



# Annual Report 2019

Sri Jayewardenepura General Hospital

Prepared by:  
Planning Unit  
Sri Jayewardenepura General Hospital  
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# 1. Corporate Information



# 1.1 Historical Facts



Sri Jayewardenepura General Hospital, a gift by the Government of Japan to the citizens of Sri Lanka, on an initiative of His Excellency J. R. Jayewardene, the first executive president of Sri Lanka, was ceremonially opened by Ishimaysu Kitaagawa, the representative of Japan and the President of Sri Lanka on 17th September 1984.

Sri Jayewardenepura General Hospital was established by the Act of Parliament No. 54 of 1983. The primary intention of establishing Sri Jayewardenepura General Hospital was to provide excellent medical and surgical services compared to other government hospitals, at affordable prices to the public.

The first Board of Directors appointed by the then Minister of Teaching Hospitals and Women's Affairs on 23rd February 1985 consisted of Dr. R.B.J. Peiris (Chairman), Dr. D.D. Samarasinghe (Ministry Representative), S.P. Chandradasa (Representative of Ministry of Finance), K.N. Choksy (President's Counsel), M.T. Fernando (Chartered Accountant), Dr. Malinga Fernando (Director General of Health Services) and Dr. S.A. Cabraal (Director - PGIM) and K.D.L. Rathnasena (Secretary). The first Board Meeting was held on 28th February 1985.

First patient was admitted to the hospital on 17<sup>th</sup> December 1984, under the care of Dr. H. H. R. Samarasinghe (Consultant Physician) and the first surgery in the hospital, a thyroidectomy was performed by Dr. K. Yoheswaran (Consultant Surgeon) with anaesthesia administered by Dr. K. A. Perera (Consultant Anaesthetist) on 17<sup>th</sup> January 1985. First delivery was on 18<sup>th</sup> January, 1985 under the care of Prof. Kingsley de Silva (Consultant Obstetrician and Gynaecologist).

Sri Jayewardenepura General Hospital was setup to supplement the curative health service in Sri Lanka and to assist in the training of medical undergraduates, postgraduates and other health care personnel. While the Board of Directors take policy decisions, operational control is vested on a Committee of Management. Financing of the operations and capital equipment is through a grant from the General Treasury and revenue generated by the hospital.

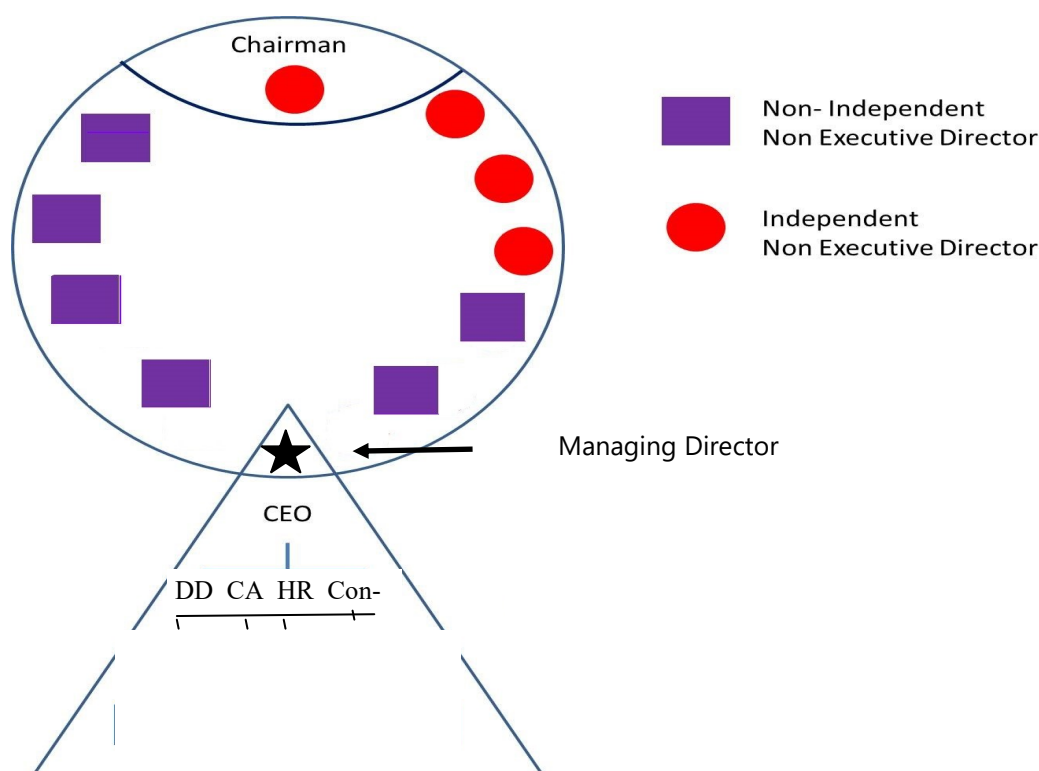
This modern Hospital has now functioned over thirty five years and has maintained the state of excellence expected and has developed continuously by acquiring most of the modern medical facilities.



## 1.2 Corporate Governance

Sri Jayewardenepura General Hospital Board is guided by the "Code of Best Practice on Corporate Governance for Public Enterprises", a handbook by the Public Enterprises Department of General Treasury. Generally the successive Boards, since the inception of the hospital practiced the principles contained in this document.

### The Board and the members



The Board consists of three Independent non executive directors, six non independent non executive directors, Chairman and the Managing Director. The Managing Director of the hospital implements the Board decisions and provides solutions for day to day administrative issues with the Committee of Management. The Hon. Minister of Health has the authority to give special directives under the powers vested by section No.9 of Sri Jayewardenepura General Hospital Board Act.

The Non-executive Board Members, while not involving in the routine administration of the hospital, participate in close review and monitoring the operations. Two of the Board Members function as members of the Procurement Board, and one in the Budgetary Planning and Implementation Committee. The Treasury representative chairs the Audit Committee meetings.

## 1.2 Corporate Governance-continue

### Remuneration of Board Members

The remuneration of the Chairman and The Board Members is on the basis of the Public Enterprises Circular NO.PED 04 of 01.01.2003.

### The Committee of Management

The Committee of Management under the chairmanship of the Managing Director consists of the members as per SJGH Act, and administers the day to day affairs of the hospital and carry out an advisory function to the Board.

### Audit Committee

The Audit Committee functions under the chairmanship of Treasury representative to the Board and consists of two other Non-executive Board members. The Audit Superintendent from the Auditor General's Department participates on invitation as an observer for Audit Committee meetings. The audit committee supervisors and facilitates the functions of the Internal Auditor and coordinates the functions between the Internal and External Auditors.

Audit committee provides an Audit report to the main board quarterly. The committee is empowered to oversee and exercise due diligence and control over the financial aspects, operational and performances of the hospital.

## 1.3 Vision and Mission

### Vision

To be the best  
leading tertiary health care provider  
in the South Asia  
in year 2030.

### Mission

"To maintain  
exceptional, safe ,ethical and quality standards,  
while offering  
cost effective healthcare solutions  
with modern technology,  
and to deliver undergraduate and postgraduate education  
in medical and allied health sciences"

## 1.4 Our Strengths

- High reputation and long standing impressive image with highly qualified, experienced, competent and dedicated medical, nursing and technical staff.
- Drive power and responsibility from a Parliamentary Act ( No. 54 of 1983).
- Well designed building complex with comprehensive facilities with provisions for further expansion.
- Empowered by technical assistance with modern medical and surgical equipment and high standard laboratory facilities to provide patient care, staff training , medical education and research.
- Substantial financial contribution from the general Treasury through the Ministry of Health and autonomy to deal with financial and administrative matters independently.
- Ability to provide patient care in a wide range of medical and surgical subspecialties at very competitive rates compared to other private institutions.



## 1.5 Our Expectations



- To be a global standard in health care according to a Corporate Plan.
- To be a State of the Art facility.
- To be affordable to the public.
- To Provide Health care of international standards.
- To continue training of Undergraduates & Post Graduates.
- To be Adequately & competently staffed in all areas.
- To generate Revenue while been affordable to the public.
- To honour the rights and benefits of the staff who are employees of the Ministry of Health.



# 1.6 Hospital Staff

Sri Jayewardenepura General Hospital Consists 2033 staff members.

## PERSONNEL STATISTICS SRI JAYEWARDENEPURA GENERAL HOSPITAL

Month : 31st December 2019

### EXECUTIVE STAFF

	SALARY	APPROVED	AVAILABLE	MALE	FEMALE
	CODE	CADRE	CADRE		
CHAIRMAN					
DIRECTOR	SL 3	1	1	1	
DEPUTY DIRECTOR	SL 3	1	1		1
HEAD of HUMAN RESOURCES (HHR)	SL 1	1	0	0	
BOARD SECRETARY			1		1
CHIEF FINANCIAL OFFICER (CFO)	SL 1	1	1	1	
INTERNAL AUDITOR	SL 1	1	1	1	
CHIEF MATRON	MT 8	1	1		1
ASSISTANT ACCOUNTANT	SL 1	2	2	1	1
SUPPLIES OFFICER	SL 1	1	1	1	
ASSISTANT SUPPLIES OFFICER	SL 1	1	1	1	
MATRON	MT 8	3	3		3
ADMINISTRATIVE OFFICER	SL 1	1	1	1	
ADMINISTRATIVE ASSISTANT	MN 7	1	1		1
MEDICAL RECORD OFFICER	MN 5	1	1	1	
MAINTENANCE ENGINEER	SL 1	1	1	1	
BIO-CHEMIST	SL 1	1	1		1
WELFARE OFFICER	MN 4	1	1		1
IT SYSTEM MANAGER	SL 1	1	1		1
BIO - MEDICAL ENGINEER	SL 1	1	1	1	
CIVIL ENGINEER	SL 1	1	0		
MARKETING MANAGER		0	0		
FOOD AND BEVERAGE MANAGER		0	0		
Total		22	21	10	11

### MEDICAL STAFF

CONSULTANT	SL 3	50	46	25	21
GENERAL PHYSICIAN			3	2	1
GENERAL SURGEON			4	3	1
OBS & GYNAECOLOGIST			3	2	1
PAEDIATRICIAN			1	1	
EYE SURGEON			1	1	
CARDIOTHORACIC SURGEON			2	2	
ORTHOPAEDIC SURGEON			2	2	
OTOLARYNGOLOGIST (ENT SURGEON)			2	0	2
CARDIOLOGIST			2	1	1
ANAESTHETIST			5	2	3
HISTO PATHOLOGIST			2	1	1
RADIOLOGIST			4	1	3
NEPHROLOGIST			1	1	
HAEMATOLOGIST			1		1
NEONATOLOGIST			1		1
MICROBIOLOGIST			1		1
RHEUMATOLOGIST			1	1	
NEURO SURGEON			1		1
NEURO PHYSICIAN			1	1	
DERMATOLOGIST			1		1
TRANSFUSION MEDICINE			1		1
ELECTRO CARDIO PHYSIOLOGIST			1	1	
UROLOGIST			1	1	
ENDOCRINOLOGIST			1		1
ONCOLOGIST			0		
PLASTIC SURGEON			0		
PAEDIATRIC SURGEON			0		
PULMONOLOGIST			1	1	
CHEMICAL PATHOLOGIST			1		1
V.P.O.P.D.			1	1	
INTERVENTIONAL RADIOLOGIST			1	1	
RESIDENT SPECIALIST	SL 3	10	1	1	
Total		60	47	26	21



# 1.6 Hospital Staff –Continue

## PERSONNEL STATISTICS SRI JAYEWARDENEPURA GENERAL HOSPITAL

Month : 31st December 2019

<b>MEDICAL OFFICERS</b>	<b>SALARY CODE</b>	<b>APPROVED CADRE</b>	<b>AVAILABLE CADRE</b>	<b>MALE</b>	<b>FEMALE</b>
PERMANENT	SL 2	180	108	27	81
CONTRACT			88	24	64
GOV. ANNUAL TRANSFER/SECONDMENT			22	9	13
INTERN MEDICAL OFFICERS			[ 30 ]	[ 9 ]	[ 21 ]
POST INTERN MEDICAL OFFICERS			[ 35 ]	[ 18 ]	[ 17 ]
P.G.I.M			[ 66 ]	[ 39 ]	[ 27 ]
Total		180	218	60	158

**PARAMEDICAL STAFF**

SPEECH THERAPIST	MT 6	1	1	1	
CHIEF PHARMACY	MT 8	1	1		1
PHARMACISTS Permanent 18 + Contract 01	MT 6	20	19	8	11
PHARMACIST (TRAINEE- School)			[ 2 ]	[ 1 ]	[ 1 ]
CHEIF PHYSIOTHERAPY	MT 8	1	1	1	
PHYSIOTHERAPIST	MT 6	12	8	4	4
PHYSIOTHERAPIST (TRAINEE - School)			[ 4 ]	[ 1 ]	[ 3 ]
PHYSIOTHERAPIST (TRAINEE) <sup>1</sup> + <sup>1</sup> Contract			2	1	1
CHIEF RADIOLOGY	MT 8	1	1	1	
RADIOGRAPHERS	MT 6	21	8	4	4
RADIOGRAPHERS - Contract	MT6		4	1	3
RADIOGRAPHERS (TRAINEE)			6	2	4
CHIEF Medical Laboratory Technologist	MT 8	1	1		1
MEDICAL LABORATORY TECHNOLOGIST	MT 6	38	31	16	15
M.L.T. (TRAINEE - School)			[ 3 ]	[ 1 ]	[ 2 ]
THEATRE TECHNICIAN	MT 2	6	5	5	
BIO MEDICAL TECHNOLOGIST	MN 3	7	5	5	
CARDIOGRAPHER (Per.11 )	MT 4	14	11	3	8
EEG TECHNICIAN	MT4		1	1	
P.H.I	MT 5	2	2	2	
OPHTHALMIC TECHNOLOGIST	MT 6	4	2		2
OPHTHALMIC TECHNOLOGIST (Contract)			1		1
AUDIOMETRICIAN	MT 6	2	1		1
PERFUSIONIST	MN 5	3	3	2	1
OCCUPATIONAL THERAPIST		1	0		
Total		135	114	57	57

**NURSING STAFF**

NURSING SISTER	MT 7	30	26		26
STAFF NURSING - PERMANENT	MT 7	650	640	41	599
- LOCUM			0		0
- TEM. ATTACHED			12	2	10
- ASSIGNMENT					
STUDENT NURSES		200	40	2	38
Total		880	718	45	673

**CLERICAL & ALLIED SERVICE**

STAFF ASSISTANT	MN 3	6	5	2	3
MANAGEMENT ASSISTANT (MN 2)	MN 2	78	78	16	62
MANAGEMENT ASST. (MN 1)+CASHIER	MN 1	51	66	11	55
CONFIDENTIAL SECRETARY	MN 7	1	1		1
ASSISTANT MEDICAL RECORD OFFICER	MN 4	1	1	1	
STORE KEEPER	MT 2	5	4	3	1
AUDIT ASSISTANT	MT 2	4	2	2	
PLANNING ASSISTANT	MN 4	3	3	1	2
ICT ASSISTANT	MT 1	3	3	3	
Total		152	163	39	124



# 1.6 Hospital Staff –Continue

## PERSONNEL STATISTICS SRI JAYEWARDENEPURA GENERAL HOSPITAL

Month : 31st December 2019

OTHER STAFF	SALARY	APPROVED	AVAILABLE	MALE	FEMALE
	CODE	CADRE	CADRE		
NUTRITIONIST	MN 5	2	2		2
COUNSELLOR	MN 5	1	1		1
LIBRARY ASSISTANT	MN 4	2	1		1
RECEPTIONIST	MN 1	6	5	0	5
ELECTRICAL FOREMAN	MN 7	1	1	1	
BUILDING FOREMAN	MN 7	1	1	1	
B.M.T. FOREMAN	MN 7	1	1	1	
BOILER MAN	PL 3	3	3	3	
SKILLED WORKERS		25	20		
CARPENTERS (03)	PL 3		3	3	
MASONS (02)	PL 3		2	2	
PAINTERS (03)	PL 3		1	1	
PLUMBERS (03)	PL 3		2	2	
ELECTRICIANS (12)	PL 3		11	11	
WELDER (01)	PL 3		1	1	
ALUMINIUM FABRICATOR (01)	PL 3			0	
CHEF	MN 1	1	1	1	
DIET STREWEARDESS	MN 1	7	7	1	6
SEAMSTRESS	PL 3	6	4		4
DRIVERS	PL 3	14	13	13	
THREE WHEELER DRIVER	PL 3	2	2	2	
HOUSE WARDEN	MN 1	7	6	1	5
TELEPHONE OPERATORS	PL 2	8	7	1	6
LAUNDRY SUPERVISORS	MN 1	1	1	1	
COOKS (Per 15 + Contract 01)	PL 3	20	16	15	1
LAB ORDERLY	PL 3	17	15	9	6
Total		125	107	70	37

PRIMARY STAFF	SALARY	APPROVED	AVAILABLE	MALE	FEMALE
	CODE	CADRE	CADRE		
ORDERLY SUPERVISORS	PL 1	6	6	3	3
ORDERLIES (Permanent 219 + Contract 01 )	PL 1	436	220	130	93
DARK ROOM ORDERLY	PL 1				
SAUKYA KARYA SAHAYAKE	PL 1	50	271	172	99
CASUAL LABOURERS			2	2	
PHLEBOTOMIST	PL 2		6	2	4
		492	505	307	198

### Summary

	APPROVED	AVAILABLE	MALE	FEMALE		1893
	CADRE	CADRE				
Executive Staff	22	21	10	11	Chairman	-
Medical Staff(Consultants&Res.Specialists)	60	47	26	21	Intern	30
Medical Officers	180	218	60	158	Post Intern	35
Para Medical Staff	135	114	57	57	P.G.I.M.	66
Nursing Staff	880	718	45	673	Trainee Para	9
Clerical And Allied Service	152	163	39	124		
Other Staff	125	107	70	37		
Primary Staff	492	505	307	198		
Total	2046	1893	614	1279	Total	2033

## 1.7 Medical Specialty Units

Sri Jayewardenepura General Hospital provides wide range of medical specialty services. Patients are offered services by a team of eminent and skilled specialists. The Specialty units providing patient care at Sri Jayewardenepura General Hospital are listed below

- |  |  |
|--|--|
| 1.General Medicine                     | 2.General Surgery                      |
| 3.Obstetrics & Gynecology              | 4.Pediatrics                           |
| 5.Anesthesiology                       | 6.Neonatology                          |
| 7.Ophthalmology                        | 8.Otorhinolaryngology                  |
| 9.Neurology                            | 10.Dermatology                         |
| 11.Cardio physiology                   | 12.Neurosurgery                        |
| 13.Cardiology                          | 14.Cardio Thoracic surgery             |
| 15.Orthopaedics                        | 16.Nephrology                          |
| 17.Genitourinary and Kidney Transplant | 18.Rheumatology & Rehabilitation       |
| 19.Endocrinology                       | 20.Histopathology                      |
| 21.Microbiology                        | 22.Haematology                         |
| 23.Chemical Pathology                  | 24.Blood bank and Transfusion medicine |
| 25.Radiology                           |  |

## 1.8 Our Services

Target of Sri Jayewardenepura General Hospital is provide range of services to national and international community under one roof with high quality and reasonable rates.

### Patient Care services

#### 1.General Medicine

#### 2.General Surgery

#### 3. OPD-Out Patient Treatment (8.00am –4.00 pm)

#### 4. Specialized Clinics in all Specialties

#### 6. HDUs' (High Dependency Units)

- Pediatrics
- Neurosurgical
- Cardiology
- Cardio thoracic
- General Medicine
- Gynecology

#### 7. Medical Checkup Unit– Variety of Medical Checkup packages available

#### 8.Laboratory services

- Hematology
- Biochemistry
- Microbiology
- Histopathology
- Chemical Pathology

#### 9. Radiology Services

- Mammography
- X –ray
- Ultra Sound Scan
- Computer Tomography (CT)
- DSA Angiograms
- IVP
- Barium Studies.
- CT Guided Biopsy
- CT Angiograms.
- Doppler Scans.
- HSG.
- Special Examinations
- FNACUS Biopsy

#### 10.Cardiology Investigation

- ECG Tests
- Exercise ECG
- Halter Monitoring
- Angiography and Cardiac Catheterization
- 2 DEcho
- 

#### 11.Neurology Investigation

- EMG Tests
- EEG Tests

#### 12. Endoscopy services (UGIE,LGIE)

#### 13. Urological treatment services

#### 14. ENT related tests

#### 15. Vision and related tests

#### 16. Nutrition advisory services and consultation

#### 18. Psychological Counseling Services

#### 19. Speech Therapy services

#### 20. Supportive services

- Blood Transfusion Services
- Chanel Service
- Health Education
- Immunization
- Infection Control Service
- Birth & Death Registration
- Pharmacy -(24 h service)
- Emergency Ambulance Service

#### 17 Physiotherapy services

### Other Services

- Banks (BOC,HNB)
- Automated Teller Machine (BOC, HNB, Peoples ,Commercial )
- Cafeteria
- Post Office
- Vehicle Park
- Grocery Shop
- Paying machines

## 1.9 Our Website

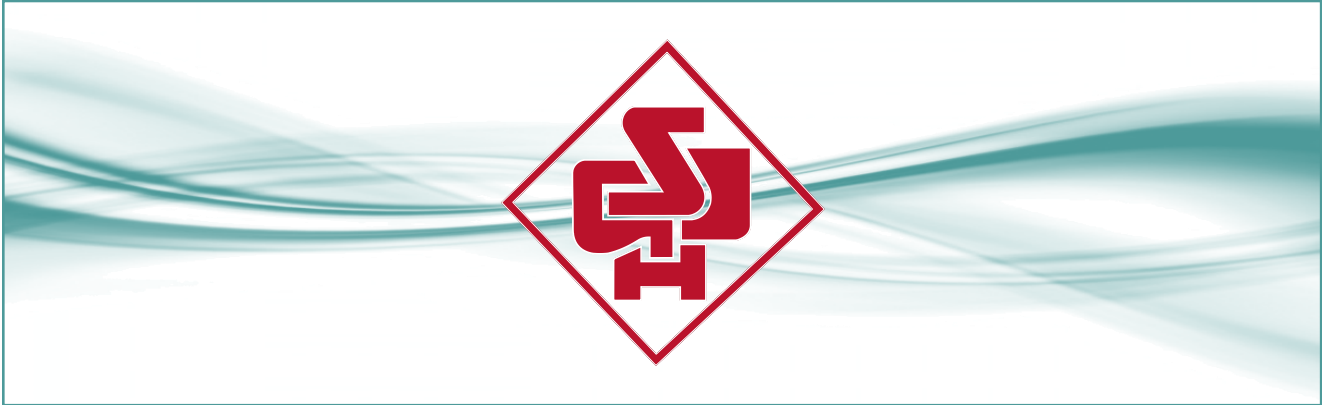
[www.sjghsrilanka.org](http://www.sjghsrilanka.org)



"Sri Jayewardenepura General Hospital official Website"



## 2. Management Team





## 2.1 Chairman's Message



I am glad to forward a message to the Annual Report 2019 of Sri Jayewardenepura General Hospital and Postgraduate Medical Training Center. I have assumed duties as Chairman of this Hospital in February 2020. It is a pleasure I have accepted this post, as I know Sri Jayewardenepura General Hospital and Postgraduate Medical Training Center has developed a reputation as a premier health care provider in Sri Lanka.

It is a teaching Hospital providing excellent medical care for people of this country since its inception -1984. As a tertiary care Hospital and Postgraduate Medical Training Center, it is comparable to the best health care institutions in Sri Lanka. In my opinion, this status was achieved because of the dedication and commitment of consultants, Doctors, Nurses and other supportive staff. I would like to thank them personally for this.

My personal vision is to improve patient care and expand the clinical facilities of this Hospital.

I thank the General Treasury, Ministry of Health & Indigenous Medical Services who has supported this hospital over the years. During this short period as Chairman, I thank all the Administrators specially the Director, Deputy Director and all the Board Members for their support given to me.

Prof.S.D.Jayarathne

MBBS(Col);MD(Col);FRCP(Lond);FCCP;FRCGP

Chairman

Sri Jayewardenepura General Hospital and Postgraduate Medical Training Center

## 2.2 Director's Message



I am extremely honored and privileged to deliver this message to the Annual Report 2019 as the Director of this prestigious organization. There are many challenges faced by Sri Jayawardenepura General Hospital as a fee levying general hospital and a medical post graduate training center. During this year we have been able to do a clear analysis of matters that had been resisting and slowing down the forward journey of this unique facility. We have been able to identify the areas that need to be addressed in our endeavor of bringing this hospital to the standards of the most caring and leading health care provider in the island with cutting edge technology.

As an important and essential part of this effort we have started program to develop Human Resource and reengineer the 35 year old processes in a step wise program, simplifying them to suit the needs of modern era. Many programs will be launched to enhance awareness among employees of Sri Jayawardenepura General Hospital on current policies and developments of patient care services and also about the importance of their contribution and active participation in making this effort a success. Sri Jayawardenepura General Hospital moves forward with a clear vision, empowering the facility to be the leader in providing safe and quality health care, securing and not forgetting the dignity maintained throughout decades since the commissioning of its services to the nation in 1984.

I take this opportunity to thank the Hon. Minister of Health, Deputy Minister, Secretary to the Ministry, Director General of Health Services, Chairman of Sri Jayawardenepura General Hospital, Members of the Board of Directors, Members of the Board of Management, Deputy Director and all the staff of Sri Jayawardenepura General Hospital for all the enthusiasm, professionalism and dedication displayed at all times.

Dr. Ratnasiri A. Hewage

Director

Sri Jayawardenepura General Hospital

## 2.3 Board of Directors

Dr. H.A.P.. Kahandaliyanage.- Chairman, SJGH

Dr. Rathnasiri Hewage- Managing Director, SJGH

Dr. Anil Jasinghe- Director General of Health Service

Prof. Janaka de Silva - Director –PGIM

Mrs.Anoma Nandanie - Director-Budget

Dr. V. K. P. Indraratne - Consultant Representative

Dr. P. J. Ambawatta - Consultant Representative

Dr. Madhava Karunarathne - Consultant Representative

Dr.Anil Abeywickrama- Appointed by the Minister of Health

Mr. Chamath de Silva - Appointed by the Minister of Health

## 2.4 Management Committee

Dr. Rathnasiri Hewage- Director, SJGH

Dr. Santhushya Fernando-Deputy Director ,SJGH

Dr. Kaleel Cassim -Cosultant Rheumatologist

Dr.S.Gunawardena -Consultant General Surgeon

Dr. (Mrs.) Maheshi Wijeratne -Consultant Neuro Surgeon

Dr. (Mrs.) S. K. Jayathilake -Consultant Microbiologist

Mr. Upul Abeysooriya- Chief Finance Officer

Mrs. A. N. Saputhanthri -Chief Matron-Member

Mr. Sarath Robertson-Head of Human Resource

## 2.5 Specialist Staff

	Name of Consultant	Specialty	Unit
1	Dr. V. K. P. Indraratne <i>MBBS, MD, FFARCSI, FRCA</i>	Anaesthesia	Theater
2	Dr. C. A. Herath <i>MBBS, MD, FRCP</i>	Nephrology	Ward 21
3	Dr. A. B. S. A. Perera <i>MBBS, MS, FRCS, FCSLL</i>	Orthopaedic	Ward10
4	Dr. D. H. H. Wariyapola <i>MBBS, MSOPH, DO(COL), FRCS ,</i>	Ophthalmology	Ward16
5	Dr. (Mrs.) N. L. Amarasena <i>MBBS, MD (Colombo), FRCP (London), FCCP, FRACP (HON)</i>	Cardiology	Ward19
6	Dr. U.W.H.C.H. Perera <i>MBBS, MS (O&amp;G)COL, FRCOG (UK), FSLCOG</i>	Obstetric and Gynaecology	Ward09
7	Dr. (Mrs.) M. Weerasekara <i>MBBS, DCH, MD (Pead.), MRCP (UK)</i>	Neonatology	NICU
8	Dr. C.E.de Silva <i>MBBS, MD, MRCP (UK), FCCP</i>	General Medicine	Ward12
9	Dr. D. L. Piyarisi <i>MBBS, MS, FRCS (Ed.)</i>	Surgery	Ward15
10	Prof. R. L. Satharasinghe <i>MD, FRCP(Lond), FRCP, (ED)FRCP (Glas), FCCP, FRCPI, FRCPI, FACG, MASGE, IMBSG, CCST(uk)</i>	General Medicine	Ward20
11	Dr. A. D. Kapuruge <i>MBBS, MS, FRCS)</i>	Cardiothoracic Surgery	Ward20
12	Dr.D.J.Wickramarathna <i>MBBS(Cey), MD</i>	Radiology	X-Ray
13	Dr. K. Cassim <i>MBBS, MD</i>	Rheumatology	Ward 16A
14	Dr. (Mrs.) M.S. Wijerathne <i>MBBS (Hons), Melb, FRCS (Ed.)</i>	Neuro-Surgery	Ward18
15	Dr. H. H. Guneseekara <i>MBBS(Col), MD(Col), MRC(UK), FRCP</i>	Neurology	Ward16A

	Name of Consultant	Specialty	Unit
16	Dr. P. J. Ambawatta <i>MBBS, (Col). Path. (Col), MD Pathology (Col)</i>	Histopathology	Path Lab
17	Dr. R. A. R. D. Aloysius <i>MBBS, DCH, MD, MRCP1</i>	Paediatrics	Ward 01
18	Dr. A.S. Rodrigo <i>MBBS, MD (HistoPathology)</i>	Histopathology	Path lab
19	Dr.D.H. Samarakoon <i>MBBS,MD,FRCA,(UK )</i>	Surgery	-
20	Dr. (Mrs.) J. S. K. Rajasinghe <i>MBBS, MD ,FRCA (UK)</i>	Anaesthesia	Theatre
21	Dr. S.M.G. Karunaratne <i>MBBS, MS(SL), FSLCOG(UK) , FRCOG,</i>	Obstetric and Gy-naecology	Ward 02
22	Dr. J.I. P. Herath <i>MBBS, MD</i>	Cardiology	Ward 19
23	Dr. (Mrs.) D.S. Ariyawansa <i>MBBS, MD (Dermatology)</i>	Dermatology	Ward 07
24	Dr.(Mrs.)N.M.P.K. Arambepola Herath <i>MBBS, MD (Radiology)</i>	Radiology	X-Ray
25	Dr. (Ms.) C.C. Kariyawasam <i>MBBS, Dip. Path., MD (Haematology)</i>	Haematology	Haematology Unit
26	Dr. (Mrs.) S. K. Jayathilake <i>MBBS, Dip. Medical Micro., MD (Medical Microbiology)</i>	Microbiology	Microbiology
27	Dr.(Mrs.) R. P. S. Palihawadana <i>MBBS, MD ,FRCA (UK)</i>	Anaesthesia	Theater
28	Dr.(Mrs.)R.M.S.T.Samaraweera <i>MBBS, MD (Radiology)</i>	Radiology	X-Ray
29	Dr. H. R. Y. de Silva <i>MBBS, MS, MRCS (Eng), FRCS(Cardiothorasic)</i>	Cardiothoracic Surgery	Ward 20
30	Dr. (Mrs.) A.M.Abeywardane <i>MBBS, DTM,MD (Transfusion Medicien)</i>	Transfusion Medicine	Blood Bank
31	Dr. S. A. Gunawardana <i>MBBS, MS, MRCS (Eng.)FRCS(Glasy)</i>	Surgery	Ward 08
32	Dr.(Mrs.) S.A.S.P. Subasinghe <i>MBBS(Col)Hons, MD (SL)</i>	General Medicine	Ward 17
33	Dr, L. N. Senavirathna <i>MBBS (Col), MS (SL), MRCS (UK)</i>	Urology and Kidney Transplantation	Ward 14 A

	Name of Consultant	Specialty	Unit
34	Dr. (Mrs.) C.R. Pilimalawwe <i>MBBS, MD (Anaesthesiology)</i>	Anaesthesia	Theater
35	Dr. P.P.C.Prageeth <i>MBBS, MD (Anaesthesia), FRCA (UK)</i>	Anaesthesia	Theater
36	Dr.K.V.C.Janaka <i>MBBS, MD, MSC(Diabetis &amp; Endocrinology)MRCP (Endo)</i>	General Medicine	OPD
37	Dr.K.G.Karunaratne <i>MBBS.MD,MRCS(Engd)</i>	Orthopaedics	Ward 11 A
38	Dr.(Mrs.)F.S.Maleen <i>MBBS India),MD(Obs &amp; Gyn),</i>	Obstetric & Gynaecology	Ward 07 A
39	Dr. N.Vithanage <i>MBBS, Diploma in Pathology, MD (Chemical Pathology)</i>	Chemical Pathology	Path Lab
30	Dr. (Mrs.) R.A.S.T.Rupasingha <i>MBBS(Col), MD ,ORL(Col), DOHNS(Edin)),MRCF( UK)</i>	Otorhinolaryngology	Ward 11
41	Dr. M. C. B. Galahitiyawa <i>MBBS, MD (Col), MRCP (UK)</i>	Nephrology	Ward 21
42	Dr. S.R.P. Kottegoda <i>MBBS, MD</i>	Cardio - Electro Physiology	Ward 19
43	Dr.(Mrs)D.T.Muthukuda <i>MBBS,MD(Col),MRCP(UK)</i>	Endocrinologist	-
44	Dr.(Mrs)D.K.Y.Abeywardana <i>MD(Radiology)MBBS</i>	Radiology	X-ray
45	Dr.(Mrs)S.B.T.M.D.S.Tennakoon <i>MBBS,DFM,MRCP(Eng),MD-ORL,Head&amp;Neck(Colombo)</i>	Otolaryngology	Ward 11
46	Dr.M.S.G.Perera <i>MBBS, MD</i>	Pulmonology	-
47	Dr.B.N.Abeywickrama <i>MD(Radiology)MBBS(COL)</i>	Interventional Radiologist	X-Ray
48	Dr.W.G.R.C.K. Sirisena <i>MBBS.MS.MRCS.(Edinburgh)</i>	Surgery	Ward 14



## 3. Operational Information



## 3.1 Summary of the Performance



Sri Jayewardenepura General Hospital is established under the provision of Parliament act number 54 of 1983 and ceremonially opened on 17th of September 1984. Sri Jayewardenepura General Hospital is governed by a board of directors which is appointed by Hon. Minister of Health and act as a training center for medical undergraduate and postgraduate trainees in addition to providing patient care services.

In 2019 Number of staff members was .

### Summary

	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE		1893
Executive Staff	22	21	10	11	Chairman	-
Medical Staff(Consultants&Res.Specialists	60	47	26	21	Intern	30
Medical Officers	180	218	60	158	Post Intern	35
Para Medical Staff	135	114	57	57	P.G.I.M.	66
Nursing Staff	880	718	45	673	Trainee Para	9
Clerical And Allied Service	152	163	39	124		
Other Staff	125	107	70	37		
Primary Staff	492	505	307	198		
<b>Total</b>	<b>2046</b>	<b>1893</b>	<b>614</b>	<b>1279</b>	<b>Total</b>	<b>2033</b>

The table below gives ,a comparative summery of the indicators of in and out patient care services is given by the hospital .

Indicator	2019	2018	Increase/ Decrease (%)
1. Number of Patient Beds	1065	1061	0.38
2.Total Number of Patient Admissions	62466	58949	5.97
3. Average Length of Stay (Days)	4.3	4.3	0.00
4. Hospital Bed Occupancy (%)	69.33	66.28	4.60
a. Bed Occupancy of General Wards(%)	69.81	67.06	3.36
b. Bed Occupancy of Paying Wards(%)	73.69	77.03	-4.34
5. Number of Out Patient Department Visits	23010	22992	0.08
6. Number. of Emergency treatment Unit Visits	46973	43478	8.04
7. Total Number of Patients attended for Clinics	190716	182170	4.69
8. Total Number of Surgeries done	14619	14601	0.12
9. Number of Cardio Thoracic Surgeries done	728	630	15.56
10. Number of Kidney Transplants done	37	28	32.14
11. Number of Dialysis done	6922	6467	7.04
12. Number of Echo Cardiograms done	18053	17067	5.78
13.Number of Coronary angiogram Tests	1565	1375	13.82
14.Number of Stress Tests	1878	1814	3.53
15.Number of Deliveries	3444	3576	-3.69
16. Number of ECG Tests done	47270	47747	-1.00
17.Number of EMG tests done	1467	1242	18.12
18. Number of X– ray Tests done	82600	82009	0.72
19.Number of CT studies	13031	13428	-2.96
20.Number of Mammograms done	773	854	-9.48
21.Number of Physiotherapy done	38240	37724	1.37
22.Number of Channel patients	13434	11891	12.98
23. Number of Refraction Tests done	4127	3999	3.20
24.Number of Nutrition Advices given	3330	3994	-16.62
25. Number of Speech Therapies done	1253	1266	-1.03
26. Number of Medical Check-ups	3766	3749	0.45
27. Number of Psychological counseling done	2035	2095	-2.86
28. Number of Pathological tests done	1427043	1272727	12.12
29.Total Number of endoscopy tests done	6298	6122	2.87
30.Total Number of Blood collection	5552	5395	2.91
31.Total Number of deaths	847	745	13.69



Following table shows the unit wise summary of in-patient care provided by Sri Jayewardenepura General Hospital in 2019.

Unit	Patient Admissions		Increase/ Decrease (%)	Bed Occupancy (%)		Increase/ Decrease (%)
	2019	2018		2019	2018	
Pediatric Unit	3114	3057	1.86	58.64	59.54	-1.51
Neonatal Intensive Care Unit	1040	1084	-4.06	80.40	87.26	-7.86
Gynecology and Obstetrics Unit	7542	7590	-0.63	71.40	76.65	-6.85
General Medical Unit	19752	16718	18.15	117.34	100.1	17.22
For VP OPD	38	82	-53.66	8.22	14.26	-42.36
Dermatology Unit	42	27	55.56	19.82	9.12	117.32
Surgical Unit	7682	7745	-0.81	58.68	61.5	-4.59
Orthopedic Unit	2611	2642	-1.17	36.64	37.5	-2.29
ENT Unit	1736	1784	-2.69	63.57	61.29	3.72
Urology Unit	2036	1961	3.82	68.84	64.52	6.70
Ophthalmology (Eye) Unit	1570	1862	-15.68	55.13	50.97	8.16
Neurology Unit	591	559	5.72	46.92	42.17	11.26
Neuro - surgical Unit	1122	1065	5.35	47.41	45.02	5.31
Cardiology Unit	3121	3310	-5.71	87.47	93.44	-6.39
Cardio-thoracic	1242	1069	16.18	65.82	68.15	-3.42
Nephrology Unit & Dialysis Unit	6625	6356	4.23	89.73	79.9	12.30
Cardio-thoracic ICU	698	651	7.22	96.35	103.77	-7.15
Intensive Care Unit	768	646	18.89	93.01	86.44	7.60
Paying ward –Class I	1446	1710	-15.44	113.02	104.78	7.86
Paying ward –Class II	5562	5503	1.07	66.26	74.15	78.73

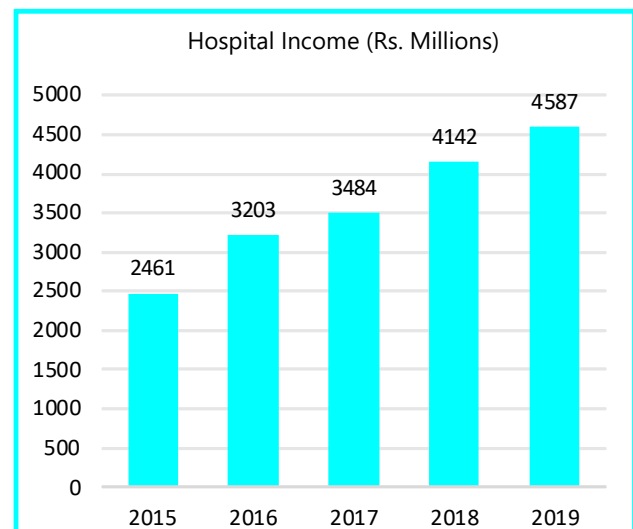
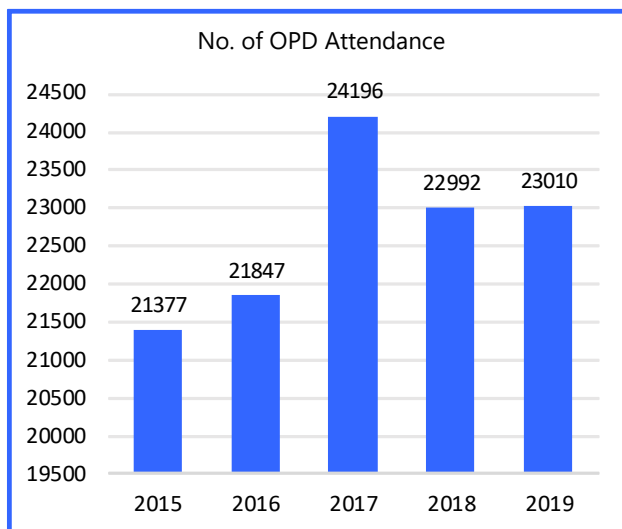
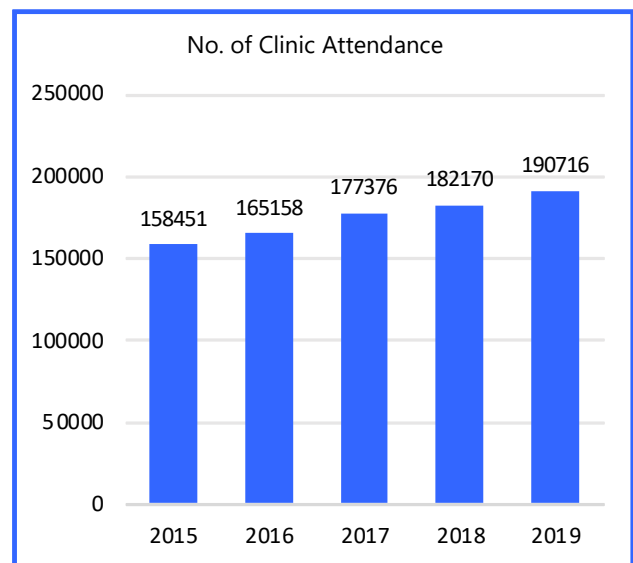
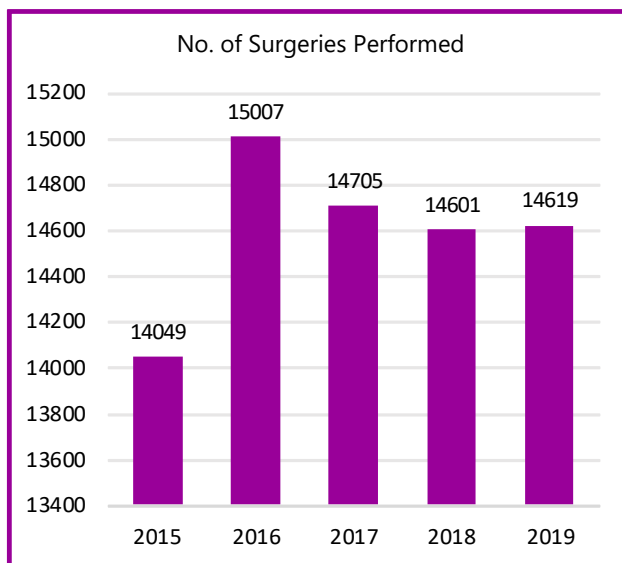
Following is the summary of the financial performance of Sri Jayewardenepura General Hospital in year 2019

Description	(Rs. '000)		Increase / Decrease	
	2019	2018	Value (Rs. '000)	Percent- age (%)
Income generated from operations	2765655	2416957	348698	14%
Government Grant –Recurrent	1750000	1659000	91000	5%
Other Income	71402	66081	5321	8%
Other Operating Income (Interest)	7128	7583	(455)	-6%
Capital Grant Amortization	613956	533524	80432	15%
Total Income	5208141	4683145	524996	11%
Materials & Consumables used	1432558	1284884	147674	11%
Staff cost	2691910	2301941	389969	17%
Depreciation & amortization	613956	533524	80432	15%
Other operating expenses	535748	413878	121870	29%
Total expenses	5274172	4534227	739945	16%
Profit /Loss from operation	(66031)	148918	(214949)	-144%
Finance cost	16663	14376	2287	16%
Other expenses	11625	11260	365	3%
Profit /Loss before Taxation	(94319)	123280	(217603)	-177%
Income tax	13953	6193	7760	125%
Profit /Loss after Taxation	(108272)	117087	(225359)	-192%

## 3.2 General Performance

	2015	2016	2017	2018	2019
No. of beds in Hospital	1076	1086	1092	1061	1065
Total No. of admissions	55143	59257	71054	58949	62466
No. of OPD Attendance	21377	21847	24196	22992	23010
No. of Clinic Attendance	158451	165158	177376	182170	190716
No. of Surgeries Performed	14049	15007	14705	14601	14619
Bed Occupancy Rate (%)	63.04	68.80	79.65	66.28	69.33
No. of Neonatal deaths	11	9	21	23	17
Total No. of deaths	740	805	942	745	847
Hospital Income (Rs. Mions)	2461	3203	3484	4142	4587

### Five year summery



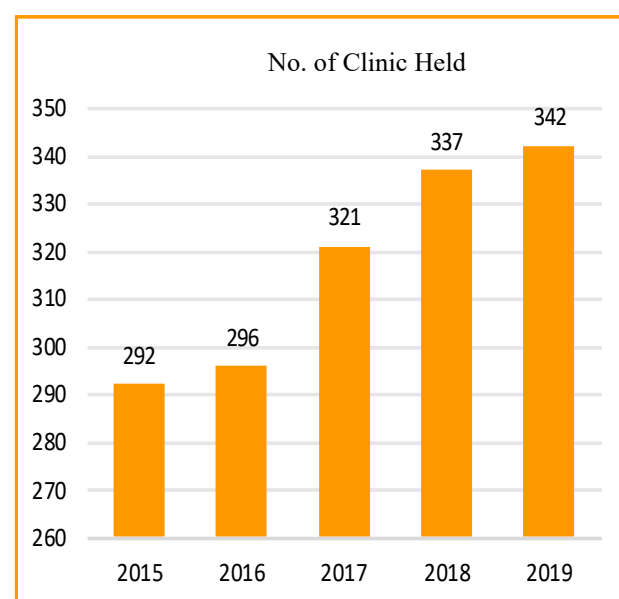
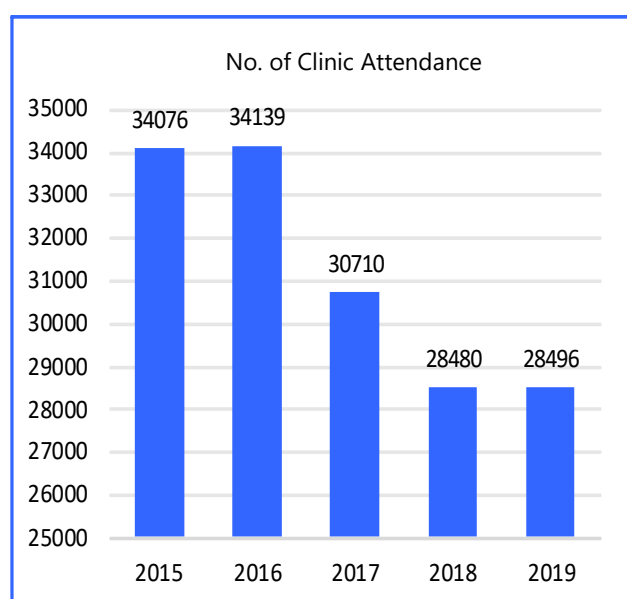
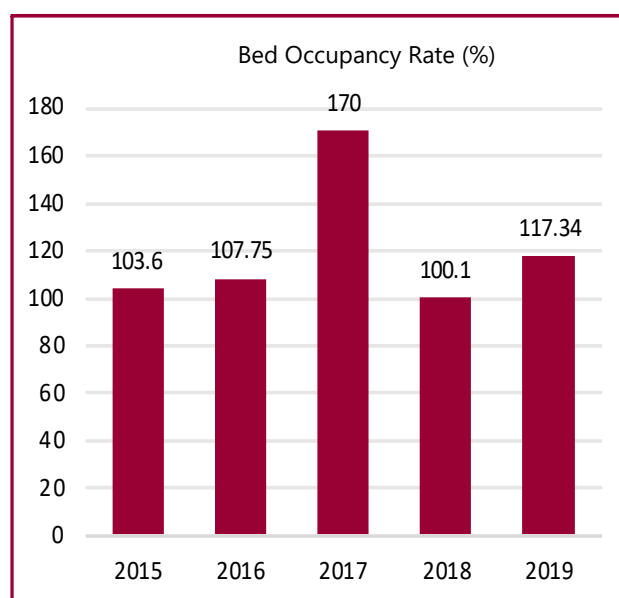
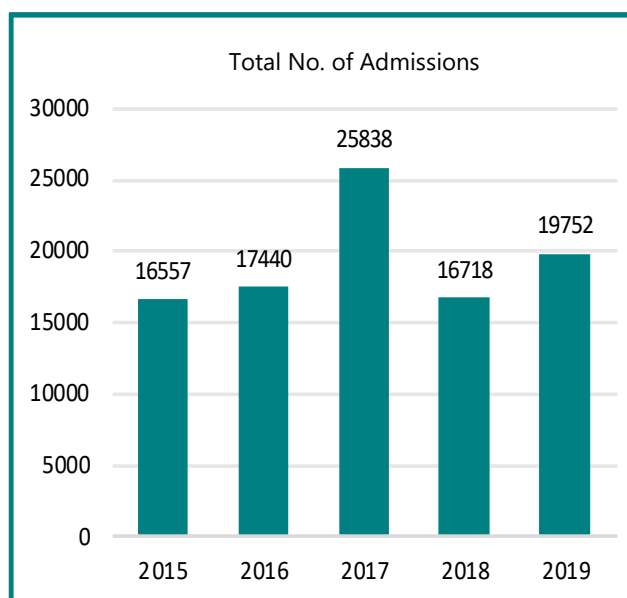


## 3.3 Sector Review

### I. General Medical Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	292	296	321	337	342
No. of Clinic Attendance	34076	34139	30710	28480	28496
Total No. of Admissions	16557	17440	25838	16718	19752
Bed Occupancy Rate (%)	103.6	107.75	170	100.1	117.34

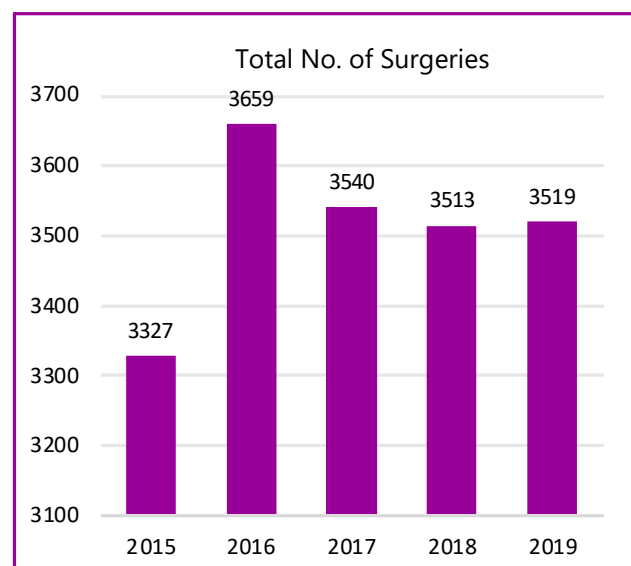
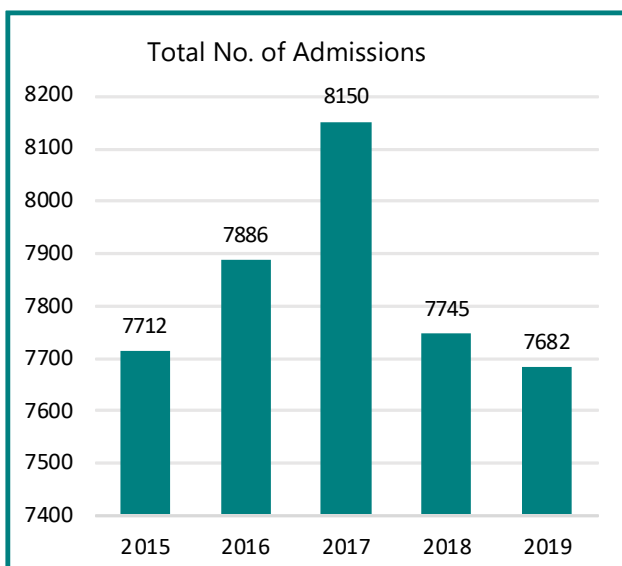
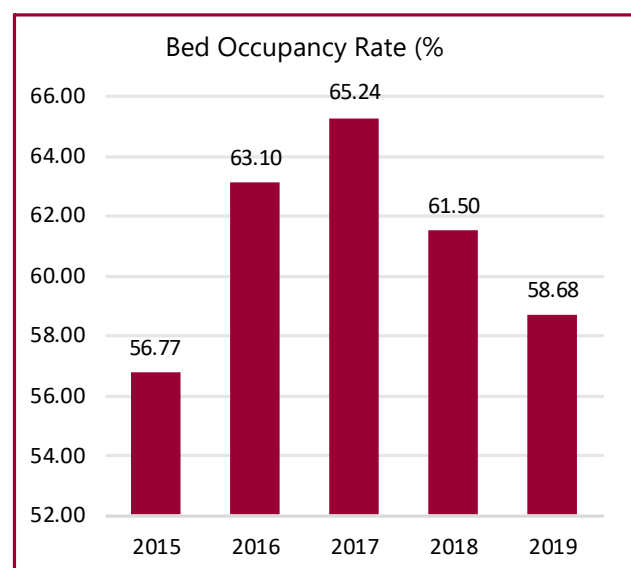
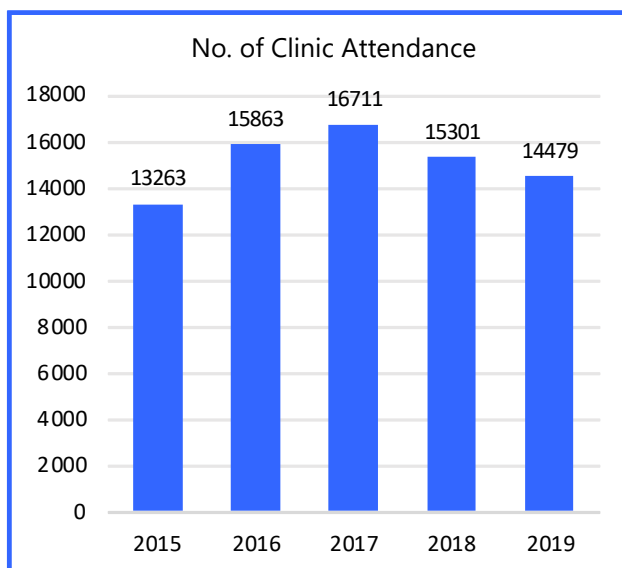
Five year summery



## II. General Surgical Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	392	393	378	378	352
No. of Clinic Attendance	13263	15863	16711	15301	14479
Total No. of Admissions	7712	7886	8150	7745	7682
Total no. of Surgeries	3327	3659	3540	3513	3519
Bed Occupancy Rate (%)	56.77	63.10	65.24	61.50	58.68

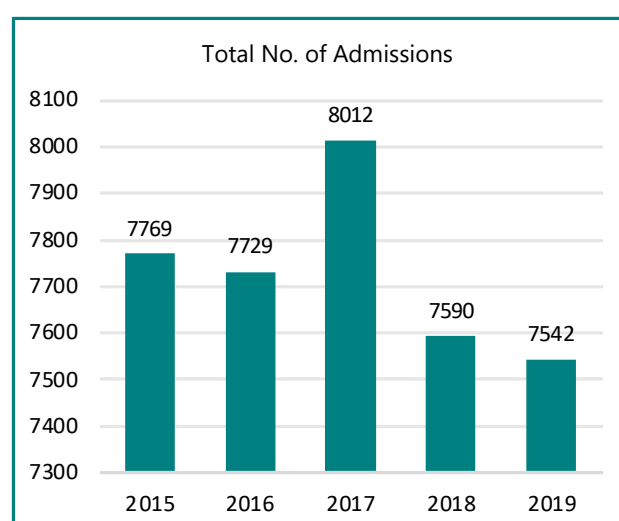
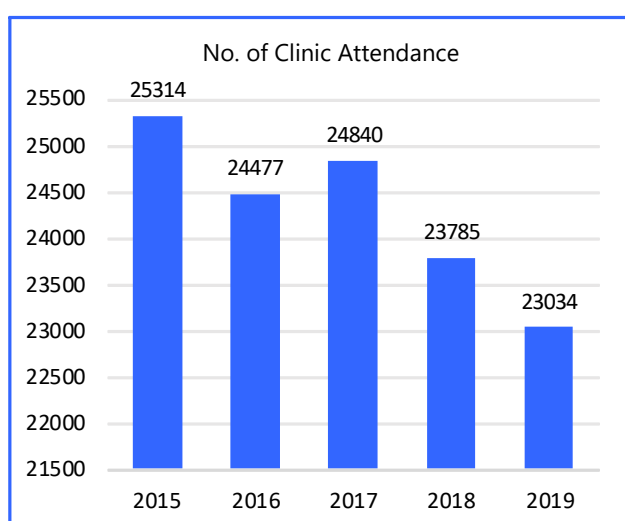
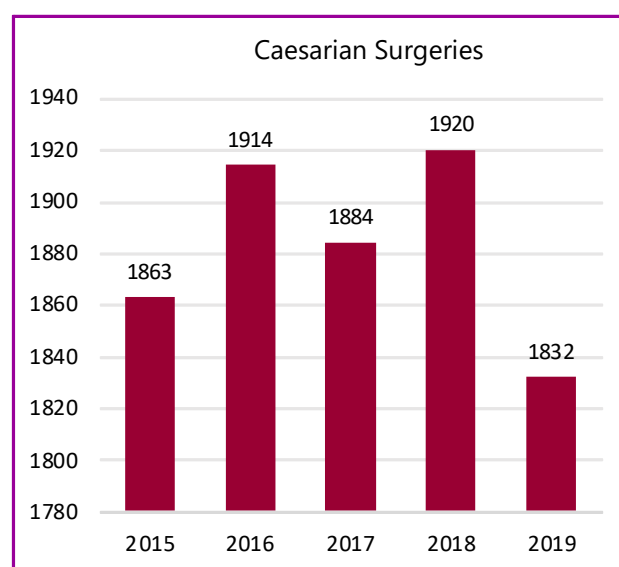
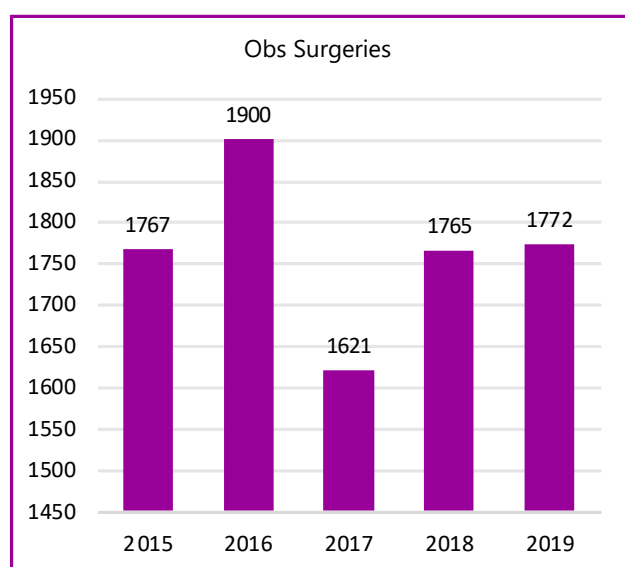
Five year summery



### III. Gynaecology and Obstetrics Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	338	342	408	384	386
No. of Clinic Attendance	25314	24477	24840	23785	23034
Total No. of Admissions	7769	7729	8012	7590	7542
Bed Occupancy Rate (%)	79.44	76.13	83.82	76.65	71.40
No. of Deliveries	3602	3592	3727	3576	3444
Gyn surgeries	1291	1331	1467	1249	1149
Obs surgeries	1767	1900	1621	1765	1772
No. of caesarian surgeries	1863	1914	1884	1920	1832

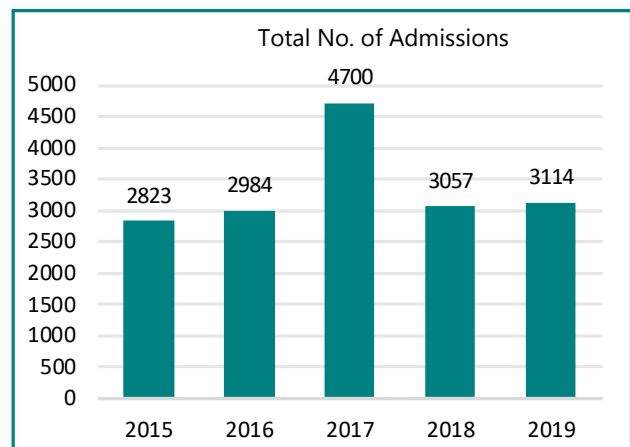
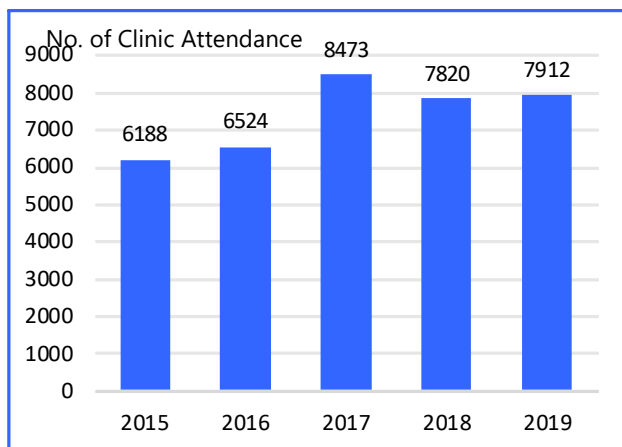
#### Five year summery



## IV. Pediatric Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	345	337	342	387	466
No. of Clinic Attendance	6188	6524	8473	7820	7912
Total No. of Admissions	2823	2984	4700	3057	3114
Bed Occupancy Rate (%)	53.66	53.91	91.07	59.54	58.64

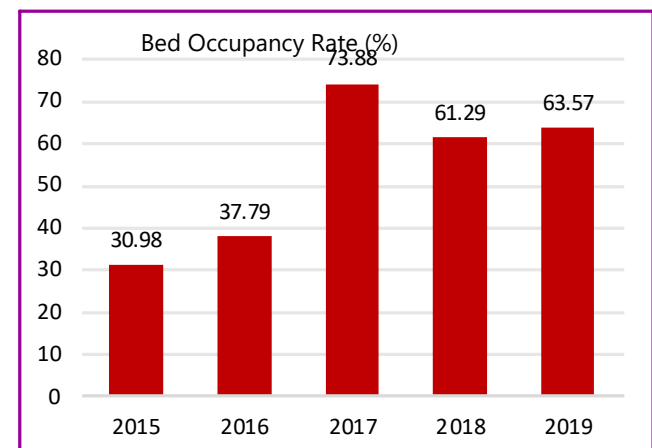
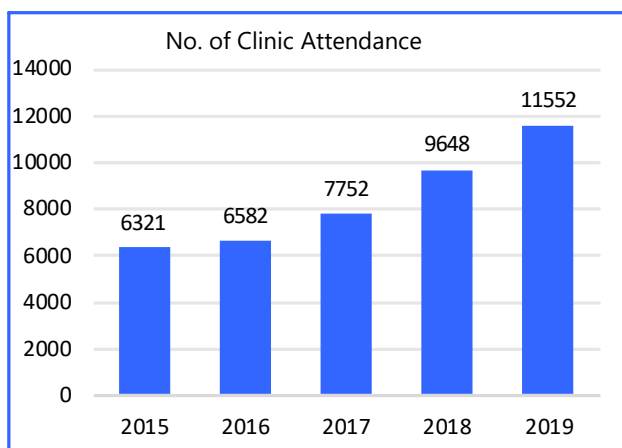
Five year summery



## V. ENT Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	95	98	97	144	287
No. of Clinic Attendance	6321	6582	7752	9648	11552
Total No. of Admissions	1316	1150	1405	1784	1736
Bed Occupancy Rate (%)	30.98	37.79	73.88	61.29	63.57
No. of Surgeries done	483	425	554	816	804

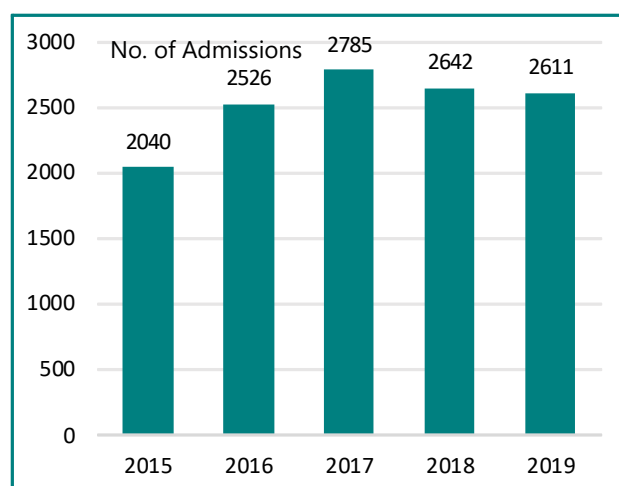
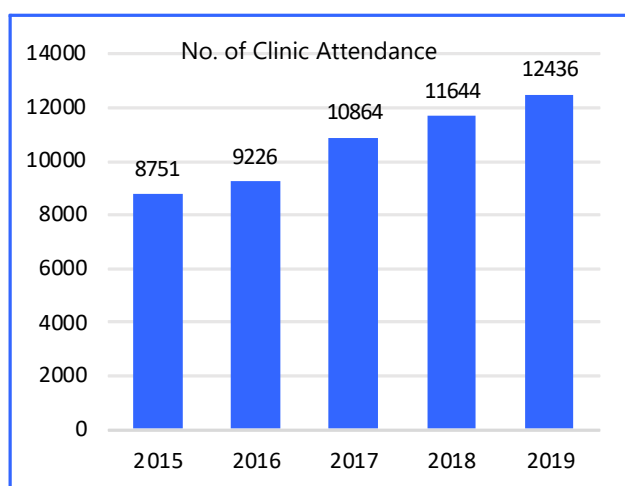
Five year summery



## VI. Orthopaedic Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	99	137	189	193	196
No. of Clinic Attendance	8751	9226	10864	11644	12436
Total No. of Admissions	2040	2526	2785	2642	2611
Bed Occupancy Rate (%)	48.93	36.86	46.8	37.5	36.64
No. of Surgeries done	1501	1630	2049	1992	1916

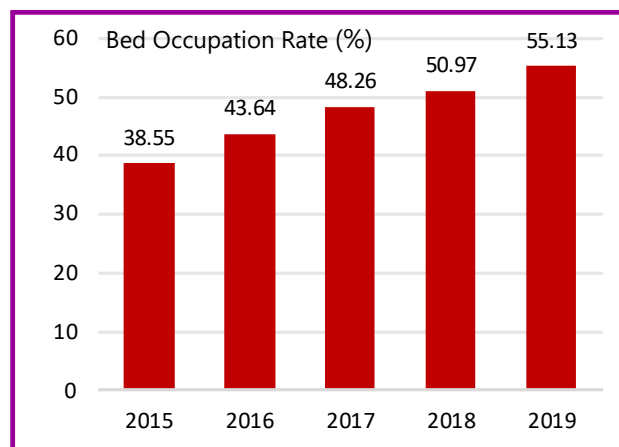
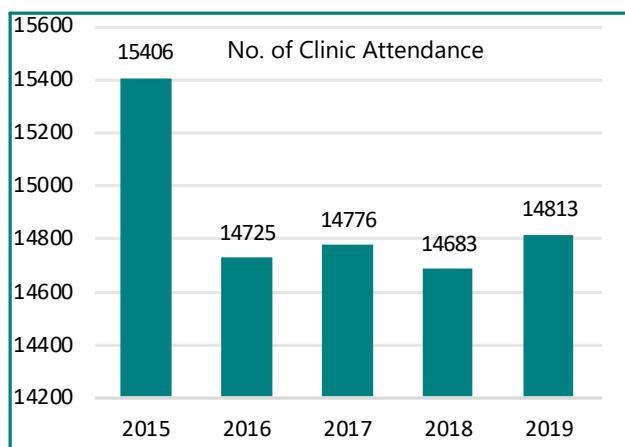
Five year summary



## VII. Ophthalmology (Eye) Unit

	2015	2016	2017	2018	2019
No. of Clinics held	242	242	239	235	242
No. of Clinic Attendance	15406	14725	14776	14683	14813
No. of Admissions	1445	1640	2103	1862	1570
Bed Occupation Rate (%)	38.55	43.64	48.26	50.97	55.13
No. of Surgeries performed	3481	3681	3382	3167	3159

Five year summary

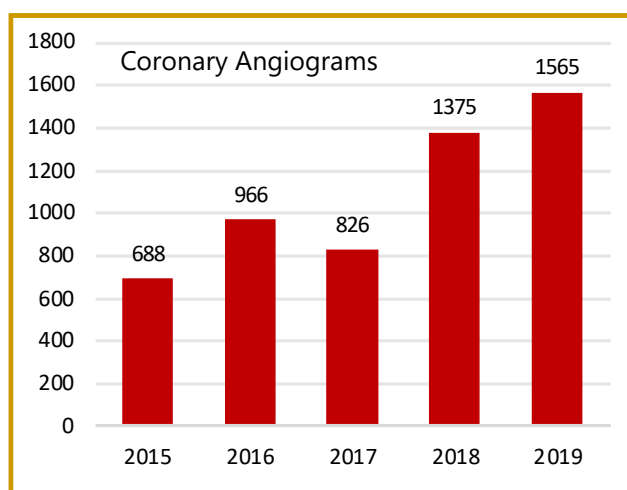
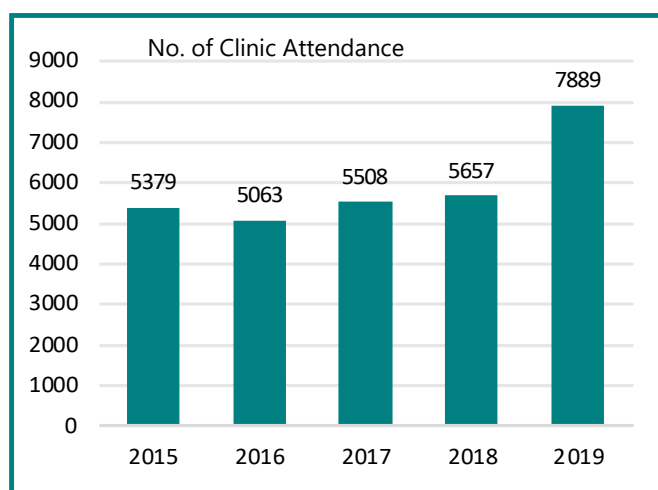




## VIII. Cardiology Unit

	2015	2016	2017	2018	2019
No. of Clinics held	99	96	92	98	146
No. of Clinic Attendance	5379	5063	5508	5657	7889
No. of Admissions	2234	2664	3084	3310	3121
Bed Occupancy Rate (%)	63.5	76.79	86.86	93.44	87.47
No. of Coronary Angiograms	688	966	826	1375	1565

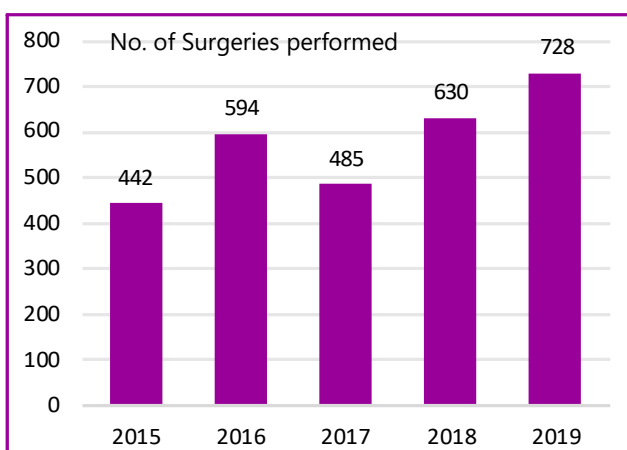
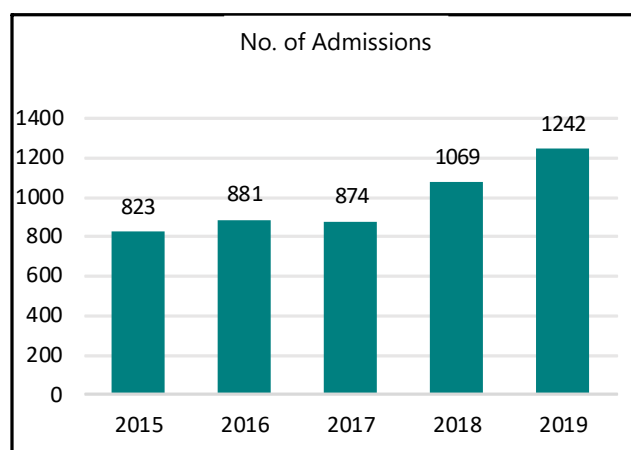
Five year summery



## IX. Cardio-Thoracic Unit

	2015	2016	2017	2018	2019
No. of Clinics held	94	98	97	96	100
No. of Clinic Attendance	3709	4308	3922	4512	4771
No. of Admissions	823	881	874	1069	1242
Bed Occupancy Rate (%)	64.54	77.8	44.4	68.15	65.82
No. of Surgeries performed	442	594	485	630	728

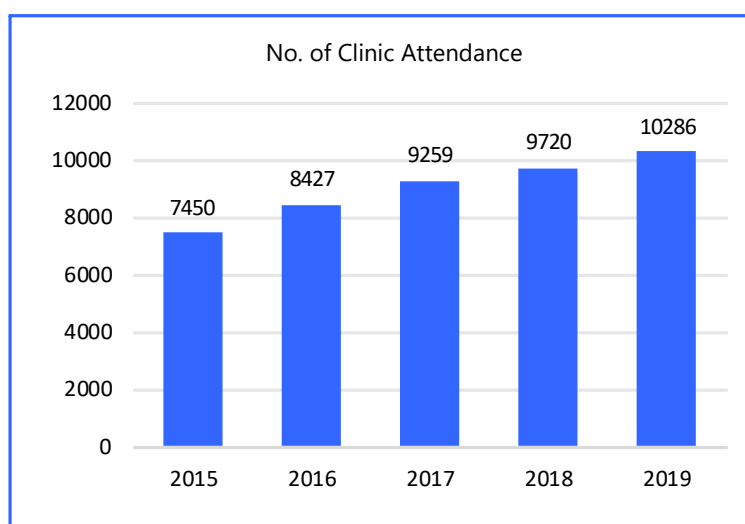
Five year summery



## X. Dermatology Unit

	2015	2016	2017	2018	2019
No. of Clinics held	193	193	193	200	199
No. of Clinic Attendance	7450	8427	9259	9720	10286

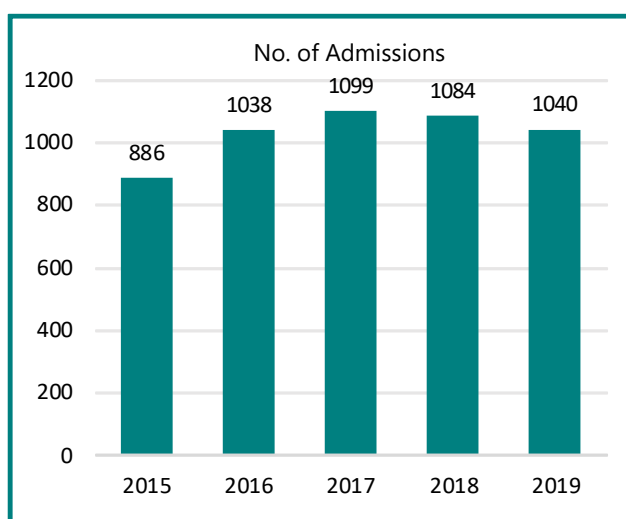
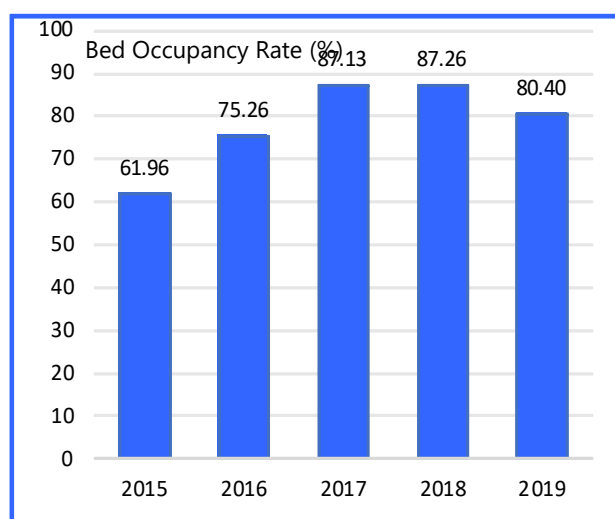
Five year summery



## XI. Neonatal Intensive Care Unit (NICU)

	2015	2016	2017	2018	2019
No. of Clinics held	49	49	50	48	46
No. of Clinic Attendance	1678	2040	2513	1695	1322
No. of Admissions	886	1038	1099	1084	1040
Bed Occupancy Rate (%)	61.96	75.26	87.13	87.26	80.40

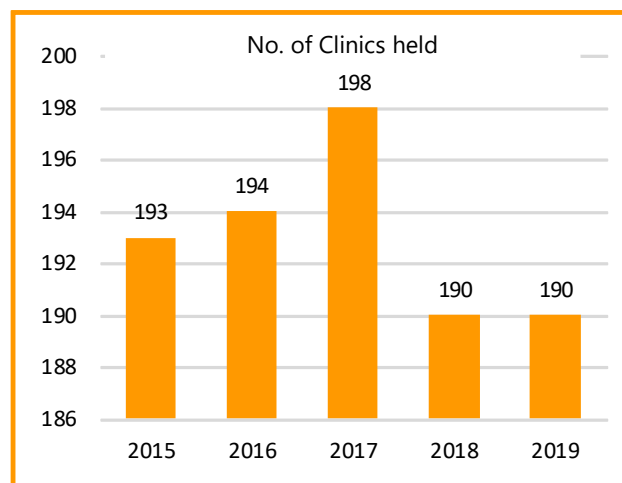
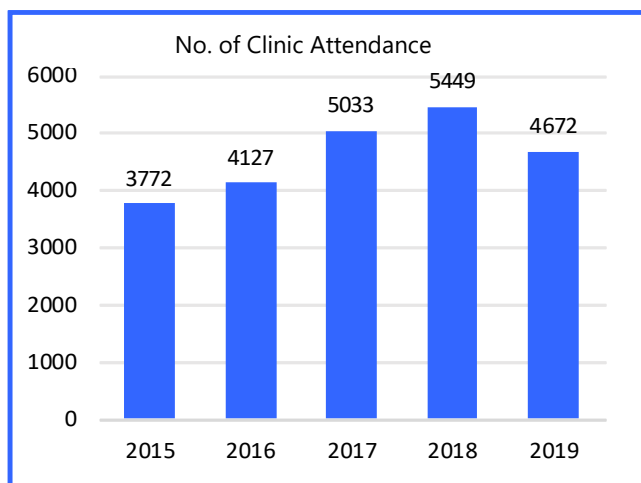
Five year summery



## XII. Rheumatology and Rehabilitation Unit

	2015	2016	2017	2018	2019
No. of Clinics held	193	194	198	190	190
No. of Clinic Attendance	3772	4127	5033	5449	4672

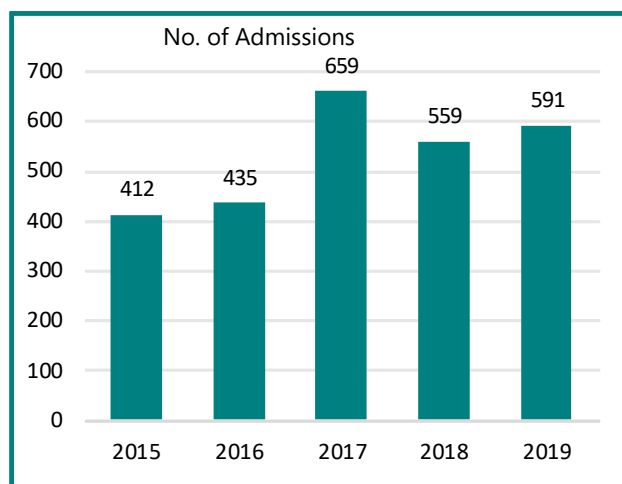
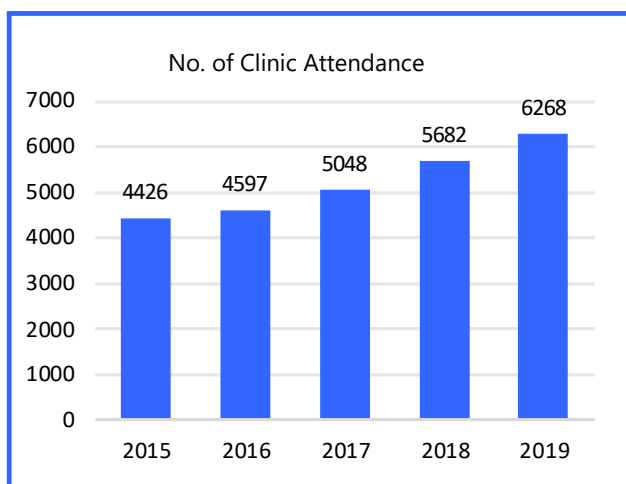
Five year summery



## XIII. Neurology Unit

	2015	2016	2017	2018	2019
No. of Clinics held	98	98	92	97	93
No. of Clinic Attendance	4426	4597	5048	5682	6268
No. of Admissions	412	435	659	559	591
Bed Occupancy Rate (%)	34.86	35.58	52.70	42.17	46.92
No. of EEG performed	680	619	654	523	975
No. of EMG performed	1363	1184	1250	1242	1467

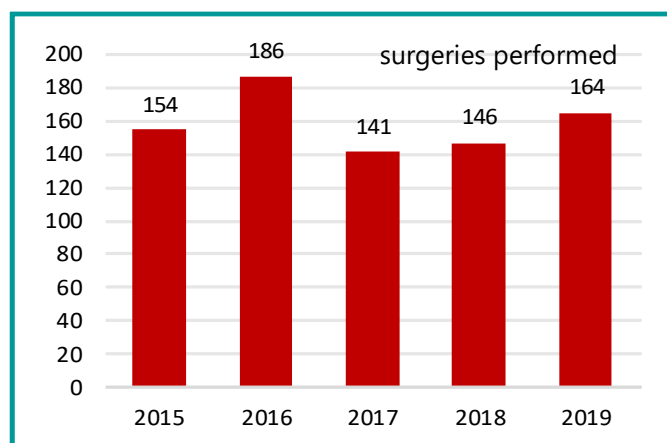
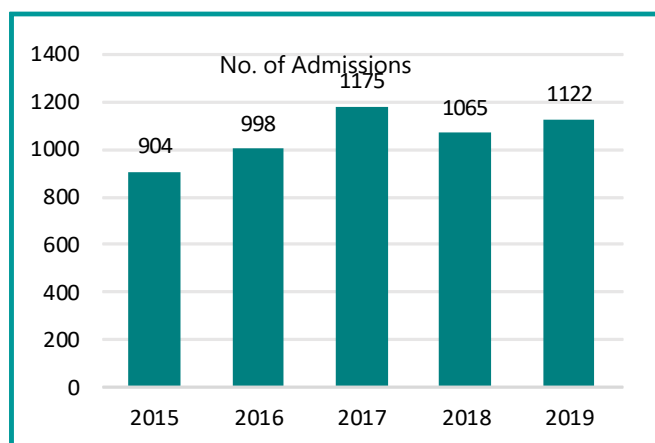
Five year summery



## XIV. Neurosurgery Unit

	2015	2016	2017	2018	2019
No. of Clinics held	98	96	94	96	92
No. of Clinic Attendance	754	981	972	945	1032
No. of Admissions	904	998	1175	1065	1122
Bed Occupancy Rate (%)	44.97	48.52	51.05	45.02	47.41
No. of surgeries performed	154	186	141	146	164

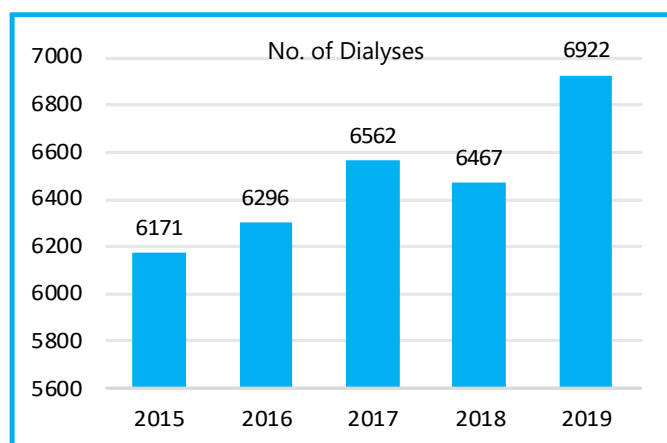
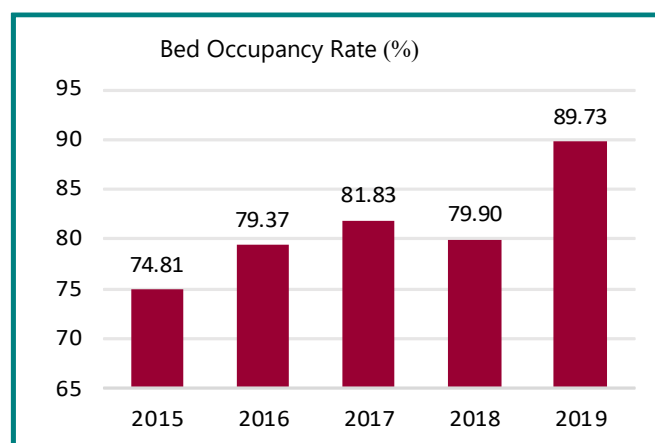
Five year summery



## XV. Nephrology Unit

	2015	2016	2017	2018	2019
No. of Clinics held	242	242	241	242	242
No. of Clinic Attendance	12817	13414	14687	14107	15027
No. of Admissions	6410	6584	6810	6356	6625
Bed Occupancy Rate (%)	74.81	79.37	81.83	79.90	89.73
No. of Kidney transplantations	23	24	31	28	37
No. of Dialyses	6171	6296	6562	6467	6922

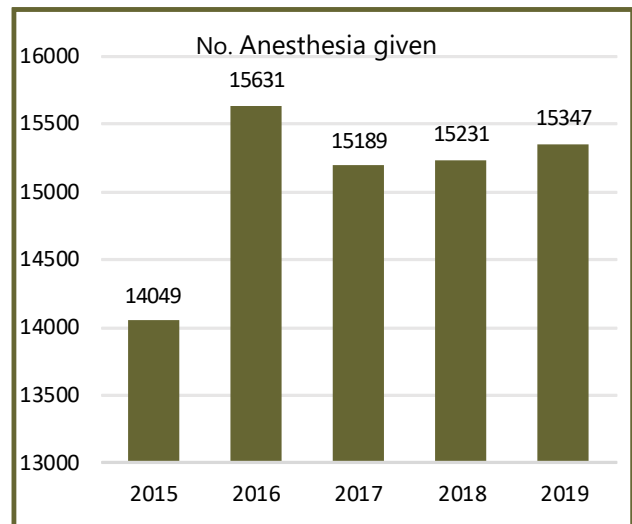
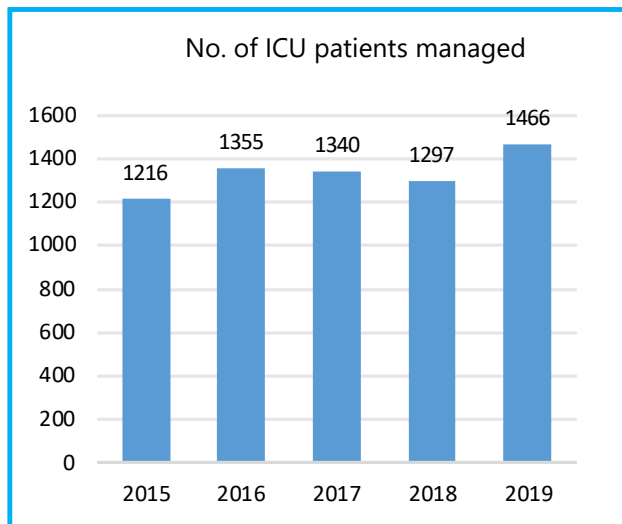
Five year summery



## XVI. Anaesthesiology Unit

	2015	2016	2017	2018	2019
No. Anesthesia given	14049	15631	15198	15231	15347
No. of ICU patients managed	1216	1355	1340	1297	1466

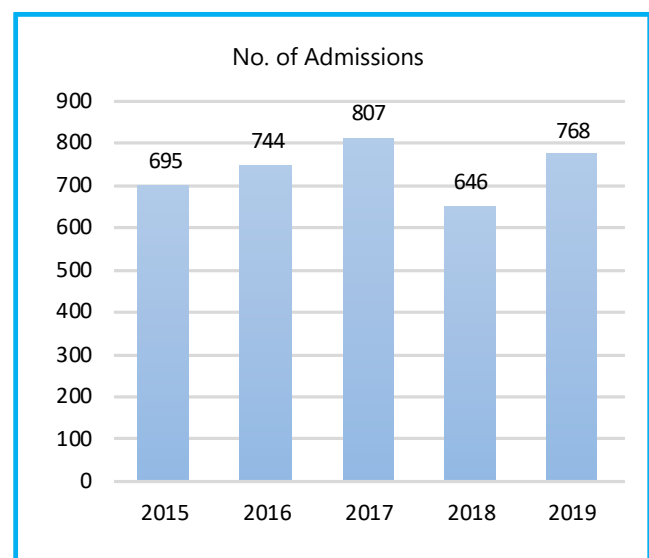
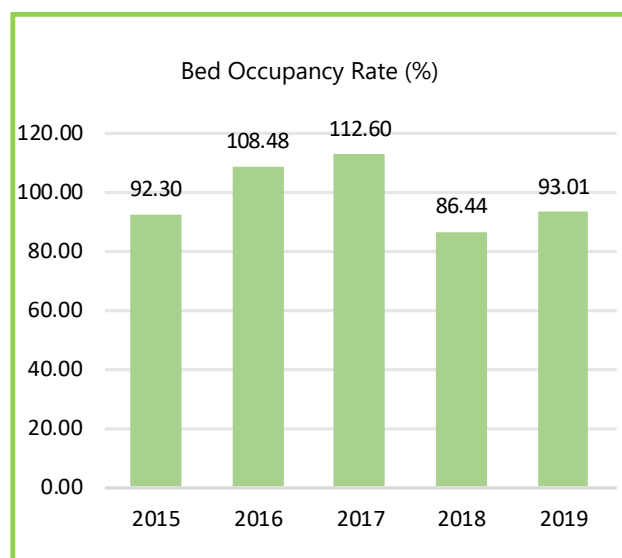
Five year summery



## XVII. Intensive Care Unit (ICU)

	2015	2016	2017	2018	2019
No. of Admissions	695	744	807	646	768
Bed occupancy rate (%)	92.3	108.48	112.6	86.44	93.01

Five year summery

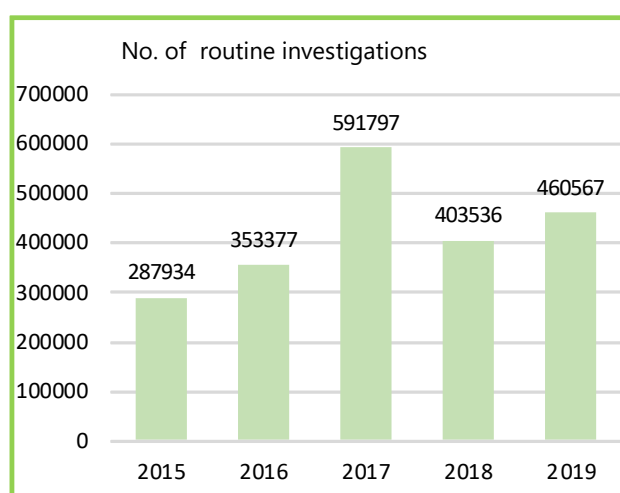
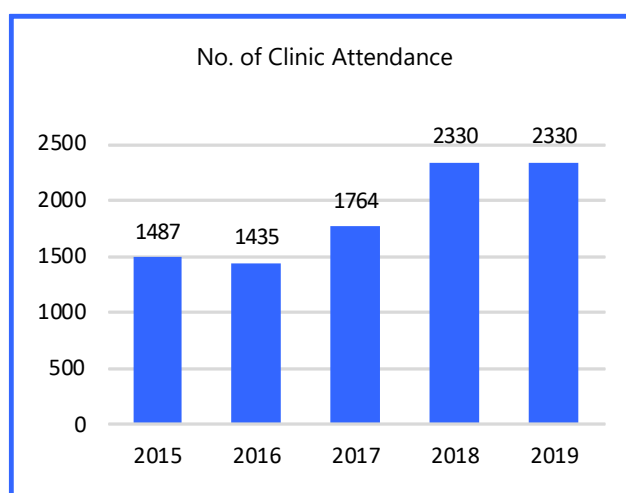




## XVIII. Haematology Unit

	2015	2016	2017	2018	2019
No. of Clinics Held	49	48	50	50	52
No. of Clinic Attendance	1487	1435	1764	2330	2330
No. of routine investigations	287934	353377	591797	403536	460567
No. of special investigations	54487	31552	26011	27440	25563

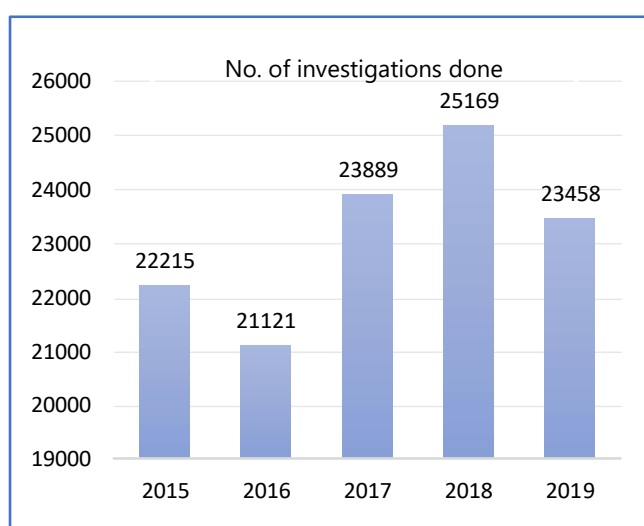
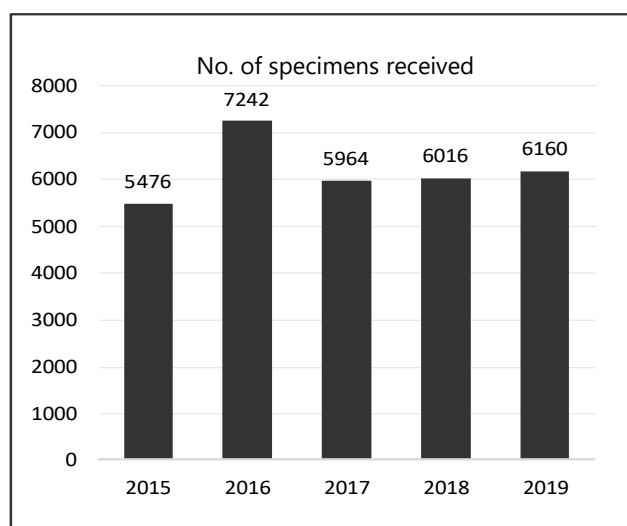
Five year summery



## XIX. Histopathology Unit

	2015	2016	2017	2018	2019
No. of specimens received	5476	7242	5964	6016	6160
No. of investigations done	22215	21121	23889	25169	23458

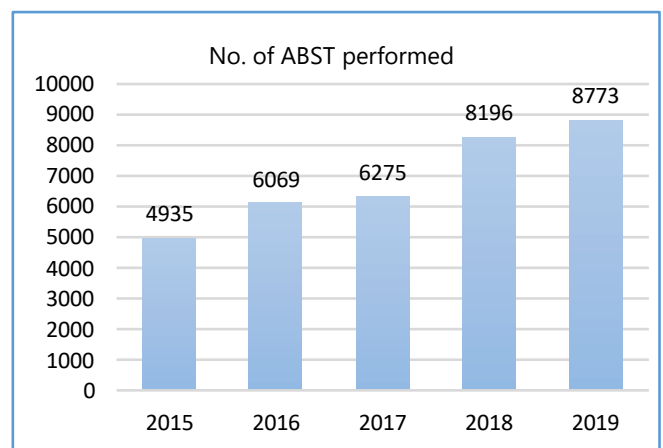
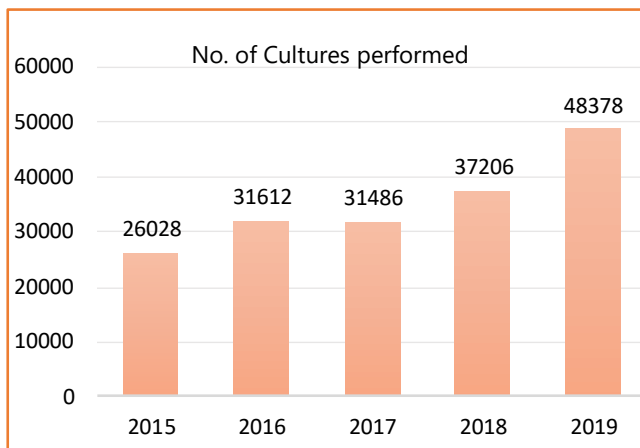
Five year summery



## XX. Microbiology Unit

	2015	2016	2017	2018	2019
No. of Cultures performed	26028	31612	31486	37206	48378
No. of ABST performed	4935	6069	6275	8196	8773
No. of Serological Tests performed	21659	40795	59264	45187	37340
No. of AFB Tests performed	2553	3312	1944	1632	2518

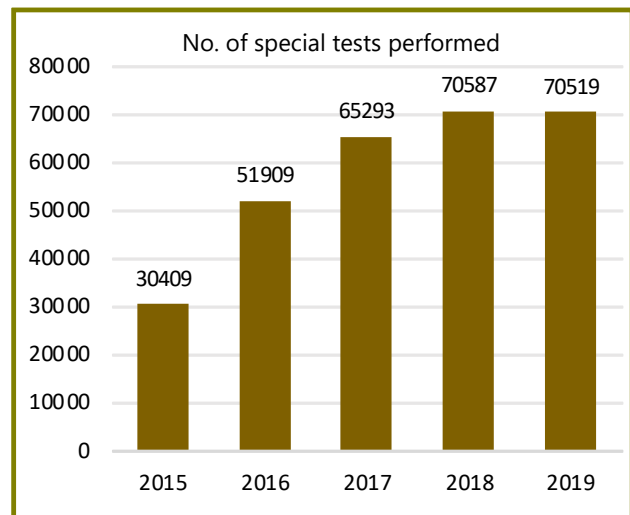
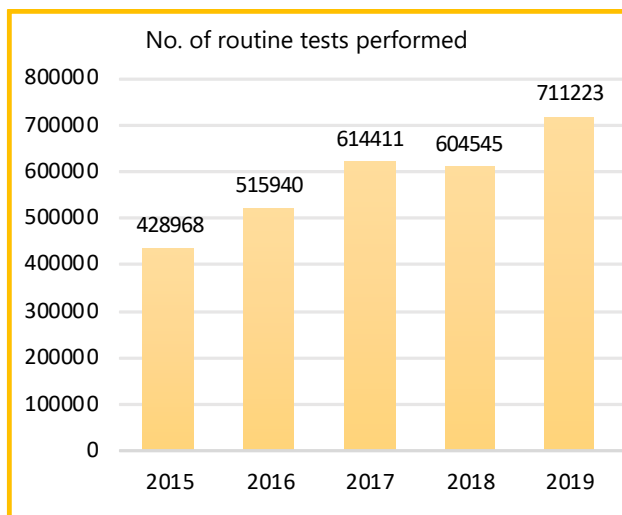
Five year summary



## XXI. Biochemistry Unit

	2015	2016	2017	2018	2019
No. of routine tests performed	428968	515940	614411	604545	711223
No. of special tests performed	30409	51909	65293	70587	70519

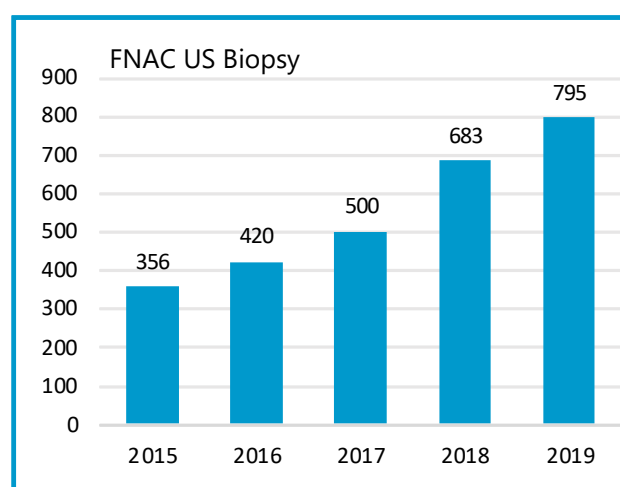
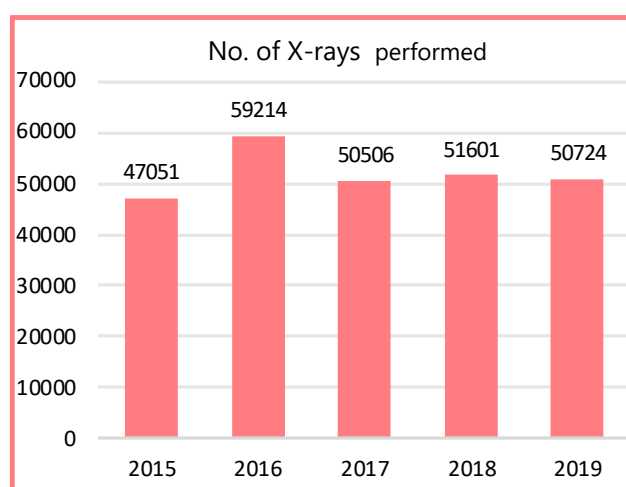
Five year summary



## XXII. Radiology & Imaging Unit

	2015	2016	2017	2018	2019
No. of X-rays performed	47051	59214	50506	51601	50724
No. of Ultrasound Scans performed	9541	10830	11924	13447	12899
No. of CT Scans performed	6116	12278	12272	13428	13031
FNAC US Biopsy	356	420	500	683	795

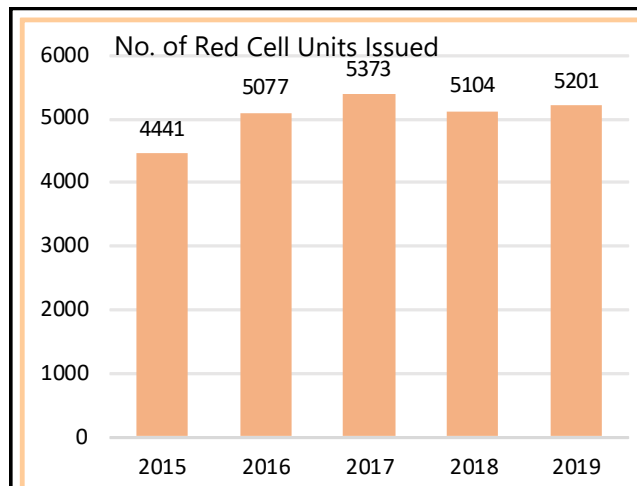
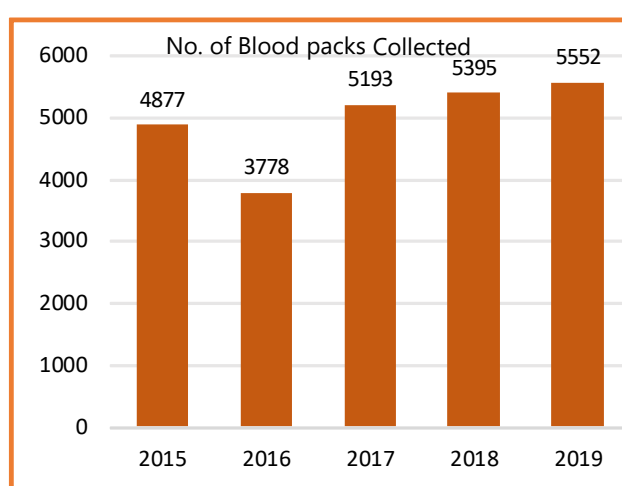
Five year summery



## XXIII. Blood Bank

	2015	2016	2017	2018	2019
Total No. of Blood packs Collected	4877	3778	5193	5395	5552
No. of Red Cell Units Issued	4441	5077	5373	5104	5201
No. of ABO and Rh groupings	34924	39115	41983	38031	36709
Grouping & cross matching	16025	20899	22269	20148	10135

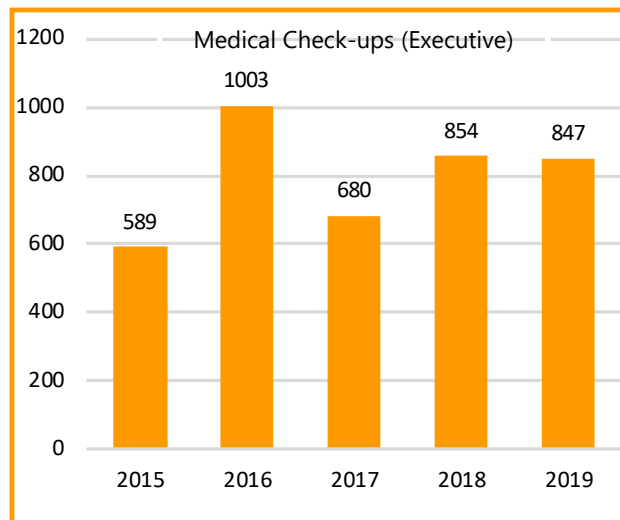
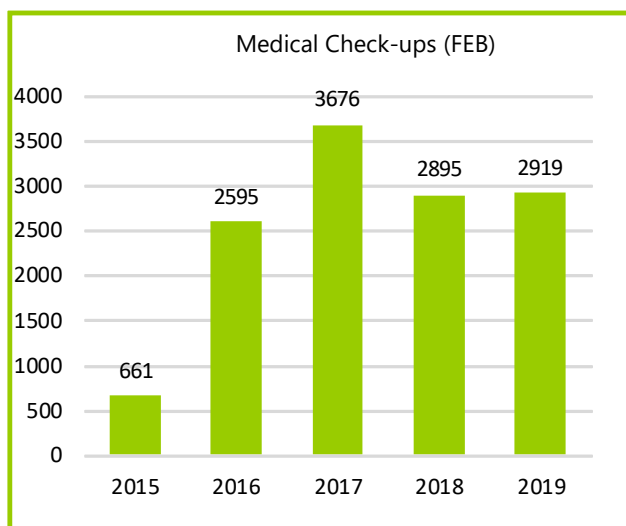
Five year summery



## XXIV. Medical Check-up unit

	2015	2016	2017	2018	2019
Medical Check-ups (FEB)	661	2595	3676	2895	2919
Medical Check-ups (Executive)	589	1003	680	854	847

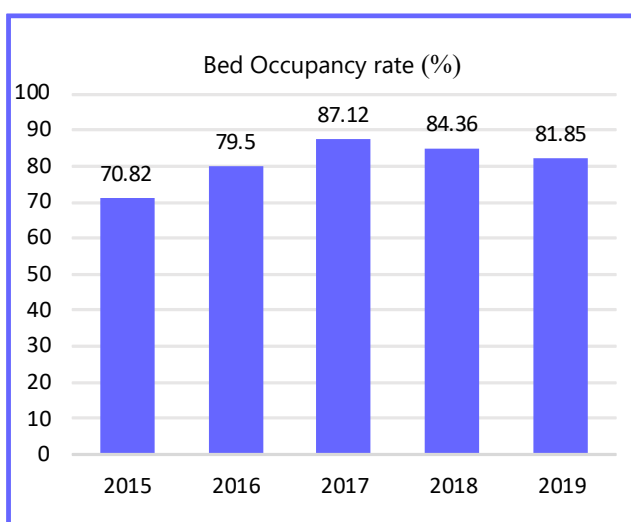
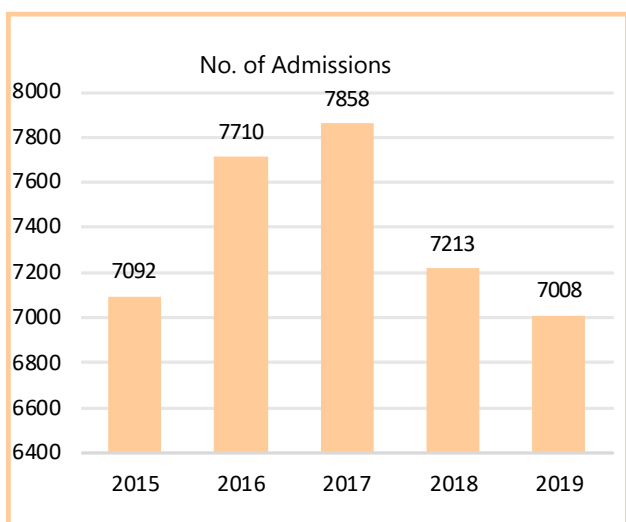
Five year summary



## XXV. Paying Wards

	2015	2016	2017	2018	2019
No. of Admissions	7092	7710	7858	7213	7008
Bed Occupancy rate (%)	70.82	79.5	87.12	84.36	81.85

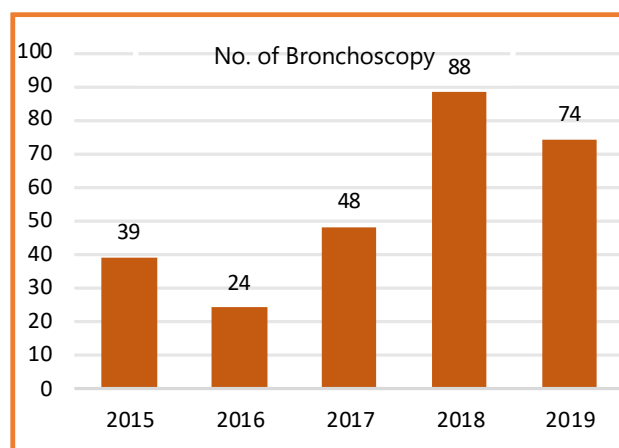
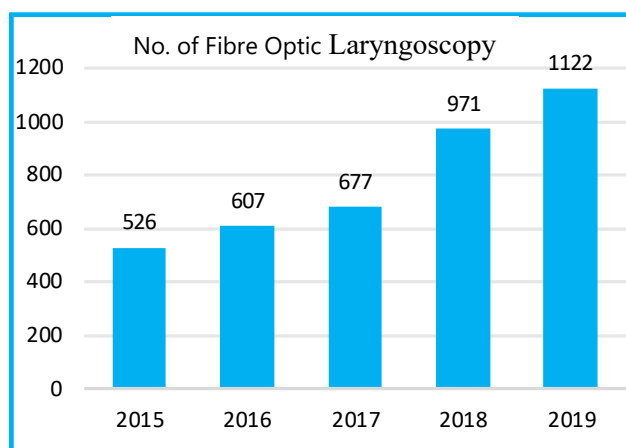
Five year summary



## XXVI. Endoscopy Unit

	2015	2016	2017	2018	2019
No. of Bronchoscopy	39	24	48	88	74
No. of Upper GI Endoscopy	1837	2172	1920	1876	1717
No. of Colonoscopy	693	853	727	735	583
No. of Fibre Optic Laryngoscopy	526	607	677	971	1122
No. of Oesophageal Variceal Banding	313	337	253	222	213
No. of ERCPs	21	16	6	10	5

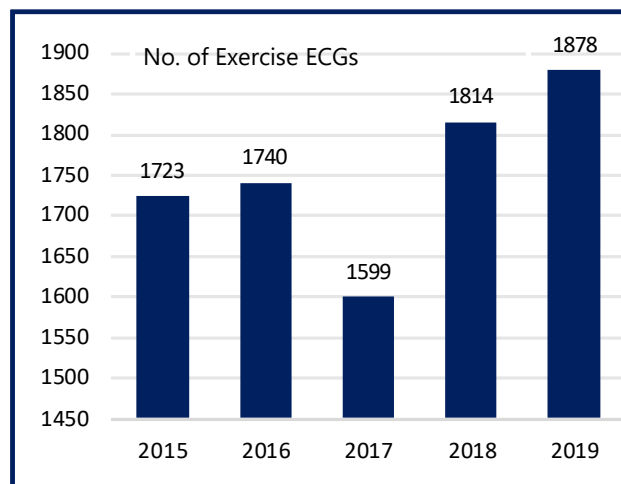
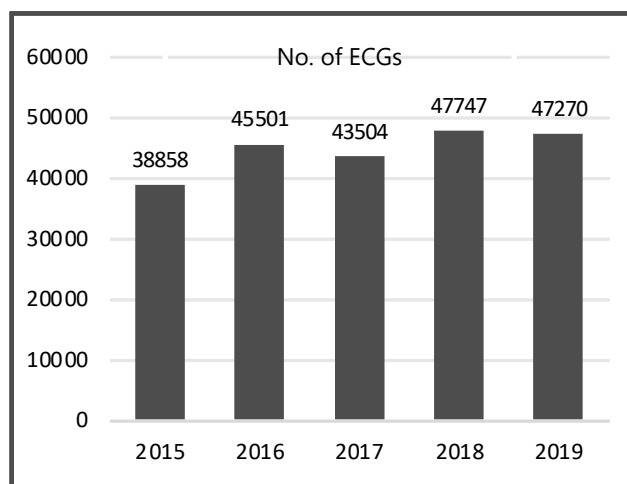
Five year summary



## XXVII. ECG unit

	2015	2016	2017	2018	2019
No. of ECGs	38858	45501	43504	47747	47270
No. of Exercise ECGs	1723	1740	1599	1814	1878
No. of Halter monitoring tests	643	924	995	1200	1089

Five year summary

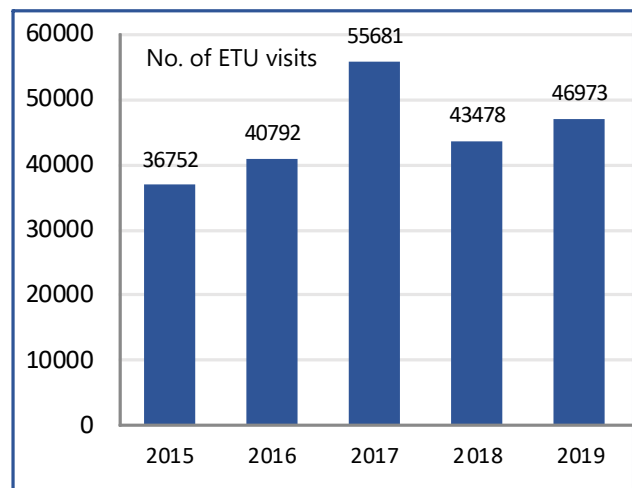
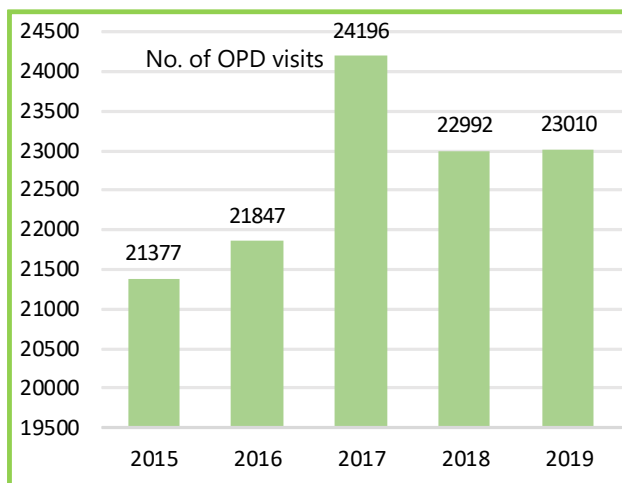




## XXVIII. Out Patient Department (OPD) and Emergency Treatment Unit (ETU)

	2015	2016	2017	2018	2019
No. of OPD visits	21377	21847	24196	22992	23010
No. of ETU visits	36752	40792	55681	43478	46973

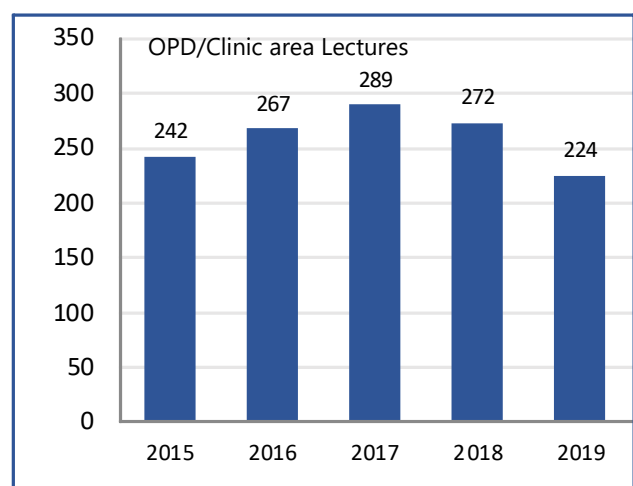
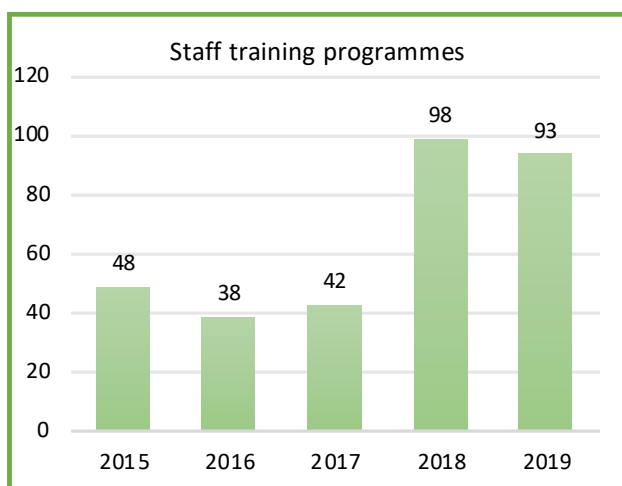
Five year summery



## XXIX. Health Education and Infection Control Unit

	2015	2016	2017	2018	2019
Staff training programs	48	38	42	98	93
OPD/Clinic area Lectures	242	267	289	272	224
Hospital acquired Infection rate	0.56	0.9	0.53	0.75	0.59

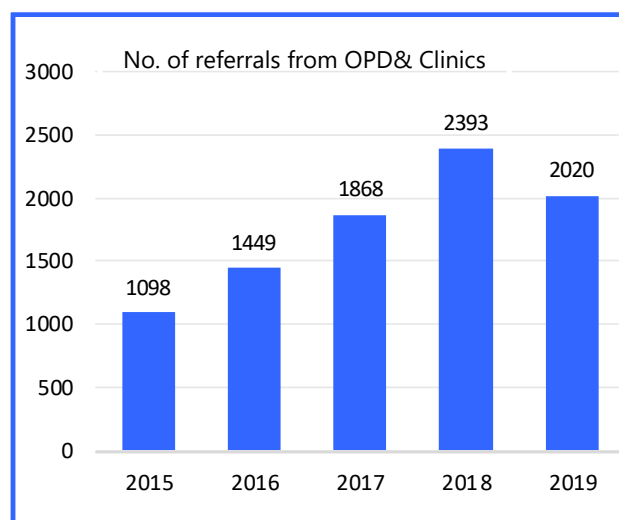
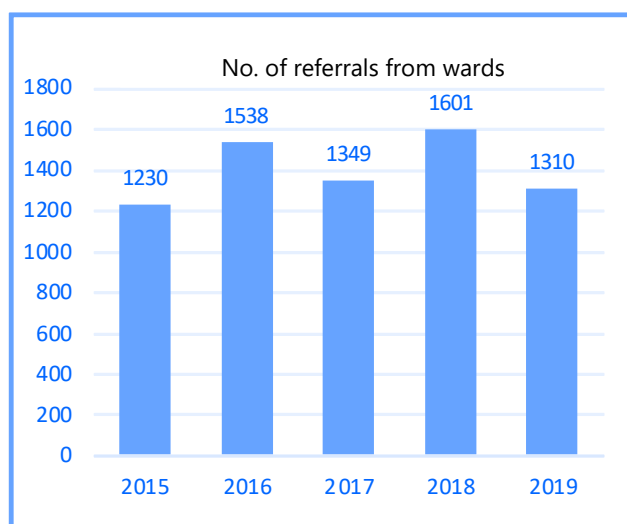
Five year summery



## XXX. Nutrition Unit

	2015	2016	2017	2018	2019
No. of referrals from Wards	1230	1538	1349	1601	1310
No. of referrals from OPD & Clinics	1098	1449	1868	2393	2020

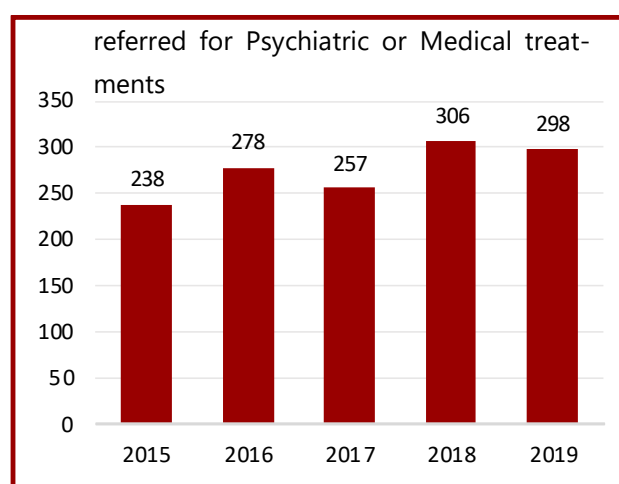
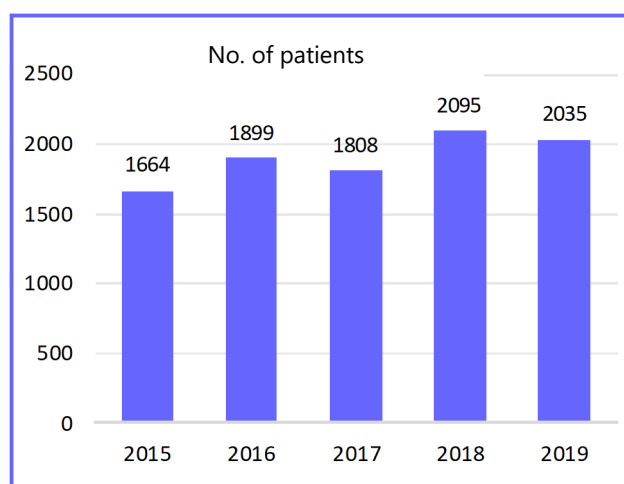
Five year summery



## XXXI. Psychological Counseling Unit

	2015	2016	2017	2018	2019
No. of patients	1664	1899	1808	2095	2035
No. of patients referred for Psychiatric or Medical treatments	238	278	257	306	298
No. of patients referred for legal advice	79	68	46	57	42
No. of awareness programs conducted	11	9	12	11	9

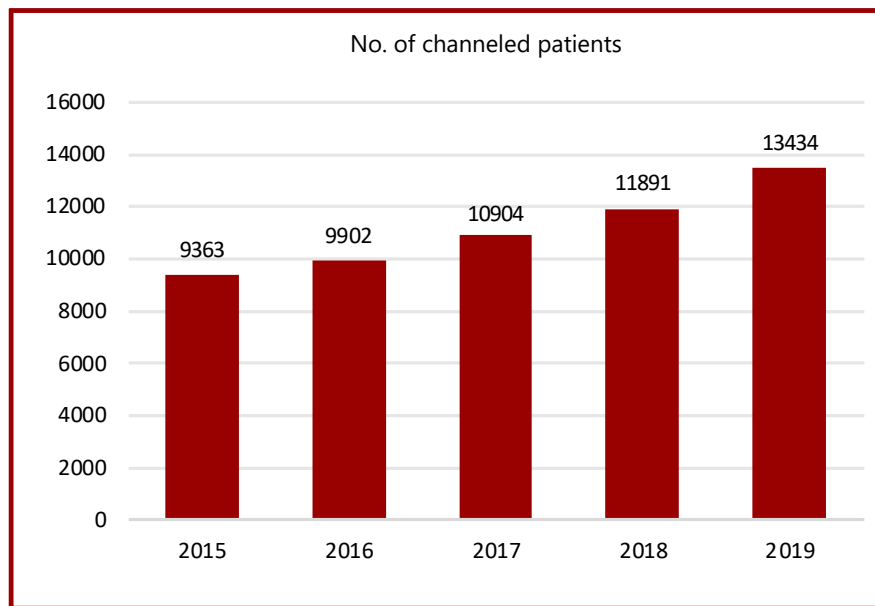
Five year summery



## XXXII. Channelling Service

	2015	2016	2017	2018	2019
No. of Channeled patients	9363	9902	10904	11891	13434

Five year summery



## 3.4 10 year summary

	2010 000'	2011 000'	2012 000'	2013 000'	2014 000'	2015 000'	2016 000'	2017 000'	2018 000'	2019 000'
Hospital Charges	812,121	828,236	993,119	1,120,511	1,316,437	1,493,892	1856261	2100845	2416957	2765655
Growth rate %	12.57	1.98	19.91	12.83	17.49	13.48	24.25	13.17	15.05	14.43
Govt. grants - recurrent	775,000	837,000	827,234	999,600	1,700,000	920,086	1300000	1300000	1659000	1750000
Growth rate %	-	8.00	(1.17)	20.84	70.07	(45.88)	41.29	-	27.62	5.49
Interest income	3,334	4,443	5,376	5,514	5,470	7,163	7352	7035	7583	7128
Growth rate %	(30.87)	33.26	21.00	2.57	-0.80	30.93	2.63	-4.3	7.79	-6
Other income	32,909	24,032	32,250	31,788	34,271	40,089	47157	83869	66081	71402
Growth rate %	21.44	(26.97)	34.20	(1.43)	7.81	(16.97)	17.63	77.85	(21.21)	-8.5
Total income	1,623,364	1,693,711	1,857,979	2,157,414	3,056,179	2,635,921	3454557	3795483	4683145	4594186
Growth rate %	6.19	4.33	9.70	16.12	41.66	(17.46)	31.05	9.86	23.39	-1.9
Total expenditure	1,571,299	1,712,964	1,977,155	2,065,126	2,492,169	2,988,539	3630374	3945102	4566056	4702458
Growth rate %	1.01	9.02	15.42	4.45	20.68	19.92	21.47	8.66	15.74	3.21
Surplus / (deficit)	52,065	(19,253)	(119,176)	92,286	720,613	(352,618)	(175818)	(149619)	117086	-108272.3
Growth rate %	(293.95)	(136.98)	519.00	(177)	680.85	148.80	(50.13)	-14.9	(178.26)	-19247
Govt. grants - Capital	115,000	236,785	71,000	282,751	190,225	265,654	998000	525269	958165	590000
Growth rate %	11.73	105.90	(70.01)	298.24	-32.72	39.65	275.67	-47.36	82.41	-38.42
Recurrent grants out of total Revenue %	48	49	45	46	56	35	37	37	35	38.09

### 3.4 10 year summary - continue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
No. of beds in Hospital	1046	1047	1088	1078	1079	1076	1086	1092	1061	1065
Bed occupancy percentage (%)	66.1%	66.8%	70.5%	64.07%	64.10%	63.04%	68.80%	79.65	66.28	69.33
No. of Patients admitted	53,962	52,554	57,119	54,283	53,424	55,143	59,257	71,054	58,949	62,466
Daily admissions average	148	144	156	149	146	151.08	162.34	194.67	161.50	171.05
Average daily sick	670	693	759	690	677.42	678.7	732	846.8	718.6	739
Average length of stay (days)	4.6	4.7	4.8	4.6	4.7	4.5	4.5	4.5	4.3	4.3
No. of clinics held	2,822	2,851	2,939	3,027	3,101	3,196	3,344	3,841	3,972	4,704
No. of first time visits for clinics	26,312	25,722	24,295	26,854	27,987	28,787	30,956	34,816	37,663	37,840
No. of subsequent visits	123,611	121,567	123,462	124,302	130,187	129,664	134,202	142,560	144,507	152,876
No. of visits to the Emergency Treatment Unit	38,012	36,898	42,883	38,323	35,060	36,752	46,792	55,681	43,478	46,973
Total No. of outpatient visits	15,536	16,434	16,532	18,843	18,733	21,377	21,847	24,196	22,992	23,010
Average of No. attended clinics	53	51.7	50.3	49.9	51.00	49.6	49.4	46.2	45.9	40.50



## 4. Financial Reports



# 4.1 Statement of Financial Position

Statement of Financial position as at 31st December

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

STATEMENT OF FINANCIAL POSITION			
AS AT 31 <sup>ST</sup> DECEMBER	Note	2019 Rs	2018 Rs
<b>ASSETS</b>			
<b><u>Current Assets</u></b>			
Cash & Cash Equivalents	01	119,777,231	100,287,454
Call Deposit - HNB		30,395,000	25,746,088
Receivables and Pre-Payments	02	526,823,416	387,410,373
Inventories	03	365,124,799	327,918,998
Short Term Investments	04	20,000	45,000
		<u>1,042,140,447</u>	<u>841,407,913</u>
<b><u>Non Current Assets</u></b>			
Property, Plant & Equipment	05	2,091,015,911	1,838,332,211
Furniture & Fittings, Auto Mobiles, Others	05	42,558,515	43,480,984
Capital Work in Progress	06	734,483,679	689,609,072
Data Base of Scanned BHTs		16,372,542	15,875,728
		<u>2,884,430,647</u>	<u>2,587,297,994</u>
<b>Total Assets</b>		<b><u>3,926,571,093</u></b>	<b><u>3,428,705,907</u></b>
<b>LIABILITIES</b>			
<b><u>Non Current Liabilities</u></b>			
Employees' Benefits	07	682,640,611	588,698,017
		<u>682,640,611</u>	<u>588,698,017</u>
<b><u>Current Liabilities</u></b>			
Trade & Other Payables	08	974,978,743	702,190,042
<b>Total Liabilities</b>		<b><u>974,978,743</u></b>	<b><u>702,190,042</u></b>
<b>NET ASSETS</b>		<b><u>2,268,951,739</u></b>	<b><u>2,137,817,848</u></b>
<b>NET ASSETS/ EQUITY</b>			
<b>Contributed Capital and Reserves</b>			
Grants Received from Japanese Govt.		978,976,227	978,976,227
Capital Reserve - (Other Grants Received)		37,848,935	37,848,935
Capital Reserves		2,280,000	2,280,000
Other Donations		7,940,525	7,940,525
MOH Donation - MRI Scanner		227,091,312	-
Deferred Income ( Capital Grant )		1,869,568,242	1,817,826,856
Accumulated Surplus / (Deficit )	17	(854,753,501)	(707,054,694)
<b>TOTAL NET ASSETS / EQUITY</b>		<b><u>2,268,951,739</u></b>	<b><u>2,137,817,848</u></b>

The Accounting Policies on pages 09 to 13 and notes on pages 14 to 20 form an integral part of these Financial Statements. The Board of Directors is responsible for the preparation and presentation of these Financial Statements. Financial Statements were approved by the Board of Directors and signed on their behalf.

.....  
Chief Financial Officer

.....  
Director

.....  
Chairman

.....  
Board Member

## 4.2 Financial Performance Statement

Financial Performance Statement for the Year Ended

**SRI JAYEWARDENEPURA GENERAL HOSPITAL**

<b>FINANCIAL PERFORMANCE STATEMENT</b>			
<b>FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER</b>	<b>Note</b>	<b>2019 Rs.</b>	<b>2018 Rs.</b>
Revenue	09	4,587,057,687	4,142,037,826
Interest Income	10	7,127,865	7,583,372
Capital Grants Amortization	13	613,955,718	533,524,053
		<b>5,208,141,269</b>	<b>4,683,145,251</b>
Materials & Consumables Used	11	1,432,558,297	1,268,462,293
Staff Costs	12	2,691,909,514	2,301,941,372
Depreciation	13	613,955,718	533,524,053
Other Operating Expenses	14	535,748,372	430,299,899
		<b>5,274,171,901</b>	<b>4,534,227,616</b>
<b>Profit/(Loss) from Operations</b>		<b>(66,030,632)</b>	<b>148,917,635</b>
Finance Costs	15	16,662,883	14,376,770
Other Expenses	16	11,625,303	11,260,783
<b>Profit/(Loss) Before Taxation</b>		<b>(94,318,818)</b>	<b>123,280,083</b>
Economic Service Charges		13,953,486	6,193,235
<b>Profit/(Loss) After Taxation</b>		<b>(108,272,304)</b>	<b>117,086,848</b>
Profit & Loss Account Brought Forward	17	(746,481,197)	(824,141,542)
<b>Profit &amp; Loss Account Carried Forward</b>		<b>(854,753,501)</b>	<b>(707,054,694)</b>

## 4.3 Cash Flow Statement

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### CASH FLOW STATEMENT

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER

2019  
Rs.

2018  
Rs.

#### CASH GENERATED FROM OPERATIONS

Profit/(Loss) Before Taxation	(94,318,818)	123,280,083
Adjustments in respect of Previous Year	(41,337,767)	(50,109,965)
Amortization of Capital Grant	(613,955,718)	(533,524,053)
Depreciation	613,955,718	533,524,053
Provision for Gratuity	136,784,663	108,241,369
Investment Income (Interest)	(7,127,865)	(7,583,372)
Profit on Disposal of Fixed Assets	(1,786,000)	(1,130,850)

#### Operating Profit/(Loss) before Working Capital Changes

(7,785,787)

172,697,265

#### Adjustments for Working Capital Changes

(Increase) / Decrease in Stocks	(37,205,801)	31,646,293
(Increase) / Decrease in Debtors	(139,413,043)	(38,772,149)
Increase / (Decrease) in Creditors & Payables	272,788,701	(107,163,464)
Increase / (Decrease) in Short Term Deposits	25,000	-
(Increase) / Decrease in HNB Call Deposit	(4,648,912)	6,308,912

#### Cash Generated From Operating Activities

83,760,158

64,716,857

#### Gratuity Paid

(42,842,069)

(31,367,184)

#### Economic Service Charges

(13,953,486)

(6,193,235)

#### Net Cash flows Generating From Operating Activities

26,964,603

27,156,438

#### Cash Flows From Investing Activities

Capital Grant Received	590,000,000	958,165,000
Purchase of Property, Plant & Equipment	(561,514,083)	(647,693,496)
Proceeds from Sale of Property, Plant & Equipment	1,786,000	1,130,850
Capital Work In Progress	(44,874,607)	(272,766,011)

#### Net Cash Flows From Investing Activities

(14,602,690)

38,836,344

#### Cash Flows From Financing Activities

Interest Income	7,127,865	7,583,372
-----------------	-----------	-----------

#### Net Cash Flows From Financing Activities

7,127,865

7,583,372

#### Net Increase/ (Decrease) in Cash & Cash Equivalents

19,489,777

73,576,153

#### Cash & Cash Equivalents at the beginning of the year

100,287,454

26,711,301

#### Cash & Cash Equivalents at the end of the period

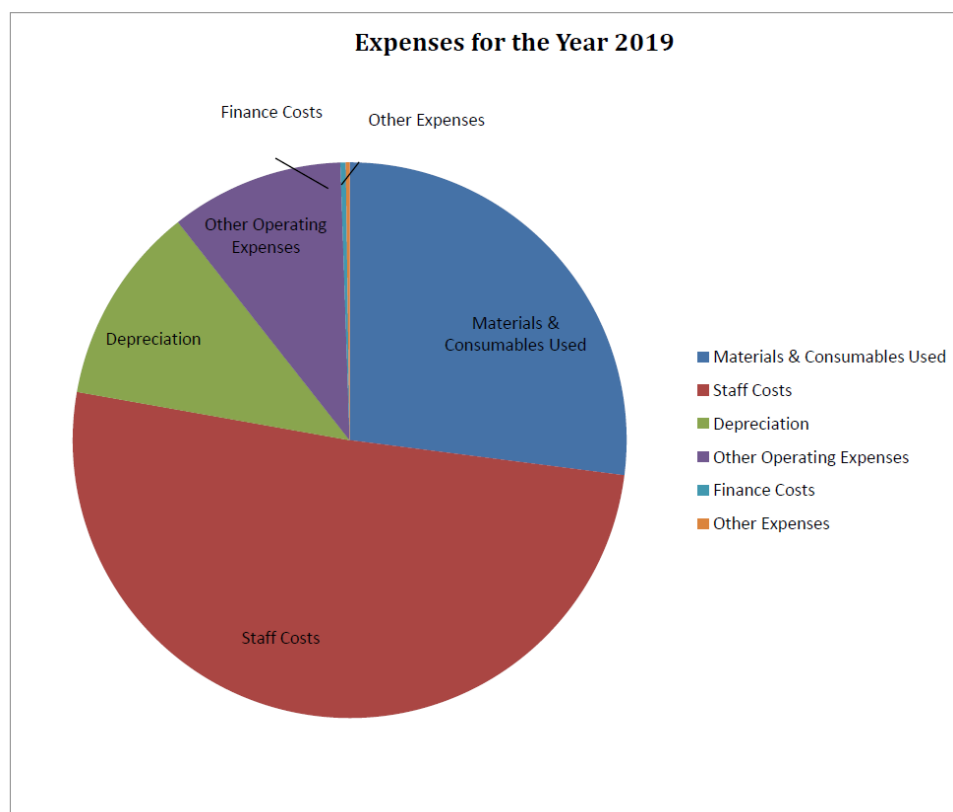
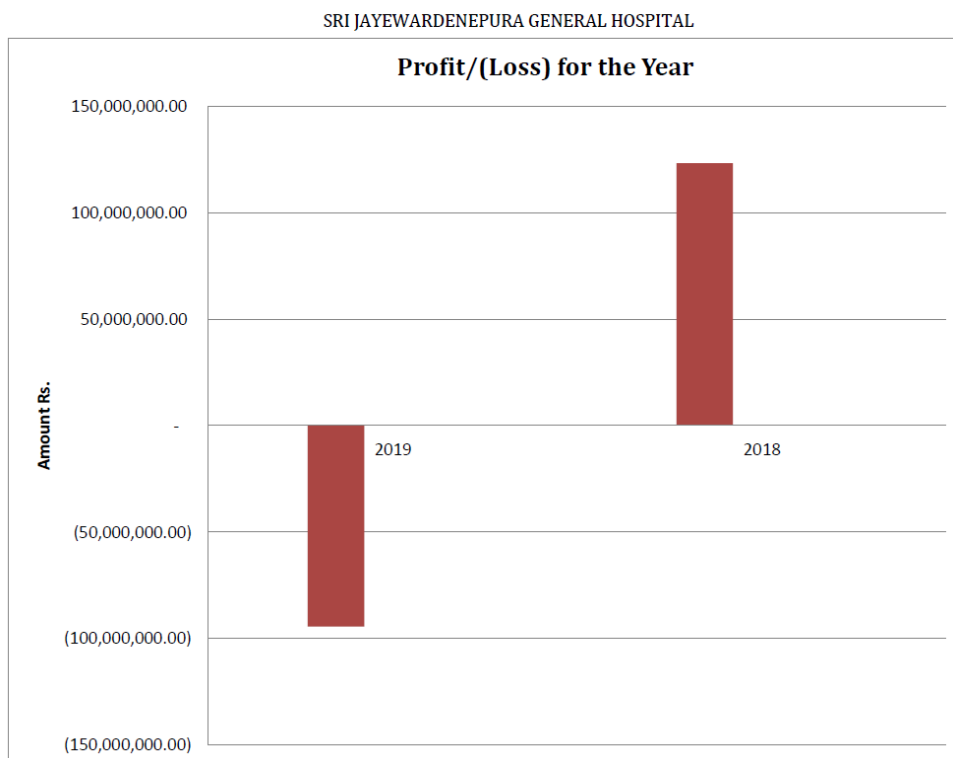
119,777,231

100,287,454

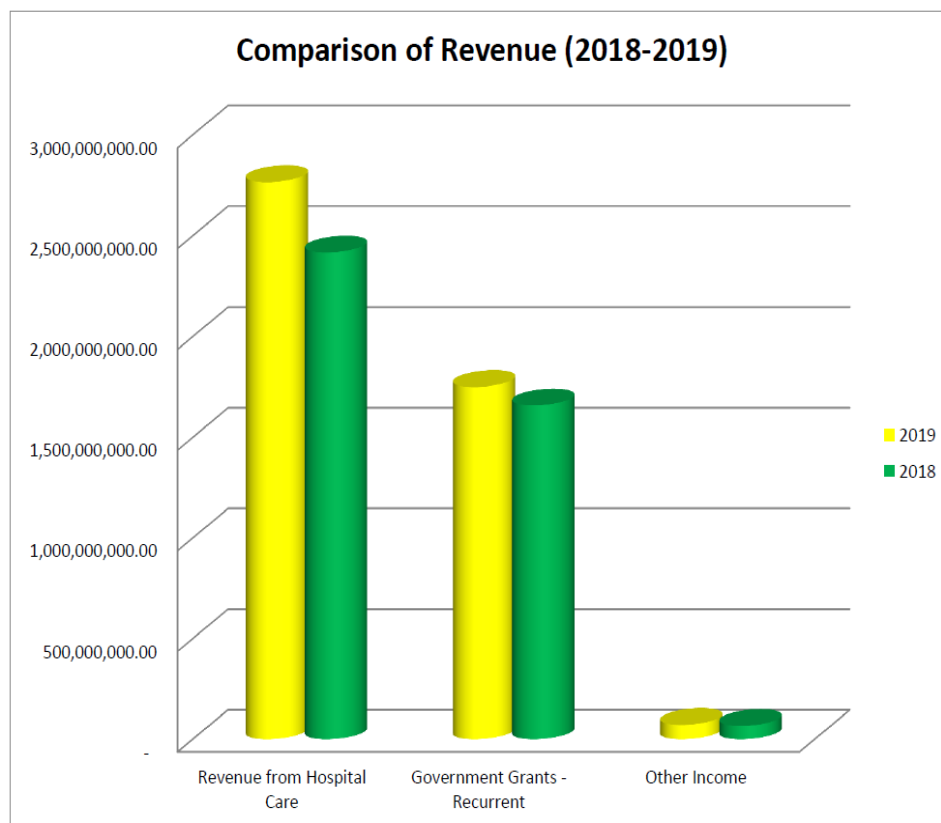
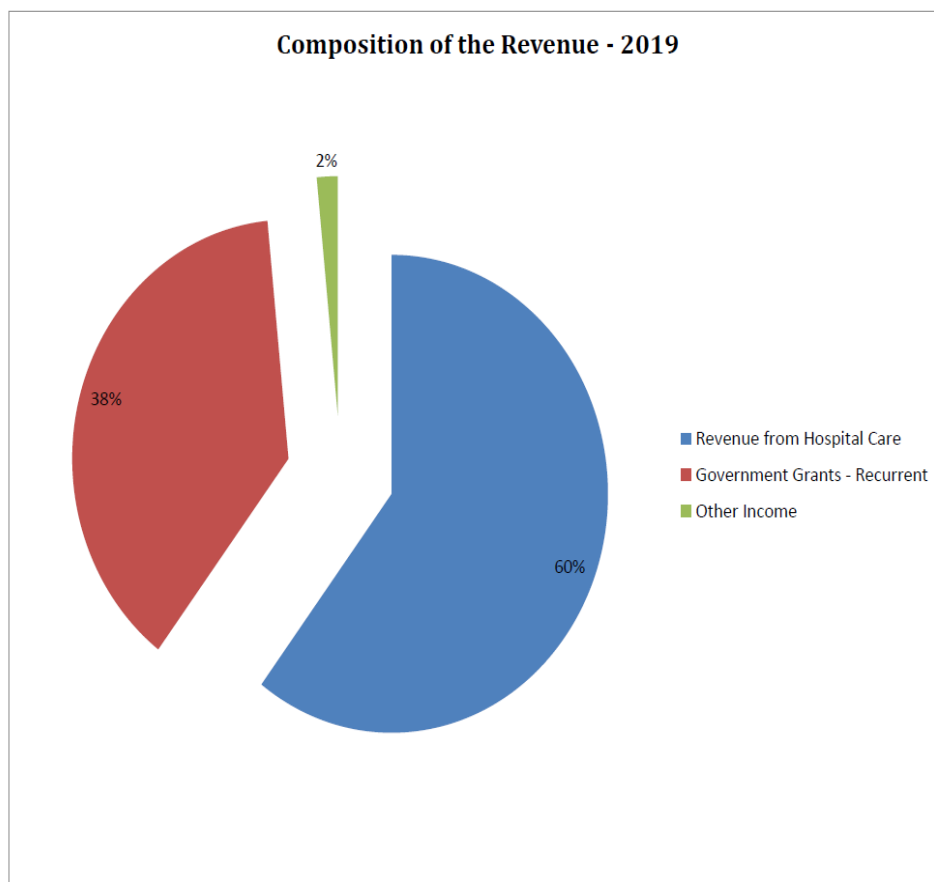
#### ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash in Hand & at Bank	120,569,315	103,986,812
Negative Bank Balance as per Ledger - HNB (Note 1.1)	(792,084)	(3,699,358)
	119,777,231	100,287,454

## 4.4 Financial Highlights



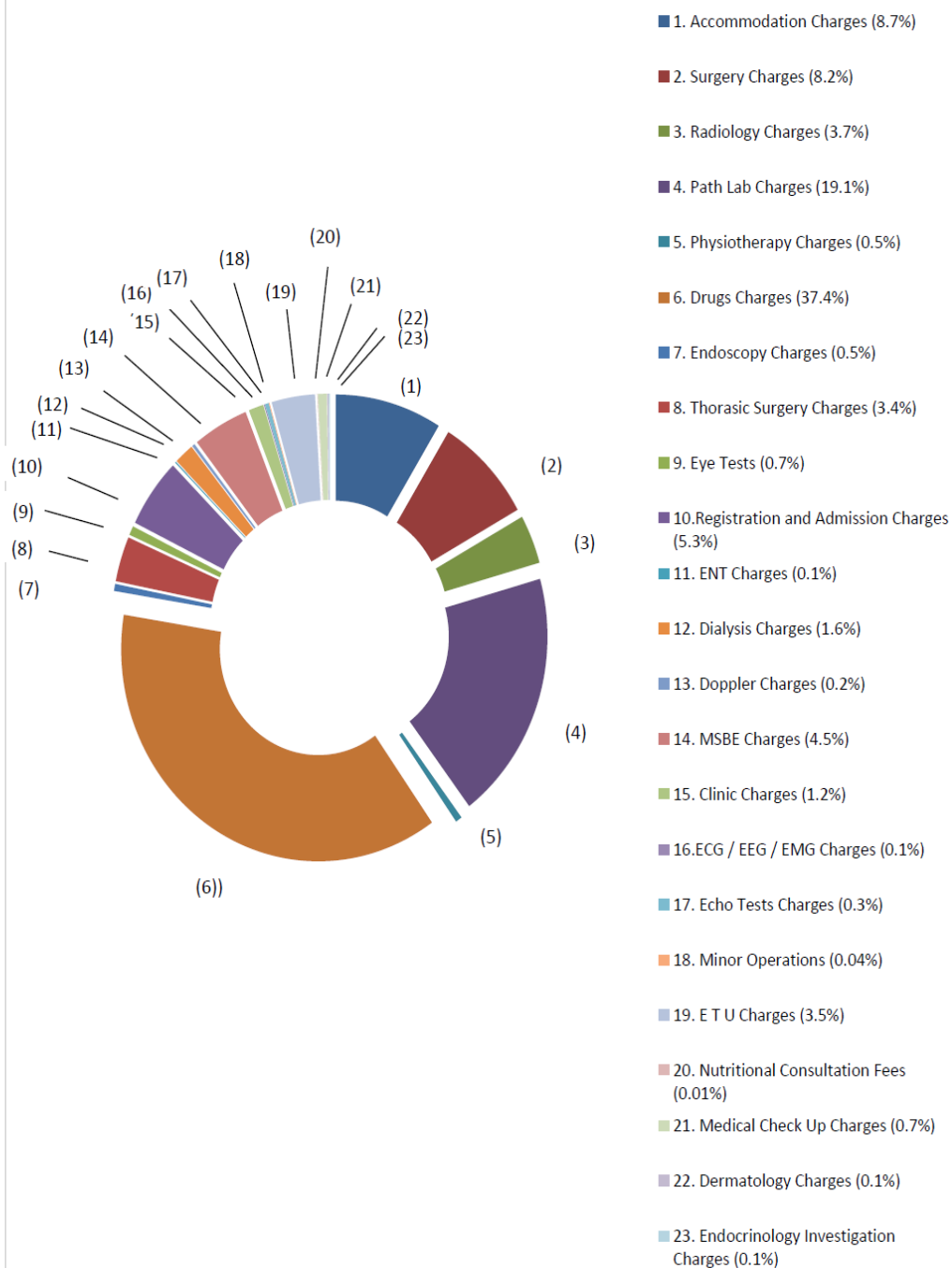
SRI JAYEWARDENEPURA GENERAL HOSPITAL





## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## Analysis of Revenue from Hospital Care - 2019



## 4.5 Statement of changes in equity

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018 / 31<sup>ST</sup> DECEMBER 2019

	Contributed Capital	Other Reserves	Deferred Income	Accumulated Surplus/ Deficit	Other Donations	Total Net Equity
Balance as at 01 <sup>st</sup> January 2018	1,016,825,160	2,280,000	1,393,185,909	(774,031,575)	7,940,525	1,646,200,019
Profit for the year	-	-	-	117,086,848	-	117,086,848
Prior Year Adjustments	-	-	-	(50,109,965)	-	(50,109,965)
Capital Grant Received	-	-	958,165,000	-	-	958,165,000
Amortization	-	-	(533,524,053)	-	-	(533,524,053)
<b>Balance as at 31<sup>st</sup> December 2018</b>	<b>1,016,825,160</b>	<b>2,280,000</b>	<b>1,817,826,856</b>	<b>(707,054,691)</b>	<b>7,940,525</b>	<b>2,137,817,850</b>
Balance as at 01 <sup>st</sup> January 2019	1,016,825,160	2,280,000	1,817,826,856	(707,054,691)	7,940,525	2,137,817,850
Profit for the year	-	-	-	(108,272,304)	-	(108,272,304)
Prior Year Adjustments	-	-	-	(39,426,502)	-	(39,426,502)
Capital Grant Received	-	-	590,000,000	-	-	590,000,000
Amortization	-	-	(538,258,614)	-	-	(538,258,614)
<b>Balance as at 31<sup>st</sup> December 2019</b>	<b>1,016,825,160</b>	<b>2,280,000</b>	<b>1,869,568,242</b>	<b>(854,753,497)</b>	<b>7,940,525</b>	<b>2,041,860,430</b>

## 4.6 Detailed analysis of net assets

### SRI JAYEWARDENAPURA GENERAL HOSPITAL

DETAILED ANALYSIS OF NET ASSETS		
FOR THE YEAR ENDED 31 <sup>ST</sup> DECEMBER	2019	2018
	Rs.	Rs.
<b>CAPITAL GRANTS</b>		
Grants from Japanese Government to Sri Lankan Government for the Project	928,851,297	928,851,297
Grants received under Japanese International Co-Operation	50,124,930	50,124,930
Deferred Income (Capital Grants from SL Government )      Note - A	1,869,568,242	1,817,826,856
Capital Reserves	2,280,000	2,280,000
Donation to Purchase a Hemo Dialysis Machine	799,233	799,233
Cars & Equipment donated by Kajima Corporation of Japan	260,000	260,000
Grants from Olympus Corporation of Japan	79,700	79,700
Central Bank Grants for Cardio-Thoracic Unit	30,000,000	30,000,000
Grants from President Fund	6,710,000	6,710,000
Other Donations - Funds and Equipments	7,940,525	7,940,525
	<b>2,896,613,927</b>	<b>2,844,872,541</b>
<b>Note - A</b>		
<b>Deferred Income (Capital Grants from SL Government )</b>		
Balance as at 1 <sup>st</sup> January	1,817,826,856	1,393,185,909
Add : Capital Grants Received During the Year	590,000,000	958,165,000
Less : Capital Grant Amortization	538,258,614	533,524,053
<b>Balance as at 31<sup>st</sup> December</b>	<b>1,869,568,242</b>	<b>1,817,826,856</b>
<b>Deferred Income (Capital Grants from MOH )</b>		
Add : Donation During the Year	302,788,416	-
Less : Capital Grant Amortization	75,697,104	-
<b>Balance as at 31<sup>st</sup> December</b>	<b>227,091,312</b>	<b>-</b>

## 4.7 General Information & Significant Accounting Policies - 2019

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### GENERAL INFORMATION & SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

#### 1. GENERAL INFORMATION

##### 1.1 Reporting Entity

The Reporting Entity, the Sri Jayewardenepura General Hospital which is domiciled in Sri Lanka and located in Thalapathpitiya, Nugegoda which is a gift by the Government of Japan for the Citizen of Sri Lanka was declared opened on 17<sup>th</sup> September 1984.

Sri Jayewardenepura General Hospital was established by the Act of Parliament No.54 of 1983.

The primary intention of the establishment of the Hospital was to provide excellent Medical and Surgical Services compared to other government hospitals, at a reasonable price to the General Public of Sri Lanka.

Sri Jayewardenepura General Hospital was setup to supplement the curative health service in Sri Lanka and to assist in the training of Medical Undergraduates and Post Graduates and other health care personnel. While the Board of Directors takes strategic and policy decisions the operational control is vested with the Committee of Management.

#### 2. BASIS OF PREPARATION

##### 2.1 Basis of Accounting

Financial Statements are prepared in conformity with the Public Sector Accounting Standards laid down by the Institute of Chartered Accountants of Sri Lanka and in keeping with the Historical Cost convention where appropriate accounting policies are disclosed in succeeding notes. The Financial Statements are prepared in Sri Lankan Rupees.

These Financial Statements have been prepared on the basis that the Entity would continue as a going concern for the foreseeable future.

##### 2.2 Comparative Figures

Comparative figures, in certain scenarios, have been adjusted to confirm the changes in presentation of figures in the current Financial Year.

#### 3. PROPERTY, PLANT & EQUIPMENT

Property, Plant and Equipment are stated at cost less accumulated depreciation. The cost of Property, Plant and Equipment is the cost of purchase or construction together with any incidental expenses incurred in bringing the assets to its working condition required for its intended use. Expenditure incurred for the purpose of acquiring, extending or improving assets of a permanent nature by means of which to carry on the services provided or to increase the capacity of the services provided has been treated as capital expenditure.

Depreciation is provided on the assets other than on freehold land using Straight Line method at the rates as stated below:

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019****3. PROPERTY, PLANT & EQUIPMENT (Contd.)**

<u>Donations by Japanese Government</u>	
Buildings	2%
Electrical work	10%
Sewerage & Plumbing	10%
Air Conditioning	15%
Lifts /Elevators	10%
Furniture & Fittings	13%
Medical Equipment	20%
<u>Other Assets</u>	
Other Buildings	5%
Furniture & Fittings and Other Equipment	20%
Electrical Equipment, Sewing Machines & Cylinders	10%
Medical Equipment	25%
Refrigerators & Photocopy Machines	15%
Automobiles	20%
Software (Locally Developed)	100%

Depreciation of an asset begins when it is available for use and ceases at the earlier of the date that the asset is classified as held for sale or on the date that the asset is disposed.

**4. INVENTORIES**

All the items indicated in the inventories have been valued at the Cost. The cost of inventories is valued on First in First out (FIFO) basis. Due to the difficulty in determining the Net Realizable Value (NRV), it has been ignored.

**5. ACCOUNTING FOR GRANTS****5.1 Government Grants**

In the absence of a Sri Lanka Public Sector Accounting Standard for the presentation of Government Capital Grants received by the Statutory Board, the para 26 of LKAS 20 is adopted by the Board.

Accordingly Capital Grant is credited to a deferred income account and amortized at the rates which are equal to the rates of depreciation. Amortization rate is approximately equal to the depreciation rate calculated for the investment made in assets.

Recurrent Grants from Government Treasury have been recognized as income of the period and therefore added as an income in the Income Statement for the year.

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019****6. LIABILITIES & PROVISIONS****6.1 Retirement Benefits**

In terms of Gratuity Act No.12 of 1983, the liability for payment to an employee arises only upon completion of 5 years of continued services. To meet the liability, a provision is made, which is equivalent to a half of a month salary based on the last month of the Financial Year in to no. of years in service, for all employees who have completed five years of service.

**6.2 Capital Commitments & Contingencies**

(a) All material Expenditure Commitments and Contingent Liabilities as at the Balance Sheet date have been disclosed in the notes to the Accounts.

(b) Following Legal Cases are filed against the Hospital Board as at 31/12/2019

Serial No.	Case No.	Case	Financial Commitment
01	444/2009	Dr. Anula Wijesundara	Rs.2.5 Mn with cost
02	51/68/05M	Professor R.L Satharasinghe	Rs.60 Mn with cost
03	HO/HC/ALT/25/2018	Mr. Rathnasinghe	Rs. 1.7 Mn
04	HO/HC/ALT/13/2018	Ms. Jayantha Padmini	Rs.1.5 Mn
05	2/Add/3690/2015	Mr. Karunarathna	Rs. 3 Mn
06	MH/33/1185/2014	Mr. Upali Bandara	Rs.1.5 Mn
07	33/1358/2018	Mr. Ranathunga	Rs.0.75 Mn
08	01/Add/72/2013	Mr. Ekanayake	Rs.1.8 Mn
09	02/427/2013	Mr. Lasantha	Rs.1.8 Mn
10	M2819/2017	Death of Udara Hasaral	Rs. 5 Mn
11	S.P.L. 406/2018	-	Not estimated
12	M /2307	Mr. Ekanayake	Not estimated
13	SC/FR/217/2019	Dr. K.M.V.R. Alles	Not estimated

(c) The Department of Inland Revenue has made two Assessments for an additional PAYE tax liability for the Years of Assessment - 2013/14 & 2014/15 of Rs. 4,449,091 and Rs. 5,293,440 respectively in relation to Professional Charges and Free Medical Facilities to the staff of SJGH. The case has been referred to the Tax Appeal Commission and a date for hearing is not informed yet.



## SRI JAYEWARDENEPURA GENERAL HOSPITAL

**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019****7. INCOME & EXPENDITURE****7.1 Recognition of Revenue & Expenditure**

The Revenue of the Hospital includes the Income from Hospital Charges, Government Grant (recurrent), Interest Income from Call Deposits and loans to employees and other miscellaneous income. All categories of income have been recognized on an accrual basis.

All exempted Hospital bills have been recognized as Hospital Income as well as shown as expenditure in the Financial Performance Statement.

All expenditure incurred in providing patient care services and in maintaining the capital assets in a state of efficiency have been charged against the revenue on an accrual basis in arriving at the surplus or deficit for the year.

For the purpose of presentation of the Income Statement, the Board is of the view that the nature of expenses and method fairly present the elements of the Board's performance and hence such a presentation method is adopted.

Professional fees of Rs. 423 million collected by the Hospital during the year had not been recognized in the accounts as an income since, such fees are not earned or derived by the Hospital. These professional fees belong to some identified employees of the Hospital on providing professional services for private clients during their off duty hours and on holidays.

**7.2 Cash Flow Statement**

The Cash Flow Statement has been prepared using the indirect method. For the purpose of Cash Flow Statement, cash and cash equivalents consist of current account balances held at Banks and petty cash and Main cash imprests maintained.



**SRI JAYEWARDENEPURA GENERAL HOSPITAL**

**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**8. FOREIGN CURRENCY TRANSACTIONS**

Foreign currency transactions are converted to Sri Lankan Rupees at the exchange rate prevailing at the time of occurring the transaction.

**9. TAXATION**

The provision for Income Tax is based on the elements of Income & Expenditure as reported in the Financial Statements and computed in accordance with the provision of the Inland Revenue Act No.24 of 2017. However, in view of Tax losses, no provision has been provided in the accounts.

## 4. 8 Notes to the Financial Statements- 2019

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### NOTES TO THE FINANCIAL STATEMENTS

AS AT 31<sup>ST</sup> DECEMBER

2019

2018

Rs.

Rs.

#### Note: 01

##### Cash & Cash Equivalents

BOC Current A/C No. 227982 (Recurrent)	77,904,911	89,655,811
BOC Current A/C No. 7732950 (Capital)	40,876,853	12,430,357
BOC Current A/C No. 2888787 (Dialysis Fund)	1,037,150	1,235,185
HNB Current A/C No.036010002853	(792,084)	(3,699,358)
Cash in Hand & Imprest Accounts	547,817	516,599
Petty Cash Imprest for Stamps	202,584	148,860
	<b>119,777,231</b>	<b>100,287,454</b>

#### Note 1.1

The Hospital has advised HNB to place a Call Deposit as and when the Account Balance exceeds Rs.2,500,000.(the excess only) This excess always represents the total of the cheques issued to pay professional charges , but not yet presented to the bank for payments. Since these cheques have already been issued by the Hospital, they are adjusted in Hospital's Accounts as payments, whereas the call deposit amount is decided according to the Balance as per bank's records.

#### Note: 02

##### Receivables and Pre-Payments

Miscellaneous Deposits	10,596,237	10,451,237
Other Income Receivable	1,984,676	1,909,263
Staff Distress Loans	162,050,880	164,396,559
University College - Receivable	8,936,043	8,013,180
Special Loan - Cricket Team	516,400	1,137,400
Staff - Festival Advances	624,375	252,500
Dialysis Assistance Fund A/C	1,685,600	1,685,600
Sundry Debtors	510,000	1,156,522
Hospital Charges Receivable	216,419,934	106,590,015
Death Donation Recoverable	300,000	950,092
Bond Violation Receivable	2,449,634	-
WHT Receivable	955,100	572,400
Ministry of Health	119,794,538	90,295,605
	<b>526,823,416</b>	<b>387,410,373</b>

**Note 2.1** - SJGH Board has approved an Interest Free Loan to the Hospital Cricket Team for their Tour in Indonesia in year 2018, by agreeing to deduct the total in 30 no's of equal monthly instalments.

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 <sup>ST</sup> DECEMBER	2019 Rs.	2018 Rs.
<b>Note:03</b>		
<b>Inventories - Location wise</b>		
General Stores	32,514,347	31,564,846
Drugs Stores	36,899,328	37,448,696
Surgical Consumables Stores	87,433,066	70,586,627
Dressing Stores	10,734,921	9,829,926
Electro Medical Equipment (EME) Main Stores	5,622,012	5,888,715
Lab & Xray Main Stores	20,828,445	29,724,151
General Items in Sub Stores (all wards & other locations)	37,995,183	42,242,223
Drugs, Surgical, Dressing & Other Consumables in Sub Stores	139,316,958	107,326,038
	<u>371,344,260</u>	<u>334,611,222</u>
Less: Provision for Expiry Items	<u>(6,219,461)</u>	<u>(6,692,224)</u>
	<u>365,124,799</u>	<u>327,918,998</u>
<b>Note 3.1</b>		
<b>Inventories - Item wise</b>		
Drugs	62,183,223	
Dressing Items	18,539,517	
Surgical Items	146,848,431	
Lab Items	29,497,248	
X-Ray Items	6,619,167	
Electro Medical Equipment	36,767,734	
Medical Oxygen	379,411	
Oil	810,912	
Printing & Stationary Items	15,735,004	
Other (General) Items	53,963,615	
	<u>371,344,260</u>	
<b>Note: 04</b>		
<b>Short Term Investments</b>		
National Savings Bank (Staff Security Deposits)	20,000	45,000
	<u>20,000</u>	<u>45,000</u>
<b>Note: 05</b>		
<b>Property, Plant &amp; Equipments</b>		
Property, Plant & Equipment (Pls. go to page 17)	<u>2,091,015,911</u>	<u>1,840,243,475</u>
Furniture & Fittings, Automobiles and Others (Pls. go to page 17)	<u>42,558,515</u>	<u>43,480,984</u>
<b>Note: 06</b>		
Capital Work in Progress	<u>734,483,679</u>	<u>689,609,072</u>
	<u>734,483,679</u>	<u>689,609,072</u>
<b>Note: 07</b>		
<b>Employees' Benefits - Gratuity</b>		
Balance at the beginning of the year	588,698,017	511,823,832
Provision made during the Year	136,784,663	108,241,369
(-) Payment made during the year	<u>(42,842,069)</u>	<u>(31,367,184)</u>
<b>Balance at the end of the year</b>	<u>682,640,611</u>	<u>588,698,017</u>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 <sup>ST</sup> DECEMBER	2019 Rs.	2018 Rs.
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**Note: 08****Trade & Other Payables**

Creditors and Accrued Expenses	Note 8.1	858,388,250	626,466,284
Other Liabilities	Note 8.2	116,590,494	75,723,759
		<b>974,978,743</b>	<b>702,190,043</b>

**Note 8.1****Creditors and Accrued Expenses**

Accrued Expenses	234,066,112	179,059,482
Audit Fees (Auditor Gen. Dept.)	2,981,823	2,206,823
Trade Creditors	577,128,154	404,710,559
National Water Supply & Drainage Board	437,799	437,799
Medical Supplies Division (MSD)	41,688,054	37,742,797
V A T Control A/C	2,086,308	2,308,824
	<b>858,388,250</b>	<b>626,466,284</b>

**Note 8.2****Other Liabilities**

Performance/ Advance Bonds Deposits	2,010,150	1,727,225
Sundry Creditors	6,711,908	7,511,726
Professional Charges	47,412,713	46,386,354
Hospital Charges - Deposits	8,522,014	11,334,578
Gratuity Payable	1,521,531	2,120,778
Dialysis Assistance Fund A/C	1,040,520	1,238,555
Library Memberships	1,000	-
Retention Payable	37,148,268	-
Cancelled Cheques	-	3,376,203
Tender Deposits	1,334,040	2,028,340
Liquidated Damage	10,888,350	-
	<b>116,590,494</b>	<b>75,723,759</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

Note : 05

## Property, Plant &amp; Equipment

## Furniture &amp; Fittings, Automobiles and Others

2019

Description	Property, Plant & Equipment									Furniture & Fittings, Automobiles and Others				
	Freehold Land (26 acres) Rs.	Buildings Donated by Japan Rs.	Other Buildings Rs.	Other Donations by Japan Rs.	Electrical Equipments Rs.	Refrigerator & Photo Copy Machines Rs.	Medical Equipments & Other Equipment Rs.	Elevators Rs.	Total (Rs.)	Furniture & Fittings Rs.	Automobiles Rs.	Computer Software & Network Rs.	Renovation Of Kitchen Rs.	Total (Rs.)
<b>COST / REVALUATION</b>														
As at 1st January	15,015,732	453,028,634	578,826,364	416,490,079	308,131,733	41,404,945	3,442,488,772	-	<b>5,255,386,260</b>	56,609,114	43,660,912	53,379,549	28,760,185	<b>182,409,759</b>
Additions	-	-	138,671,881	-	72,585,322	2,740,196	589,547,644	52,433,787	<b>855,978,830</b>	6,507,960	-	1,318,895	-	<b>7,826,854</b>
Transfers/Disposals	-	-	-	-	-	-	-	-	-	-	(2,538,054)	-	-	<b>(2,538,054)</b>
As at 31st December	15,015,732	453,028,634	717,498,245	416,490,079	380,717,055	44,145,141	4,032,036,416	52,433,787	<b>6,111,365,090</b>	63,117,074	41,122,858	54,698,443	28,760,185	<b>187,698,559</b>
<b>DEPRECIATION</b>														
As at 1st January	-	308,059,473	230,761,012	416,490,078	119,202,023	23,861,205	2,316,768,994	-	<b>3,415,142,784</b>	38,661,865	40,568,536	46,206,493	13,491,881	<b>138,928,775</b>
Charge for the year	-	9,060,573	31,114,629	-	33,412,873	3,943,525	522,431,416	5,243,379	<b>605,206,395</b>	7,119,321	149,126	42,857	1,438,019	<b>8,749,323</b>
Charge on Disposals	-	-	-	-	-	-	-	-	-	-	(2,538,054)	-	-	<b>(2,538,054)</b>
As at 31st December	-	317,120,046	261,875,641	416,490,078	152,614,896	27,804,730	2,839,200,410	5,243,379	<b>4,020,349,179</b>	45,781,186	38,179,607	46,249,350	14,929,900	<b>145,140,044</b>
<b>NET BOOK VALUE</b>														
As at 1st January	15,015,732	144,969,161	348,065,352	1	188,929,710	17,543,740	1,125,719,778	-	<b>1,840,243,475</b>	17,947,249	3,092,376	7,173,055	15,268,304	<b>43,480,984</b>
As at 31st December	15,015,732	135,908,588	455,622,604	1	228,102,158	16,340,412	1,192,836,006	47,190,408	<b>2,091,015,911</b>	17,335,888	2,943,250	8,449,093	13,830,285	<b>42,558,515</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31 <sup>ST</sup> DECEMBER		2019 Rs.	2018 Rs.
<b>Note: 09</b>			
<b>Revenue</b>			
Revenue from Hospital Care	Note 9.1	2,765,655,377	2,416,957,338
Government Grants - Recurrent		1,750,000,000	1,659,000,000
Other Income	Note 9.2	71,402,310	66,080,488
		<u>4,587,057,687</u>	<u>4,142,037,826</u>
<b>Note 9.1</b>			
<b>Revenue from Hospital Care</b>			
Accommodation Charges		241,866,261	225,416,003
Surgery Charges		225,535,945	214,312,090
Radiology Charges		102,639,830	85,219,050
Path Lab Charges		527,908,647	459,681,896
Physiotherapy Charges		14,531,498	13,700,590
Drugs Charges		1,033,208,374	848,716,946
Endoscopy Charges		14,557,580	13,580,000
Thoracic Surgery Charges		94,837,500	92,054,540
Eye Tests		18,856,760	17,172,250
Registration and Admission Charges		146,104,863	132,458,321
ENT Charges		2,264,550	1,227,350
Dialysis Charges		44,113,544	40,824,588
Doppler Charges		5,673,900	5,949,065
MSBE Charges		125,479,039	121,482,074
Clinic Charges		33,376,343	28,481,738
ECG / EEG / EMG Charges		1,885,500	1,966,400
Echo Tests Charges		8,504,450	7,951,550
Minor Operations		1,104,150	4,475,125
E T U Charges		97,899,919	81,497,360
Nutritional Consultation Fees		376,200	404,500
Medical Check Up Charges		19,950,542	18,165,261
Dermatology Charges		3,031,150	2,040,101
Endocrinology Investigation Charges		1,948,830	180,540
		<u>2,765,655,377</u>	<u>2,416,957,338</u>
<b>Note 9.2</b>			
<b>Other Income</b>			
Ambulance Charges		3,251,059	3,456,534
Revenue from Staff Meals		914,166	891,110
Revenue from Staff Rent and Electricity		2,992,186	3,006,882
Miscellaneous Income		17,213,658	12,481,556
Bonds settled by Staff Members		3,509,509	3,366,574
Sales Commission		751,084	209,230
Channeling Fees		1,217,230	2,068,010
Ethylene Oxide Income		1,141,950	1,708,675
Rent Income - Incinerator		3,190,645	3,600,000
Rent Income - Milk Bar		120,000	110,899
Rent Income - Commercial Bank		240,000	240,000
Rent Income - Osusala		1,440,000	1,105,000
Rent Income - PayGo		72,000	72,000
Rent Income - Hospital Shop		4,093,034	3,397,270
Rent Income - Hatton National Bank		540,000	540,000
Rent Income - Bank of Ceylon		240,000	240,000
Rent Income - People's Bank		180,000	-
Rent Income - Fruit Juice Bar		544,500	-
Rent Income - Post Office		12,000	6,000
		<u>41,663,022</u>	<u>36,499,740</u>



## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER2019  
Rs.2018  
Rs.Other Income (Contd.)

0.15% Service Charges on Professional Charges	635,618	594,518
Revenue from Car Park	24,908,170	25,772,880
Income From Supplier Registration	2,409,500	2,082,500
Profit on Disposal of Fixed Assets	1,786,000	1,130,850
	<u>71,402,310</u>	<u>66,080,488</u>

Note:10

Interest Income

Interest Income represents the interest received from/ accrued on the 07 days call deposits placed out of temporary excessive funds collected from patients as professional charges and the interest on Distress Loans given to the Staff Members of the Hospital. Details are as follows.

Distress Loan	6,198,514	7,045,699
Call Deposit	440,908	463,488
School Book	76,143	74,185
	<u>6,715,565</u>	<u>7,583,372</u>

Note:11

Materials & Consumables UsedPurchases

Drugs	391,479,286	358,331,707
Surgical Items	520,926,544	359,384,789
Dressings	92,687,654	75,329,175
Medical Oxygen	24,472,391	20,266,539
Lab Chemicals & Consumables	209,442,328	188,028,911
X-Ray Films & Chemicals	36,284,997	27,547,096
General Supplies	87,017,161	88,231,209
Electro Medical Engineering ( EME - Consumables)	19,623,121	18,300,956
	<u>1,381,933,481</u>	<u>1,135,420,382</u>
Add: Stocks brought forward (Opening)	334,611,222	364,603,053
Less: Stocks carried forward (Closing)	371,344,260	334,611,222
	<u>1,345,200,443</u>	<u>1,165,412,213</u>
Add: Expiry Stocks	6,219,461	6,692,224
Add: Material cost for meals (for patients and staff)	81,138,392	96,357,856
	<u>1,432,558,297</u>	<u>1,268,462,293</u>

Note: 12

Staff Costs

Salaries & Allowances	1,517,944,858	1,351,815,158
EPF	166,404,619	145,639,413
ETF	41,601,152	36,409,855
Overtime, Piece Rate & Extra Duty Payments	687,759,740	543,675,852
Uniform Allowance	14,956,830	15,546,885
Leave Encashments	20,230,000	15,000,000
Pension Contribution	4,407,419	4,496,407
Travelling Expenses	2,600,196	1,314,571
	<u>2,455,904,814</u>	<u>2,113,898,141</u>

Add: Other Staff Related Expenses

Cost of Free Medical Treatment - Staff Inpatients	47,996,655	40,375,727
S P C - Free Medical to Staff	45,776,082	35,171,944
Staff Welfare	261,350	453,480
Human Resources Development Expenses	5,185,951	3,800,712
Provision for Gratuity	136,784,663	108,241,369
	<u>2,691,909,514</u>	<u>2,301,941,372</u>

Note:13

Depreciation

Depreciation for the year	(Ref. Note : 05)	613,955,718	533,524,053
		<u>613,955,718</u>	<u>533,524,053</u>

Note:14

Other Operating Expenses(a) Fuel

Boilers	25,449,600	19,509,600
Motor Vehicles	2,134,219	2,212,514
	<u>27,583,819</u>	<u>21,722,114</u>



## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER

2019

2018

Rs.

Rs.

## Other Operating Expenses (Contd.)

## (b) Utility Services

Electricity Charges	141,542,910	131,646,038
Water Charges	43,013,971	39,185,206
Telephone Charges (Communication)	3,336,222	4,210,494
	<b>187,893,103</b>	<b>175,041,738</b>

## (c) Repairs &amp; Maintenance

Service Agreements signed with Suppliers	26,837,074	26,084,572
Repairs to Motor Vehicles	4,867,408	4,288,856
Repairs to Medical Equipment/Other Equipments (on breakdowns)	27,752,461	20,843,132
Repairs to Steel Furniture	182,150	123,803
Repairs to Buildings	11,920,161	21,621,330
	<b>71,559,253</b>	<b>72,961,693</b>

## (d) Other Services

Janitorial and Cleaning Services	51,616,252	35,938,578
Hospital Landscaping	13,361,435	10,967,844
Garbage Disposal Service	3,907,000	3,013,045
Removal of Unclaimed Dead Bodies	767,500	775,300
Maintenance of Sewerage Line	12,827,452	12,536,667
Laundry Services	18,704,148	16,867,185
Security Services	24,980,398	21,870,470
License and Insurance	1,867,868	1,697,205
Legal Charges	1,031,109	1,977,283
Audit Fees	2,500,000	1,000,000
Disciplinary Procedure Expenses	-	12,250
Postage & Stamps	616,615	1,690,973
Refreshments	76,544	304,715
Allowances for Committees & Boards	1,868,223	2,671,130
Hospital Charges Exempted - ( Clergy /Others)	97,530,130	28,240,046
Advertisements & Marketing	4,973,551	7,361,432
Books & Periodicals	1,939,123	1,573,406
Sports Club	94,400	70,198
Miscellaneous Expenses	9,173,730	11,129,908
Rates & Taxes	876,720	876,720
	<b>248,712,197</b>	<b>160,574,355</b>
	<b>535,748,372</b>	<b>430,299,899</b>

## Note: 15

## Finance Costs

Bank Charges	43,590	513,843
Credit Card Commissions	16,619,293	13,862,927
	<b>16,662,883</b>	<b>14,376,770</b>

## Note: 16

## Other Expenditure

Outside Test Charges	11,625,303	11,260,783
	<b>11,625,303</b>	<b>11,260,783</b>

## Note: 17

## Accumulated Fund

Profit & (Loss) A/C 1st January	(707,054,695)	(774,031,578)
Adjusted in respect of Previous Years	(39,426,502)	(50,109,965)
Profit & Loss Account Brought Forward (Adjusted)	(746,481,197)	(824,141,543)
Profit /(Loss) as per Income Statement	(108,272,304)	117,086,848
Profit & Loss A/C at the end of the Year	<b>(854,753,501)</b>	<b>(707,054,695)</b>

## 4. 9 Schedules to the Financial statements -2019

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 )

##### Schedule : 01

##### Miscellaneous Deposits

Date	v/no	Description	Amount Rs
84.09.04	24	Telecommunication - T C Deposit	3,000
84.11.30	136	Colombo Gas & Water Company	24,000
84.12.05	139	Colombo Gas & Water Company	6,000
85.01.15	24	Telecommunication - Deposit	450
85.05.21	628	Telecommunication - Deposit	150
85.05.18	919	Telecommunication - Deposit	150
86.06.18	920	Telecommunication - Deposit	150
85.06.18	921	Telecommunication - Deposit	150
85.07.08	1091	Ceylon Bulbs & Electricals	80
85.08.05	1375	Telecommunication - Deposit	150
86.01.01	146	Telecommunication - Deposit	250
86.01.01	147	Telecommunication - Deposit	250
86.07.29	2017	Telecommunication - Deposit	150
86.07.24	1969	Colombo Gas & Water company	19,500
87.01.08	50	Telecommunication - Deposit	150
87.03.05	643	N Geeganage	150
87.09.01	2851	Ceylon Oxygen Co. Ltd	4,000
87.01.06	3287	Ceylon Oxygen Co. Ltd	54,000
89.05.16	1869	Ceylon Oxygen Co. Ltd	35,000
89.05.20	1984	Ceylon Oxygen Co. Ltd	22,000
89.11.14	4225	Colombo Gas & Water Co. Ltd	25,000
89.12.28	4859	Ceylon Oxygen Co. Ltd	8,500
89.12.28		Ceylon Electricity Board	600,000
90.03.12	995	Ceylon Oxygen Co. Ltd	15,000
90.08.29	3507	Colombo Gas & Water Co. Ltd	5,000
90.08.29	3372	Colombo Gas & Water Co. Ltd	25,000
91.04.29	1992	Telecommunication - Deposit	25,000
92.03.14	1219	N W S & D Board	16,053
		Post Master General - Deposit Franking Machine	90,265
92.12.31	6070	Ceylon Electricity Board	1,672,000
92.12.31	6348	Labour Tribunal	46,500
90.03.12	1018	Colombo Gas & Water Co. Ltd	10,000
95.06.07	5965	Ceylon Oxygen Co. Ltd	1,500
95.09.14	6063	Ceylon Oxygen Co. Ltd	1,500
96.01.29	463	Dr J B Peiris - IDD Deposit	5,000
	6497	Sri Jaya; Multy Purpose Co-op Society	75,000
	6570	Labour Tribunal - Asst. Comm Labour	15,034
96.07.02	4934	Ceylon Oxygen Co Ltd - Deposit	11,000
		Ceylon Oxygen Co Ltd - Deposit	500,000
		C E B - Advance Cardiac Center	937,500
		Agency Post Office	10,000
2007		Sri Jayapura Multy Purpose Co-op Society	75,000
2016		Refundable Deposit - For empty container	1,200,000
		Refundable Deposit - For empty container	300,000
2018.7.23		Appeal case - 33/1207/2015 / Deposit	1,619,225
2018.9.25		Labour Tribunal - Mr. Karunarathne	2,992,430
		Deposit for Container	145,000
			<b>10,596,237</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.

## Schedule : 02

## Other Income Receivable

Company	Category	Year	Month	Amount Rs,	
Hatton National Bank	Electricity	1997/98	Dec	1,000	36,458
		2010		23,000	
		2019		12,458	
Bank Of Ceylon	Electricity	2019	Dec	21,577	39,577
	Rent	2019	Dec	18,000	
N L D B	Electricity	2008	oct/Nov/Dec	4,659	71,194
		2009		5,553	
		2017		31,457	
		2019		29,525	
S P C	Rent	2019	oct/Nov/Dec	30,000	30,000
	Rent	2019	Aug to Dec	518,000	689,481
	Electricity	2019	oct/Nov/Dec	171,481	
Fruit Juice Bar	Rent	2019	Oct	60,500	71,967
	Electricity	2017	Dec	9,415	
		2019	Dec	2,052	
Stationery Shop	Electricity	2019	oct/Nov/Dec	1,196	1,196
Food Shop	Rent	2019	oct/Nov/Dec	315,000	337,045
	Electricity	2019	oct/Nov/Dec	22,045	
Grocery Shop	Rent	2019	Dec	87,975	132,796
	Electricity	2019	Nov / Dec	44,821	
Pastry Shop	Rent	2019	Dec	150,000	211,479
	Electricity	2017	Dec	3,702	
		2019	Nov / Dec	57,777	
Commercial Bank	Rent	2019	Nov / Dec	40,000	72,390
	Electricity	2019	Nov / Dec	32,390	
People's Bank	Electricity	2019	Nov / Dec	9,740	39,740
	Rent	2019	Nov / Dec	30,000	
PayGo	Rent	2019	Dec	6,000	6,000
Post Office	Rent	2019	Dec	1,000	1,000
Mobitel Company	Electricity	2019	Dec	26,907	26,907
Sales Commission - On Group Sales					217,447
					<b>1,984,676</b>

**SRI JAYEWARDENEPURA GENERAL HOSPITAL**

**SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.**

**Schedule : 03**

**Festival Advances**

Description	Rs,
Ramazan advances / Christmas advances	240,000
Amounts to be recovered	384,375
	<b>624,375</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019) CONTD.

## Schedule : 04

## Sundry Debtors

Description	Rs,
J N D Silva - EPF 212 2015	72,180
Mrs Rathnayake - Staff Nurse - Over paid Gratuity	40,869
Perera & Sons - Balance to be received	22,130
Police Hospital - Mr Joseph	43,151
MOH - Property Loan Interest	87,416
MOH - Telephone Allowances	60,000
Sundry Income - Ethylene Oxide Sterilization	151,900
Staff Members' Medical Bills Receivables	32,354
	<b>510,000</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.

## Schedule : 05

## Capital Work In Progress

Projects	Balance As At 01/01/2019	Capitalised during the year	Payments / Retention	Balance As At 31/12/2019
Construction of Administrative Building	71,859,677.23	-	63,455,635.56	135,315,312.79
Water Chiller - Air Handling System	34,021,927.84	(34,021,927.84)	-	-
Construction of Diabetic Clinic	5,198,301.23	(5,198,301.23)	-	-
Central Air Condition System	24,083,615.26	(24,083,615.26)	-	-
Construction of CSSD	10,069,093.24	(10,069,093.24)	-	-
Construction of Female Nurses Quarters	224,372,432.68	-	148,102,341.46	372,474,774.14
Hot Heat System - Paying Wards	9,970,852.62	-	-	9,970,852.62
Construction of Lab Complex	26,703,880.61	(26,703,880.61)	-	-
Supply & Installation of Lifts	52,433,787.21	(52,433,787.21)	-	-
Construction of Male Nurses Quarters	21,693,617.59	-	15,608,815.53	37,302,433.12
Construction of Public Toilets	140,209,886.32	(65,332,990.91)	23,224,634.44	98,101,529.85
Hot Water System	18,092,752.13	-	4,021,661.52	22,114,413.65
Construction of Work Shop Building	42,071,324.71	-	14,087,591.62	56,158,916.33
Original Bid Doc - C E C B	118,039.84	-	-	118,039.84
Vacuum System Air Piping - OT/CU/ LR	2,918,500.00	-	-	2,918,500.00
Consultancy Fee for HDU in Ward 7	103,096.77	(103,096.77)	-	-
U P S System - LAB & C T O T	5,679,380.00	(5,679,380.00)	-	-
Plan Approval - C Arm Room	8,907.06	-	-	8,907.06
	<b>689,609,072.34</b>	<b>(223,626,073.07)</b>	<b>268,500,680.13</b>	<b>734,483,679.40</b>

## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.

**Schedule : 06**  
**Accrued Expenses**

Description	Rs
Legal Charges	589,750.00
Landscaping	1,037,256.25
Electricity - Main Building	12,009,874.65
Water Bill	3,567,125.75
Security Service	4,062,063.06
Sewerage Charges	2,201,853.68
Refuse Disposal - Garbage	407,000.00
Refuse Disposal - Dead Bodies	65,900.00
Laundry Service	1,512,000.00
Communication charges	223,937.55
Stamp Duty	320,675.00
S P C Osusala	19,745,943.51
Unclaimed Overtime	2,688,126.58
Sundry Expenses	213,926.81
Raw Provisions	21,558,916.00
Personnel Emoluments	100,127,965.69
EPF & ETF	29,573,422.80
Janitorial Services	4,863,911.77
Travelling	40,054.00
Fuel	172,016.50
Outside Lab Test Charges	3,547,550.25
Medical Oxygen	228,528.00
Service , Maintenance & Repairs	18,412,727.71
ESC Tax	3,737,555.69
PAYE Tax	3,158,030.60
	<b>234,066,111.85</b>



## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.

## Schedule : 07

## Performance Deposits

Multy Flora ( Garbage)	1,000.00
------------------------	----------

## Cash Deposited by Cashiers

N Lasantha	5,000.00	
I G Nandasiri	5,000.00	
D Vithana	5,000.00	
E M K B Ekanayaka	5,000.00	
G N P Wijerathne - 2014	<u>5,000.00</u>	25,000.00
ABANS Environmental Service - Bid Bond		5,000.00
Interco Security Service		87,000.00
Floor Shine Service		5,000.00
D H J Wickramage		2,500.00
H A G S Kumara - ( R/no 892161 - 12.12.1997 )		5,000.00
Hospital Shop - (Rent Deposit )		96,407.00
Perera & Sons - (Rent Deposit - 2010/2013 )		600,000.00
De Angelo (pvt) Ltd - Rent Deposit - 2016		230,287.50
Perera & Sons - (Rent Deposit - 2019 )		450,000.00
Fruit Juice Bar - Rent Deposit		181,500.00
Quick Linen Washing - Security Deposit	2019	20,000.00
C Zone Corner Grocery - Rent Deposit - 2016		259,425.00
Venture Ceylon Holdings - Q/27/18 - Bond Deposit		42,030.00
		<u><u>2,010,149.50</u></u>

## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.

## Schedule : 08

## Sundry Creditors

Description		Rs,	Rs,
Pelawatta Sugar Corporation	Deposit for Hospital charges		25,000.00
Overseas Children School	Deposit for Hospital charges		20,100.00
International Irrigation-IIMI	Deposit for Hospital charges		10,000.00
Ceylon Hotel Corporation	Deposit for Hospital charges		50,000.00
Lanka Wall Tiles Ltd	Deposit for Hospital charges		50,000.00
W A S Samarasena	Deposit for court case		20,379.04
Durdans Hospital	Deposit for Heart Valves		157,700.00
Dialysis Assistance Fund			2,000.00
Dr Ananda Perera	Orthopedic Work Shop		43,000.00
Kitchen Phase 02			
State Engineering Corporation		689,754.80	
CECB		67,200.00	756,954.80
Gratuity Payable			230,675.07
Gratuity Payable - T A M Peiris - EPF 1763			750.00
Gratuity Payable			205,201.00
NITF - Insurance Premium			148,775.00
Singer Sri Lanka - Salary Deductions			199,976.00
Retention - DX TYPE AIR HANDLING SYSTEM			3,395,000.00
Retention - Wall Oxygen Lines to Wards (Medi Technology Holdings)			1,371,215.05
Salary Deduction - PAYE			24,352.00
Salary Deduction - School Book Advance			830.00
			<b>6,711,907.96</b>

**SRI JAYEWARDENAPURA GENERAL HOSPITAL**

**SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2019 ) CONTD.**

**Schedule : 09**

**Professional Charges Payable**

Description	Rs,
Balance B/forward	3,616,142.00
Payable for the month of December	43,796,571.00
	<b>47,412,713.00</b>

## 4.10 Performance Report

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### PERFORMANCE REPORT - 2019

	Actual Rs.'000	Budget Rs.'000	Variance
Revenue	4,587,058	3,921,159	16.98%
Other Operating Income (Interest)	7,128	7,600	-6.21%
Capital Grant Amortization	613,956	400,000	53.49%
	<b>5,208,141</b>	<b>4,328,759</b>	<b>20.31%</b>
Materials & Consumables Used	1,432,558	1,378,685	-3.91%
Staff Cost	2,691,910	2,696,382	0.17%
Depreciation & Amortization	613,956	400,000	-53.49%
Other Operating Expenses	535,748	528,705	-1.33%
	<b>5,274,172</b>	<b>5,003,772</b>	<b>-5.40%</b>
Surplus/(Deficit) from Operations	<b>(66,031)</b>	<b>(675,013)</b>	<b>90.22%</b>
Finance Cost	16,663	13,160	-26.62%
Other Expenses & Outgoings	11,625	65,700	82.31%
<b>Surplus/(Deficit) before Taxation</b>	<b>(94,319)</b>	<b>(753,873)</b>	<b>87.49%</b>
Economic Service Charge	13,953	5,225	-167.07%
<b>Surplus/(Deficit) after Taxation</b>	<b>(108,272)</b>	<b>(759,098)</b>	<b>85.74%</b>

## 5. Audit Reports



## 5.1 Auditor General's Report

### **Report of the Auditor General on the affairs of the Sri Jayawardanapura General Hospital Board including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2019 in terms of Section 12 of the National Audit Act No. 19 of 2018**

#### **1. Financial Statements**

##### **1.1 Disclaimer of Opinion**

The Statement of Financial Position as at 31 December 2019 of the Sri Jayawardana General Hospital Board, the Statement of Financial Performance as the year ended by said date, the Statement of Changes in Equity, Cash Flow Statement for the year ended by said date and, Notes to the Financial Statements, the Financial Statements as at the year ended by 31 December 2019 comprising with the Summary of Significant Accounting Policies was carried out under my direction in pursuance of the provisions in Section No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My report in terms of the Regulation No. 154(6) in the Constitution will be presented at the Parliament in due course.

I do not express an opinion on the financial statements of the Board. Because of the significance of the matters discussed in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

##### **1.2 Base for Disclaimer Opinion:**

- (a) In terms of Section 95(c) of Sri Lanka Public Sector Accounting Standards 1, although the details of the nature and objectives of each reserve exists in the capital equity should have been disclosed in the financial statements, the details of capital reserve amounting to Rs. 2,280 million as at 31 December 2019 had not been disclosed.
- (b) In terms of Section 132 of Sri Lanka Public Sector Accounting Standards 1, although the measurement basis used in preparing the financial statement should have been disclosed, the measurement basis of the capital works in progress mounting to Rs. 734.484 million as at 31 December 2019 had not been disclosed.
- (c) In terms of Section 65 of Sri Lanka Public Sector Accounting Standards 7, although the fixed assets to the cost of Rs. 2,505.61 million had been fully depreciated due to not reviewing the useful life time of the noncurrent assets, they had further been used. Accordingly, steps had not been taken to revise the estimated error existed, in terms of Sri Lanka Public Sector Accounting Standards 3.
- (d) In terms of Section 39 (a) of Sri Lanka Public Sector Accounting Standards 10, although the accounting policies used to recognize the revenue of the transactions relating to rendering of services should have been disclosed, the policy followed up to calculate the



hospital charges amounting to Rs. 2,765.65 million within the year under review had not been disclosed.

- (e) The accrued expenses amounting to Rs. 5.69 million as at 31 December 2019 had not been accounted. Further, the accrued professional charges amounting to Rs. 11.93 million and, the accrued raw food expenses amounting to Rs. 4.84 as at 31 December 2019 had been accounted in deficit. The loss of the year due to that reason had been indicated in the financial statements in deficit by Rs. 22.47 million.
- (f) The delay charges amounting to Rs. 10.89 million charged from 3 construction contracts within the year under review had been indicated in the financial statements as current liabilities, instead of accounting it as a revenue.
- (g) Debit amount of Rs. 15.61 million existed in the hospital charges controlling account as at 31 December 2019 had been transferred to the residential charges revenue account, instead of making necessary adjustments after identifying the reasons for the debit balance. The loss of the year had been indicated in excess by said amount due to that reason.
- (h) No proper method had been identified to duly account the charging and refunding of professional charges. Debit amount of Rs. 81.75 million existed in the professional charges account as at 31 December 2019 had been transferred to the hospital charges controlling account, instead of making necessary adjustments after identifying the reasons for the debit balance. The loss of the year had been indicated in excess by said amount in the financial statements due to that reason.
- (i) The credit balance amounting to Rs. 23.80 million existed in the hospital charges debtors account and, the debit balance amounting to Rs. 17.36 million existed in the trade creditors account, as at 31 December 2019 had been set off against the opposite balances of said accounts, instead of making necessary adjustments after identifying the reasons for said credit and debit balances.
- (j) The fixed deposit amounting to Rs. 12.5 million belongs to the Dialysis Assistant Fund maintained by the Board had not been disclosed in the financial statements and, said amount had been debited to Dialysis Assistant Fund Account, instead of that.
- (k) Despite the gratuity allocation amounting to Rs. 1.28 million for 5 employees who had been suspended from their services in 2012 and 2013 had been disclosed under current liabilities, the gratuity allocation as at 31 December 2019 had been increased by an equal amount of above.
- (l) The cost of medical equipment, elevators, power generators, building materials, furniture, wheel chairs and other equipment that were sold in 2016 but couldn't identify the selling price and, sold at Rs. 4.392 million and Rs. 638,100 in 2017 and 2018 respectively, had not been removed from the accumulated depreciation accounts.
- (m) The cost of 2 buildings amounting to Rs. 3.63 million demolished in 2016 and 2017 had not been removed from the accumulated depreciation accounts and, had been depreciated for the year under review and the previous year by Rs. 72,599 respectively.



- (n) An accounting error 'as an expenditure' of the housing rent security deposit of Rs. 240,000 paid in the previous year had not been corrected within the year under review.
- (o) Although the cost of expired drugs and, the cost of expired dressing materials, surgical materials, laboratory materials, and radiation materials as at 31 December 2019 had been accounted as Rs. 972,570 and Rs.5.25 million respectively, the said cost according to the physical stocks survey reports as at said date were Rs. 814,083 and Rs. 6.61 million respectively. Therefore, the variance was Rs. 158,487 and Rs. 1.36 million respectively.
- (p) To total amount of Rs. 2.80 million received from four debtors within the year under review and, the amount of Rs. 635,788 recovered from the salaries of the debtors within the staff had been credited to the hospital charges control account instead of crediting them to the debtors control account.
- (q) The hospital charges amounting to Rs. 223,245 receivable from a staff member within the year under review had not been accounted and, it had not been recovered even as at 31 December 2019.
- (r) Although Rs. 5.41 million existed as at 31 December 2019 which had been identified that can't be recovered from the debtors, the provisions for the impairment value for that had not been indicated in the financial statements.
- (s) Although an amount of Rs. 16.27 million that should have been received from the President Fund from before 2016 had been indicated in the financial statements, steps had not been taken to make the relevant adjustments in the accounts after obtaining information from the President Fund. Also, steps had not been taken to confirm this balance, from the President Fund.
- (t) In relation to the 03 subjects of debtors, creditors and hospital charges deposits as at 31<sup>st</sup> December 2019, there was a variance amounting to Rs. 39.96 million between the value according to the financial statements and, the files & documents submitted to the audit and, no reasons had been clarified for the variance.
- (u) 09 Account subjects amounting to Rs. 1,518.16 million as at 31 December 2019 couldn't fairly verified or scrutinized because of the evidences such as useful schedule & ledger accounts etc. in relation to them i.e. hospital charges debtors & the creditors as at said date, miscellaneous deposits, service charges, charging of professional fees, payments & withholding taxes retained, moneys receivable from the Dialysis Assistance Fund, Osusala, free medicine income etc., had not been submitted to the audit.

I conducted the audit in compliance to the Sri Lanka Audit Standards. My responsibility under these audit standards has further described in the part of the Auditor's responsibility in relation to the financial statements of this report. My belief is that the audit evidences obtained by me to provide a basis for my qualified opinion is sufficient and appropriate.

### **1.3 Responsibilities of management and those charged with governance for the financial statements.**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal

control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has not realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Board.

#### **1.4 Auditor's responsibility for the audit of financial statements**

It is my responsibility to issue the Auditor's report relating to the Board's Financial Statements based on the audit conducted in compliance with Sri Lanka Auditing Standards. However, I was unable to obtain sufficient and appropriate audit evidences to provide a base for an audit opinion relating to these Financial Statements due to the matters described in the area of 'Base for the Disclaimer of Opinion'.

#### **2. Report on other legal & regulatory requirements**

Special provisions in relation to the following requirements contain in the National Audit Act No. 19 of 2018.

- According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, I couldn't obtain all information and explanation need for the audit and, according to my observation; I couldn't determine whether the Board has keep maintained the proper Financial Statement.
- According to the requirement contained in Section 6(1) (d) (III) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Board suit with the previous year.
- Except the observations given in paragraphs 1.2 (a), (b), (d), (g), (h), (i) & (m) in this report, the recommendations issued by me in the previous year according to the requirements contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018 had been included to the Financial Statements submitted.

Based on the measures followed & the evidences obtained and, within the limitations to the quantitative facts, nothing was focused on my attention to express the following statements.

- According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was relationship excluding normal business situation directly or by another way relating to any agreement in connection with the Board or any other member of the Board.

- According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following it is acted non-compliance to any related written law or, non-compliance to the general or special directions issued by the Board's management.

Reference to the rules and directives	Description
(a) The cabinet approval received on 11 July 1984 against the cabinet paper No. CP/1984/335/ (2) and, the internal circular No. 08/2010 dated 28 June 2010.	The consultant Doctors should charge the professional fees only against the patient care services extended before/after (extraneously) the normal duty times. In case the professional fees against the patient care services extended within normal duty times had been charged, such professional fees should be credited to the hospital revenue. But Rs. 2.229 million had been earned by the Doctors and other staff members within the year under review after engaging with private patient care services within normal duty time, which had not been credited to the hospital revenue.
(b) The Establishment Code of the Democratic Socialist Republic of Sri Lanka.	The recruitment procedures should be prepared for all positions covering every service and grade of the staff to which including the required qualifications, salary scale of the post, age limit and, other relevant details. Although steps should have been taken to obtain the relevant approval for such procedures following the procedure contained in the Establishment Code, the recruitment procedures had not been prepared as well as approval had not been taken even up to 31 December 2019.
(i) Section 2.1 and, Sections 2.2 to 2.3 of Paragraph II.	
(ii) Sections 1.2 and 1.3 of Paragraph 11.	
	An appointment or a promotion could be done only for a post of the approved staff. Although creating of new posts should be done after obtaining approval from the General Treasury, 8 persons had been recruited within previous year after creating 2 new posts, without obtaining the approval aforesaid.

- (iii) Sections 1.4 and 1.6 of Paragraph 11 Although approval from the Institutional Director and the General Treasury should be obtained to change the official name of a post, the official name of 13 posts in the management level had been changed without obtaining such approval. New recruitments for 2 posts out of above had been made under new official name and, paid unapproved salaries and allowances.
- (c) The Treasury Circular No. 842 dated 19 December 1978 A fixed asset register had not been maintained, in terms of the provisions contained in the circular.
- (d) The General Circular Letter No. 02-72 2001 dated 02 July 2001 issued by the Director General of Health Services. In paying for the Laboratory Orderly employees on piece rate against the specimen prepared after the normal duty times, they should be paid based on the specimen provided for. But they had been paid based on the number of tests carried out using said specimen. The total of the allowances made against the circular for 15 Laboratory Orderly employees within the year ended by 31 December 2019 was Rs. 954,380.
- (e) The General Circular No. Q2-(i) 84/2006 dated 10 May 2006 issued by the Director General of Health Services. (i) In paying allowances for the Medical Laboratory Technicians based on piece rate, a method had not been identified to confirm that such allowances are paid only for the tests allowed by the circular.
- (ii) Allowances amounting to Rs. 5.977 million had been for 35 officers in the Haematology and Biochemistry sections against 265,657 tests within the year ended by 31 December 2019, which can't be paid in terms of the provisions contained in the circular and, the prior approval had not been obtained.

(iii) Although allowances amounting to Rs. 583,740 had been paid on piece rate for 7 Laboratory Orderly Technicians against 25,944 tests carried out by the blood samples collected at the Blood Bank Mobile Services, it had not been confirmed that said tests were essential tests and, should have been carried out within night time, extraneously from normal duty times.

(f) Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services. Although the approved staff restructuring proposals should be prepared and, referred to the National Salaries & Cadre Commission and, approval should be obtained from the Department of Management Services, steps had not been taken even up to 31 December 2019, in compliance to above procedure.

- Non-compliance to the powers, tasks and functions of the Board, according to the requirement contained in Section 12(g) of the National Audit Act No. 19 of 2018.

- According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, the Board's resources had not been procured and used economically, efficiently and productively within the relevant time periods in compliance to the relevant rules and regulations, except following observations.

(a) In purchasing an Arthroscopy set with Full HD Camera System on 06 March 2019 for the Orthopedic operation theatre spending Rs. 14.46, Rs. 12.95 million had been spent exceeding the estimated cost and, this procurement had been done without complying with the Guideline Nos. 2.11.1 (c), 4.2.2, 4.2.3, 6.3.3 (a) and 6.3.6 of the Code of Government Procurement Guidelines. Also an equipment without specifications that were identified as essential requirements had been purchased. Further, 11 licenses obtained from the National Drugs Regulatory Authority by the relevant bidder to import the accessory of this equipment had been expired as at the bid opening date and, the delay charge amounting to Rs. 144,558 had not been charged in terms of contract agreement.

(b) 02 Nos. Ventilators of the Maquet Servo type had been purchased on 06 July 2018 spending Rs. 18.24 million for the Heart Surgery Intensive Care Unit. This procurement had been done without complying with the Guideline Nos. 1.2, 2.3.1, 2.3.2, 2.5.1 (c), 2.6.1 (a), 2.7.5, 2.12, 4.2.2, 5.3.19, 5.6.2, 6.3.6, 7.7.1, 7.11 and 8.9.1 of the Code of Government Procurement Guidelines. Also in terms of Section 2.1 and 2.2 of the Procurement Guidelines to purchase the medical equipment, the selected bidder had not



been obtained the certificate of registration and, the authoritative power from the National Drugs Regulatory Authority, to act as the local agent to purchase the relevant equipment. Further, specifications had been prepared in favor of this bidder without complying with the Guideline No. 5.6.2 of the Code of Government Procurement Guidelines. The additional cost incurred to the Board due to above reason by rejecting the lowest bid and, selecting the highest bid was Rs. 12.3 million. The Technical Evaluation Committee had not been paid its attention about the training required to operate the machines and, it was further revealed that an additional cost has to be born if EDI Catheters are used for the machines. Further, more than one year had been lapsed after purchasing these machines but left them as under-utilized equipment.

- (c) In purchasing an AF Ablation System on 06 March 2019 for the Cardiac Intensive Care Unit spending Rs. 17.21 million, it had been purchased from a supplier who doesn't possess previous experience in supplying such equipment. In terms of Guideline No. 7.12.4 of the Code of Government Procurement Guidelines, the Board had not been entered into a Memorandum of Understanding with the bidder. Although it is compulsory to obtain the certificate of registration from the National Drugs Regulatory Authority to supply this equipment, the selected bidder had not been obtained such certificate and, the Technical staff appointed to provide services after selling the machine by the bidder had not been evaluated. An accessory called 'Foot Switch' essential for this machine had not been supplied. Further, steps had not been taken to obtain the service manuals need to use the machine and, the relevant Specialist Doctor also had not been trained in terms of the procurement conditions. This machine had not been used since more than one year and, steps had not been taken to charge Rs. 516,405 recoverable from the supplier, due to delay in supplying of the machine.
- (d) The purchasing order to purchase 8 Nos. ICU beds for the Cardiac Intensive Care Unit at Rs. 1.37 million (Rs. 171,200 per bed) had been issued on 7 September 2017. Although good should have been delivered within 6 – 8 weeks from the date of the purchasing order issued, the supplier had been defaulted supply of goods. Even though, legal action against the supplier could not take because of a performance bond had not been obtained from the supplier as well as parties had not been entered into an agreement in terms of Section 5.4.10 and 8.9.1 of the Code Government Procurement Guidelines. Steps had not been taken to fulfil the relevant supply by the next lowest bidder so that the Board had incur an additional cost of Rs. 2.54 million due to selecting another supplier.
- (e) In purchasing an Operating Theatre Table on 23 July 2019 for the Cardiac Surgery spending Rs. 9.183 million, Rs. 5.18 had been spent exceeding the estimated cost of Rs. 4 million. Also goods have been purchased from the highest bidder without any satisfactory reasonable reason so that the Board had incurred an additional cost of Rs. 2.31 million.
- (f) 10 Nos. of Tab Computers purchased on 22 March 2018 spending Rs. 310,000 hopefully to obtain the information pertaining to the progress of the patient care service and, 11 Nos. of Tab Computers purchased on 09 August 2017 spending Rs. 245,718 hopefully to use for the Early Warning System expected to operate, had not been used for the relevant needs event up to 30 June 2020.

- (g) Although Rs. 21.558 million had been spent from 2016 to 2019 to purchase a computer software, to scan data, for social media and for staff allowances, to establish an Electronic Document Management Computer Software System, it had not been used even as at 31 December 2019 to achieve said objective so that the cost incurred for that had become as a useless expense. Further, 25 Nos. of Laptop Computers purchased on 03 October 2018 spending Rs. 2.82 million hopefully to diagnose by using the bed head tickets and patients' test reports through this system, to store the relevant information & data in the system and, to carry on the clinical patient care services, had not been utilized for the relevant task even as at 30 June 2020.
- (h) The Laundry Service contract for a further year with effect from 01 April 2019 had been awarded to a contractor at a monthly cost of Rs. 1.4 million. Steps had not been taken to obtain the quality certificates from Sri Lanka Standards Institution or Industrial Technology Institute or any other recognized University to certify that the chemicals used by the contractor are in compliance to the prescribed standards in terms of the contract condition as well as the those chemicals had not been inspected and approved by the Laundry Supervisor of the hospital. Also, steps had not been taken to mark the arrival & departure of the staff deployed by the contractor, in the finger scanning machine fixed at the hospital and, to confirm in writing that those employees had been given the vaccine against the Hepatitis B disease.

### Other Audit Observations

- (a) Although Rs. 2,766 million had been identified as hospital charges income within the year under review, steps had not been taken by the hospital Board to prepare a good and complete income collecting policy in which should be contained the security arrangements in the computer system used to account the income and, to identify the cost relating to compute the hospital charges aforesaid, to determine the profit percentage, to exempt the charges and, to determine the authority levels of revising charges. Although various adjustment had been made to the hospital charges account within the year under review and previous year without authority due to above reason, the Board had not been drawn its attention toward this matter.
- (b) After obtaining the data & reports need to prepare the financial statements, the facility of changing them in the Systolic computer system had not been barred.
- (c) The amount should have been reimbursed from the ministry against the heart surgeries carried out for the patients referred by the Ministry of Health within the year under review was Rs. 94.381 million. But attention had not been paid towards the surgeries, laboratory tests, determination of the residential time limits of said patients and, method of charging the fees against other tests to be done and, surgeries for the patients referred by the Ministry of Health had been carried out without any prior agreement.
- (d) It had been revealed when comparing the stock reports obtained from the computer system and, the physical stock survey reports conducted as at 31 December 2019 that 16,225 Nos. of stock units of drugs, surgical materials etc. amounting to a total cost of Rs. 2.042 million existed in various divisions had been indicated in deficit and, another 15,733 Nos. of stock units amounting to a total cost of Rs. 893,335 had been indicated in the computer system in excess. Accordingly, it was observed that the computer system controlling method relating to the stocks had not been implemented correctly.



- (e) Although the Board of Directors doesn't claim powers to make appointments for the posts that have not been approved by the Department of Management Services and, to entrust powers to make the payment of unapproved salaries, powers had been entrusted by the Board of Directors to appoint the officer who held the position of Human Resources Manager (Operations) to execute the duties of the post of "Head of Human Resources" and, to make a payment of  $\frac{1}{4}$  out of the initial salary claimed by the said post (Head of Human Resources). Although in terms of Section 12.3 of Paragraph VII of the Establishment Code, only  $\frac{2}{3}$  out of the allowance of  $\frac{1}{4}$  of the initial salary claimed by the position (duties are executed) could be paid, the total allowance equivalent to  $\frac{1}{4}$  out of the initial salary of the position (duties are executed) together with transport and fuel allowance had been paid for this officer. The total of the allowances paid for 20 months as above was Rs. 1.82 million.
- (f) Steps had not been taken to settle or account (after identifying them as income) 14 Sundry Creditors balances amounting to Rs. 5.315 million that are older than 7 years as at 31 December 2019, a payable balance of Rs. 437,799, Seven Performance Bond Deposits amounting to Rs. 800,907 and, professional charges payable amounting to Rs. 3.616million.
- (g) Rs. 2.216 million had been paid to the contractor on 07 June 2019 who widened the gates of the vehicle park. In terms of Section 2.14.1 of the Government Procurement Guidelines, although not less than 5 sealed quotations from registered contractors should have been called under shopping method for the works up to Rs. 10 million, quotations had been called only from 3 contractors. Further, cease of accepting the bids on date informed previously and, opening of bids in public had not been done.

The audit observations contained in the Report of the Auditor General on the affairs of the Sri Jayawardanepura General Hospital Board including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2019, in terms of Section 12 of the National Audit Act No. 19 of 2018 and, measure taken to correct them		
Audit Observations		Measures taken to correct
1.2	Base for Disclaimer Opinion :	
(a)	In terms of Section 95(c) of Sri Lanka Public Sector Accounting Standards 1, although the details of the nature and objectives of each reserve exists in the capital equity should have been disclosed in the financial statements, the details of capital reserve amounting to Rs. 2.280 million as at 31 December 2019 had not been disclosed.	<p>The capital reserve of Rs. 2,280,000 contains in the financial statements since year 2002. This demonstrates a reserve existed by revaluation of car in 2002. This reserve had not been written off when selling the relevant car and, the relevant information has been detected by now. Therefore, steps will be taken to remove this from the books in 2020.</p> <p>Steps have been taken to disclose the information in the financial statements of forthcoming years that should be disclosed in compliance to the Sri Lanka Public Sector Accounting Standards</p>
(b)	In terms of Section 132 of Sri Lanka Public Sector Accounting Standards 1, although the measurement basis used in preparing the financial statement should have been disclosed, the measurement basis of the capital works in progress mounting to Rs. 734.484 million as at 31 December 2019 had not been disclosed.	<p>In general, the accumulated cost incurred for the capital works in progress up to the relevant date is disclosed in the financial statements as the value of said capital works and, said value indicates 'as a balance in the relevant account, until the relevant task / asset is completed.</p> <p>Steps have been taken to disclose the information in the financial statements of forthcoming years that should be disclosed in compliance to the Sri Lanka Public Sector Accounting Standards</p>
(c)	In terms of Section 65 of Sri Lanka Public Sector Accounting Standards 7, although the fixed assets to the cost of Rs. 2,505.61 million had been fully depreciated due to not reviewing the useful life time of the noncurrent assets, they had further been used. Accordingly, steps had not been taken to revise the estimated error existed, in terms of Sri Lanka Public Sector Accounting Standards 3.	<p>Although some fixed assets of the hospital had been fully depreciated, the cost of said assets are further recorded in the books and, the cost aforesaid was presented in that manner because of those assets remain physically and still using.</p> <p>In case these assets are revaluated, assistance for that should be obtained from a professional institution and, a</p>

			<p>huge cost should be born. However, we expect to obtain assistance from the Department of Valuation to reevaluate those assets.</p> <p>Accordingly, the financial statements of future years will be presented in compliance to the Sri Lanka Public Sector Accounting Standards</p>
	(d)	<p>In terms of Section 39 (a) of Sri Lanka Public Sector Accounting Standards 10, although the accounting policies used to recognise the revenue of the transactions relating to rendering of services should have been disclosed, the policy followed up to calculate the hospital charges amounting to Rs. 2,765.65 million within the year under review had not been disclosed.</p>	<p>Many fees charged presently against all types of services provided by the hospital is a structure of fees recommended by the Specialist Doctors in each period and, certain prices had been recommended by the Pricing Committee operated from time to time. A correct pricing policy doesn't implement and, attention of the Board of Directors has been drawn to establish a more accurate pricing, based on the total cost.</p> <p>It had been delayed to introduce this pricing policy due to the difficulties exist to identify, when pricing the indirect expenses such as overhead.</p> <p>Presently an Itemize Billing System is implemented based on the items need for drugs and dressing materials and, steps will be taken immediately to absorb the overhead cost also correctly.</p> <p>As the objective of establishing the hospital is not to gain profits but to extend a maximum service to the patient. Therefore, steps will be taken in future to introduce a pricing system that cover the cost and, the recurrent grants received from the government also should be taken into consideration.</p>
	(e)	<p>The accrued expenses amounting to Rs. 5.69 million as at 31 December 2019 had not been accounted. Further, the accrued professional charges amounting to Rs. 11.93 million and, the accrued raw food expenses amounting to Rs. 4.84 as at 31 December 2019 had been accounted in deficit. The loss of the year due to that reason had been indicated in the financial statements in deficit by Rs. 22.47 million.</p>	<p><b><u>Accrued Expenses</u></b> Instructions need to account correctly the accrued expenses, have already been given to the relevant officers.</p> <p><b><u>Accrued Professional Charges</u></b> Several software systems are used in the hospital and there are defects in exchanging correctly the data within them. Therefore, primary steps to get</p>

		<p>assistance from a system consultant has already been taken by now. Such problems may not occur in future due the software update expect to do after his study.</p> <p><b><u>Accrued Raw Foods</u></b></p> <p>This situation had been occurred because of the accounts are prepared based on the estimated information. Accordingly, I admit that the accrued expense had been accounted in deficit. The supplier relating to this submits the invoices in delay and therefore it is difficult to account correctly.</p> <p>Every possible step will be taken to account the raw foods correctly.</p>
(f)	<p>The delay charges amounting to Rs. 10.89 million charged from 3 construction contracts within the year under review had been indicated in the financial statements as current liabilities, instead of accounting it as a revenue.</p>	<p>This defect had been occurred when classifying the accounting items and, steps will be taken to correct it in 2020.</p> <p>Necessary instructions have been given to the relevant officers that such defect shall not be repeated.</p>
(g)	<p>Debit amount of Rs. 15.61 million existed in the hospital charges controlling account as at 31 December 2019 had been transferred to the residential charges revenue account, instead of making necessary adjustments after identifying the reasons for the debit balance. The loss of the year had been indicated in excess by said amount due to that reason.</p>	<p>The data are imported to the Acc pac computer system as debit and credit in the residential revenue account, from another computer system called Systolic. Thus correct accounting had not been occurred in the hospital control account due to the problems and defects existed when importing the data primarily. It is practically difficult to compare daily after checking the relevant defects, due to the number of complex accounting transactions relating to this happens daily within the system.</p> <p>As mentioned above, steps will be taken in future to avoid repeating such problems via the software development carried out, after the study conducted by a system instructor.</p>
(h)	<p>No proper method had been identified to duly account the charging and refunding of professional charges. Debit amount of Rs. 81.75 million existed in the professional charges account as at 31</p>	<p>As mentioned above, steps will be taken in future to correct such problems via the software development carried out with the assistance of a system instructor.</p>



		December 2019 had been transferred to the hospital charges controlling account, instead of making necessary adjustments after identifying the reasons for the debit balance. The loss of the year had been indicated in excess by said amount in the financial statements due to that reason.	
	(i)	The credit balance amounting to Rs. 23.80 million existed in the hospital charges debtors account and, the debit balance amounting to Rs. 17.36 million existed in the trade creditors account, as at 31 December 2019 had been set off against the opposite balances of said accounts, instead of making necessary adjustments after identifying the reasons for said credit and debit balances.	<p><b><u>Debtor's Account</u></b> This had been occurred mainly due to not substituting correctly the moneys received from the debtors to the BHT numbers at the initial period of the accounting software introduced. However, reasons for the credit balances of the debtors as at 31.12.2019 had been identified. But necessary steps are taken to obtain assistance of the officers trained to correct it in the accounting system. This is a separate project that should be corrected since 2016 so that we intend to obtain service from the officers trained to ease the task and, next to complete it.</p> <p><b><u>Creditor's Account</u></b> In making payments for the creditors at the beginning years of the accounting software introduced, although it had been recorded correctly in the cash book as a payment, the reason for this was not recording correctly in the individual creditor accounts according to the instructions given by the software. However, the accounting defects have presently been decreased and, relevant steps are taken presently to correct the posting errors aforesaid, within the system.</p>
	(j)	The fixed deposit amounting to Rs. 12.5 million belongs to the Dialysis Assistant Fund maintained by the Board had not been disclosed in the financial statements and, said amount had been debited to Dialysis Assistant Fund Account, instead of that.	<p>A separate set of accounts for this are maintained and, an account together with a control account for this fund is maintained within the hospital account. The accumulated balance of the accounts of the fund indicates in the accounts aforesaid.</p> <p>Steps will be taken in future to disclose this fund in the financial statements.</p>

(k)	Despite the gratuity allocation amounting to Rs. 1.28 million for 5 employees who had been suspended from their services in 2012 and 2013 had been disclosed under current liabilities, the gratuity allocation as at 31 December 2019 had been increased by an equal amount of above.	<p>Provisions for gratuity for these employees had been indicated in the accounts since 2012 and 2013. These employees had been included in allocating gratuity for all employees, when preparing accounts for 2019.</p> <p>Steps will be taken to correct this error and, the relevant officers have been instructed to take necessary steps in order to avoid repeating such errors.</p>
(l)	The cost of medical equipment, elevators, power generators, building materials, furniture, wheel chairs and other equipment that were sold in 2016 but couldn't identify the selling price and, sold at Rs. 4.392 million and Rs. 638,100 in 2017 and 2018 respectively, had not been removed from the accumulated depreciation accounts.	<p>The selling profit gained by selling those items had been identified as an accounting profit, due to the difficulty in identifying separately the cost information and, the accumulated depreciated value of those removed items.</p> <p>Steps will be taken to prepare a fixed asset register appropriate to the hospital and, to do the things by obtaining necessary information from said fixed asset register, in order to avoid repeating such defects.</p>
(m)	The cost of 2 buildings amounting to Rs. 3.63 million demolished in 2016 and 2017 had not been removed from the accumulated depreciation accounts and, had been depreciated for the year under review and the previous year by Rs. 72,599 respectively.	<p>These building had been constructed at the beginning period of the hospital built and, the cost of several building had been computed together. Therefore, it was difficult to find out the cost separately.</p> <p>Steps will be taken to correct the amounts of depreciations, in the accounts.</p>
(n)	An accounting error 'as an expenditure' of the housing rent security deposit of Rs. 240,000 paid in the previous year had not been corrected within the year under review.	<p>It had been entered to the cash book as an expenditure because of the task of expenditure had not been identified properly. Steps will be taken to correct it in the accounts of 2020.</p> <p>The relevant officers have been advised to work more carefully in order to avoid such defects.</p>

	(o)	<p>Although the cost of expired drugs and, the cost of expired dressing materials, surgical materials, laboratory materials, and radiation materials as at 31 December 2019 had been accounted as Rs. 972,570 and Rs.5.25 million respectively, the said cost according to the physical stocks survey reports as at said date were Rs. 814,083 and Rs. 6.61 million respectively. Therefore, the variance was Rs. 158,487 and Rs. 1.36 million respectively.</p>	<p>This variance had been arisen mainly due to following reasons.</p> <ol style="list-style-type: none"> <li>1. The stock items that could be used further by sterilization method (Ethylene Oxide) even they have been expired.</li> <li>2. Dates for the unexpired stock items had been entered in the system.</li> </ol> <p>As mentioned above, steps will be taken to avoid such weaknesses by planning the stocks survey more methodically in the forthcoming years and, making necessary amendments to the stocks computer system with the assistance of the system instructor.</p>
	(p)	<p>To total amount of Rs. 2.80 million received from four debtors within the year under review and, the amount of Rs. 635,788 recovered from the salaries of the debtors within the staff had been credited to the hospital charges control account instead of crediting them to the debtors control account.</p>	<p>The total amount of the bills had not been paid by the relevant patients when they leave the hospital and, the arrears had been settled later. The relevant paid amounts had not been imported correctly from the Accpacc system to the Systolic system and, this problem may be correctly adjusted in the accounts after obtaining service of a system instructor and, having studied the reasons for such defects.</p> <p>The staff patients are given opportunity to pay their hospital bills in installments on demand. But although the relevant amount had been recovered correctly from their salaries, the necessary system developments had not been done to write off correctly the relevant amount in the accounting system against the relevant individual debtor account. Steps will be taken to correct the relevant systems by obtaining further instructions from a system instructor.</p>
	(q)	<p>The hospital charges amounting to Rs. 223,245 receivable from a staff member within the year under review had not been accounted and, it had not been recovered even as at 31 December 2019.</p>	<p>This patient was a dependent of a staff member and, had been died while under treatment in the Intensive Care Unit. Steps will be taken to recover the relevant moneys immediately.</p>



	(r)	Although Rs. 5.41 million existed as at 31 December 2019 which had been identified that can't be recovered from the debtors, the provisions for the impairment value that had not been indicated in the financial statements.	We admit that no provision had been made for the doubtful debts. Steps will be taken in future to make provision for the doubtful debts, through identifying correctly the debtors, after obtaining service from a system instructor.
	(s)	Although an amount of Rs. 16.27 million that should have been received from the President Fund from before 2016 had been indicated in the financial statements, steps had not been taken to make the relevant adjustments in the accounts after obtaining information from the President Fund. Also, steps had not been taken to confirm this balance, from the President Fund.	<p>We admit that the bills belong to the President Fund had not been accounted correctly to the bed head ticket number when they were paying at the initial period of the software was introduced.</p> <p>Instructions have been given to commence the relevant comparisons and, to settle the old debtor balances.</p>
	(t)	In relation to the 03 subjects of debtors, creditors and hospital charges deposits as at 31 <sup>st</sup> December 2019, there was a variance amounting to Rs. 39.96 million between the value according to the financial statements and, the files & documents submitted to the audit and, no reasons had been clarified for the variance.	<p>When introducing the Acc Pac accounting software in 2020 for the first time, when entering the creditor/debtor balances to the system, we state that this had been occurred due to changing of the total of the overall creditor/debtor balance entered to the creditor/debtor account and, the total of the balances entered to the individual creditor/debtor account and, the posting errors occurred when entering the data to the accounts up to date. Accounting is presently being done correctly and, the main reason for the above variations were the defects in the system existed within the period it was initiated. Therefore, relevant steps to correct the defects occurred within the relevant period are being taken.</p> <p>The main reason to appear negative balances in certain accounts in the creditors' individual balance list is, when making payments for creditors, although it had been recorded correctly in the cash book as a payment, the relevant Goods Receiving Note had not been identified correctly in the creditor accounts. Such defects do not occur presently and before to prepare the financial statements for 2020, steps will be taken to identify correctly the accurate balance after rechecking all records in the creditor accounts since 2016, for the purpose of identify the</p>

			<p>correct trade creditor balances.</p> <p>The total of the hospital charges deposit was taken through a record obtained from the Systolic system. The possibility of repeating such errors in the system has already been stopped.</p>
	(u)	<p>09 Account subjects amounting to Rs. 1,518.16 million as at 31 December 2019 couldn't fairly verified or scrutinized because of the evidences such as useful schedule &amp; ledger accounts etc. in relation to them i.e. hospital charges debtors &amp; the creditors as at said date, miscellaneous deposits, service charges, charging of professional fees, payments &amp; withholding taxes retained, moneys receivable from the Dialysis Assistance Fund, Osusala, free medicine income etc., had not been submitted to the audit.</p>	<p><b><u>Hospital charges debtors and trade creditors as at said date</u></b></p> <p>The age analysis of the debtor and creditor balances at end of the year is presently prepared for the ranges of 1-30 days, 31-60 days, 61-90 days and above 90 days. But according to the instructions given by the auditors, those ranges should be 1-90 days, 91-180 days, 181-360 days and 01-02 years etc...</p> <p>But the Acc Pac accounting systems doesn't have facilities to make such ranges and, the existing ranges in the system should further be retained to prioritize the payments for the creditors in the ranges of 1-30 days, 31-60 days, 61-90 days and above 90 days.</p> <p><b><u>Miscellaneous deposits</u></b></p> <p>There are 42 miscellaneous deposits to the value of Rs. 4,339,582 stated in the audit observation and, they are deposits belong to the period from 1984 to 2007. The originals of receipts issued by the institutions / persons when they were deposited couldn't find out.</p> <p>Steps will be taken in 2020 to remove them from the relevant deposit accounts with approval of the Board of Directors.</p> <p><b><u>Service charges</u></b></p> <p>A written Board approval to charge 1.5% out of the professional charges as service charges couldn't find out.</p> <p><b><u>Payment and charging of professional charges</u></b></p> <p>Only those charges made in cash collected from the professional charges are presently not being correctly accounted and, it is credited to the hospital charges control account, which</p>

		<p>is an error. However, payments of professional charges are completely accounted.</p> <p>Method of accounting correctly in relation to the overall process of payment and charging of professional charges, is in progress.</p> <p><b><u>Withholding taxes – charged</u></b> The relevant schedules/ ledger account could be submitted.</p> <p><b><u>Dialysis Assistance Fund</u></b>  <ul style="list-style-type: none"> <li>Amount receivable – Rs. 1,685,600/-</li> </ul> This amount is receivable to Sri Jayawardanepura General Hospital from the Dialysis Assistance Fund ago 2015 which has already been recovered. This amount doesn't indicate in the debtors account in the Acc Pac accounting system and, money receiving indicates in the debtors account. This has presently been corrected.</p> <p><b><u>Amount of Rs. 1,040,520/-</u></b> This is the balance of the bank account of the Dialysis Assistance Fund, as at 31.12.2019.</p> <p><b><u>Osusala charges, free medicine income</u></b> Further developments of the hospital's computer system for the comparisons relating to this should be done.</p>
	<p>I conducted the audit in compliance to the Sri Lanka Audit Standards. My responsibility under these audit standards has further described in the part of the Auditor's responsibility in relation to the financial statements of this report. My belief is that the audit evidences obtained by me to provide a basis for my qualified opinion is sufficient and appropriate.</p>	
1.3	<p>Responsibilities of management and those charged with governance for the financial statements:</p> <p>Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to</p>	<p>Steps are constantly taken to correct the defects in the existing methodologies and, to take necessary measure to strengthen the existing internal control systems through introducing new methodologies.</p> <p>Steps will be taken to disclose the relevant matters for the going concern of the Board, to account based on the</p>

		<p>enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has not realistic alternative but to do so.</p> <p>Those charged with governance are responsible for overseeing the Board's financial reporting process.</p> <p>As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Board.</p>	going concern and, to maintain the appropriate books and records enabling to prepare the financial statements of the Board.
	<b>1.4</b>	<p>Auditor's responsibility for the audit of financial statements:</p> <p>It is my responsibility to issue the Auditor's report relating to the Board's Financial Statements based on the audit conducted in compliance with Sri Lanka Auditing Standards. However, I was unable to obtain sufficient and appropriate audit evidences to provide a base for an audit opinion relating to these Financial Statements due to the matters described in the area of 'Base for Disclaimer Opinion'.</p>	All possible steps will be taken to make the background need to obtain a true and fair view opinion in relation to the financial statements.
<b>02.</b>	<p>Report on other legal &amp; regulatory requirements:</p> <p>Special provisions in relation to the following requirements contain in the National Audit Act No. 19 of 2018.</p> <ul style="list-style-type: none"> <li>- According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, I couldn't obtain all information and explanation need for the audit and, according to my observation; I couldn't determine whether the Board has keep maintained the proper Financial statement.</li> </ul>		Necessary steps will be taken to keep maintained the financial reports according to the legal requirements.

	<ul style="list-style-type: none"> <li>- According to the requirement contained in Section 6(1) (d) (III) of the National Audit Act No. 19 of 2018, the Financial statement submitted by the Board suit with the previous year.</li> <li>- Except the observations given in paragraphs 1.2 (a), (b), (d), (g), (h), (i) &amp; (m) in this report, the recommendations issued by me in the previous year according to the requirements contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018 had been included to the Financial Statements submitted.</li> </ul> <p>Based on the measures followed &amp; the evidences obtained and, within the limitations to the quantitative facts, nothing were focused on my attention to express the following statements.</p> <ul style="list-style-type: none"> <li>• According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was relationship excluding normal business situation directly or by another way relating to any agreement in connection with the Board or any other member of the Board.</li> <li>• According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following it is acted non-compliance to any related written law or, non-compliance to the general or special directions issued by the Board's management.</li> </ul>	
(a)	<p>The cabinet approval received on 11 July 1984 against the cabinet paper No. CP/1984/335/ (2) and, the internal circular No. 08/2010 dated 28 June 2010.</p> <p>The consultant Doctors should charge the professional fees only against the patient care services extended before/after (extraneously) the normal duty times. In case the professional fees against the patient care services extended within normal duty times had been charged, such professional fees should be credited to the hospital revenue. But Rs. 2.229 million had been earned by the Doctors and other staff members within the year under</p>	<p>There are occasions that the surgeries that had been commenced before to open the normal duty time, are extended up to the normal duty time due to the complications of the patients. However, steps will be taken to further systemize the existing rules after making aware of the Board of Directors.</p>



		review after engaging with private patient care services within normal duty time, which had not been credited to the hospital revenue.	
	(b)	The Establishment Code of the Democratic Socialist Republic of Sri Lanka.	
	i.	<p>Section 2.1 and, Sections 2.2 to 2.3 of Paragraph II</p> <p>The recruitment procedures should be prepared for all positions covering every service and grade of the staff to which including the required qualifications, salary scale of the post, age limit and, other relevant details. Although steps should have been taken to obtain the relevant approval for such procedures following the procedure contained in the Establishment Code, the recruitment procedures had not been prepared as well as approval had not been taken even up to 31 December 2019.</p>	<p>I admit. In terms of the provisions contained in the Public Administration Circular No. 06/2006, a recruitment procedure has been prepared and referred to the Department of Management Services on 18.09.2012.</p> <p>Also approval of the Department of Management Services has been obtained for a recruitment procedure containing qualifications, salary of the position, age limit, by their letter No. DMS/Grading/SJGH dated 24.11.2000.</p> <p>The Hospital Board has decided to assign the task of preparing recruitment procedures for each and every post of the Sri Jayawardana General Hospital to an officer who possess a sound knowledge about the appointments, transfers, disciplinary controlling etc...</p> <p>Accordingly, recruitments may be possible in future after making good all these errors and, steps will be taken to obtain approval for these recruitments from the Department of Management Services.</p>
	ii.	<p>Sections 1.2 and 1.3 of Paragraph 11.</p> <p>An appointment or a promotion could be done only for a post of the approved staff. Although creating of new posts should be done after obtaining approval from the General Treasury, 8 persons had been recruited within previous year after creating 2 new posts, without obtaining the approval aforesaid.</p>	<p>I agree.</p> <p>The Board of Directors of the hospital has been decided to assign the task of preparing the recruitment procedures covering each and every position of Sri Jayawardanepura General Hospital to an officer who possesses a sound knowledge regarding every matter such as appointments, promotions, transfers and disciplinary controls.</p> <p>Accordingly, recruitments may be possible in the future after making good all these errors and, steps will be taken to obtain approval from the Department of Management Services.</p>

iii.	<p>Sections 1.4 and 1.6 of Paragraph 11</p> <p>Although approval from the Institutional Director and the General Treasury should be obtained to change the official name of a post, the official name of 13 posts in the management level had been changed without obtaining such approval. New recruitments for 2 posts out of above had been made under new official name and, paid</p>	<p>There was a recruitment procedure in the institution as stated above and, the Board of Directors had been decided to change the designations of the managers of the institution, based on the objective of creating new administrative positions as well as based on the new administrative structure of the institution. The decision stated clearly that the recruitments, qualifications or salaries of the relevant positions won't be changed. However, the designations were changed again by the Board of Directors met on 28.03.2019 and, converted back to the previous designations with effect from 24.06.2019.</p> <p>Although the designations were changed, the posts of Secretary and Accountant were existed in the institution since its commencement. Recruitments had been done for those positions because they were in vacant.</p>
(c)	<p>The Treasury Circular No. 842 dated 19 December 1978</p> <p>A fixed asset register had not been maintained, in terms of the provisions contained in the circular.</p>	<p>Although it is difficult to prepare a fixed asset register according to the Treasury Circular No. 842 dated 19 December 1978, a document containing many information taken from the existing fixed assets and, necessary steps will be taken to further develop it.</p>
(d)	<p>The General Circular Letter No. 02-72 2001 dated 02 July 2001 issued by the Director General of Health Services.</p> <p>In paying for the Laboratory Orderly employees on piece rate against the specimen prepared after the normal duty times, they should be paid based on the specimen provided for. But they had been paid based on the number of tests carried out using said specimen. The total of the allowances made against the circular for 15 Laboratory Orderly employees within the year ended by 31 December 2019 was Rs. 954,380.</p>	<p>Payment for all tests carried out extraneously to the normal duty times (From 4.00 pm. to 8.00 am.) of all laboratory employees were made comparatively to the MLT</p> <p>The same method had been followed by all the hospitals Island wide and, this hospital also adopted it because it also administered by the Ministry of Health.</p> <p>Payments had been made considering the meaning of both words 'specimen' and 'tests' denotes one meaning and, there are many occasions that both of them are same.</p> <p>Permission to implement (437.06.2) the circular issued by the ministry had been</p>



			granted by the Board of Directors met on 21.11.2019 and, the laboratory employees have presently been transferred to the overtime allowances on their request, according to a decision taken by the Management Committee (202.Management Committee Meeting held on 04.03.2020).
	(e)	The General Circular No. Q2-(i) 84/2006 dated 10 May 2006 issued by the Director General of Health Services.	
	(i)	In paying allowances for the Medical Laboratory Technicians based on piece rate, a method had not been identified to confirm that such allowances are paid only for the tests allowed by the circular.	<ul style="list-style-type: none"> <li>• The Circular No. 02-84/2006 had been issued for the common tests carried out in the laboratories in all hospitals Island wide (As National Hospital, General Hospital, Base Hospital, District Hospital, Rural Hospital etc...).</li> </ul>
	(ii)	Allowances amounting to Rs. 5.977 million had been for 35 officers in the Haematology and Biochemistry sections against 265,657.00 tests within the year ended by 31 December 2019, which can't be paid in terms of the provisions contained in the circular and, the prior approval had not been obtained.	<ul style="list-style-type: none"> <li>• The tests are requested by the Specialist Doctor or the Doctor-in Charge of the ward or the Doctor stays at the relevant place.</li> <li>• Therefore, regarding the tests carried out in addition to the tests aforesaid, mentioned at the end of this circular have been clearly mentioned.</li> </ul>
	(iii)	Although allowances amounting to Rs. 583,740 had been paid on piece rate for 7 Laboratory Orderly Technicians against 25,944 tests carried out by the blood samples collected at the Blood Bank Mobile Services, it had not been confirmed that said tests were essential tests and, should have been carried out within night time, extraneously from normal duty times.	<ul style="list-style-type: none"> <li>• This hospital is a special patient care institution. Therefore, the MLT is bound to carry out any kind of test (could be done within night time) requested by the Doctor, based on the exigencies of the patients.</li> <li>• In case any test is not carried out and defaulted, explanations are called on the following day by the Doctor-in-Charge of the relevant ward or the Doctors in each section, for the default.</li> <li>• Further, the above circular had been issued in 2006 which is a 14 years old circular. Latest tests have presently been introduced (Eg.; TROP I ,BHCH , BNP, CA125, CPK(MB)).</li> <li>• Therefore, the circular allows the MLT to claim Rs. 22.50 for any kind</li> </ul>

			<p>of test carried out extraneously to their duty time.</p> <ul style="list-style-type: none"> <li>• The voucher submitted for the allowances in addition to this, is signed by the Specialist Doctor in each section and, the Chief Specialist Doctor in the laboratory and, next signed by the CMLT to confirm that the voucher is correct.</li> <li>• Further, this problem could be solved by referring only essential tests and, refrain from referring unnecessary tests at night.</li> </ul>
	(f)	<p>Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services.</p> <p>Although the approved staff re-structuring proposals should be prepared and, referred to the National Salaries &amp; Cadre Commission and, approval should be obtained from the Department of Management Services, steps had not been taken even up to 31 December 2019, in compliance to above procedure.</p>	<p>I agree.</p> <p>The Hospital Board has decided to assign the task of preparing recruitment procedures for each and every post of the Sri Jayawardena General Hospital to an officer who possess a sound knowledge about the appointments, transfers, disciplinary controlling etc...</p> <p>Accordingly, recruitments may be possible in future after making good all these errors and, steps will be taken to obtain approval for these recruitments from the Department of Management Services.</p>
		<ul style="list-style-type: none"> <li>• Non-compliance to the powers, tasks and functions of the Board, according to the requirement contained in Section 12(g) of the National Audit Act No. 19 of 2018.</li> <li>• According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, the Board's resources had not been procured and used economically, efficiently and productively within the relevant time periods in compliance to the relevant rules and regulations, except following observations.</li> </ul>	
	(a)	<p>In purchasing an Arthroscopy set with Full HD Camera System on 06 March 2019 for the Orthopedic operation theatre spending Rs. 14.46, Rs. 12.95 million had been spent exceeding the estimated cost and, this procurement had been done</p>	<p>I agree with this and, the estimated value is given by the end user. He has given the estimated value based on his requirement, knowledge and the data obtained on the market information. But the cost of the equipment</p>

without complying with the Guideline Nos. 2.11.1 (c), 4.2.2, 4.2.3, 6.3.3 (a) and 6.3.6 of the Code of Government Procurement Guidelines. Also an equipment without specifications that were identified as essential requirements had been purchased. Further, 11 licenses obtained from the National Drugs Regulatory Authority by the relevant bidder to import the accessory of this equipment had been expired as at the bid opening date and, the delay charge amounting to Rs. 144,558 had not been charged in terms of contract agreement.

purchased could be changed, than the price marked out at the time of preparing specifications and calling tender. I admit that these values had not been taken into consideration by the Technical Evaluation Committee or the Procurement Committee and, steps will be taken to consider about this in future procurements. The capital equipment are presently been considered by a Procurement Committee so that proper attentions towards this has been drawn.

The requirements indicated by the sections of the Code of Procurement Guidelines have been fulfilled and, I admit that it had not been done properly. But necessary steps to do it systematically had been taken in the last year. Steps have been taken to fulfill the procurement schedule when the bid documents are approved and, it has presently been implemented.

Specification number and, the specification	Compliance placed by the institution	Response
<b>06. Specifications of Arthroscopy Shaver. High Speed Shaver system with:</b> Oscillation of shaver within rotation speed from 500rpm to 3000rpm	No	The number of rpm could be seen in the brochure.
Choice between hand controls, control via	No	But footswitch have been provided. Here, footswitch or another

			<p>footswitch or control for the console LED touch screen</p> <p>Possible to lockable shaver hand piece in 4 position(0,90°,180°,270°)</p>	No	<p>methodology have requested.</p> <p>Only 2 options</p>
			<p><b>07. Arthro pump (Fluid pump management system )</b> unit should be supplied with foot switch</p>	<p>Not foot switch comes with autoclave-blet remote.</p>	<p>A remote has provided instead of foot switch to do this task. Although the technology is differs, the task described in the specification could be fulfilled.</p>
			<p><b>09. Full high definition camera control unit.</b> (g) Image and video data recording facility using integrated USB image capture module with key board.</p>	No	<p>Other facilities have been provided to fulfill this task.</p>
			<p><b>10. Light Source.</b> (d) Controlling panel come with touch screen in 20 steps.</p>	No	<p>The intensity and brightness in the Light Source in this equipment</p>

			<p>(g) Automatic brightness control.</p> <p>(i) lamp service life not less than approx 30000 hours.</p>	No	<p>could be changed upon the user's requirement, although the touch screen is not available.</p> <p>20,000 hours</p>
			<p><b>13. Sub item arthroscopy procedure cart.</b></p> <p>(iii)mobile on non-marking antistatic castors, with front brakes and lateral bumpers.</p> <p>(viii)should be supplied with earth leakage current monitoring system.</p>	No	<p>This has provided.</p> <p>This has not provided.</p>
			<p>In considering the above matters, it could observe that many technical specifications had not been mentioned by the institution. In evaluation the bids, evaluations should be done by using the written documents presented based on the matter stated by the bidder. Here,</p> <p>6.possible to leachable human hand piece In 4 position.</p> <p>10 i. Lamp service life not seen Than approx 30000</p> <p>13 viii should be supplied with each leakage current monitoring systematic. and, observed that no compliance with the technical specifications.</p>		

		<p>Those minor deviations would never be affected although not mentioned in writing in the Technical Committee. Following recommendation had been given by the Specialist Doctor.</p> <p>This is the cheapest among the bidets Comparable with existing Arthroscopy system in the theater good. After sale members up to now.</p> <p>Can be enlarged with existing at Arthroscopy system.</p> <p>The recommendation aforesaid is correct and, this lowest bid was selected after deciding collectively by the Technical Committee.</p> <p>Here, the Technical Committee had paid its attention only towards the NMRA certificate of the equipment.</p> <p>No conditions contain in relation to the delay charges described in the condition No. 26 and, said condition has indicated under No. 23. However, considering a request made by said institution about the delay charges for one week, payments had been made without charging said charges by the former hospital administration.</p>
(b)	<p>02 Nos. Ventilators of the Maquet Servo type had been purchased on 06 July 2018 spending Rs. 18.24 million for the Heart Surgery Intensive Care Unit. This procurement had been done without complying with the Guideline Nos. 1.2, 2.3.1, 2.3.2, 2.5.1 (c), 2.6.1 (a), 2.7.5, 2.12, 4.2.2, 5.3.19, 5.6.2, 6.3.6, 7.7.1, 7.11 and 8.9.1 of the Code of Government Procurement Guidelines. Also in terms of Section 2.1 and 2.2 of the Procurement Guidelines to purchase the medical equipment, the selected bidder had not been obtained the certificate of registration and, the authoritative power from the National Drugs Regulatory Authority, to act as the local agent to purchase the relevant equipment. Further, specifications had been prepared in favor of this bidder without complying with the</p>	<p>Every possible step will be taken to make all procurements In terms of the sections in the Code of Procurement Guidelines and, there may be occasions that are not in compliance to certain sections. A large number of quotations and tenders are called in the hospital within a year there is chance to happen such omissions. But we must say that all sections pointed out here had not been violated. However, errors pointed out are presently been corrected.</p> <p>0</p> <p>The selected bidder has been approved in writing by the National Drugs Regulatory Authority by its letter No. NMRA/LO/26/17 dated 09.08.2017 for the equipment submitted as 'Proposed marketing authorization holder'.</p>



	<p>Guideline No. 5.6.2 of the Code of Government Procurement Guidelines. The additional cost incurred to the Board due to above reason by rejecting the lowest bid and, selecting the highest bid was Rs. 12.3 million. The Technical Evaluation Committee had not been paid its attention about the training required to operate the machines and, it was further revealed that an additional cost has to be born if EDI Catheters are used for the machines. Further, more than one year had been lapsed after purchasing these machines but left them as under-utilized equipment.</p>	<p>According to the documents available in this bidding file, the mother company of this institution that manufactures this Ventilator has established in Sweden and, the approved license for the relevant product also had been issued by this office. Further, the National Drugs Regulatory Authority indicates that the manufacturer of this product is Sweden office which had been written in the relevant registration certificate. But the machine had been imported to distribute within Sri Lanka via the Singapore office established for South Asia Region and, the National Drugs Regulatory Authority has mentioned the address of South Asia Region office, as the relevant address. Both of these offices belong to one institution and, we can't see an error in that.</p> <p>Specifications were prepared based on the hospital's need (NAVA Mode) and, agreement of the all members of the Technical Evaluation Committee.</p> <p>A reply to the letter submitted by the Consultant Cardiothoracic Surgeon had been given by the Consultant Anesthetic.</p> <p>The demonstration is obtained by the Technical Evaluation Committee only based on the need and, no decision had been taken by a majority of the Technical Evaluation Committee that such demonstration is required.</p> <p>Specifications had been prepared based on hospital's need (NAVA Mode) and, agreement of the members of the Technical Evaluation Committee. The Anesthetic Specialist Doctor who is a member of the Technical Evaluation Committee had clearly mentioned the need, as the End User of the Equipment. I state that this NAVA Mode is not required for every patient and, used on the requirement.</p> <p>Request for 05 Ventilators had been given by 03 divisions together with the</p>
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		<p>purchasing of capital assets for 2017 and, we have planned to purchase it under one bids calling procedure. Accordingly, we have planned to purchase it under a gross estimate of 04 million Rupees per Ventilator and, referred to the Technical Evaluation Committee for recommendations. The Technical Evaluation Committee had been recommended that 03 equipment units for the Intensive Care Unit should be purchased with a special number and therefore, the relevant number of units should be purchased under two tenders. Accordingly, purchasing had been done under 02 tenders. But the recommendation issued by the Technical Evaluation Committee doesn't contain that the estimated prices should be amended and therefore, purchasing had been done on the initial estimate.</p>
(c)	<p>In purchasing an AF Ablation System on 06 March 2019 for the Cardiac Intensive Care Unit spending Rs. 17.21 million, it had been purchased from a supplier who doesn't possess previous experience in supplying such equipment. In terms of Guideline No. 7.12.4 of the Code of Government Procurement Guidelines, the Board had not been entered into a Memorandum of Understanding with the bidder. Although it is compulsory to obtain the certificate of registration from the National Drugs Regulatory Authority to supply this equipment, the selected bidder had not been obtained such certificate and, the Technical staff appointed to provide services after selling the machine by the bidder had not been evaluated. An accessory called 'Foot Switch' essential for this machine had not been supplied. Further, steps had not been taken to obtain the service manuals need to use the machine and, the relevant Specialist Doctor also had not been trained in terms of the procurement conditions. This machine had not been used since more than one year and, steps had not been taken to charge Rs. 516,405 recoverable from the supplier, due to delay in supplying of the machine.</p>	<p>This equipment and, the technology related to that was established in this hospital for the first time. Therefore, it is not logical to search about the previous experience within Sri Lanka.</p> <p>In terms of the procurement guidelines, it has indicated that a memorandum of understanding containing the covenants and discussions should be signed with the bidder. But I admit that such agreement had not been signed. However, the bidder has informed in writing about the agreed matters and, it had been accepted by the hospital. Further, the decision of the covenant has mentioned in the purchasing order too and, the relevant decisions could have been implemented accordingly.</p> <p>When this tender was calling, this bidder had applied for the registration with the National Health Regulatory Authority and, copies of said documents had been attached to the bid. But the registration certificate had not been received until the goods arrive to Sri Lanka after quantifying the tender. The supplier had requested the hospital to submit to the Drugs</p>

			<p>Regulatory Authority to obtain a “No objection Letter” and, such letter had been issued by the hospital. Accordingly, the said equipment had been released by the custom, after obtaining approval from the Drugs Regulatory Authority. This method is followed to obtain the necessary approval from NMRA where NMRA certificate had not been received and, this method had been followed at this time also.</p> <p>I admit that attention of the Technical Evaluation Committee towards the Technical Staff had not been drawn.</p> <p>Common technical specifications are always prepared for a tender and, should be approved by the Technical Evaluation Committee. That method had been followed at this time also. It had been mentioned that said accessory is not essential when giving the supplier’s bill and, the Specialist Doctor’s recommendation. Eg. : High technology Radiology equipment, ophthalmology equipment etc.</p> <p>It is essential to supply the service manual but the manufacturing companies of high-tech equipment refuse to supply the service manual to another institution due to the patent right.</p> <p>It is true that the information relating to the foreign training that should be given to the Specialist Doctor are not available in the relevant file. But when we inquired from the relevant Doctor and institution, the Doctor stated that he was given a basic training upon his request and, necessary steps had been taken to give him a live training in the last year in Hong Kong. But it was postponed due to the situation became there. Later, the covid-19 pandemic became and, they had agreed to give that training in due course.</p> <p>All those equipment had not been received completely and, the operating</p>
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		<p>theatre staff also had not been given the relevant trainings as at 27.07.2020.</p> <p>Approval for the delay had been obtained by the supplier from the hospital and, had been extended for one month period based on the delay occurred to obtain the No objection letter from NMRA. Accordingly, the delayed person had not been charged. But the documents contained in the file do not confirm that Foot switches had not been supplied and, payment had been made for the amount issued by the GRN.</p>
(d)	<p>The purchasing order to purchase 8 Nos. ICU beds for the Cardiac Intensive Care Unit at Rs. 1.37 million (Rs. 171,200 per bed) had been issued on 7 September 2017. Although good should have been delivered within 6 – 8 weeks from the date of the purchasing order issued, the supplier had been defaulted supply of goods. Even though, legal action against the supplier could not take because of a performance bond had not been obtained from the supplier as well as parties had not been entered into an agreement in terms of Section 5.4.10 and 8.9.1 of the Code Government Procurement Guidelines. Steps had not been taken to fulfil the relevant supply by the next lowest bidder so that the Board had incurred an additional cost of Rs. 2.54 million due to selecting another supplier.</p>	<p>It had been mentioned that a performance bond should be given when awarding the contract of purchasing 08 Nos. ICU beds from the Gene Diagnosis institution and, two copies of the agreement had been sent to the supplier together with the orders. But the performance bond had not been given by the supplier as well as the agreement also had not been signed. The supplier had been made aware of at several times by the hospital with regard to this matter and, no any response had been given by the supplier about that.</p> <p>Although the goods should be delivered before 8 months by receiving the order, the supplier had not been responded by that. Accordingly, the supplier had been informed by letters from 12<sup>th</sup> March 2018 from time to time stating to deliver goods and to provide the bond. But the chance of encashing the bond was lost due to failure of providing the bond by the supplier. But necessary steps were taken by the hospital to blacklist the supplier as a “Default Supplier” and cease him taking part with the tenders of supplying these items, in terms of Section 8.11.6 of the Procurement Guidelines. We emphasize you that this was the one and only thing could do against that supplier at that time.</p> <p>Bids had been submitted by 8 bidders</p>

			<p>for this procurement and, three institutions who had submitted the lowest bids i.e. Q2-DelmaForsyth Co. Ltd., Q6 – Biomed International and Q4 – Shield Medical (Pvt) Ltd. were removed from the primary evaluation by the Technical Evaluation Committee because they had not responded substantially due to not completing the “Hydraulic operated height adjustability is most important and very smooth function will be considered as requirement of CTICU”.</p> <p>A new procurement had been done after cancelling the order placed to this bidder. The order was cancelled after one year by opening the tender so that, the validity period of bids had been expired. Accordingly, a new tender was carried out because there was no validity of the tender aforesaid.</p>
	(e)	<p>In purchasing an Operating Theatre Table on 23 July 2019 for the Cardiac Surgery spending Rs. 9.183 million, Rs. 5.18 had been spent exceeding the estimated cost of Rs. 4 million. Also goods have been purchased from the highest bidder without any satisfactory reasonable reason so that the Board had incurred an additional cost of Rs. 2.31 million.</p>	<p>Although the estimated price for this in the Procurement Plan prepared for 2018 was Rs. 4,000,000/- (with VAT), the wholesale price of the supplier was Rs. 10,560,000/-. But the price submitted by one bidder out of the bidders rejected was lower than the price submitted by other 6 bidders, as observed at the primary evaluation.</p> <p>When preparing the Procurement Plan of the hospital, the estimated price of the relevant items are obtained from the related End user (Eg. : the Specialist Doctor, Head of the Unit etc...).</p> <p>The estimated price for this item had been included in the letter issued to appoint the Technical Evaluation Committee and, it had not been recorded in the report, although observed by the Technical Evaluation Committee and the Procurement Committee. But based on the need of the item, it had been recommended by the Technical Evaluation Committee and approved by the Procurement Committee, to proceed with purchasing.</p>



		<p>Although the procurement process for this was commenced in 2018, the Purchase Order had been issued in 2019 and, Rs. 10,560.000 had been allocated at the provision allocation made for 2019. Therefore, no impact on other items by that. Purchasing of an O.T Table for CTOT had been done according to the procurement method and, it had been approved by the Procurement Committee based on the recommendation of the Technical Evaluation Committee. Here, although the estimated price was Rs. 4 million, the tender had been awarded for Rs. 9 million (approximately). The Procurement Committee had paid its basic attention towards the recommendation issued by the Technical Evaluation Committee and, not considered about the estimated value. Largely, the medical equipment are purchased on the technical accessories and, no proper attention was paid towards their estimated value. Such method had been occurred at this time too.</p> <p>Although the audit observation states that “A loss had been incurred to the hospital due to purchasing the item from Technomedics (Pvt) Ltd., who submitted the highest bid, without purchasing from one of those institutions who submitted the 5<sup>th</sup> or 6<sup>th</sup> lowest price”, no such loss had been incurred. Because of, a loss bigger than above may occur in case it was purchased on an incompatible need on the lowest bid, without considering the recommendations of the End user, within the Technical Evaluation Committee. Therefore, the Technical Evaluation Committee had paid its best attention towards the recommendations of the End user, when issuing its recommendations.</p>
(f)	10 Nos. of Tab Computers purchased on 22 March 2018 spending Rs. 310,000 hopefully to obtain the information pertaining to the progress of the patient care service and, 11 Nos. of Tab	It had been decided to stop temporarily the project due to be implemented hopefully to obtain the information relating to the progress of the patient care service, on a decision taken by the



		<p>Computers purchased on 09 August 2017 spending Rs. 245,718 hopefully to use for the Early Warning System expected to operate, had not been used for the relevant needs event up to 30 June 2020.</p>	<p>management.</p> <p>A primary project namely early warning system was stopped on a request made by the Ministry of Health, due to a technical defect arisen in the software relating to said project and, the 11 Nos. Tab computers purchased for said project are also remain idle. However, 06 Tab computers out of the 21 purchased for the technical methodology implemented "covid-19" patient care service had been used.</p> <p>Further, a primary project had been implemented to carry out the Board meeting minutes according to a new technical methodology and, 09 Tab computers have presently been given to the Directors for their use.</p> <p>Also, 04 Tab computers had been given at the audit committee meeting of the hospital to carry on its reports according to a new technical methodology.</p> <p>I would like to inform you that the remaining 02 Tab computers will be used for the Clinic Management System, due to be implemented in the hospital.</p>
	(g)	<p>Although Rs. 21.558 million had been spent from 2016 to 2019 to purchase a computer software, to scan data, for social media and for staff allowances, to establish an Electronic Document Management Computer Software System, it had not been used even as at 31 December 2019 to achieve said objective so that the cost incurred for that had become as a useless expense. Further, 25 Nos. of Laptop Computers purchased on 03 October 2018 spending Rs. 2.82 million hopefully to diagnose by using the bed head tickets and patients' test reports through this system, to store the relevant information &amp; data in the system and, to carry on the clinical patient care services, had not been utilized for the relevant task even as at 30 June 2020.</p>	<p>Based on the allegations levelled stating that certain anomalies had been occurred in the procurement procedure relating to the task of scanning these bed head tickets, a number of investigations with regard to that had been carried out by the Financial Crimes Investigating Division (FCID) and the Presidential Commission including some other departments. Based on that situation, this bed head tickets scanning task had been temporarily stopped sending two letters signed by the Chairman. It is a problem to re-start this task because the recommendations of the relevant investigations yet to be received (except the primary investigations carried out by the Ministry of Health).</p>

		<p>Further, the hospital inquired from the Attorney General whether the scanned documents are accepted for the court affairs and his answer was, even originals of the scanned documents should be produced as and when required. Accordingly, it is impossible to produce even scanned copies of the bed head tickets.</p> <p>In this situation, the 23 Nos. of Laptop computers purchased for the primary objective were used for other needs from time to time on the management approval. Accordingly, said 23 Nos. of Laptop computers are presently been used for various needs of the hospital and, I state that the monies spent for that, is not a useless expenditure.</p> <p>It had been confirmed by the Medical Officers' reports that approximately Two hundred fifty thousand scanned bed head tickets (approximately Seventy two lakhs pages) have already been stored in the computer data base. Such computerized patient data base could be available rarely in a hospital and, necessary steps are presently been taken as early as possible to update the existing computer data base, enabling to use this data base, too. As we expect to insert the data directly to the computer instead storing the data after scanning, the expense incur for the scanning purpose could be saved.</p> <p>Accordingly, the information contained in the scanned bed head tickets of the patients are available in the hospital's computer data base. Therefore, those information could be used productively according to the measures taken in future. Therefore, although the expected objective had not been achieved as it is, the monies spend for that would not be a useful expenditure.</p>
	(h)	<p>The Laundry Service contract for a further year with effect from 01 April 2019 had been awarded to a contractor at a monthly cost of Rs. 1.4 million. Steps had not been taken to obtain the quality</p>
		<p>I admit.</p> <p>But the one and only bidder who had submitted the substantial responsive bids was Quick Linen Washing</p>

		<p>certificates from Sri Lanka Standards Institution or Industrial Technology Institute or any other recognized University to certify that the chemicals used by the contractor are in compliance to the prescribed standards in terms of the contract condition as well as the those chemicals had not been inspected and approved by the Laundry Supervisor of the hospital. Also, steps had not been taken to mark the arrival &amp; departure of the staff deployed by the contractor, in the finger scanning machine fixed at the hospital and, to confirm in writing that those employees had been given the vaccine against the Hepatitis B disease.</p>	<p>Service. The laundry service is an essential service to continue the hospital clinical affairs and therefore the whole contract was awarded to the above institution.</p> <p>As the report issued by the General Chemical Industries in relation to the chemicals containing the washing agents used by the contractor to wash the cloths relates to the standard of the Sri Lanka Standards Institution, the Chairman of the Technical Evaluation Committee had been inquired from said institution over the phone regarding said report.</p> <p>The washing agents were checked on 19.10.2016 and, the problems identified at the ward supervision together with observations and, the report relating to the Sri Lanka Standard Institution had been submitted to the Management Committee on 26.02.2017.</p> <p>Necessary instructions had been given by the 156<sup>th</sup> Management Committee Meeting (09.02.2017).</p> <p>Measures for this had been taken by the Management Committee Meeting held on 23.02.2017.</p> <p>Complaints received from wards and units had been informed to the hospital administration and, the Laundry Supervisor and the contract had been fined.</p> <p>The Laundry Supervisor has presently been instructed to check the chemicals.</p> <p>The Laundry Supervisor and the Administrative Assistant have presently been instructed to check the chemicals.</p> <p>Those injections had been given and, the relevant certificates are available with them. It is carried out the hospital disinfection division. Giving or not giving the injections is a responsibility of the company.</p>
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03.	Other audit observations	
	<p>(a) Although Rs. 2,766 million had been identified as hospital charges income within the year under review, steps had not been taken by the hospital Board to prepare a good and complete income collecting policy in which should be contained the security arrangements in the computer system used to account the income and, to identify the cost relating to compute the hospital charges aforesaid, to determine the profit percentage, to exempt the charges and, to determine the authority levels of revising charges. Although various adjustment had been made to the hospital charges account within the year under review and previous year without authority due to above reason, the Board had not been drawn its attention toward this matter.</p>	<p>Many fees charged presently against all types of services provided by the hospital is a structure of fees recommended by the Specialist Doctors in each period and, certain prices had been recommended by the Pricing Committee operated from time to time. A correct pricing policy doesn't implement and, attention of the Board of Directors has been drawn to establish a more accurate pricing, based on the total cost. It had been delayed to introduce this pricing policy due to the difficulties exist to identify, when pricing the indirect expenses such as overhead cost.</p> <p>Presently an Itemize Billing System is implemented based on the items need for drugs and dressing materials and, steps will be taken immediately to absorb the overhead cost also correctly.</p> <p>As the objective of establishing the hospital is not to gain profits but to extend a maximum service to the patient. Therefore, steps will be taken in future to introduce a pricing system that cover the cost and, the recurrent grants received from the government also should be taken into consideration.</p> <p>The exempted value state here could be classified as follows.</p> <p>For the staff - Rs. 93,772,737 Clergies and others - Rs. 97,530,130</p> <p>Board approvals for the related exemption at each period had been granted and, steps will be taken to further regulate the relevant methodologies.</p>
	<p>(b) After obtaining the data &amp; reports need to prepare the financial statements, the facility of changing them in the Systolic computer system had not been barred.</p>	<p>It is practically difficult to bar the monthly Acc pac system and, the facility of altering the system after preparing final account has been barred.</p>
	<p>(c) The amount should have been reimbursed from the ministry against the heart surgeries carried out for the patients</p>	<p>Both parties have presently been arrived into agreements after having comparisons about the amount that</p>



		referred by the Ministry of Health within the year under review was Rs. 94.381 million. But attention had not been paid towards the surgeries, laboratory tests, determination of the residential time limits of said patients and, method of charging the fees against other tests to be done and, surgeries for the patients referred by the Ministry of Health had been carried out without any prior agreement.	should be reimbursed from the ministry for the heart surgeries carried out since 2011. The patients referred by the Ministry of Health under the heart surgery scheme are also referred for the heart surgeries together with the reports, after conducting their primary tests at the relevant hospitals. However, as discussed at the audit committee meeting of the Ministry of Health held recently, we expect to obtain a separate vote for the ministry and, make the relevant reimbursement more regularly.																																									
(d)	It had been revealed when comparing the stock reports obtained from the computer system and, the physical stock survey reports conducted as at 31 December 2019 that 16,225 Nos. of stock units of drugs, surgical materials etc. amounting to a total cost of Rs. 2.042 million existed in various divisions had been indicated in deficit and, another 15,733 Nos. of stock units amounting to a total cost of Rs. 893,335 had been indicated in the computer system in excess. Accordingly, it was observed that the computer system controlling method relating to the stocks had not been implemented correctly.	<p>There had been differences in the Surgical Material Stores ii, due to changing of the CODE number of certain items. But the change had been occurred equally according to the CODE numbers. The prices of said items are same. The excess stocks have been entered to the computer system.</p> <p>Two CODE numbers had been given for one drug at the stock taking of the Internal Pharmacy. That is,</p> <table><tr><td>01</td><td>Paparanin Hydrochloride</td><td>Colistimethale sodium</td></tr><tr><td>01</td><td>Code – DGINP003</td><td>01=Code – DGINC-069</td></tr><tr><td>02</td><td>Code – DGINP056<sup>4</sup></td><td>02=Code– DGINC070</td></tr></table> <p>The computerized stock and, the physical stock at that time was as follows and, the same drug had been issued under both CODE numbers from time to time. But no change in the physical stock had been occurred. That is, the physical computer stock is same.</p> <table><tr><td>Paparanin Item Code</td><td>Sys Qty.</td><td>Phys Qty. <sup>4</sup></td><td>Adjustment</td></tr><tr><td>DGINP003</td><td>20</td><td>23</td><td>3</td></tr><tr><td>DGINP056</td><td>3</td><td>0</td><td>-3</td></tr><tr><td>Total</td><td>23</td><td>23</td><td>0</td></tr></table> <p>Colistimethele</p> <table><tr><td>Item Code</td><td>Sys Qty.</td><td>Phy Qty.</td><td>Adjustment</td></tr><tr><td>DGINC069</td><td>8</td><td>14</td><td>6</td></tr><tr><td>DGINC070</td><td>70</td><td>64</td><td>-6</td></tr><tr><td>Total</td><td>78</td><td>78</td><td>0</td></tr></table>		01	Paparanin Hydrochloride	Colistimethale sodium	01	Code – DGINP003	01=Code – DGINC-069	02	Code – DGINP056 <sup>4</sup>	02=Code– DGINC070	Paparanin Item Code	Sys Qty.	Phys Qty. <sup>4</sup>	Adjustment	DGINP003	20	23	3	DGINP056	3	0	-3	Total	23	23	0	Item Code	Sys Qty.	Phy Qty.	Adjustment	DGINC069	8	14	6	DGINC070	70	64	-6	Total	78	78	0
01	Paparanin Hydrochloride	Colistimethale sodium																																										
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Total	78	78	0																																									

		<p>The reasons for not to be compared (existence of Excess / Shortage) the relevant balances when physical stocks are entered to the stock computer system, are as follows.</p> <p>The stock system indicates; the item in excess and, the billed items in deficit, when errors occurred at the time of billing and, the wrong items are billed.</p> <p>In addition to above, the consumptions in the stock system also will be recorded as a shortage in the stock system, due to billing while computerizing the stock entry.</p> <p>Such practical problems will exist until the relevant Stock Keepers enter correctly in real time the consumption of the relevant items to the stock system and, steps will be taken to make aware of the relevant Stock-Keepers with regard to this.</p>
(e)	<p>Although the Board of Directors doesn't claim powers to make appointments for the posts that have not been approved by the Department of Management Services and, to entrust powers to make the payment of unapproved salaries, powers had been entrusted by the Board of Directors to appoint the officer who held the position of Human Resources Manager (Operations) to execute the duties of the post of "Head of Human Resources" and, to make a payment of <math>\frac{1}{4}</math> out of the initial salary claimed by the said post (Head of Human Resources). Although in terms of Section 12.3 of Paragraph VII of the Establishment Code, only <math>\frac{2}{3}</math> out of the allowance of <math>\frac{1}{4}</math> of the initial salary claimed by the position (duties are executed) could be paid, the total allowance equivalent to <math>\frac{1}{4}</math> out of the initial salary of the position (duties are executed) together with transport and fuel allowance had been paid for this officer. The total of the allowances paid for 20 months as above was Rs. 1.82 million.</p>	<p>An investigation regarding this has been conducted by an external Investigating Officer and, his (Head of Human Resources) gratuity allowance has been suspended according to the report given by the external investigating officer.</p>



	<p>(f) Steps had not been taken to settle or account (after identifying them as income) 14 Sundry Creditors balances amounting to Rs. 5.315 million that are old above 7 years as at 31 December 2019, a payable balance of Rs. 437,799, Seven Performance Bond Deposits amounting to Rs. 800,907 and, professional charges payable amounting to Rs. 3.616 million.</p>	<p><b>(1)N.W.S. &amp; D.</b> This amount is a balance which is old above 10 years. The National Water Supply and Drainage Board also doesn't claim this amount. Steps will be taken to remove it from the accounts.</p> <p><b>(2)Sundry Creditors</b> This balance consists with an amount of Rs. 155,100/- deposited by various institutions on behalf of their patients and, said balance can't be removed from the accounts.</p> <ul style="list-style-type: none"> <li>• Dx Type Air Handling System – Retention As this task yet to be completed, this amount should be paid in the future.</li> <li>• Professional Charges This amount is old above 20 years and, the related correspondences had been carried away by the investigating team to investigate about an anomaly occurred when making the professional charges.</li> <li>• Steps will be taken to check about other miscellaneous creditor's balances and, remove them from the accounts.</li> <li>• Performance Bond Deposit Steps will be taken to check about the deposit of Rs. 600,000/- made by the Perera &amp; Sons institution and, make necessary adjustments.  The balance amount stated here is old more than 25 years and, steps will be taken to remove it from the accounts.</li> </ul>
	<p>(g) Rs. 2.216 million had been paid to the contractor on 07 June 2019 who widened the gates of the vehicle park. In terms of Section 2.14.1 of the Government Procurement Guidelines, although not less than 5 sealed quotations from registered</p>	<p>Expanding of the hospital's vehicle park had been carried out based on a decision taken by the management and, on the instructions given by the hospital Director who was on duty in 2016. The Director's opinion was to</p>

	<p>contractors should have been called under the shopping method for the works up to Rs. 10 million, quotations had been called only from 3 contractors. Further, cease of accepting the bids on date informed previously and, opening of bids in public had not been done.</p>	<p>expand the vehicle park and fix gates enabling to park properly the vehicles that have been parked all over the hospital premises. This was done by calling limited quotations considering the exigency of the task as per his instructions. I admit that the job had not been done in compliance to the provisions contained the Code of Procurement Guidelines. It had been done by obtaining quotations from three institutions including the institution who fixed the gates to the vehicle park at that time. I should emphasize that no price anomaly had been occurred.</p> <p>All these tasks had not been done according to a proper method and, the job had been carried out on the instructions given by the Director considering its exigency. The contractor had been informed that a performance bond relating to this procurement should be given. But it had been delayed based on not giving any series of conditions. However, we state that all payments had been done after obtaining the prescribed performance bonds.</p> <p>Although the procurement procedure had not been followed duly, the hospital's income has been increased after this process, which is a benefit to the hospital.</p>
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## 6. Future Vision



## 6.1 Expected Medium Term Actions to Improve the performance of the Institute

Objectives	Activities
Improvement of infrastructure facilities at the hospital for patients, visitors and the staff	<ul style="list-style-type: none"> <li>♦ Construction of female nurses quarters (on going).</li> <li>♦ Construction of Administration and Finance building with auditorium. (on going).</li> <li>♦ Construction of work shop Building (on going).</li> <li>♦ Construction of nurses (Male) quarters.( on going).</li> <li>♦ Construction of 5 story doctor's quarters.</li> <li>♦ Renovation of kitchen.</li> <li>♦ Construction of four story building for stores and supply department.</li> </ul>
New Infrastructure	<ul style="list-style-type: none"> <li>♦ Refurbishing of existing sanitary facilities (on going).</li> <li>♦ To build solar powered hot water systems in paying ward complex.</li> </ul>
Improvements for the existing infrastructure	<ul style="list-style-type: none"> <li>♦ Replacement of existing electric cables of hospital.</li> <li>♦ Reinstallations of fire protection and detection system.</li> <li>♦ UPS system for OT complex /ICU and Labour room.</li> <li>♦ Other rehabilitation &amp; improvement of hospital.</li> </ul>
Equipment	<ul style="list-style-type: none"> <li>♦ Purchase of CT Angiogram machine</li> </ul>
Human resources development	<ul style="list-style-type: none"> <li>♦ Develop a skills based training and development plan for all staff.</li> <li>♦ Establish a training and development unit for the hospital.</li> <li>♦ Staff welfare annual activity plan with monthly events.</li> </ul>