



Annual Report 2022

Homoeopathic Medical Council

Ministry of Health, Indigenous Medicine Section

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01. 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 Homoeopathic Medical Council, consisting of 11 members appointed on 09.09.2020, was already operational.

Last year, due to the instability in the country, restrictions occurred due to various problematic situations such as the closure of certain districts, the shortage of homoeopathic medicines due to the dollar crisis, and the restrictions imposed on various services including public transport, particularly caused disruption to the activities of the Medical Council office and medical clinics. Those difficult conditions were overcome and the year 2022 was restored to normalcy and activities were carried out as usual. Under the guidance of the Chairman and with the appointment of a new Registrar from 2022.02.07, the activities of the Homoeopathic Medical Council were able to be maintained under good management.

The council office building was temporarily converted into a homoeopathic school building and all the annual reports that could not be completed from 2018 to 2021 were prepared and completed. The launch of the official website of the Homoeopathic Medical Council is a unique achievement, which has enabled the clients to easily obtain the necessary information through digital technology.

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 18th century by the German national, 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. At present, it should be noted that the homoeopathic medical system is integrated into national health services worldwide, not only limited to providing public health services through a globally established homoeopathic hospital system but also laying the foundation for universities that award homoeopathic medical degrees, factories that produce homoeopathic medicines, and institutions for homoeopathic research.

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. According to Section 2 of Part I of this new law, the Homeopathic Medical Council has been established for the purpose of carrying out the duties necessary for the re-establishment of the Homeopathic Medical Council. 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 addition to the government homeopathy clinics run by the Medical Council, construction work on one clinic in Polonnaruwa area was completed in 2022. The only thing left to do was to open that homeopathy clinic.

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 Information

The Homoeopathic Medical Council is a statutory body. The new medical council is named the Homeopathic Medical Council by the Homeopathy Act No. 10 of 2016. 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 Rules - 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 Interim committee 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. The term of this Paramedic Council ended on October 19, 2018.

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 minister of the subject. 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) Promotion, advancement and regulation of 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 for 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 purpose of the council.
- 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. Eleven members will be appointed including three public officials who are officially appointed; a senior official of the Line Ministry, a representative of the Treasury and a representative of the University Grants Commission, five members who will be elected by the Homoeopathic Medical Professionals and three appointed by the Hon. Minister, who will mandatorily include two homoeopathic doctors. The Secretary / Registrar of the Medical Council is appointed by the Council. 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.
Telephone No.	:-	011-2958175
Fax	:-	011-2958175
Email	:-	homosri.mouncil@gmail.com president@slhmc.lk vice.president@slhmc.lk registrar@slhmc.lk info@slhmc.lk office@slhmc.lk
Website	:-	www.slhmc.lk
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 Assistants Drug additives Office Assistants
Bankers	:-	Bank of Ceylon - Taprobane Branch, People's Bank- Ragama Commercial Bank - Ja-Ela

09. Performance of the Homoeopathic Medical Council

Last year, due to the Covid pandemic in the country, various problematic situations such as the closure of certain districts, restrictions on various services including public transport, etc., particularly caused disruption to the activities of the Medical Council Office and Medical Clinics. Those difficult conditions were overcome and the year 2022 was restored to normalcy and activities were carried out as usual.

It should be noted that the year 2022 began as a period of striving to achieve and maintain the expected performance and, as in the previous year, all activities under the Homoeopathic Medical Council were carried out under good management. In the middle of the year, the Homoeopathic School building was temporarily converted into an office building.

9.1 Performance and management of government homoeopathic clinics

9.1.1 Performance of government homoeopathic clinics

The normal operations of the clinics in the previous year were also hampered due to the pandemic, so the decrease in the number of patients examined daily in government homoeopathic clinics due to difficulties in public transport has gradually returned to normal this year.

The number of patients treated by the 13 government homoeopathic clinics run by the Homoeopathic Medical Council this year has increased compared to the previous year as follows;

S/No.	Clinic	Number of Patients Treated
1	Dehiwala	4,416
2	Tholangamuwa	5,456
3	Parakaduwa	4,279
4	Kurunegala	12,002
5	Kotmale	3,849
6	Monaragala	4,405
7	Palamunai	6,835
8	Puttalam	3,921
9	Matale	6,989
10	Ambalantota	2,305
11	Batticaloa	3,022
12	Ingiriya	2,155
13	Rathgama	9,325
	Total	68,959

9.1.2 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 2022 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.

The medicines and medicine containers ordered for the clinics were received last year, but due to the situation in the country, they could not be distributed and thus, it was possible to do so in the latter half of this year. Furthermore, since the medicines and medicine containers ordered earlier in February of this year were also received, efforts were made to provide them to the clinics promptly, but some problems had to be faced in providing those services.

The reason for this was that due to the fuel crisis in 2022, it was not possible to provide the clinics with the required medicines, medicine bottles and covers, as well as the relevant materials for the hygiene activities of the clinics on the due date. As a result, the treatment of patients in the clinics suffered a slight setback. Further, due to the lack of provisions for obtaining the necessary machinery and equipment for the 13 clinics that are being operated, some difficulties have been faced in carrying out the activities of those clinics. Moreover, discussions were held with the Minister of Health regarding the proposed new clinic in Polonnaruwa and the development of the homoeopathic medical system for the future work to be done in this regard.

9.2 Conducting Homoeopathic Seminars and Mobile Clinics

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.

It is important to note that due to the shortage of medicines due to the dollar crisis and the instability in the country, very few mobile clinics and seminars were held this year. Accordingly, the following seminars and mobile clinics were held under the auspices and guidance of the Ministry in collaboration with the Government Homeopathy Clinics.

Mobile Clinics conducted in the year 2022

No.	Conducted by	Venue	Date	Programme
01	Conducted by the Homoeopathic Medical Council under the auspices of the Ministry	Ahugammana Sri Sudarshanarama Temple	17.01.2022	Raising awareness among the public about homoeopathic medicine and providing treatment. The number of patients participated-60.
02	Conducted by the Homoeopathic Medical Council under the auspices of the Ministry	Kolonkanda Temple-Diddeniya, Hanwella	16.02.2022	Raising awareness among the public about homoeopathic medicine and providing treatment. The number of patients participated-50.

03	Conducted by the Homoeopathic Medical Council	Gampaha Divisional Secretariat premises	24.02.2022	Raising awareness among the public about homoeopathic medicine and providing treatment. The number of patients participated-87.
04	Conducted by the Homoeopathic Medical Council	Alliyawatta Grama Niladhari office premises	28.02.2022	Raising awareness among the public about homoeopathic medicine and providing treatment. The number of patients participated-74
05	Puttalam Government Homoeopathic Clinic	Puttalam Divisional Secretariat premises	08.03.2022	The number of patients who received homoeopathic medical treatment- 83.
06	Puttalam Government Homoeopathic Clinic	UC playground premises	12.03.2022	The number of patients who received homoeopathic medical treatment- 152
07	Monaragala Government Homoeopathic Clinic	Prajashakthi Centre-Passara	12.03.2022	The number of patients who received homoeopathic medical treatment- 53
08	Kothmale Government Homoeopathic Clinic	Ibbanwewa Sri Sudarshanarama Temple	17.03.2022	The number of patients who received homoeopathic medical treatment- 59
09	Ingiriya Government Homoeopathic Clinic	Horana Rajamaha Viharaya	17.03.2022	The number of patients who received homoeopathic medical treatment- 83

10	Parakaduwa Government Homoeopathic Clinic	Wimalarama Buddhist Centre- Akkara 100, Hidellana	17.03.2022	The number of patients who received homoeopathic medical treatment- 44
11	Matale Government Homoeopathic Clinic	Office of the Family Health Service Officer- Matale	25.03.2022	The number of patients who received homoeopathic medical treatment- 27
12	Ambalantota Government Homoeopathic Clinic	Community Hall- Meegahawewa, Sooriyawewa	29.03.2022	The number of patients who received homoeopathic medical treatment- 51
13	Tholangamuwa Government Homoeopathic Clinic	Community Hall- Tholangamuwa	31.03.2022	The number of patients who received homoeopathic medical treatment- 45
14	Dehiwala Government Homoeopathic Clinic	Pinwatta Maha Viharaya	01.04.2022	The number of patients who received homoeopathic medical treatment- 40
15	Kothmale Government Homoeopathic Clinic	Sri Sudharmaramaya Maha Viharaya- Ulapane	11.11.2022	The number of patients who received homoeopathic medical treatment- 52
16	Ingiriya Government Homoeopathic Clinic	Sri Saddharmarama Temple in Elapitiwala, Wattala Divisional Secretariat Division	16.11.2022	The number of patients who received homoeopathic medical treatment- 23
17	Kothmale Government Homoeopathic Clinic	Ananda Community Hall- Ihalagama	16.12.2022	The number of patients who received homoeopathic medical treatment- 119

9.3 Assignment of Medical Officers to New Clinics.

As per Section 18 (1) (a) of the New Homoeopathy Act No. 10 of 2016, the tenure of the former Registrar of the Council expired on 04.11.2021, which was decided at the Eleventh Medical Council Meeting held on 29.10.2021 and as per that decision, the tenure of the Registrar ended. Therefore, a new Registrar was appointed to the post of Registrar in the Medical Council Office, which had been vacant since that date, with effect from 07.02.2022. Furthermore, a Homoeopathic Graduate Doctor was recruited this year (on 01.02.2022) for a vacant post of Medical Officer, while an officer was recruited on 03.08.2022 for the post of Management Assistant in the Council Office, which had been in existence since 2018.

9.4 Registration of Homoeopathic Graduate Doctors.

Accordingly, 07 Homoeopathic Graduate Doctors had applied for registration for the year 2022 and those doctors were registered as Homoeopathic Doctors in the General Register of the Medical Council. Accordingly, the number of registered Homoeopathic Doctors in the country increased to 315.

9.5 Providing recommendations for the import of homoeopathic medicine.

The Technical Committee has recommended 15 import licenses worth US\$78,560.04 to doctors and institutions for the import of homoeopathic medicines in 2022.

01. Dr. G. Hafeeza Begam (09.02.2022)	- \$3,876.92
02. Dr. S.D.P. Perera (06.04.2022)	- \$ 686.00
03. Dr. G.T. Liyanaarachchi (27.04.2022)	- \$6,143.06
04. Dr. S.G. Harini (17.05.2022)	- \$4,323.22
05. Dr. M.M.J.S. Madushan (17.05.2022)	- \$3,268.00
06. Dr. B.A.D.I. Weerasinghe (01.08.2022)	- \$5,960.72

07. Dr. E.M.T.D.B. Ekanayake (01.08.2022)	- \$5,279.31
08. Dr. E.M.T.D.B. Ekanayake (01.08.2022)	- \$3,303.24
09. Dr. S.G. Harini (09.09.2022)	- \$5,777.00
10. Dr. S.G. Harini (09.09.2022)	- \$6,059.67
11. State Pharmaceuticals Corporation of Sri Lanka (21.09.2022)	- \$17,520.60
12. Dr. D.B.S.R.K. Vittahachchi (23.11.2022)	- \$5,520.00
13. Dr. D.B.S.R.K. Vittahachchi (23.11.2022)	- \$7,361.50
14. Dr. S.D.P. Perera (29.11.2022)	- \$383.83
15. Dr. G. Hafeeza Begam (30.12.2022)	- \$3,096.97
Total	- \$78,560.04

9.6 Opening of New Clinics.

The Chairman and Vice Chairman of the Homoeopathic Medical Council attended to inspect the new Polonnaruwa clinic and reported that the clinic has been completed and ready for use.

9.7 The official website of the Homoeopathic Medical Council and the opening of the waterfall built around the statue of Hanuman that had been created on the premises of the Homoeopathic Hospital.

On 2022.12.02, the official website www.slhmc.lk was opened under the leadership of the Minister of Indigenous Medicine, Hon. Sisira Jayakody. Through the website, it is possible to verify the details of registered homoeopathic doctors and obtain new information and decisions of the Medical Council. Further, the Hanuman statue and pond that had been created in the premises of the Homoeopathic Hospital were renovated and a waterfall was built in the vicinity and it was opened on the same day.

9.8 Organizing workshops to conduct the examination in accordance with Section 30(1) of the Homeopathy Act No. 10 of 2016.

In accordance with Section 30(1) of the Homeopathy Act No. 10 of 2016, the Homoeopathic Medical Council successfully organized 05 tutorial workshops via Zoom technology and 2 practical seminars at the strong request of the examination candidates, which were attended by a large number of examination candidates.

10. Annual Accounts Reports

Homoeopathic Medical Council Annual Accounts for the year ended 31.12.2022

Contents

- ❖ Accounting Policies
- ❖ Statement of Financial Status and Notes for the year ended on 31st December 2022 (From 1 to 4)
- ❖ Statement of Financial Performance and Notes for the year ended on 31st December 2022 (From 1 to 4)
- ❖ Statement of Consolidated Cash Flow Statement and Notes for the year ended on 31st December 2022 (From 1 to 3)
- ❖ Changes of Equity Report for the year ended 31-12-2022
- ❖ Balance Sheet as at 31-12-2022

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 for Depreciation

Every fixed asset has been depreciated based on the system of diminishing balances. Rate of depreciation is 12% for all assets as at 31.12.2022.

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 2022, 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 derecognized 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 2022 under this Act.

Homeopathic Medical Council
Statement of Financial Position as at 31st December, 2022

	Notes	2022 (Rs.)	2021 (Rs.)
Assets			
Current Assets			
Cash and cash equivalents	1	3,450,334.05	2,681,040.00
Medicine Container stock account		384,731.00	384,731.00
Non-current Assets			
Plant & Equipment	2	3,716,288.20	4,057,941.00
Building Renovation		7,547,721.00	6,341,215.00
Other Equipment		1,450.00	1,450.00
		11,265,459.20	10,400,606.00
Total Assets		15,100,524.25	13,466,377.00
Liabilities			
Current Liabilities			
	3	3,700,094.04	2,966,726.00
Non-current Liabilities			
Total Liabilities		3,700,094.04	2,966,726.00
NetAssets		11,400,430.21	10,499,651.00
Net Assets/Equity			
Capital		2,562,144.00	2,562,144.00
Government Capital Allocation (Reserves)		11,160,321.00	11,160,321.00
Accumulated Deficit/ Surplus	4	(2,322,034.79)	(3,192,398.00)
Previous Year's Adjustment Account			(30,416.00)
		11,400,430.21	10,499,651.00

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

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 Registrar
 Homeopathic
 Medical Council

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 Chairman
 Homeopathic
 Medical Council

.....
 Committee Member
 Homeopathic
 Medical Council

.....
 Prepared by
 Accountant
 T.M.J. Thennakoon

	2022 (Rs.)	2021 (Rs.)
Note 01		
Cash & Cash Equivalents		
Commercial Bank	2,094,192.72	2,022,267.00
Bank of Ceylon	1,102,787.83	462,873.00
People's Bank	251,100.00	195,900.00
Petty Cash	2,253.50	
	3,450,334.05	2,681,040.00
Note 02		
Plant & Equipment		
Plant & Equipment (Purchased Price)	6,669,503.00	6,524,203.00
Less;		
Accumulated Depreciation	(2,953,214.80)	(2,466,262.00)
Net Value	3,716,288.20	4,057,941.00
Note 03		
Payables		
Audit charges payable	195,620.00	97,810.00
Accountanting charges payable	150,000.00	50,000.00
Telephone charges payable	7,243.28	4,171.00
Electricity charges payable	16,544.56	2,192.00
Water charges payable	6,943.70	14,305.00
Gratuity Allocation	3,091,142.50	2,542,908.00
Travelling expenses payable	-	35,725.00
Clinical expenses payable	54,935.00	10,585.00
Assessment Tax payable	2,000.00	2,000.00
Advertisement charges payable		132,030.00
Advertisement charges payable	75,000.00	75,000.00
Advertisement charges payable	100,665.00	-
	3,700,094.04	2,966,726.00
Note 04		
Accumulated Deficit/ Surplus 01.01.2022	(3,192,398.00)	(2,688,452.00)
Adjustment of year 2021 added	(30,416.00)	(191,365.00)
	(3,222,814.00)	(2,879,817.00)
Added;		
Deficit/surplus of 2022 performance	900,779.21	(312,581.00)
	(2,322,034.79)	(3,192,398.00)

Note - 05**Submission of Accounts**

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

Note - 06

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

Rate of depreciation is 12% for all assets as at 31.12.2022

Accounted at asset cost in accordance with Sri Lanka Accounting Standards No. 7(24).

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 - 07

Audit charges have been allocated for the year 2022

Note - 08

The final accounts have been prepared considering the provisions received from the government for the recurrent and capital expenditure of the Homeopathic Medical Council as provisions received by the Council and the expenses incurred from those provisions as expenses of the Council.

Note - 09

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 - 10

At present 6 cases against the council are being heard in the Honourable Court 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) The case numbered 51/52/2010 filed by the Waththala Labor Tribunal was also assigned to this case based on the merits of the original case numbered 13953/m, initiated by the complainant. The complainant was ordered to be reinstated in his previous position while receiving back pay.
- (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 Honorable Court of Appeals granted a verdict in the case requesting that the Homoeopathic Interim Committee be instructed to suspend the implementation of the powers of the Medical Council. In this way, the Honorable Court of Appeals indicated that the appointment of the Homoeopathic Interim Committee was not carried out in accordance with the provisions of Cabinet approval and ordered the annulment of all decisions made by the Homoeopathic Interim Committee.

The Supreme Court, while granting a decision confirming that no registration of any doctors made by the interim medical councils would be annulled, examined the appeal lodged by the ministry against the decision related to this case, stating that it was made based on the total disregard of all matters included in the relevant documents.
Case number Sc/FR/A/3902021 Supreme Court.

Homeopathic Medical Council
Statement of Financial Performance
for the year ended 31 December 2022

	Note	2022(Rs.)	2021(Rs.)
Revenue			
Government Recurrent Provisions		34,807,958.15	24,429,201.00
Other Revenue	1	3,244,845.00	10,200.00
Bank Interests		77,937.11	69,460.00
Total Revenue		38,130,740.26	24,508,861.00
Expenditure			
Salaries, Wages and Employee Benefits	2	29,674,689.03	21,196,793.00
Logistics and Consumer Goods	3	182,374.50	57,413.00
Depreciation and Amortisation		486,952.80	302,694.00
Other Expenditure	4	6,885,944.72	3,264,192.00
Financial Cost (Bank Charges)			350.00
Total Expenditure		37,229,961.05	24,821,442.00
Deficit/Surplus for the relevant period		900,779.21	(312,581.00)

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

.....
 Registrar
 Homeopathic
 Medical Council

.....
 Chairman
 Homeopathic
 Medical Council

.....
 Committee Member
 Homeopathic
 Medical Council

.....
 Prepared by
 Accountant
 T.M.J. Themakoon

	2022(Rs.)	2021(Rs.)
Note 01		
<u>Other Revenues</u>		
Annual charges	30,950.00	5,200.00
Donations (Bodi Clinic)	605,245.00	-
Vehicle Permits	103,500.00	-
Diploma Admission Fees	20,000.00	-
Doctors' Get Together	345,000.00	-
Exam Fees	728,000.00	-
Identity charges	95,750.00	-
Admission fees	67,900.00	-
Workshop receivables	1,234,000.00	-
Medical Record Books	8,000.00	-
Miscellaneous Receivables	6,500.00	5,000.00
	3,244,845.00	10,200.00
Note 02		
Salaries, Wages & Employee Benefits		
Staff Salaries & Allowances	26,476,627.31	18,424,041
Employee Provident Fund	2,550,604.53	2,218,202.00
Employee Trust Fund	647,457.19	554,550.00
	29,674,689.03	2,772,752.00
Note 03		
<u>Logistics and Consumer Goods</u>		
Stationary Expenditure	25,155.00	19,739.00
Entertainment Expenditure	157,219.50	35,748.00
Medicine containers and covers	-	1,926.00
	182,374.50	57,413.00
Note 04		
<u>Other Expenditure</u>		
Accounting charges	150,000.00	50,000.00
Audit charges	97,810.00	95,000.00
Telephone charges	58,492.34	52,487
Clinical Expenditure	977,024.58	73,615.00
Electricity charges	133,049.24	87,413
Water charges	125,163.06	78,442
Travelling Expenses	14,720.00	19,920.00
Postal Expenditure	48,500.00	10,780.00
Printing Expenditure	136,730.00	281,000.00
Miscellaneous Expenditure	7,700.00	8,675.00

Translation Fees	100,665.00	38,530.00
Allowances paid to Chairman	825,000.00	900,000.00
Medical Council Meeting Allownces	426,000.00	342,000.00
Gratuity Expenditure	808,937.50	468,375.00
Legal Fees	501,870.00	105,000.00
Renovation Expenditure	34,083.00	37,345.00
House Rent	22,000.00	24,000.00
Sanitation Expenses	3,270.00	193, 430
Fuel Expenses	-	19,136.00
Advertisement Expenses	-	369,684.00
Transportation Expenses	70,375.00	9,360.00
Festival Expenses	176,950.00	-
Fines and surcharges	1,829,305.00	-
Doctors' Get Together	297,500.00	-
Web Site	40,800.00	-
	6,885,944.72	2,852,420.00

Homeopathic Medical Council
Statement of Consolidated Cash Flow
for the year ended 31 December 2022

	Notes	2022(Rs.)	2021(Rs.)
Receipt of cash flow out of operational activities			
Receipts			
Recurrent grants received from the Government		34,807,958.15	24,429,201.00
Bank Interests		77,937.11	69,460.00
Other Receipts	1	3,244,845.00	10,200.00
		38,130,740.26	24,508,861.00
Payments			
Workers' Expenditure	2	29,674,689.03	21,300,344.00
Bank Interests			350.00
Other Payments	3	6,334,951.18	3,128,857.00
		36,009,640.21	24,429,551.00
Net cash flow from operational activities		2,121,100.05	79,310.00
Net cash flow from investment activities			
Capital provisions received from the Government		-	2,772,095.00
Property, Plant and Equipment		(145,300.00)	(1,838,161.00)
Building Renovation		(1,206,506.00)	(933,934.00)
Net cash flow from investment activities		(1,351,806.00)	-
Net increase of cash and cash equivalents		769,294.05	79,310.00
Cash and cash equivalents at the beginning of the period		2,681,040.00	2,601,730.00
Cash and cash equivalents at the end of the period		3,450,334.05	2,681,040.00
Note			
Cash and cash equivalents			
Commercial Bank		2,094,192.72	2,022,267.00
Bank of Ceylon		1,102,787.83	462,873.00
Bank of Ceylon-Rajagiriya		251,100.00	195,900.00
Cash		2,253.50	
		3,450,334.05	2,681,040.00

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

.....
 Registrar
 Homeopathic
 Medical Council

.....
 Chairman
 Homeopathic
 Medical Council

.....
 Committee Member
 Homeopathic
 Medical Council

.....
 Prepared by
 Accountant
 T.M.J. Thennakoon

	2022(Rs.)	2021(Rs.)
Note 01		
Other revenues		
Annual charges	30,950.00	5,200.00
Donations	605,245.00	
Vehicle Permits	103,500.00	
Diploma Admission Fees	20,000.00	
Doctors' Get Together	345,000.00	
Exam Fees	728,000.00	
Identity charges	95,750.00	
Admission fees	67,900.00	
Workshop receivables	1,234,000.00	
Medical Record Books	8,000.00	
Miscellaneous Receivables	6,500.00	5,000.00
	3,244,845.00	10,200.00
Note 02		
Salaries, Wages & Employee Benefits		
Staff Salaries & Allowances	26,476,627.31	18,506,881.00
Employee Provident Fund	2,550,604.53	2,236,211.00
Employee Trust Fund	647,457.19	557,252.00
	29,674,689.03	21,300,344.00
Note 03		
<u>Other Payments</u>		
Stationery expenses	25,155.00	19,739.00
Catering expenses	157,219.50	35,748.00
Accounting fees	50,000.00	50,000.00
Audit fees		148,800.00
Telephone charges	55,420.06	55,150.00
Medical clinical expenses	932,674.58	81,956.00
Electricity charges	118,696.68	91,456.00
Water charges	132,524.36	79,029.00
Travel expenses	14,720.00	21,000.00
Postal expenses	48,500.00	10,780.00
Printing expenses	136,730.00	281,000.00
Miscellaneous expenses	7,700.00	48,925.00
Language translation fees	-	41,493.00
Chairman's allowance	825,000.00	825,000.00
Medical council meeting fees	426,000.00	342,000.00
Gratuity expenses	260,703.00	
Purchase of medicine bags	-	255,336.00
Purchase of medicine covers	-	115,520.00

Legal fees	501,870.00	105,000.00
Repair expenses	34,083.00	37,345.00
House rent	22,000.00	24,000.00
Sanitation expenses	3,270.00	193,430.00
Fuel expenses	-	19,136.00
Advertisement fees	132,030.00	237,654.00
Transport expenses	106,100.00	9,360.00
Festival expenses	176,950.00	-
Fines and surcharges	1,829,305.00	-
Friendly meeting of doctors	297,500.00	-
Web Site	40,800.00	-
	6,334,951.18	3,073,370.00

**Homeopathic Medical Council
Change in Equity (Reserves)**

	(Rs.)
Capital Account Balance as at 01.01.2022	2,562,144.00
Capital Allocation Account Balance as at 01.01.2022	11,160,321.00
Government Capital Allocations for the year 2022	-
Previous year's Adjustment Account	-
Accumulated Deficits/ Excess as at 01.01.2022	(3,222,814.00)
Accumulated Deficit/ Excess	900,779.21
Balance as at 31.12.2022	11,400,430.21

Homeopathic Medical Council
Trail Balance as at 31st December 2022

	Debit	Credit
Bank (Commercial)	2,094,192.72	
Bank of Ceylon	1,102,787.83	
People's Bank	251,100.00	
Cash	2,253.50	
Other Instruments	1,450.00	
Plant Equipment	6,669,503.00	
Allocation for Depreciation		2,953,214.80
Audit Charges Payable		195,620.00
Accountant Charges Payable		150,000.00
Telephone Charges Payable		7,243.28
Electricity Charges Payable		16,544.56
Water Charges Payable		6,943.70
Gratuity Payable		3,091,142.50
Travelling Allowances Payable		
Clinical Expenditure Payable		54,935.00
Allowances payable to the Chairman		75,000.00
Translation fees payable		100,665.00
Capital		2,562,144.00
Government Capital Allocation (Reserves)		11,160,321.00
Accumulated Deficit Surplus Account	3,192,398.00	
Previous year's adjustment account	30,416.00	
Government grants for recurrent expenditure		34,807,958.15
Salary and Wages	26,476,627.31	
Provident Fund	2,550,604.53	
Employee Trust Fund	647,457.19	
Telephone Expenditure	58,492.34	
Electricity Expenditure	133,049.24	
Water Expenditure	125,163.06	
Clinical Expenditure	977,024.58	
Stationary Expenditure	25,155.00	
Travelling and Accomodation Expenditure	70,375.00	
Entertainment Expenses	157,219.50	
Postal Expenditure	48,500.00	
Printing charges	136,730.00	
Legal charges	501,870.00	
Translation fees	100,665.00	
Bank Interests Received		77,937.11
Annual charges		30,950.00
Donations (Bodi Clinic)		605,245.00
Vehicle Permits		103,500.00
Diploma Admission Fees		20,000.00
Doctors' Get Together		345,000.00
Exam Fees		728,000.00

Identity charges		95,750.00
Admission fees		67,900.00
Workshop receivables		1,234,000.00
Medical Record Books		8,000.00
Miscellaneous Receivables		6,500.00
Annual Depreciation	486,952.80	
Audit Charges	97,810.00	
Accountant Charges Payable	150,000.00	
Medicine containers and covers costs	384,731.00	
Building renovation and improvement	7,547,721.00	
Gratuity	808,937.50	
Allowances payable to the Chairman	825,000.00	
Medical Council Meeting Allowances	426,000.00	
Renovation Expenditure	34,083.00	
Doctors' Get Togethe	297,500.00	
House Rents	22,000.00	
Sanitation Expenditure	3,270.00	
Transportation charges	14,720.00	
Assesment Tax payable		2,000.00
Fines and Surcharges	1,829,305.00	
Festival Expenditure	176,950.00	
Web site	40,800.00	
Other Expenditure	7,700.00	
	58,506,514.10	58,506,514.10

11. Audit Report

The functions of the Homeopathic Medical Council, which was established in accordance with the Homeopathy Act No. 10 of 2016, were carried out successfully in the year 2022 as well. Under the Medical Council, many unique decisions were made for the development of the homeopathic field and to improve the health of the people as well as to resolve the problems pointed out by the previous audit. Extraordinary performance was made in the field of homeopathic medicine to improve the health of the people by overcoming many problems that arose in the face of the economic crisis and political crisis faced by Sri Lanka.

Since the Medical Council lacked an approved accounts department and sufficient staff, the accounts of the Council were carried out by the accounts department of the Indigenous Medicine Department this year as well. However, it should be noted that the Homeopathic Medical Council successfully addressed many of the issues that had arisen and successfully and promptly carried out the affairs of the Council and the staff as well as the Homeopathic Independent Clinics.

The final accounts prepared for this year and approved by the Council are presented herewith. 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 in the audit for the year ended 31 December 2022 has been included in this report.



Dr. D.M. Ashan Thilanka
Chairman
Homoeopathic Medical Council