



Annual Report

2020

Homoeopathic Medical Council

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

Contents

| | Page |
|--|-------------|
| 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 | 20 |
| 11. Audit Report | |
| 12. Felicitation | |

01. Summary

The Annual Report of the Homoeopathic Medical Council for the year 2020 is as follows: This will provide an opportunity to evaluate the work of the Homoeopathic Medical Council in relation to its vision and objectives.

This year the functions of the Homoeopathic Medical Council were operated by the Homoeopathic Medical which was established as per the Homoeopathy Act No. 10 of 2016. The accounting functions of the Homoeopathic Medical Council were performed by the Indigenous Medicine Division of the Ministry of Health, Nutrition and Indigenous Medicine which was the linear ministry.

Last year it was taken the necessary actions in order to expand the institutional framework powerfully through the fulfillment of 12 works Aides vacancies of the 12 Homoeopathic Clinics maintained by the Homoeopathic Medical Council. The number of graduate Homoeopathic doctors registered in the Homoeopathic Medical Council was increased up to 303 with the registration of 13 new Homoeopathic Medicine Graduated doctors. As per the clause 30 (1) of the Homoeopathic Medical Council act the applications have been called for the Examination of Registration of Medical Practitioners and 189 applications have received.

02. Introduction

Homoeopathic medicine is a medical system based on the natural principle of "Like cures like". This medical system was introduced to the world in the 18th century by the German physician Dr. Christian Friedrich Samuel 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. Right now homoeopathic medical system has been affiliated to the national health care system around the world. It is to be noted that Homoeopathic hospital system around the world is not only limited to conducting public health services, but also conduct homoeopathic medical degree awarding universities, homoeopathic pharmaceutical factories and homoeopathic research institutes.

The Sri Lanka Homoeopathic Medical Council was first established by the Homoeopathy 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 Homoeopathy 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 doctors and six Public Officers. The Registrar of the Homoeopathic Medical Council is the Secretary of this Council.

In order to achieve the objectives of the Homoeopathic Medical Council, seven Government Homoeopathic Clinics were established in seven districts with the objective of promoting the homoeopathic system as a public health service. In addition to the existing 7 clinics, new clinics were commenced in Kotmale, Ambalantota, Puttalam, Batticaloa and Ingiriya in the previous year.

Last year the number of Government Homoeopathic Clinics were increased up to twelve and the staff was also able to recruit for ten new posts. Further, the new medical council has decided to make necessary arrangements to commence two new medical clinics in Galle and Polonnaruwa districts this year.

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 Homoeopathic 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.10 of 2016.

04. Background Information

The Homoeopathic Medical Council is a statutory body. The First Medical Council is named as the **Homoeopathic Intermediate Medical Council** by the Homoeopathy 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 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 Homoeopathy 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 Homoeopathy 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 Homoeopathy 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 Homeopathy 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 Homeopathy Act. From 16 June 2011 until the introduction of the new Homeopathy 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.

Homoeopathic Intermediate Medical Council

Following the passage of the new Homoeopathy 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 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. Accordingly, the Regulations for the Act, Regulations for the Registration of Physicians, Regulations for the Importation, Distribution and Distribution of Homoeopathic Medicines, Regulations for the Establishment of a Homoeopathic Medical College, and the Regulations for the Examination to be held under Section 30 of the Act Approved and submitted to the Ministry. In addition, Dr. Chandana Weeraseskera, Chairman of the Medical Council, prepared a draft for a Department of Homeopathic and submitted it to the Ministry. The term of office of the Interim Medical Council ended on October 19, 2018

05. Objectives of the Homoeopathic Medical Council

According to the Homoeopathy 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 Homoeopathic 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 Homoeopathic Medical Council

According to the Homoeopathy 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 Homoeopathy 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.mcouncil@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 Homeopathy Act No. 10 of 2016. |
| Administrative Structure: - | Secretary / Registrar Doctors in charge Management Assistant Dispenser Office Assistant |
| Bankers: - | Bank of Ceylon - Taprobane Branch, the Colombo Commercial Bank - Ja-Ela |

09. Performance Of the Homoeopathic Medical Council

The year 2020 was commenced as well as the last year from the absence of the appointment of the Homoeopathic Medical Council to confining itself to the continuation of Homoeopathic services approved by the previous council. Accordingly, as well as the previous year, the functions of the Medical Council were carried out under the overall supervision and the approval of the Indigenous Medicine Division of the Ministry of Health and Indigenous Medical Services for the first six months of this year. Until the appointment of the new Homoeopathic Medical Council by Hon. Minister on the 9th September, the functions of the medical council were performed as aforesaid.

It was unable to perform the functions of the Homoeopathic Medical Council under a proper management in 2020. The locking down of Gampaha District from 17.03.2020 to 11.05.2020 due to Covid Pandemic and the public transportation issues in the district throughout the year until the year end specially caused the interruption of the services of the Homoeopathic Medical Council office. The Homoeopathic Medical Council being functioned with greater difficulty under the deficit of staffs and the situation of the limited of staff attendance made it more difficult to strive for the desired performance.

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.

Accordingly, the number of patients treated at 12 Government Homoeopathic Clinics throughout the year 2020 is as follows.

| S/No | Clinic | Number of Patients Treated |
|-------------|---------------|-----------------------------------|
| 1 | Dehiwala | 7,633 |
| 2 | Tholangamuwa | 5,946 |
| 3 | Parakaduwa | 6,354 |
| 4 | Kurunegala | 7,644 |
| 5 | Kotmale | 7,331 |
| 6 | Monaragala | 5,862 |
| 7 | Palamunai | 3,883 |
| 8 | Puttalam | 3,897 |
| 9 | Matale | 7,644 |
| 10 | Ambalantota | 3,150 |
| 11 | Batticaloa | 3,635 |
| 12 | Ingiriya | 2,313 |
| | Total | 65,292 |

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 2020 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 Ministry finally decided to procure medicines from the local market due to the facts that the delay of supply of the medicines already orders because of various circumstances and the inability of importing medicines because of Covid 19.

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

The quotations were called from the local market to purchase medicines and purchased a certain number of globules and essential medicines from the local market.

The clinics were conducted amidst an acute shortage of medicines due to the fact that non receipt of the medicines needed for the clinics. By the end of the year, it has been reported that the imported medicines have received to Sri Lanka.

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. Accordingly, the following seminars and clinics were conducted under the patronage of the Parakaduwa Government Homoeopathic Clinic and the Ministry.

| Conducted by | Venue | Program | Number of participants |
|--|---|---------------------------------|------------------------|
| 1. Parakaduwa Government Homoeopathic Clinic | President's College Embilipitiya- 02.22.2020 | Homoeopathic Clinic and Seminar | 201 |
| 2. Parakaduwa Government Homoeopathic Clinic | Batugedara Central College , Ratnapura 29.02.2020 | Homoeopathic Clinic and Seminar | 56 |

03. Media Programs to introduce and promote Homoeopathic Medicine

Newspaper Articles

01 Isiwara Newspaper

- 2020 January Issue - Homoeopathic treatment for Osteo Arthritis
- 2020 February Issue - Homoeopathic treatment for Cardiac Diseases
- 2020 March Issue - Homoeopathic treatment for warts
- 2020 July Issue - Homoeopathic treatment for Cardiac Diseases
- 2020 August Issue - Homoeopathic treatment for the immunity for the pandemic such as Covid - 19
- 2020 September Issue - Homoeopathic treatment for Psoriasis
- 2020 October Issue - Homoeopathic treatment for painful Cellulite cure
- 2020 November Issue - Homoeopathic treatment for Parkinson's Rejuvenation
- 2020 December Issue - Homoeopathic treatment for Diabetes

02. Tharuni Newspaper

- 2020 January Issue - Homoeopathic treatment for Sciatica
- 2020 February Issue - Homoeopathic treatment for Diabetes
- 2020 June Issue - Homoeopathic treatment for Joint Pain
- 2020 September Issue - Homoeopathic treatment for elders' back pain
- 2020 October Issue - Can Homoeopathic Treatments affect the immunity?

03. Divaina (Monday)

- 2020.01.13 - Homoeopathic treatment for Dengue
- 2020.02.10 - Isn't there any relief from back pain however much treated ?
- 2020.03.16 - Are you suffering from crooked leg?
- 2020.05.04 - Homoeopathic treatment for Dengue
- 2020.06.15 - Homoeopathic treatment for the immunity growth for the pandemic such as Covid - 19
- 2020.07.20 - Are you suffering from Osteo Arthritis as an elder?
- 2020.09.14 - Homoeopathic treatment for Psoriasis
- 2020.10.12 - Homoeopathic treatment for the immunity for the pandemic such as Covid -19

- 2020.11.18 - Offering Greetings for the H.E. President's First Appointment Anniversary and Hon. Prime Minister's Birthday by the all
- 2020.12.21 - Homoeopathic treatment for Parkinson's Rejuvenation

04. Physician Monthly Magazine

- 2020 January Issue - Homoeopathic treatment for Hernia
- 2020 February Issue - Homoeopathic treatment for Neck Pain
- 2020 March Issue - Homoeopathic treatment for Osteo Arthritis for women
- 2020 August Issue - Homoeopathic treatment for Cardiac Diseases
- 2020 September Issue - Homoeopathic treatment for the immunity growth for the pandemic such as Covid - 19
- 2020 October Issue - Homoeopathic treatment for Psoriasis
- 2020 November Issue - Homoeopathic treatment for painful Cellulite cure
- 2020 December Issue - Homoeopathic treatment for Parkinson's Rejuvenation

05. Sirikatha Newspaper

- 2020 June Issue - Homoeopathic treatment for Joint Pain
- 2020 July Issue - Homoeopathic treatment for Sciatica
- 2020 August Issue - Homoeopathic treatment for Parkinson's Rejuvenation
- 2020 September Issue - Homoeopathic treatment for elders who are suffering from back pain and backache
- 2020 October Issue - Can Homoeopathic Treatments affect the immunity?
- 2020 November Issue - Homoeopathic treatment for Diabetes
- 2020 December issue - Homoeopathic treatment for Leg Sciatica

Radio programs

V FM

- 2020 February 14 - Introduction to Homoeopathic Medicine

Television programs

01. Swarnawahini

- 2020.02.27 - Homoeopathic Discussion about Parkinson Disease

02. Dharma Dhamma TV

- 2020.03.30 - Can Homoeopathic Treatments control Covid Virus?

4. Registration of Homoeopathic Graduated Physicians

The registration of new Homoeopathic Graduated Doctors was discontinued due to non-establishment of the Homoeopathic Medical Council for the last two years. This issue was able to be resolved upon the appointment of the Homoeopathic Medical Council. Accordingly, 15 Homeopathic Graduated Doctors have applied for the registration and 2 Doctors have informed their absence to get the registration due to going abroad.

Therefore, the rest 13 applicants have been registered as the Homoeopathic Doctors in the general register of the Homoeopathic Medical Council. Accordingly, the number of Homoeopathic Doctors in Sri Lanka increased up to 303.

5. Issuing licenses for importation of drugs

Recommendations for the importation of homoeopathic medicines were made to the following physicians and institution for 16 licenses for \$ 68,344.395 and 02 import licenses worth Euro 1,435.53.

| | | | |
|--------------|--|----------|---------------------|
| I. | Dr. W.D.N Leetus | - | € 1035.53 |
| II. | Dr. W.D.N Leetus | - | \$ 7014.22 |
| III. | Dr. W.D.N Leetus | - | \$ 8166.18 |
| IV. | Dr. S.P Pathirage | - | \$ 2923.60 |
| V. | Dr. W.D.N Leetus | - | \$ 1399.72 |
| VI. | Dr. W.D.N Leetus | - | \$ 1481.75 |
| VII. | Dr. Anusha Priyangani | - | € 400.00 |
| VIII. | Dr. W.D.N Leetus | - | \$ 3153.50 |
| IX. | Dr. N.H.S Manel | - | \$ 1175.08 |
| X. | Dr. W.D.N Leetus | - | \$ 5461.60 |
| XI. | Dr. W.D.N Leetus | - | \$ 5966.555 |
| XII. | Dr. W.D.N Leetus | - | \$ 2900.00 |
| XIII. | Dr. W.D.N Leetus | - | \$ 1621.60 |
| XIV. | Dr. W.D.N Leetus | - | \$ 1599.76 |
| XV. | Dr. W.D.N Leetus | - | \$ 2019.05 |
| XVI. | Dr. W.D.N Leetus | - | \$ 2441.87 |
| XVII. | State Pharmaceuticals Corporation of Sri Lanka | - | \$ 21019.91 |
| | Total | = | \$ 68344.395 |
| | | | € 1435.53 |

6. 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. The necessary actions were taken immediately to commence a Homoeopathic Clinic in Rathgama under the patronage of the Rathgama Pradeshiya Sabha. The arrangements were being taken to open the clinic by the end of the year.

7. Re-establishment of Homoeopathic Medical Council

The first new Homoeopathic Medical Council was after appointed of the intermediate Medical Council as per the regulations of the Homoeopathy Act No. 10 of 2016 by the Hon. State Minister of Indigenous Medicine Promotion, Rural and Ayurvedic Hospitals Development and Community Health, Hon. Sisira Jayakodi on 09.09.2020. The Homoeopathic Medical Council comprised of 11 members including five physicians selected from the registered homoeopathic physicians, three ex-officio officers and three members appointed by the hon. minister was thus established for the three-year tenure. Accordingly the most important task performed in 2020 was the re-establishment of the Homoeopathic Medical Council.

10. Annual accounts Reports

Homoeopathic Medical Council

Annual Accounts for the year ended 31.12.2020

Contents

- ❖ Accounting Policies
- ❖ Statement of Financial Status and Notes for the year ended 31-12-2020 (From 1 to 8)
- ❖ Statement of Financial Performance and Notes for the year ended 31-12-2020 (From 1 to 9)
- ❖ Consolidated Cash Flow Statement and Notes for the year ended 31-12-2020 (From 1 to 7)
- ❖ Changes of Equity Report for the year ended 31-12-2020
- ❖ Balance Sheet as at 31-12-2020

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 31.12.2019
Cost of assets accounts as No. "07 (24)" of Public Sector Accounting Standards of Sri Lanka.
Lanka.

However, in accordance with the audit observation referred to in Clause 1.4.2 (Accounting deficiency) (b) of the Auditor General's report dated 23.02.2020 regarding the financial statements of the Medical Council for the year ended 31st December 2019, in accordance with Clause 69 of Sri Lanka Accountancy Act No. 07 from 2020, 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 198, 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 16 qualified officers for year 2020 under this Act.

Homeopathy Medical Council
Statement of Financial Position as at 31st December, 2020

| | | 2020 (Rs.) | 2019 (Rs.) |
|----------------------------|---|-------------------------|-------------------------|
| Assets | | | |
| Current assets | | | |
| | Note | | |
| | 1 | | |
| | Cash and cash equivalents | 2,601,730 | 2,511,862 |
| | Bottles stock Account | 15,801 | |
| Non- current assets | | | |
| | 2 | | |
| | Plants and equipment's | 2,522,474 | 1,871,388 |
| | Building renovation | 5,407,281 | 5,407,281 |
| | Other equipment's | 1,450 | 1,450 |
| | | 7,931,205 | 7,280,119 |
| Total Assets | | 10,548,736 | 9,791,981 |
| Liabilities | | | |
| | 3 | | |
| | Current liabilities | | |
| | Payables | 2,317,234 | 1,135,643 |
| | Non-current liabilities | - | - |
| | Total liabilities | 2,317,234 | 1,135,643 |
| | Net assets | 8,231,502 | 8,656,338 |
| | | 10,548,736 | 9,791,981 |
| Net assets/stocks | | | |
| | | | |
| | Capital | 2,562,144 | 2,562,144 |
| | Government Capital Allocation | 8,388,226 | 7,502,334 |
| | 4 | | |
| | Aggregate shortage/excess last year adjustment account | (2,688,452) (30,416) | (1,377,724) (30,416) |
| | | 8,231,502 | 8,656,338 |

We certify that the responsibility of preparation and presenting this financial statement is borne by the Homeopathy 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 | 2020 (Rs.) | 2019 (Rs.) |
|--|--------------------|--------------------|
| Cash and cash equivalents | | |
| Commercial bank | 1,953,157 | 1,874,489 |
| Bank of Ceylon | 452,673 | 441,473 |
| Bank of Ceylon, Rajagiriya | 195,900 | 195,900 |
| | 2,601,730 | 2,511,862 |
| Note 2 | | |
| Plants and equipment | | |
| Plants and equipment (Purchased price) | 4,686,042 | 3,800,150 |
| Less: | | |
| Accumulated Depreciation | (2,163,568) | (1,928,762) |
| Net value | 2,522,474 | 1,871,388 |
| Note 3 | | |
| Payables | | |
| Audit charges payable | 151,610 | 179,010 |
| Accountant Payment payable | 42,000 | 42,000 |
| Telephone charges payable | 6,835 | 3,997 |
| Electricity payable | 5,180 | 5,386 |
| Water charges payable | 14,892 | 20,292 |
| Staff pay and allowances payable | - | 8,500 |
| Gratuity payable | 1,997,328 | 840,650 |
| Travelling expenses payable | 36,805 | 28,691 |
| Clinic expenses payable | 17,371 | 5,117 |
| Rates payable | 2,000 | 2,000 |
| Translation expenses payable | 2,963 | |
| Miscellaneous expenses payable | 40,250 | |
| | 2,317,234 | 1,135,643 |
| Note 4 | | |
| Accumulated excess / deficit on 01.01.2020 | (1,377,724) | (1,377,724) |
| Less | | |
| 2019 Bottle and cover cost | | |
| Correct the wrong entry | 408,651 | |
| Balance on 31.12.2020 | (969,073) | |
| Add | | |
| Excess / deficit of 2020 Performance | (1,719,379) | |
| | (2,688,452) | (1,377,724) |

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 31.12.2019

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 2020, 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 198, 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 16 qualified officers for year 2020 under this Act.

Note 8

At present 6 cases have been filed against the council and they are as follows.

1. The case numbered 7087/11/m, filed by Dr. Nimal Kamini Wijetunga, accusing the Homeopathic 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

2. This case has been filed in the Negombo District Court against the dismissal of MRT Cheram, 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.

3. This suit has been filed by the complainant in Suit No. 13953/m of 31/52/2012 before the Wattala Labor Arbitration Court. This case is under investigation.

4. 14318-A Negombo District Court

A case has been filed by Dr. SDB 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.

5. The judgment of the Hon'ble Appelle Court in the case in which the Homoeopathic Interim Committee sought an order restraining the exercise of the powers of the Medical Council in UU87F2103. The Hon'ble Appelle 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 for judgment, the High Court has decided to hear this appeal case. Case No. FC/CA/FCL/196/2019

Homoeopathic Medical Council
Statement of Financial Performance as at 31st December, 2020

| | Note | 2020 (Rs.) | 2019 (Rs.) |
|--|------|-------------------|-------------------|
| Revenue | | | |
| Recurrent provisions of the government | | 22,482,797 | 21,273,216 |
| Other revenue | 1 | 11,200 | 20,700 |
| Bank interest | | 79,018 | 91,505 |
| Total revenue | | 22,573,015 | 21,385,421 |
| Expenses | | | |
| Salaries, wages and employee benefits | 2 | 21,410,642 | 19,682,529 |
| Supplies and consumable | 3 | 405,125 | 746,148 |
| Depreciation and gradual depreciation. | | 234,806 | 255,190 |
| Other expenses | 4 | 2,241,471 | 838,674 |
| Financial expenditure (Bank charges) | | 350 | 4,569 |
| Total expenditure | | 24,292,394 | 21,527,110 |
| Deficiency/excess for the period of time | | (1,719,379) | (141,689) |
| | | (1,719,379) | (141,689) |

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

Homeopathy Medical Council

K.S.Piyasiri

Retired Chief Accountant

Ministry of indigenous

Medicine

| Note 1 | 2020 (Rs.) | 2019 (Rs.) |
|---|-------------------|-------------------|
| Other revenue | | |
| Annual fee | 7,200 | 10,450 |
| Miscellaneous receipts | 4,000 | 10,250 |
| | 11,200 | 20,700 |
| Note 2 | | |
| Salaries, wages and employee benefit | | |
| Staff pay and allowances | 18,591,492 | 17,129,036 |
| Employees' Provident Fund | 2,229,416 | 2,042,796 |
| Employees Trust Fund | 557,355 | 510,697 |
| Overtime expenses | 32,379 | - |
| | 21,410,642 | 19,682,529 |
| Note 3 | | |
| Supplies and consumables | | |
| Stationery expenses | 3,318 | 8,007 |
| Refreshment expenses | 8,957 | 22,775 |
| Medicine bottles and Medicine covers | 392,850 | 532,000 |
| | 405,125 | 746,148 |
| Note 4 | | |
| Other expenses | | |
| Payment for accountant | 42,000 | 42,000 |
| Audit fees | 50,000 | 200,733 |
| Telephone bills | 45,654 | 62,509 |
| Medical camp expenses | 48,474 | 44,935 |
| Electricity charges | 103,419 | 97,010 |
| Water charges | 48,178 | 80,080 |
| Travelling expenses | 18,064 | 79,617 |
| postal charges | 6,215 | 15,185 |
| Printing charges | 173,575 | 23,718 |
| Miscellaneous Expenses | 46,616 | 4,825 |
| Translation fees | 5,598 | 60,715 |
| Chairman's allowance | 260,000 | - |
| Medical council meeting expenses | 132,000 | - |
| Gratuity payment | 1,156,678 | - |
| Rate tax | - | 2,000 |
| Legal Charges | 105,000 | 113,500 |
| Repair Expenses | | 11,847 |
| | 2,241,471 | 838,674 |

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 2020

Note No 07

Allocation for gratuity

According to the Payment of Gratuity Act No. 12 of 1983, allocation had been made for 16 qualified officers for year 2020.

Note No 08

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

Note No 09

Although provision was made for rate tax in 2019, as liability for 2019 and 2020 has not been submitted, no funds have been allocated for 2020.

Homoeopathic Medical Council
Consolidated Cash Flow statement as at 31st December, 2020

| | | 2020(Rs.) | 2019(Rs.) |
|--|------|-------------------|-------------------|
| Receipt of cash flow out of operational activities | Note | | |
| Receipts | | | |
| Recurrent grants received from the Government | | 22,482,797 | 21,273,216 |
| Bank interest | | 79,018 | 91,505 |
| Other receipt | 1 | 11,200 | 20,700 |
| | | 22,573,015 | 21,385,421 |
| Payments | | | |
| Workers' expenditure | 2 | 21,419,143 | 19,740,807 |
| Bank interest (Banking charges) | | 350 | 4,569 |
| Other payments | 3 | 1,063,654 | 1,532,409 |
| | | 22,483,147 | 21,277,785 |
| Net cash flow from operational activities | | 89,868 | 107,636 |
| Net cash flow from investment activities | | | |
| Capital provisions received from the Government | | 885,892 | - |
| Property and equipment | | (885,892) | - |
| Net cash flow from investment activities | | - | - |
| Net increase of cash and cash equivalents | 4 | 89,868 | 107,636 |
| Cash and cash equivalents at the beginning of the period | 5 | 2,511,862 | 2,404,226 |
| Cash and cash equivalents at the end of the period | 6 | 2,601,730 | 2,511,862 |

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

Sgd.

Registrar
Homeopathy Medical Council

Sgd.

Chairman
Homeopathy Medical Council

Sgd.

Committee Member
Homeopathy Medical Council

Sgd.

Prepared by,
K.S.Piyasiri
Retired Chief
Accountant Ministry
of indigenous
Medicine

| | 2020 (Rs.) | 2019 (Rs.) |
|---|-------------------|-------------------|
| Note 1 : Other receipts | | |
| Annual fee | 7,200 | 10,450 |
| Miscellaneous income | 4,000 | 10,250 |
| | 11,200 | 20,700 |
| Note 2 : Employees expenditure | | |
| Employees' salaries and allowances | 18,599,992 | 17,182,827 |
| Employees' Provident Fund | 2,229,417 | 2,046,384 |
| Employees' trust fund | 557,355 | 511,596 |
| Overtime expences | 32,379 | - |
| | 21,419,143 | 19,740,807 |
| Note 3: Other payments | | |
| Miscellaneous expenses | | |
| Audit changes | 77,400 | 185,584 |
| Telephone charges | 42,814 | 64,254 |
| Expenses for medical clinic | 6,366 | 4,825 |
| Electricity charges | 103,625 | 96,031 |
| Water charges | 53,579 | 69,315 |
| Travelling expenses | 9,950 | 57,623 |
| Postal fee | 6,215 | 15,185 |
| Printing charges | 173,575 | 23,718 |
| Stationary | 3,318 | 8,007 |
| Refreshment expenses | 8,957 | 22,776 |
| Translation fees | 2,635 | 60,715 |
| Chairman's allowances | 260,000 | - |
| Interim medical council members allowances | 132,000 | - |
| Small repairs in the office | - | 11,847 |
| Rate tax | - | - |
| Legal Expenses | 105,000 | 113,500 |
| Expenses for purchasing medicine container | - | 532,000 |
| Expenses for purchasing medicine container covers | - | 183,366 |
| Medical clinic expences | 36,220 | 41,663 |
| Auditor chargers | 42,000 | 42,000 |
| | 1,063,654 | 1,532,409 |
| Note 4: net increase in cash and cash equivalent | | |
| Year-end cash balance | 2,601,730 | 2,511,862 |
| Cash balance at the beginning of the year | 2,511,862 | 2,404,226 |
| | 89,868 | 107,636 |

| | | |
|--|------------------|------------------|
| Note 5 | | |
| cash and cash equivalents at the beginning of the financial year | | |
| Commercial Bank | 1,874,489 | 1,787,553 |
| Bank of Ceylon | 441,473 | 420,773 |
| Bank of Ceylon- Rajagiriya | 195,900 | 195,900 |
| | 2,511,862 | 2,404,226 |
| Note 6 | | |
| Cash and cash equivalents at the end of the period | | |
| Commercial Bank | 1,953,157 | 1,874,489 |
| Bank of Ceylon | 452,673 | 441,473 |
| Bank of Ceylon- Rajagiriya | 195,900 | 195,900 |
| | 2,601,730 | 2,511,862 |
| | 89,868 | 107,636 |
| Adjustment of net excess/deficit from general activities with the netcash flow from the operational activities | | |
| Net excess/deficit from general activities | (1,719,379) | (141,689) |
| Non cash changes | | |
| Depreciations | 234,806 | 255,190 |
| Increase of payable expenses | 1,181,591 | (5,865) |
| Stock change (Decrease in the stock) | 392,850 | - |
| Net cash flow from operational activities | 89,868 | 107,636 |
| Note 7 | | |
| Balance of bottles and covers as at 01.01.2020 | 408,651 | |
| Balance of bottles and covers as at 31.12.2020 | 15,801 | |
| Different | 392,850 | |

Homeopathic Medical Council

| Stock Change 2020 | Rs. |
|--|------------|
| Capital account balance on 01.01.2020 | 2,562,144 |
| Provision of Capital account balance on 01.01.2020 | 7,502,334 |
| Received Capital provision for 2020 | 885,892 |
| Prior Year Adjustment | -30,416 |
| Aggregate Deficit/Excess | -2,688,452 |
| Year End balance (as at 31.12.2020) | 8,231,502 |

Trail Balance as at 31.12.2020

| | Debit | Credit |
|---|--------------|---------------|
| Bank (Commercial) | 1,953,157 | |
| Bank of Ceylon | 452,673 | |
| Bank of Ceylon (Rajagiriya) | 195,900 | |
| Other equipment | 1,450 | |
| Plant and machines | 4,686,042 | |
| Provision for Depreciation | | 2,163,568 |
| Audit fees payable | | 151,610 |
| Accounting fee payable | | 42,000 |
| Telephone charges payable | | 6,835 |
| Electricity charges payable | | 5,180 |
| Water bill payable | | 14,892 |
| Gratuity payable | | 1,997,328 |
| Capital | | 2,562,144 |
| Provision for Government Capital (Reserves) | | 8,388,226 |
| Cumulative deficiency and excess account | 969,073 | |
| Adjusted account of previous year | 30,416 | |
| Government grants for recurrent expenses | | 22,482,797 |
| Salaries and allowance | 18,591,492 | |
| Payable travelling expenses | | 36,805 |
| Employees Provident Fund | 2,229,416 | |
| Employees Trust Fund | 557,355 | |
| Telephone expenses | 45,654 | |
| Electricity expenses | 103,419 | |
| water bill expenses | 48,178 | |
| Rates | - | |
| Clinic expenses | 48,474 | |
| Stationery expenses | 3,318 | |
| Travelling and lodging expenses | 18,064 | |
| Entertainment expenses | 8,957 | |
| Miscellaneous expenses | 46,616 | |
| Postal expenses | 6,215 | |
| Printing expenses | 173,575 | |
| Legal expenses | 105,000 | |
| Translation fees | 5,598 | |
| Clinic expenses payable | | 17,371 |
| Bank interest | | 79,018 |
| Registration fees | | 7,200 |
| Miscellaneous income | | 4,000 |

11. Audit Report

The tenure of the Homoeopathic Medical Council established as per the regulations of Homoeopathic Medical Council Act No. 10 of 2016 2016, ended on the 19th October, 2018 and the new Homoeopathic Medical Council was established on the 09th September,2020. Many specific decisions were made by the newly established Homoeopathic Medical Council for the betterment of the Homoeopathic Medical Sector, for uplifting public health and for resolving the issues pointed out by the audit. The accounting of the council was performed by the Accounting Section of the Indigenous Medicine Division for this year too due to the absence of an approved accounting section and not having sufficient number of staff for the Homoeopathic Medical Council. However, it should be noted that the newly established Homoeopathic Medical Council took immediate necessary actions to complete many functions and office affairs neglected during the period of absence of Homoeopathic Medical Council. The final accounts reports approved by the council are hereby submitted. The audit report for the year ended 31-12-2020 performed as per the regulations of National Audit Act No. 19 of 2018 and Finance Act No.38 of 1971 by the auditor general is hereby submitted along with this report.

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

Auditor General Report

HSM/B/HMC/FA/2020/02

13 August 2021

Chairman

Homeopathic Medical Council

Auditor General's Report as per the clause 12 of the National Audit Act No. 19 of 2018 on the Financial Statements and other legal and regulatory requirements of Homeopathic Medical Council for the year ended 31-12-2020

1. Financial Statements

1.1 Qualified Opinion

The Statement of Financial Status as at 31-12-2020 , Statement of Financial Performance for the year ended from the aforesaid date , Statement of Changes to the Equity, Cash Flow Statement for the year ended from the aforesaid date, Notes to the Financial Statements and Summarized Accounting Polices of the Homeopathic Medical Council were audited based on my order e as per the constitution 154(1) of the constitution of the Democratic Socialist Republic of Sri Lanka which should be referred together with the National Audit act 19 of 2018 and the Finance act 38 of 1971. The Audit Report is to be tabled in the parliament in due course as per constitution 154(6) of the constitution of the Democratic Socialist Republic of Sri Lanka.

My Qualified Opinion is that the financial status as at 31-12-2020 , financial performance for the year ended from the aforesaid date and cash flow of Homeopathic Council reflect true and fair status as per the Government Sector Accounting Standards.

1.2 Basis for the Qualified opinion

The audit was carried out as per the Sri Lanka Accounting Standards. My responsibility under these standards have been further elaborated under The Auditor's Responsibility regarding the Audit section. It is my trust that the audit evidence gathered by me to give a basis for my Qualified Opinion are sufficient and suitable.

1.3 Other Information included in the Annual Report -2020

Other Information is the information included in the annual report 2020 of the council which is to be handed over to me after the date of audit, but not included in my audit report of the aforesaid annual report. The management should be responsible for the Other Information.

My Qualified opinion on the financial statements does not reveal the Other Information and I neither certify nor express a Qualified Opinion on those.

My responsibility regarding the audit of the financial statements is to read details about the Other Information upon the receipt and in the process to consider whether the Other Information is not quantitatively in line with the financial statements and with my knowledge gained through the audit or other means.

If I conclude that there are quantitative errors when reading financial statements, it should be communicated to the administrative authorities in order to make corrections. Further, if there are errors which have not been corrected, such errors are included in my report which is to be tabled in the parliament in due course as per the constitution 154(6) of the constitution of the Democratic Socialist Republic of Sri Lanka.

1.4 Responsibilities of the Management and Controlling Parties regarding the Financial Statements

It is the responsibility of the management to prepare and fairly present the financial statements based on the Government Sector Accounting Standards and to establish necessary internal control measures in order to prepare financial statements without erroneous quantitative statements caused due to errors or frauds.

Deciding on the going concern of the council when preparing financial statement is a responsibility of the management as well as accounting based on the going concern concept except if the management has decided to dissolve the council or discontinuing its operations in the absence of any other alternative and disclosing the facts related to the going concern of the council.

The responsibility of inspecting the process of financial reporting is borne by the controlling parties.

As per the clause 16 (1) of National Audit act no. 19 of 2018, proper book-keeping and maintaining records on income, expenditure, assets and liabilities should be maintained enabling the council to prepare timely and annual financial statements of the council.

1.5 Auditor's Responsibility regarding the Audit of Financial Statements

My purpose is to provide a fair clarification on financial statements that those are free of erroneous quantitative statements caused due to errors or frauds as a whole and to produce the audit report including my Qualified Opinion. Fair certification is a higher-level certification, but it is not a certification on constantly revealing the erroneous quantitative statements. An erroneous quantitative statement may occur due to effect of errors and frauds either individually or collectively and its quantitative effect depends on the effect it creates on the economic decisions made by the users of these financial statements.

As per the accounting standards as a part of the audit, I performed based on professional judgement and professional suspect. Further,

- Contingently suitable audit procedures were planned and implemented in order to identify and estimate the risk of erroneous quantitative statements in the financial statements caused by errors and frauds when providing a basis for the stated Qualified Opinion of the audit. The effect of erroneous quantitative statement occurred through fraud is more affecting than that occurred through an error because the erroneous quantitative statement occurred through fraud are in the form of collusion, forged documents, purposeful neglect, misinterpretation or overriding the internal controls.
- An understanding about the internal control measures were gained in order to contingently plan suitable audit procedures though without an intention to state a Qualified Opinion on the effectiveness of the internal control measures.
- Suitability of the applied accounting policies, fairness of the accounting estimates and the disclosures of the management regarding those were evaluated.
- The relevancy of applying the going concern basis to the accounting process of the medical council was decided based on the audit evidence obtained regarding whether there is any quantitative indefiniteness on the going concern of the medical council due to conditions or incidents. If I conclude that there is any such indefiniteness, then such relevant disclosures in the financial statements should be paid attention in my report and if such disclosures are not sufficient, my Qualified Opinion should be modified. However, based on the future conditions and incidents the going concern may end.
- The overall presentation of the financial statements including the structure of the financial statements and that the transactions and incidents which were the basis for the content had been reported suitably and fairly and disclosures were evaluated.

The relevant authorities of control are to be made aware of the important audit findings of my audit, major weaknesses of the internal control and the other facts.

2. The Report on other legal and regulatory requirements

2.1 Special provisions regarding the following requirements are included in the National Audit Act no. 19 of 2018.

2.1.1 As per the requirements of the clause no. 12 (A) of the National Audit Act no. 19 of 2018, all the information and clarifications required for the audit were obtained by me and as per my investigation, it is to be noted that the medical council has maintained proper financial records.

2.1.2 As per the requirements of the clause no. 6 (1) (D) (III) of the National Audit Act no. 19 of 2018, the financial reports of the medical council are consistent with the previous year.

2.1.3 As per the requirements of the clause no. 6 (1) (D) (IV) of the National Audit Act no. 19 of 2018, the recommendation made by me in the previous year have been included in the financial reports.

2.2 Nothing enough was come across based on the practices followed and evidence obtained and having confined to the quantitative facts to express the following statements.

2.2.1 As per the requirements of the clause no. 12 (D) of the National Audit Act no. 19 of 2018, that any member of the council has relationship, other than general business conditions, directly or another means regarding any agreement of the council.

2.2.2 As per the requirements of the clause no. 12 (H) of the National Audit Act no. 19 of 2018, that except the following observations, it has been acted non-complyingly to any relevant written law or general or specific regulations issued by the governing council of the medical council.

| Reference to the law and regulation and order | Observations |
|---|--------------|
|---|--------------|

| | |
|---|--|
| (A) Clause 5 (1) of the Gratuity Payment Act No. 12 of 1983 | |
|---|--|

| | |
|--|---|
| | Even though the Gratuity should be paid within thirty days from the employment termination date of the employee, the gratuity payments have not been made to an officer who had been working as a pharmacist for 5 years and resigned on the 15 th May,2020 until 31 st December, 2020. |
|--|---|

(B) Homeopathy Act No. 10 of 2016

(i) Sub Clause 28 (6)

The register maintained by the Homeopathic Medical Council to register the Homeopathic Medical Practitioners was not updated so as to separately identify the practitioners who paid the registration fee and who didn't pay the registration fee and the due registration fee.

(ii) Clause 30

Even though an exam to be conducted to register the Homeopathic Medical Practitioners, the exam for which applications were called in 2018 was not conducted by the 30th June, 2021 due to the non-completion of the compilation of the laws and regulations for conducting the examination.

(iii) Clause 31 (1)

Even though there should be a register for registration of Homeopathic Pharmacists, such a register has not been prepared by the 31st December, 2020.

(C) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

(i) Financial Regulation 133

An Internal Audit Division was not established for the council and an internal audit was not even carried out by the internal audit division of the Ministry of Health for the year concerned.

- (ii) Financial Regulation 751 Even though the goods received to the firm should be recorded in the inventory book , the goods, general materials and surgical materials which were purchased in 2018 for Rs. 644,634 and in the year concerned for Rs. 885,892 were not included in the inventory records.
- (iii) Financial Regulation 754 Even though the inventory book should be balanced at the end of every year, the general inventory register and surgical inventory register has not been balanced since 2019.
- (iv) Financial Regulation 756 Even though an Inventory Survey Board should be appointed to survey the inventory of the firm, such boards have not been appointed and surveys have not been conducted for the years 2018,2019 and 2020.
- (D) The clause no. 16 (1) of the Administrative Regulation of the Democratic Socialist Republic of Sri Lanka Even though the heads of the institutions should take necessary steps to conduct the examinations for the promotions form the efficiency barriers at due dates, efficiency barriers examinations have not been conducted by the 30th June, 2021 for 20 officers in 04 posts whom have been recruited for the posts in 2012, 2014 and 2015. Because of this, the officers have not been able to be made permanent and as well as their probation periods have not been extended.

(E) Government Enterprise Circular No. 2/2018 dated 14th November, 2018 Even though the money should be deposited in a state bank account as per the regulations of the circular, Rs. 1,204,500 charged as course fee in 2019 have been deposited in a private bank account. The balance of the account was Rs. 1,953,157 as at the 31st December, 2020.

- 2.2.3 As per the requirements of the clause no. 12 (I) of the National Audit Act no. 19 of 2018, that it has been acted non-complyingly to the powers, thrust areas and functions of the council.
- 2.2.4 As per the requirements of the clause no. 12 (J) of the National Audit Act no. 19 of 2018, that it has not been utilized the resources of the council efficiently, effectively and frugally through procuring those as per the laws and regulations.

3. Other Audit Observations

- (A) It has not been prepared an action plan to accomplish the main objectives such as the promotion, advancement and regulation of practising the Homeopathic Medical Practice, research and development of the Homeopathic Medical Practice and the regulation and control of the production, distribution and selling of medicine and other processing.
- (B) Without having any provision or proper approval to public fund raising, ticket books worth Rs. 5000 each in the name of Homeopathic Medical Council have been printed. The council has no information regarding the year printed, number of books printed, revenue of the fund-raising and banking of such revenue. There was a shortage of 159 books between the lowest book number and the highest book number. The amount could be collected from those was Rs. 795,000.00. There was a stock of 416 books and the necessary actions have not been taken to condemn or cancel those books by the 15th July, 2021.

- (C) As per the regulations of the Homeopathic Act No. 10 of 2016, in order to commence a Homeopathic Medical College, a building was constructed in 2008 and for which furniture and other necessities worth Rs. 1,199,254 were procured in 2009. Its academic programs were not commenced even by the 15th July, 2021 due to the non- compilation of the necessary legal framework for the college. Accordingly, the building and the fixed assets purchased were kept unutilized.
- (D) The approved cadre of the council was 48 as at the 31st December, 2019. However, the current staff were 37. The necessary actions had not been taken to fill the vacancies of 02 medical officers and 08 pharmacists by the 30th June, 2021.

W.P.C. Wickremaratne

Auditor General

11. Felicitation



Hon. Sisira Jayakody – 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