,042
Less:		
Accumulated Depreciation	(2,466,262)	(2,163,568)
Net value	<b>4,057,941</b>	<b>2,522,474</b>
<b>Note 3</b>		
<b>Payables</b>		
Audit charges payable	97,810	151,610
Accountant Payment payable	50,000	42,000
Telephone charges payable	4,171	6,835
Electricity payable	2,192	5,180
Water charges payable	14,305	14,892
Travelling expenses payable	2,542,908	1,997,328
Clinic expenses payable	35,725	36,805
Rates payable	10,585	17,371
Translation expenses payable	2,000	2,000
Miscellaneous expenses payable	-	2,963
	-	40,250
	132,030	
	75,000	
	<b>2,966,726</b>	<b>2,317,234</b>
<b>Note 4</b>		
Accumulated excess / deficit on 01.01.2021	(2,688,452)	(2,688,452)
Year 2021 adjestment added	'(191,365) (2,879,817)	
Add		
Excess / deficit of 2019 Performance	(312,581)	
	(3,192,398)	(2,688,452)



**Note 05****Submission of Accounts**

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

**Note 06****Allocation of depreciation**

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

Rate of depreciation is 12% for all assets as at 31.12.2021

Cost of assets accounts as No. "07 (69)" of Public Sector Accounting Standards of Sri Lanka.

In accordance with Clause 69 of Sri Lanka Accountancy Act No. 07 from 2021, i.e. Depreciation of the assets of the Council, is done after the property is ready for use. Similarly, once an asset is found to be derecognised from the books, no allowance will be made for that asset.

**Note 7****Allocation for gratuity**

According to the Payment of Gratuity Act No. 12 of 1983, officers with more than five years of service are eligible for gratuity and as per Act, only officers with more than five years of service are reserved for gratuity. Allocation had been made for 17 qualified officers for year 2021 under this Act.

**Note 8**

At present 5 cases have been filed against the council and they are as follows.

(i). The case numbered 7087/11/m, filed by Dr. Nimal Kamini Wijetunga, accusing the Homoeopathic Medical Council and its 06 members as criminals, and seeking Rs. three million against the removal of him from service at Dehiwela Medical Center, is being held in the Mount Lavana District Court.

(ii). This case has been filed in the Negombo District Court against the dismissal of M.R.D Seram, who was serving in the Homeopathic Medical Council No. 13953/m (not on a permanent basis) for a compensation of two million rupees. The case is under investigation.

(iii). This suit has been filed by the complainant in Suit No. 13953/m of 51/52/2010 before the Wattala Labor Arbitration Court. This case is under investigation.

(iv). 14318-m Negombo District Court

A case has been filed by Dr. S.D.P. Perera seeking to make the registrar appointed after the dissolution of the erstwhile Medical Council in 2009 and the registrations made unofficial. It's not over yet.

(v). The judgment of the Hon'ble Appellate Court in the case in which the Homoeopathic Interim Committee sought an order restraining the exercise of the powers of the Medical Council in Sc/FR/A/390/2021. The Hon'ble Appellate Court declared that the appointment of the Homoeopathic Interim Executive Council was not carried out in accordance with the approval of the Cabinet and ordered the annulment of all the decisions of the Homeopathic Interim Council.

An application submitted by the Ministry to the Hon'ble High Court, declaring that the judgment has been passed without taking into consideration the other matters contained in the documents necessary







**Homoeopathic Medical Council**  
**Statement of Financial Performance as at 31st December, 2021**

	Note	2021 (Rs.)	2020 (Rs.)
<b>Revenue</b>			
Recurrent provisions of the government		24,429,201	22,482,797
Other revenue	1	10,200	11,200
Bank interest		69,460	79,018
<b>Total revenue</b>		<b>24,508,861</b>	<b>22,573,015</b>
<b>Expenses</b>			
Salaries, wages and employee benefits	2	21,196,793	21,410,642
Supplies and consumable	3	57,413	405,125
Depreciation and gradual depreciation.		302,694	234,806
Other expenses	4	3,264,192	2,241,471
Financial expenditure (Bank charges)		350	350
<b>Total expenditure</b>		<b>24,821,442</b>	<b>24,292,394</b>
<b>Deficiency/excess for the period of time</b>		<b>(312,581)</b>	<b>(1,719,379)</b>
		<b>(312,581)</b>	<b>(1,719,379)</b>

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

Sgd.

Sgd.

Sgd.

Sgd.

Registrar

Chairman

Committee Member

Prepared by,

Homoeopathic Medical Council

Homoeopathic Medical Council

Homoeopathic Medical Council

K.S.Piyasiri

Retired Chief Accountant

Ministry of indigenous

Medicine



Note 1	2021 (Rs.)	2020 (Rs.)
Other revenue		
Annual fee	5,200	7,200
Miscellaneous receipts	5,000	4,000
	<b>10,200</b>	<b>11,200</b>
Note 2		
Salaries, wages and employee benefit		
Staff pay and allowances	18,424,041	18,591,492
Employees' Provident Fund	2,218,202	2,229,416
Employees Trust Fund	554,550	557,355
Overtime expenses		32,379
	<b>21,196,793</b>	<b>21,410,642</b>
Note 3		
Supplies and consumables		
Stationery expenses	19,739	3,318
Refreshment expenses	35,748	8,957
Medicine bottles and bottles cover		
Medicine bottles and bottles cover	1,926	392,850
	<b>57,413</b>	<b>405,125</b>
Note 4		
Other expenses		
Payment for accountant	50,000	42,000
Audit fees	95,000	50,000
Telephone bills	52,487	45,654
Medical camp expenses	73,615	48,474
Electricity charges	87,413	103,419
Water charges	78,442	48,178
Travelling expenses	19,920	18,064
postal charges	10,780	6,215
Printing charges	281,000	173,575
Miscellaneous Expenses	8,675	46,616
Translation fees	38,530	5,598
Chairman's allowance	900,000	260,000
Medical council meeting expenses	342,000	132,000
Gratuity payment	468,375	1,156,678



Rate tax		
Legal Charges	105,000	105,000
Repair Expenses	37,345	
House Rent	24,000	
Sanitary expenses	193,430	
Fuel expenses	19,136	
Notice expenses	369,684	
Travelling expenses	9,360	
	<b>3,264,192</b>	<b>2,241,471</b>



**Note No 05**

Submission of Accounts

According to the No.01 of Sri Lanka Government Sector Accounting Standards (2009).

Further it has been submitted as "Showing the classification of expenditure on nature"

**Note No 06**

Audit fees has been allocated for the year 2021

**Note No 07**

Allocation for gratuity

According to the Payment of Gratuity Act No. 12 of 1983, officers with more than five years of service are eligible for gratuity and as per Act, only officers with more than five years of service are reserved for gratuity. Allocation had been made for 17 qualified officers

**Note No 08**

Final account has been prepared considering that provisions received from government for recurrent and capital expenditure of homeopathy Medical Council as donation received for council and also, expenditure incurred by those donations as expenditure of the council.

**Note No 09**

Liability for 2020 and 2021 has not been submitted, no funds have been allocated for 2021.



**Homoeopathic Medical Council**  
**Consolidated Cash Flow statement as at 31st December, 2021**

		<b>2021(Rs.)</b>	<b>2020(Rs.)</b>
Receipt of cash flow out of operational activities	Note		
<b>Receipts</b>			
Recurrent grants received from the Government		24,429,201	22,482,797
Bank interest		69,460	79,018
Other receipt	1	10,200	11,200
		<b>24,508,861</b>	<b>22,573,015</b>
Workers' expenditure	2	21,300,344	21,419,143
Bank interest (Banking charges)		350	350
Other payments	3	3,128,857	1,063,654
		<b>24,429,551</b>	<b>22,483,147</b>
Net cash flow from operational activities		<b>79,310</b>	<b>89,868</b>
Net cash flow from investment activities		2,772,095	885,892
Capital provisions received from the Government		'(1,838,161)	(885,892)
Property and equipment		(933,934)	
Net increase of cash and cash equivalents	4	79,310	89,868
Cash and cash equivalents at the beginning of the period	5	2,601,730	2,511,862
Cash and cash equivalents at the end of the period	6	2,681,040	2,601,730

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

Sgd.

Sgd.

Sgd.

Sgd.

Registrar

Chairman

Committee Member

Prepared by,

Homoeopathic Medical Council

Homoeopathic Medical Council

Homoeopathic Medical Council

K.S.Piyasiri

Retired Chief

Accountant

Ministry of indigenous  
Medicine



	2021 (Rs.)	2020 (Rs.)
Note 1 : Other receipts		
Annual fee	5,200	7,200
Miscellaneous income	5,000	4,000
	<b>10,200</b>	<b>11,200</b>
Note 2 : Employees expenditure		
Employees' salaries and allowances	18,506,881	18,599,992
Employees' Provident Fund	2,236,211	2,229,417
Employees' trust fund	557,252	557,355
Overtime expencess		32,379
	<b>21,300,344</b>	<b>21,419,143</b>
Note 3: Other payments		
Miscellaneous expenses		
Audit changes		
Telephone charges	148,800	77,400
Expenses for medical clinic	55,150	42,814
Electricity charges	48,925	6,366
Water charges	91,456	103,625
Travelling expenses	79,029	53,579
Fuel expenses	21,000	9,950
Postal fee	10,780	6,215
Printing charges	281,000	173,575
Stationary	19,739	3,318
Refreshment expenses	35,748	8,957
Translation fees	41,493	2,635
Chairman's allowances	825,000	260,000
Interim medical council members allowances	342,000	132,000
Small repairs in the office	37,345	-
Legal Expenses	105,000	105,000
Expenses for purchasing medicine container	255,336	
Expenses for purchasing medicine container covers	115,520	
Medical clinic expencess	81,956	36,220
Auditor chargers	50,000	42,000
House Rent	24,000	
Sanitary expenses	193,430	
Fuel expenses	19,136	
Notice expenses	237,654	
Travelling expenses	9,360	
	<b>3,128,857</b>	<b>1,063,654</b>



Note 4: net increase in cash and cash equivalents		
Year-end cash balance	2,681,040	2,601,730
Cash balance at the beginning of the year	2,601,730	2,511,862
	<b>79,310</b>	<b>89,868</b>
Note 5 – cash and cash equivalents at the beginning of the financial year		
Commercial Bank	1,953,157	1,874,489
Bank of Ceylon	452,673	441,473
Bank of Ceylon- Rajagiriya	195,900	195,900
	<b>2,601,730</b>	<b>2,511,862</b>
Note 6 -Cash and cash equivalents at the end of the period		
Commercial Bank	2,022,267	1,953,157
Bank of Ceylon	462,873	452,673
Bank of Ceylon- Rajagiriya	195,900	195,900
	<b>2,681,040</b>	<b>2,601,730</b>
	<b>79,310</b>	<b>89,868</b>
Adjustment of net excess/deficit from general activities with the net cash flow from the operational activities	(191,365)	
	(312,581)	(1,719,379)
	(368,930)	392850
Net excess/deficit from general activities	302,694	234,806
Non cash changes		
Depreciations	649,492	1,181,591
Increase of payable expenses	<b>79,310</b>	<b>89,868</b>



## Homoeopathic Medical Council

Stock Change - 2021	Rs.
Capital account balance on 01.01.2021	2,562,144
Provision of Capital account balance on 01.01.2021	8,388,226
Received Capital provision for 2021	2,772,095
Prior Year Adjustment	(30,416)
Aggregate Deficit/Excess	(3,192,398)
Year End balance (as at 31.12.2021)	10,499,651



### Trail Balance as at 31.12.2021

	Debit	Credit
Bank (Commercial)	2,022,267	
Bank of Ceylon	462,873	
Bank of Ceylon (Rajagiriya)	195,900	
Other equipment	1,450	
Plant and machines	6,524,203	
Provision for Depreciation		2,466,262
Audit fees payable		97,810
Accounting fee payable		50,000
Telephone charges payable		4,171
Electricity charges payable		2,192
Water bill payable		14,305
Salaries and allowance payable		
Gratuity payable		2,542,908
Capital		2,562,144
Provision for Government Capital (Reserves)		11,160,321
Cumulative deficiency and excess account	2,879,817	
Adjusted account of previous year	30,416	
Government grants for recurrent expenses		24,429,201
Salaries and allowance	15,209,311	
Payable travelling expenses		35,725
Employees Provident Fund	2,218,202	
Employees Trust Fund	554,550	
Telephone expenses	52,487	
Electricity expenses	87,413	
water bill expenses	78,442	
Rates		
Clinic expenses	73,615	
Stationery expenses	19,739	
Travelling and lodging expenses	19,920	
Entertainment expenses	35,748	
Miscellaneous expenses	8,675	
Postal expenses	10,780	
Printing expenses	281,000	
Legal expenses	105,000	
Translation fees	38,530	
Clinic expenses payable		10,585
Bank interest		69,460
Registration fees		5,200
Miscellaneous income		5,000
Annual Depreciation	302,694	
Audit fees	95,000	
Accounting fees	50,000	
Bank charges and taxes	350	
Rates payable		2,000



Medicine container expenses & cover expenses	1,926	
Building recurrent and repair	6,341,215	
Gratuity payment	468,375	
Chairman payment	900,000	
Medical board meeting payment	342,000	
Medicine bottle and cover account	384,731	
Repair expenses	37,345	
Payable chairman fee		75,000
House Rent	24,000	
Sanitary expenses	193,430	
Fuel expenses	19,136	
Notice expenses	369,684	
Travelling expenses	9,360	
Living cost and other expenses	3,214,730	
		132,030
	<b>43,664,314</b>	<b>43,664,314</b>



## **11. Audit Report**

According to the Homoeopathy Act No. 10 of 2016, the new Medical Council was appointed on September 9, 2020. Under the new medical council, many unique decisions were made to improve the field of homoeopathic and to improve the health of the people and to solve the problems that had been pointed out by the previous audit. In the face of the Corona epidemic in the country, all the administrative activities were successfully carried out by overcoming all the obstacles. Also, to control the epidemic situation and prevent post-Covid complications and to do a great service using homoeopathic medicines is a unique task done by our institution. Furthermore, since the Medical Council does not have an approved accounting department and the Medical Council does not have sufficient staff, this year also the accounting work of the Council was carried out by the accounting department of the Indigenous Medicine section. However, it should be mentioned that the newly appointed Medical Council quickly and successfully organized many tasks and office work that had been missed when there was no Medical Council. The final accounts reports prepared by the Council and approved in relation to this year are presented herewith. In the audit for the year ending December 31, 2021, the audit report submitted by the Auditor General in accordance with the provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971 has been included in this report.

Dr. D. M. Ashan Thilanka

Chairman

Homoeopathic Medical Council



## **Felicitations**



Hon. Sisira Jayakodi – Hon. Minister of Indigenous Medicine Promotion, Rural and  
Ayurvedic Development and Community Health

Secretary and Additional Secretaries

The Chairman and the Members of Homoeopathic Medical Council

Attorney General's Department

National Audit Office

Registrar and staff of Homoeopathic Medical Council