



වාර්ෂික වාර්තාව  
Annual Report  
ஆண்டறிக்கை

2018

ශ්‍රී ජයවර්ධනපුර මහ රෝහල  
ஸ்ரீ ஜயவர்தனபுர பொது மருத்துவமனை  
Sri Jayewardenepura General Hospital



# Annual Report 2018

Sri Jayewardenepura General Hospital

Prepared by:  
Planning Unit  
Sri Jayewardenepura General Hospital  
All Rights Reserved © 2018



# Content

<b>1. Corporate Information</b>	
1.1 Historical Facts	4
1.2 Corporate Governance	5
1.3 Vision and Mission	7
1.4 Our Strengths	8
1.5 Our Expectations	9
1.6 Hospital Staff	10
1.7 Medical Specialist Unit	13
1.8 Our Services	14
1.9 Our Website	15
<b>2. Management Team</b>	
2.1 Chairman's Message	17
2.2 Director's Message	18
2.3 Board of Directors	19
2.4 Management Committee	19
2.5 Specialist Staff	20
<b>3. Operational Information</b>	
3.1 Summary of Performance	24
3.2 General Performance	28
3.3 Sector Review	29
3.4 Ten Year Summary	47
<b>4. Financial Reports</b>	
4.1 Statement of Financial Position	50
4.2 Financial Performance Statement	51
4.3 Cash Flow Statement	52
4.4 Statement of changes in equity	53
4.5 Detailed analysis of net assets	54
4.6 General information & Significant Accounting Policies –2018	55
4.7 Notes to the Accounts –2018	60
4.8 Schedules to the Financial statements ( as at 31/12/2018)	67
<b>5. Auditor Reports</b>	
5.1 Auditor General's Report	77
5.2 Action taken to correct weaknesses mentioned in the Audit Quarries	86
<b>6. Vision for the Future</b>	
6.1 Expected Medium Term Activities to Improve the Work Per- formance of Institute	109

# 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).

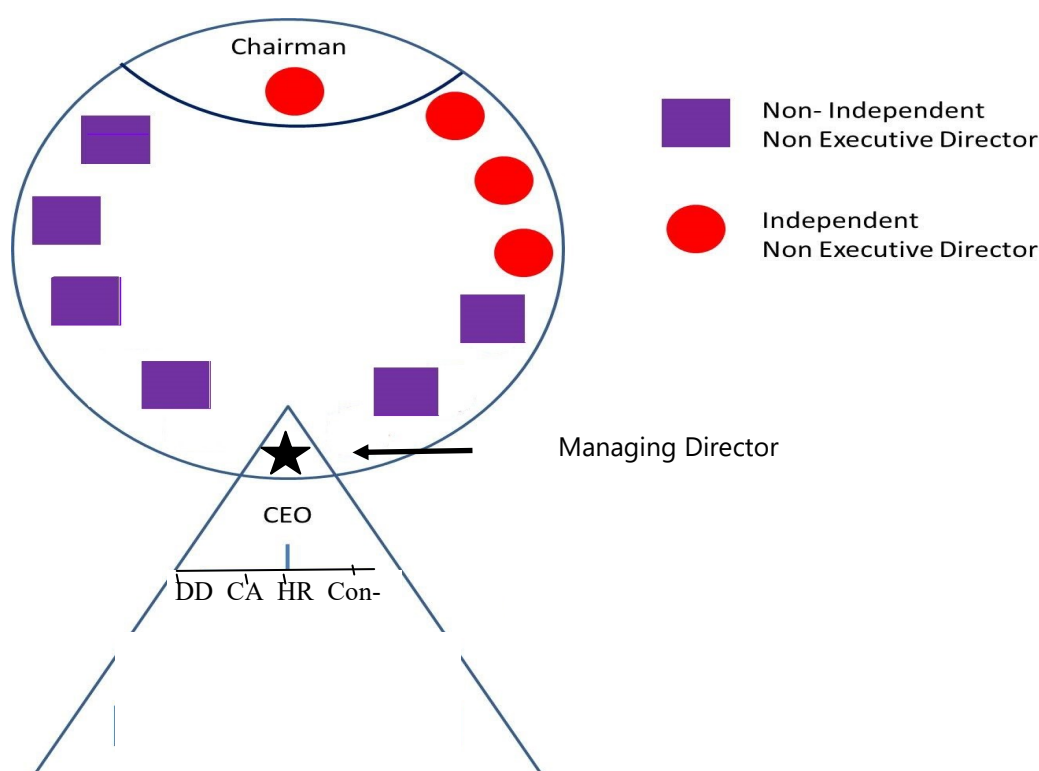
Sri Jayewardenepura General Hospital was setup to supplement the curative health service in Sri Lanka and to assist in the training of medical undergraduates, postgraduates and other health care personnel. While the Board of Directors take policy decisions, operational control is vested on a Committee 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 four 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 2025 staff members.

## **EXECUTIVE STAFF**

	<b><u>SALARY</u></b>	<b><u>APPROVED</u></b>	<b><u>AVAILABLE</u></b>	<b><u>MALE</u></b>	<b><u>FEMALE</u></b>
	<b><u>CODE</u></b>	<b><u>CADRE</u></b>	<b><u>CADRE</u></b>		
CHAIRMAN			1	1	
DIRECTOR	SL 3	1	1	1	
DEPUTY DIRECTOR + Acting D.DIRECTOR	SL 3	1	2	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 NURSING OFFICER (CNO)	MT 8	1	1		1
ACCOUNTANT FINANCE	SL 1	1	1	1	
ACCOUNTANT REVENUE & CONTROLL	SL 1	1	1	1	
SENIOR MANAGER PROCUREMENT (SMP)	SL 1	1	1	1	
ASSIST. MANAGER PROCUREMENT(AMP)	SL 1	1	1	1	
MATRON	MT 8	3	3		3
MANAGER HR & OPERATION(Administration)	SL 1	1	1	1	
Asst. MANAGER HR OPERATIONS	MN 7	1			
FRONT OFFICE MANAGER (FOM)	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 ADMINISTRATOR		1	0		
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	20	12	8

## **MEDICAL STAFF**

CONSULTANT	SL 3	50	47	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
NEANATOLOGIST			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	48	27	21



# 1.6 Hospital Staff –Continue

<b>MEDICAL OFFICERS</b>	<b>SALARY</b>	<b>APPROVED</b>	<b>AVAILABLE</b>	<b>MALE</b>	<b>FEMALE</b>
	<b>CODE</b>	<b>CADRE</b>	<b>CADRE</b>		
PERMANENT	SL 2	180	99	26	73
CONTRACT - 77 + Locum - 01			78	18	60
GOV. ANNUAL TRANSFER/SECONDMENT			20	7	13
INTERN MEDICAL OFFICERS			[ 10 ]	[ 7 ]	[ 3 ]
POST INTERN MEDICAL OFFICERS			[ 47 ]	[ 19 ]	[ 28 ]
P.G.I.M			[ 55 ]	[ 35 ]	[ 20 ]

Total 180 197 51 146

<b>PARA MEDICAL STAFF</b>					
SPEECH THERAPIST	MT 6	1	1	1	
MANAGER PHARMACY	MT 8	1	1		1
PHARMACISTS	MT 6	20	18	8	10
PHARMACIST (TRAINEE)			[ 2 ]	[ 1 ]	[ 1 ]
MANAGER PHYSIOTHERAPY	MT 8	1	0	0	
PHYSIOTHERAPIST	MT 6	12	4	3	1
PHYSIOTHERAPIST (CONTRACT)			4	2	2
PHYSIOTHERAPIST (TRAINEE)			[ 4 ]	[ 1 ]	[ 3 ]
MANAGER RADIOLOGY	MT 8	1	1	1	
RADIOGRAPHERS	MT 6	21	8	5	3
RADIOGRAPHERS - (CONTRACT)			5	2	3
RADIOGRAPHERS (TRAINEE)			[ 5 ]	[ 3 ]	[ 2 ]
MANAGER LABORATORY	MT 8	1	1		1
MEDICAL LABORATORY TECHNOLOGIST	MT 6	38	33	16	17
M.L.T. (CONTRACT)			1		1
M.L.T. (TRAINEE)			[ 3 ]	[ 1 ]	[ 2 ]
THEATRE TECHNICIAN	MT 2	6	5	5	
BIO MEDICAL TECHNOLOGIST	MN 3	7	5	5	
CARDIOGRAPHER (Per. 08 + Locum 01 )	MT 4	14	9	2	7
CARDIOGRAPHER (TRAINEE)			[ 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 135 105 54 51

<b>NURSING STAFF</b>					
NURSING SISTER	MT 7	30	27		27
STAFF NURSING - PERMANENT	MT 7	650	603	43	560
- LOCUM			0		0
- TEM. ATTACHED			15	3	12
- ASSIGNMENT					
STUDENT NURSES		200	94	2	92

Total 880 739 48 691

<b>CLERICAL &amp; ALLIED SERVICE</b>					
STAFF ASSISTANT	MN 3	6	5	3	2
MANAGEMENT ASSISTANT (MN 2)	MN 2	86	86	16	70
MANAGEMENT ASST. (MN 1)+CASHIER	MN 1	43	40	5	35
CONFIDENTIAL SECRETARY	MN 7	1	1		1
ASSIST.FRONT OFFICE MANAGER	MN 4	1	1	1	
STORE KEEPER	MT 2	5	4	4	
STORE KEEPER (Trainee)			[ 1 ]		[ 1 ]
AUDIT ASSISTANT	MT 2	4	2	2	
PLANNING ASSISTANT	MN 4	3	3	1	2
ICT ASSISTANT	MT 1	3	3	3	
PROJECT ASSISTANT			[ 1 ]	[ 3 ]	[ 1 ]
TRAINEE MANAGE. ASST.			[ 24 ]	[ 3 ]	[ 21 ]

Total 152 145 35 110



## 1.6 Hospital Staff –Continue

<b>OTHER STAFF</b>	<b>SALARY</b>	<b>APPROVED</b>	<b>AVAILABLE</b>	<b>MALE</b>	<b>FEMALE</b>
	<b>CODE</b>	<b>CADRE</b>	<b>CADRE</b>		
NUTRITIONIST	MN 5	2	2		2
COUNSELLOR	MN 5	1	1		1
LIBRARY ASSISTANT	MN 4	2	1		1
RECEPTIONIST	MN 1	6	6	0	6
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	2	2	
SKILLED WORKERS		25	19	19	
CARPENTERS	PL 3		3	3	
MASONS	PL 3		2	2	
PAINTERS	PL 3		1	1	
PLUMBERS	PL 3		2	2	
ELECTRICIANS	PL 3		10	10	
WELDER	PL 3		1	1	
CHEF	MN 1	1	1	1	
DIET STREWEARDESS	MN 1	7	7	1	6
SEAMSTRESS	PL 3	6	4		4
DRIVERS	PL 3	14	12	12	
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.13 + Contract 02)	PL 3	20	15	14	1
TRAINEE COOKS	PL 2		{ 1 }	{ 1 }	
LAB ORDERLY	PL 3	17	15	9	6
Total		125	104	66	38

<b>PRIMARY STAFF</b>	<b>SALARY</b>	<b>APPROVED</b>	<b>AVAILABLE</b>	<b>MALE</b>	<b>FEMALE</b>
	<b>CODE</b>	<b>CADRE</b>	<b>CADRE</b>		
ORDERLY SUPERVISORS	PL 1	6	6	3	3
ORDERLIES (Permanent 240 + Contract 02 )	PL 1	436	241	140	101
DARK ROOM ORDERLY	PL 1	1	1	1	
SAUKYA KARYA SAHAYAKE	PL 1	50	166	110	56
CASUAL LABOURERS			50	27	23
CARE GIVERS			42	28	14
PHLEBOTOMIST	PL 2		6	2	4
		493	512	311	201

### Summary

	<b>APPROVED</b>	<b>AVAILABLE</b>	<b>MALE</b>	<b>FEMALE</b>		
	<b>CADRE</b>	<b>CADRE</b>				
Executive Staff	22	20	12	8	Chairman	1
Medical Staff(Consultants&Res.Specialists)	60	48	27	21	Intern	10
Medical Officers	180	197	51	146	Post Intern	47
Para Medical Staff	135	105	54	51	P.G.I.M.	55
Nursing Staff	880	739	48	691	Project Asst.	1
Clerical And Allied Service	152	145	35	110	Trainee M.A.	24
Other Staff	125	104	66	38	Trainee Para	15
Primary Staff	493	512	311	201	Trainee Cook	1
					Trainee S.K.	1
Total	2047	1870	604	1266	Total	2025

## 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	5. ICU (Intensive Care Unit) <ul style="list-style-type: none"><li>• General ICU</li><li>• Neurosurgical</li><li>• Cardiology</li><li>• Cardio thoracic</li></ul>	
3. OPD-Out Patient Treatment (8.00am –4.00 pm)			
4. Specialized Clinics in all Specialties			
6. HDUs’ (High Dependency Units) <ul style="list-style-type: none"><li>• Pediatrics</li><li>• Neurosurgical</li><li>• Cardiology</li><li>• Cardio thoracic</li><li>• General Medicine</li><li>• Gynecology</li></ul>		7. Medical Checkup Unit– Variety of Medical Checkup packages available	
		8.Laboratory services <ul style="list-style-type: none"><li>• Hematology</li><li>• Biochemistry</li><li>• Microbiology</li><li>• Histopathology</li><li>• Chemical Pathology</li></ul>	
9. Radiology Services <ul style="list-style-type: none"><li>• Mammography</li><li>• X –ray</li><li>• Ultra Sound Scan</li><li>• Computer Tomography (CT)</li><li>• DSA Angiograms</li><li>• IVP</li><li>• Barium Studies.</li><li>• CT Guided Biopsy</li><li>• CT Angiograms.</li><li>• Doppler Scans.</li><li>• HSG.</li><li>• Special Examinations</li><li>• FNACUS Biopsy</li></ul>		10.Cardiology Investigation <ul style="list-style-type: none"><li>• ECG Tests</li><li>• Exercise ECG</li><li>• Halter Monitoring</li><li>• Angiography and Cardiac Catheterization</li><li>• 2 DEcho</li><li>•</li></ul>	11.Neurology Investigation <ul style="list-style-type: none"><li>• EMG Tests</li><li>• EEG Tests</li></ul>
		12. Endoscopy services (UGIE,LGIE)	
		13. Urological treatment services	
		14. ENT related tests	
		15. Vision and related tests	
		16. Nutrition advisory services and consultation	
		17 Physiotherapy services	
18. Psychological Counseling Services		<div>Other Services</div> <ul style="list-style-type: none"><li>• Banks (BOC,HNB)</li><li>• Automated Teller Machine (BOC, HNB, Peoples ,Commercial )</li><li>• Cafeteria</li><li>• Post Office</li><li>• Vehicle Park</li><li>• Grocery Shop</li><li>• Paying machines</li></ul>	
19. Speech Therapy services			
20. Supportive services <ul style="list-style-type: none"><li>• Blood Transfusion Services</li><li>• Chanel Service</li><li>• Health Education</li><li>• Immunization</li><li>• Infection Control Service</li><li>• Birth &amp; Death Registration</li><li>• Pharmacy -(24 h service)</li><li>• Emergency Ambulance Service</li></ul>			

## 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 pleased to release this message for the Annual Report 2018 of Sri Jayewardenepura General Hospital.

Sri Jayewardenepura General Hospital is a Government owned enterprise serving as a benchmark to the private health sector in Sri Lanka in order to ensure maintenance of standards in that sector. I must make this an opportunity to thank the hospital staff for the dedication shown to make it happen.

Hon. Minister of Health, Nutrition & indigenous Medicine has provided us with the required funding to meet the current demands of the hospital. This has enabled us improve the infrastructure, introduce new technology and to improve the quality and range of services offered to the people.

The success shown by Sri Jayewardenepura General during the past years has been noteworthy. We are grateful to the treasury and ministry of Health, Nutrition & Indigenous Medicine for the support given to Sri Jayewardenepura General Hospital to achieve our targets.

We thank the Board Members for the strength and guidance provided to me during the year. I wish the management success in their future endeavours to further improve this hospital.

Dr. H. A. P. Kahandaliyanage

MBBS; MSc (com. Med); DCEH (London); MMIH (Boston); MCMA; FCMA

Chairman

Sri Jayewardenepura General Hospital



## 2.2 Director's Message



I am extremely honoured and privileged to deliver this message to the Annual Report 2018 of Sri Jayewardenepura General Hospital as the Director of this prestigious organization. There are many challenges faced by this hospital as a state owned fee levying hospital and a government medical post graduate training center. During this year we have been able to initiate steps towards enhancing the standards of existing services and introduce new services and technology. Many areas have been identified to be developed in our attempt of bringing this hospital to the standard of the most caring and leading tertiary care center in the island.

As an important part of this we have initiated the renovation of this 34 year old facility and it is in progress in a step wise program without causing disturbance to the day to day patient care activities of the hospital. New facilities to accommodate admin and finance staff and quarters to nursing staff have been initiated. Parallel to infrastructure developments many programs have been launched to enhance awareness among employees on current needs of the present day patient care services. Sri Jayawardenepura General Hospital moves forward with a clear vision, empowering the facility to be the leader in providing safe and quality health care to the nation, securing the good name and trust since its commissioning in 1984.

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

Dr. Rathnasiri A. Hewage

Director

Sri Jayewardenepura General Hospital

## 2.3 Board of Directors

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

Dr. N.S.A. Senaratne- Managing Director, SJGH

Dr. J.M.W.Jayasundera Bandara- Director General of Health Service

Mr. R.Semasinghe –Treasury Representative

Prof. Janaka de Silva - Director –PGIM

Mr.S.M.Nanda Lalith Senanayake-Appointed by the Minister of Health

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

Dr. Harsha Samaraweera - Appointed by the Minister of Health

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

Dr. Madhava Karunarathne - Consultant Representative

Dr. P. J. Ambawatta - Consultant Representative

Dr. Anil Jasingha-DGHS-from 21.12.2018

## 2.4 Management Committee

Dr. Susitha Senaratne- Director -Chairman of the Committee

Dr. (Mrs.) P. Werawatta -D/Director (Act.) -Member

Dr. Kaleel Cassim -Cosultant Rheumatologist-Member

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

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

Mr. Upul Abeysooriya- Chief Finance Officer-Member

Mr. Jayantha Abeyrathna-Head of Human Resource-Member

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

## 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 2018 Number of staff members was .

### Summary

	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE		1870
Executive Staff	22	20	12	8	Chairman	1
Medical Staff(Consultants&Res.Specialists	60	48	27	21	Intern	10
Medical Officers	180	197	51	146	Post Intern	47
Para Medical Staff	135	105	54	51	P.G.I.M.	55
Nursing Staff	880	739	48	691	Project Asst.	1
Clerical And Allied Service	152	145	35	110	Trainee M.A.	24
Other Staff	125	104	66	38	Trainee Para	15
Primary Staff	493	512	311	201	Trainee Cook	1
					Trainee S.K.	1
<b>Total</b>	<b>2047</b>	<b>1870</b>	<b>604</b>	<b>1266</b>	<b>Total</b>	<b>2025</b>

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

Indicator	2018	2017	Increase/ Decrease(%)
1. Number of Patient Beds	1061	1092	-2.84
2.Total Number of Patient Admissions	58949	71054	-17.03
3. Average Length of Stay (Days)	4.3	4.5	-4.44
4. Hospital Bed Occupancy (%)	66.28	79.65	-16.79
a. Bed Occupancy of General Wards(%)	67.06	80.56	-16.76
b. Bed Occupancy of Paying Wards(%)	77.03	78.51	-1.89
5. Number of Out Patient Department Visits	22992	24196	-4.98
6. Number. of Emergency treatment Unit Visits	43478	55681	-21.92
7. Total Number of Patients attended for Clinics	182170	177376	2.70
8. Total Number of Surgeries done	14601	14705	-0.71
9. Number of Cardio Thoracic Surgeries done	630	432	45.83
10. Number of Kidney Transplants done	28	31	-9.68
11. Number of Dialysis done	6467	6562	-1.45
12. Number of Echo Cardiograms done	17067	15104	13.00
13.Number of Coronary angiogram Tests	1375	826	66.46
14.Number of Stress Tests	1814	1599	13.45
15.Number of Deliveries	3576	3727	-4.05
16. Number of ECG Tests done	47747	43504	9.75
17.Number of EMG tests done	1242	1250	-0.64
18. Number of X– ray Tests done	82009	77597	5.69
19.Number of CT studies	13428	12272	9.42
20.Number of Mammograms done	854	578	47.75
21.Number of Physiotherapy done	37724	19648	92.00
22.Number of Channel patients	11891	10904	9.05
23. Number of Refraction Tests done	3999	3895	2.67
24.Number of Nutrition Advices given	3994	3217	24.15
25. Number of Speech Therapies done	1266	1423	-11.03
26. Number of Medical Check-ups	3749	4356	-13.93
27. Number of Psychological counseling done	2095	1808	15.87
28. Number of Pathological tests done	1272727	1467273	-13.26
29.Total Number of endoscopy tests done	6122	5232	17.01
30.Total Number of Blood collection	5395	5193	15.79
31.Total Number of deaths	745	942	-20.91



Following table shows the unit wise summary of in-patient care provided by Sri Jayewardenepura General Hospital in 2018.

Unit	Patient Admissions		Increase/ Decrease (%)	Bed Occupancy (%)		Increase/ Decrease (%)
	2018	2017		2018	2017	
General Medical Unit	16718	25804	-35.21	100.1	169.99	-41.11
General Surgical Unit	7745	8150	-4.97	61.50	65.24	-5.73
Gynecology and Obstetrics Unit	7590	8012	-5.27	76.65	83.82	-8.55
Paediatric Unit	3057	4700	-34.96	59.54	91.07	-34.62
ENT Unit	1784	1405	26.98	61.29	73.88	-17.04
Orthopedic Unit	2642	2785	-5.13	37.56	46.80	-19.74
Ophthalmology (Eye) Unit	1862	2103	-11.46	50.97	48.26	5.62
Cardiology Unit	3310	3084	7.33	93.44	86.86	7.58
Cardio-Thoracic Unit	1069	874	22.31	68.15	44.40	53.49
Neonatal Intensive Care Unit	1084	1099	-1.36	87.26	87.13	0.15
Neurology Unit	559	659	-15.17	42.17	52.70	-19.98
Neuro - surgical Unit	1065	1175	-9.36	45.02	51.05	-11.81
Dialysis and Nephrology Unit	6356	6810	-6.67	79.90	81.83	-2.36
General ICU	646	807	-19.95	86.44	112.60	-23.23
Cardio-thoracic ICU	651	533	22.14	103.77	82.94	25.11
Paying ward –Class I	1710	1909	-10.42	104.78	112.15	-6.57
Paying ward –Class II	5503	5949	-7.50	74.15	74.60	-0.60

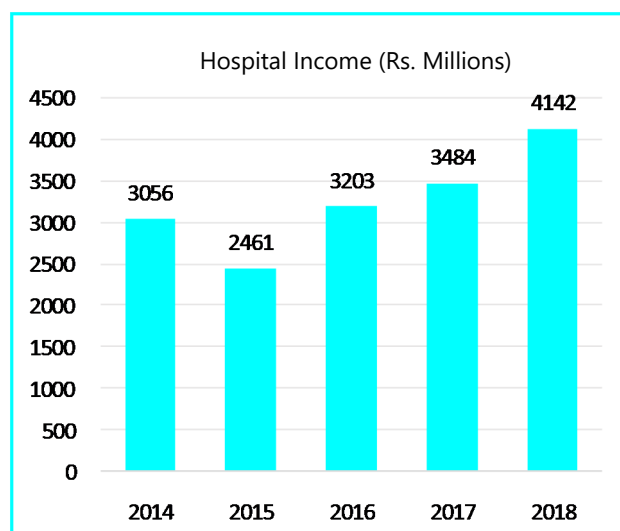
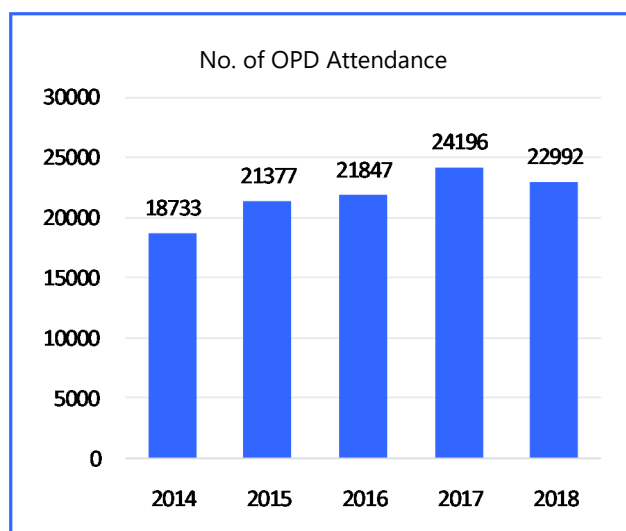
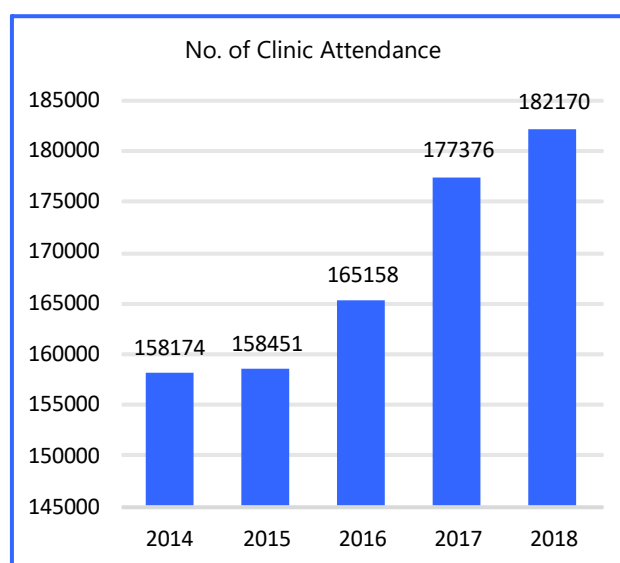
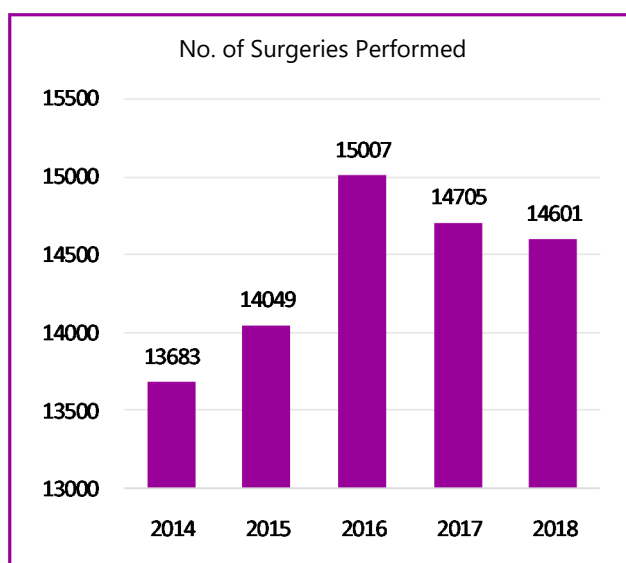
Following is the summary of the financial performance of Sri Jayewardenepura General Hospital in year 2018

Description	(Rs. '000)		Increase / Decrease	
	2018	2017	Value (Rs. '000)	Percentage (%)
Income generated from operations	2416957	2100845	316112	15
Government Grant –Recurrent	1659000	1300000	359000	28
Other Income	66081	83869	(17788)	(21)
Other Operating Income (Interest)	7583	7035	548	8
Capital Grant Amortization	533524	303734	229790	76
Total Income	4683145	3795483	887662	23
Materials & Consumables used	1284884	1111194	173690	16
Staff cost	2301941	2080835	221106	11
Depreciation & amortization	533524	303734	229790	76
Other operating expenses	413878	423585	(9707)	(2)
Total expenses	4534227	3919349	614879	15.69
Profit /Loss from operation	148918	(123866)	25051	(20)
Finance cost	14376	11443	2933	26
Other expenses	11260	8824	2436	28
Profit /Loss before Taxation	123280	(144133)	19682	(14)
Income tax	6193	5486	707	13
Profit /Loss after Taxation	117087	(149619)	(32532)	22

## 3.2 General Performance

	2014	2015	2016	2017	2018
No. of beds in Hospital	1079	1076	1086	1092	1061
Total No. of admissions	53424	55143	59257	71054	58949
No. of OPD Attendance	18733	21377	21847	24196	22992
No. of Clinic Attendance	158174	158451	165158	177376	182170
No. of Surgeries Performed	13683	14049	15007	14705	14601
Bed Occupancy Rate (%)	64.1	63.04	68.80	79.65	66.28
No. of Neonatal deaths	14	11	9	21	23
Total No. of deaths	689	740	805	942	745
Hospital Income (Rs. Mions)	3056	2461	3203	3484	4142

### Five year summery

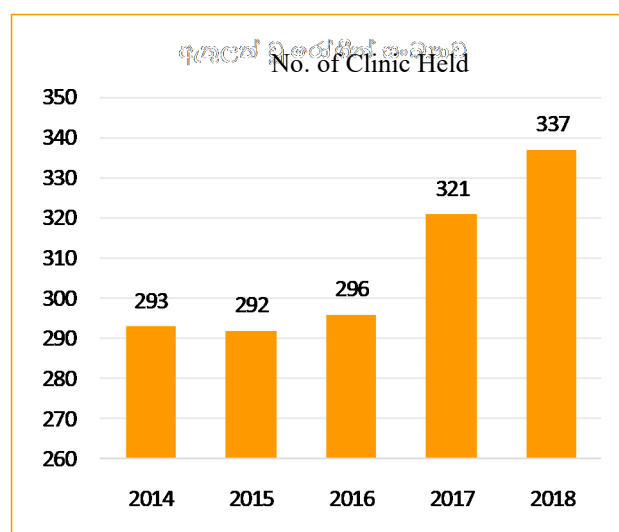
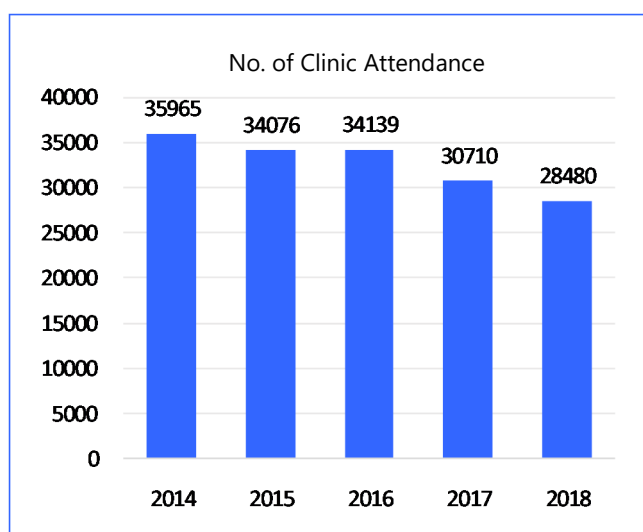
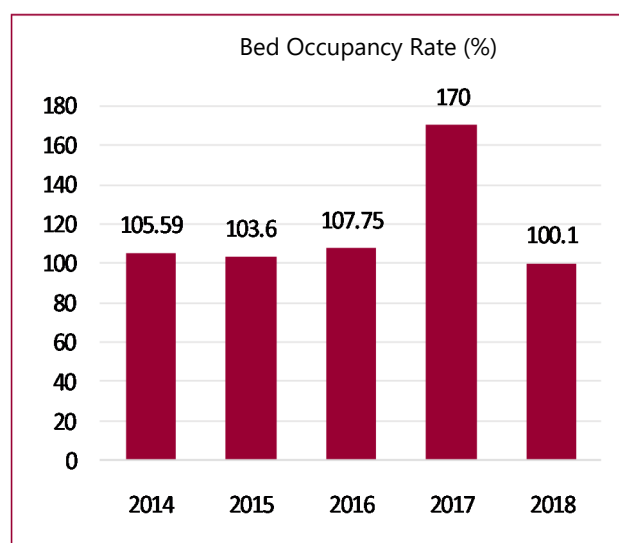
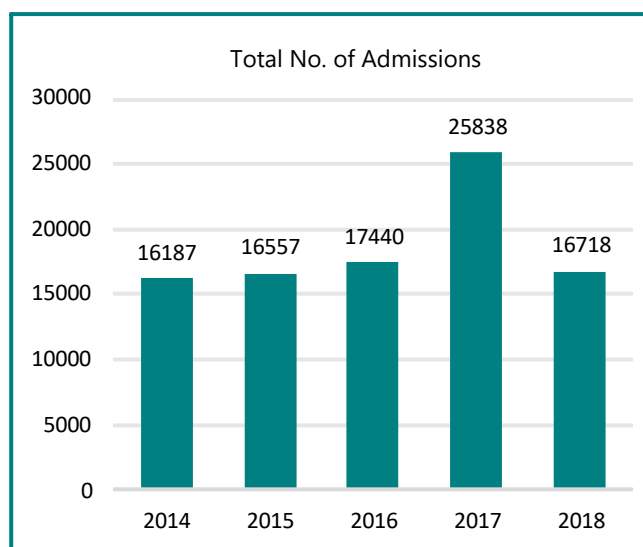


## 3.3 Sector Review

### I. General Medical Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	293	292	296	321	337
No. of Clinic Attendance	35965	34076	34139	30710	28480
Total No. of Admissions	16187	16557	17440	25838	16718
Bed Occupancy Rate (%)	105.59	103.6	107.75	170	100.1

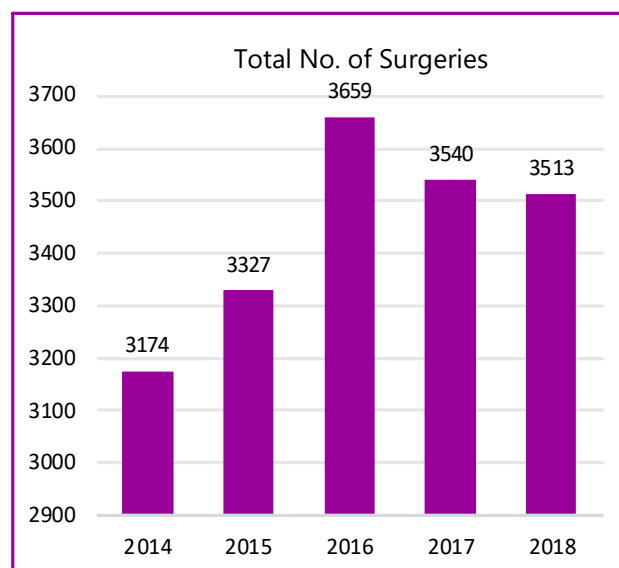
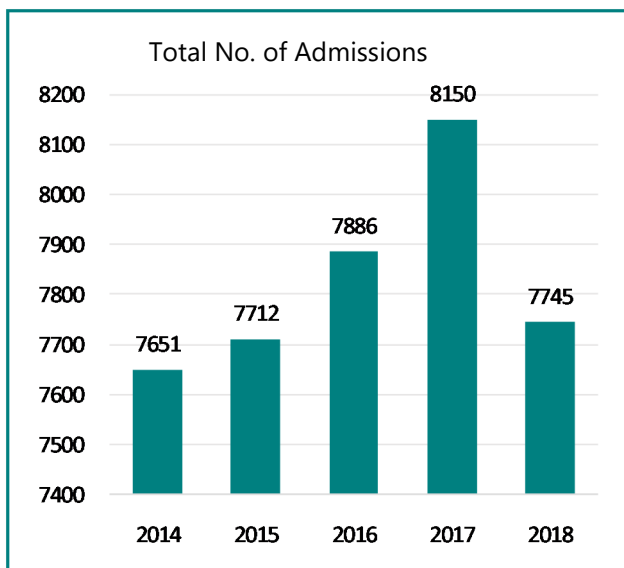
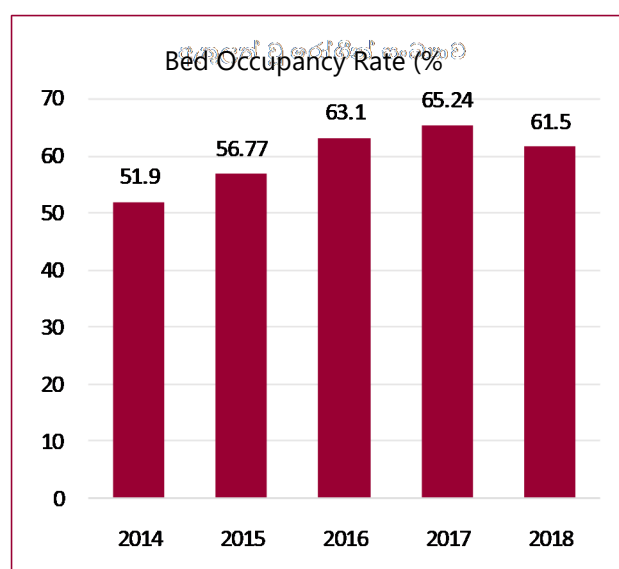
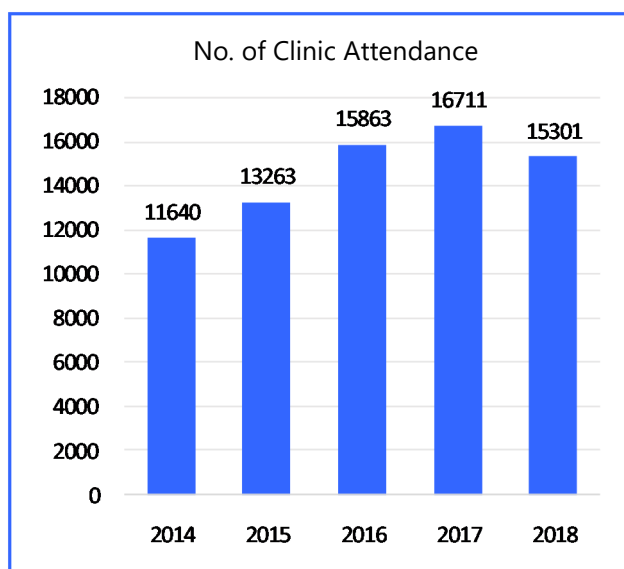
Five year summery



## II. General Surgical Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	391	392	393	378	378
No. of Clinic Attendance	11640	13263	15863	16711	15301
Total No. of Admissions	7651	7712	7886	8150	7745
Total no. of Surgeries	3174	3327	3659	3540	3513
Bed Occupancy Rate (%)	51.9	56.77	63.10	65.24	61.50

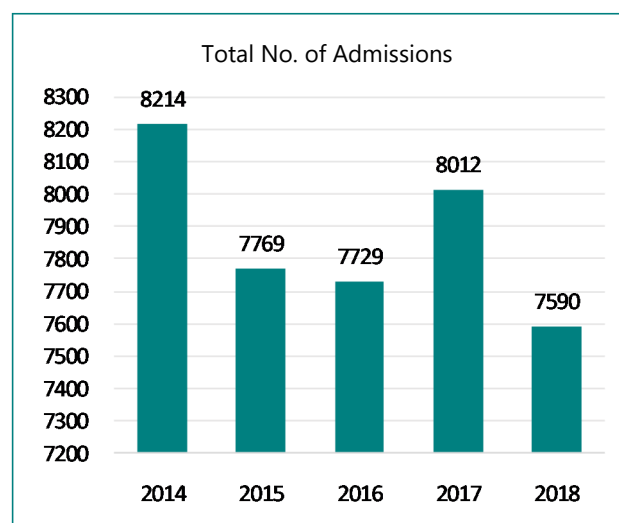
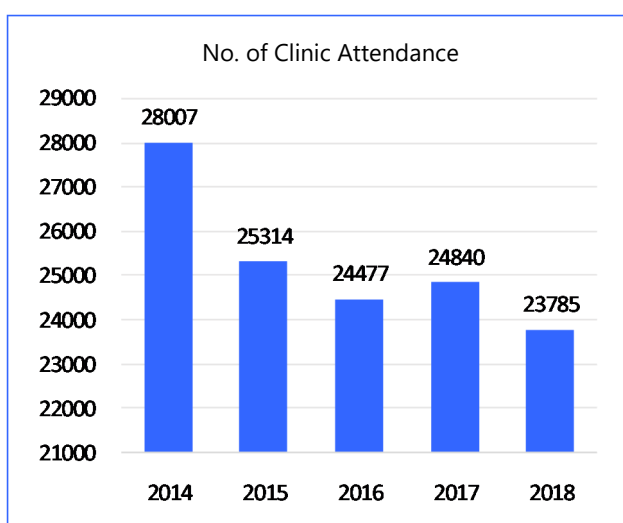
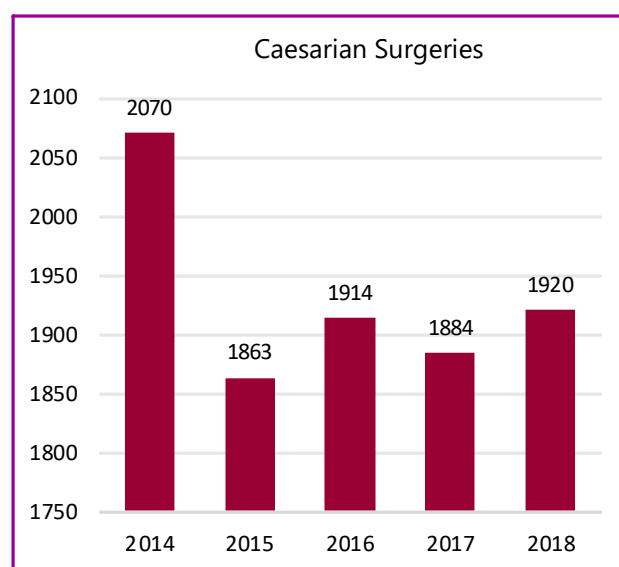
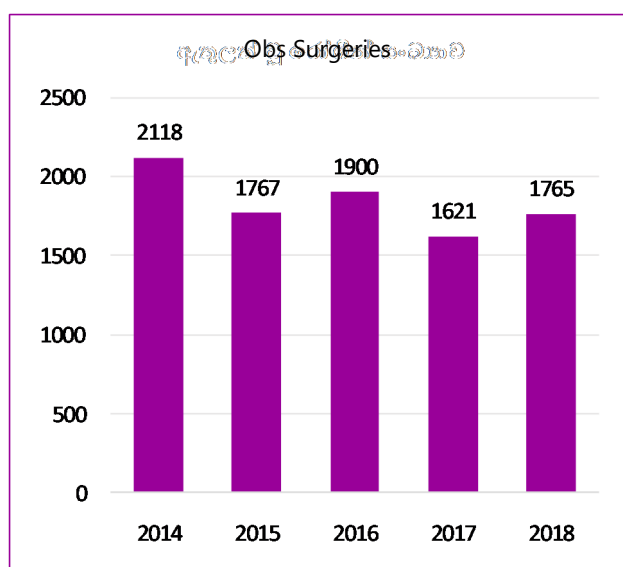
### Five year summery



### III. Gynaecology and Obstetrics Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	296	338	342	408	384
No. of Clinic Attendance	28007	25314	24477	24840	23785
Total No. of Admissions	8214	7769	7729	8012	7590
Bed Occupancy Rate (%)	83.75	79.44	76.13	83.82	76.65
No. of Deliveries	3937	3602	3592	3727	3576
Gyn surgeries	1256	1291	1331	1467	1249
Obs surgeries	2118	1767	1900	1621	1765
No. of caesarian surgeries	2070	1863	1914	1884	1920

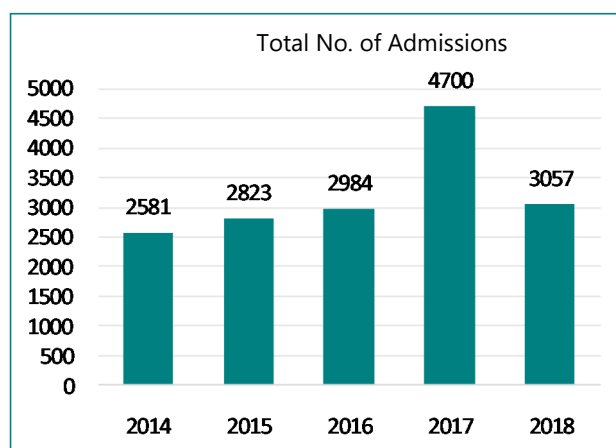
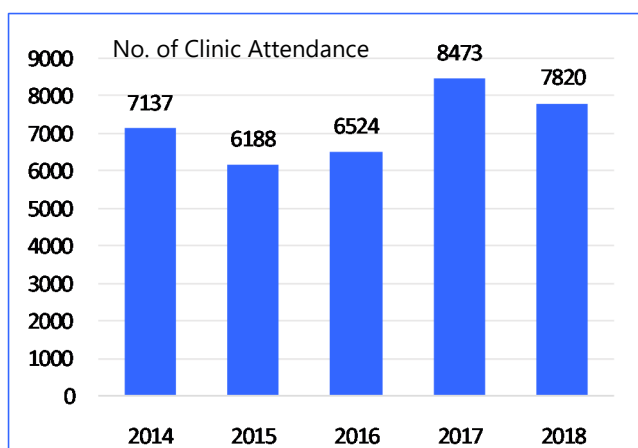
Five year summery



## IV. Pediatric Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	341	345	337	342	387
No. of Clinic Attendance	7137	6188	6524	8473	7820
Total No. of Admissions	2581	2823	2984	4700	3057
Bed Occupancy Rate (%)	56.23	53.66	53.91	91.07	59.54

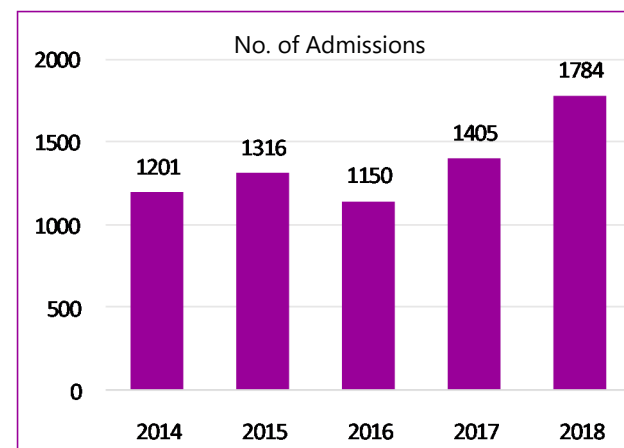
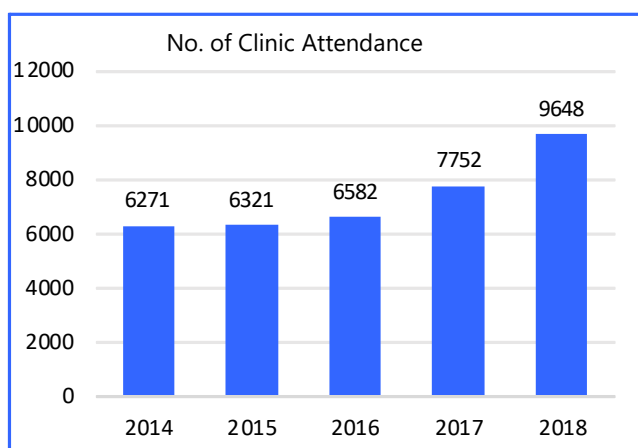
Five year summery



## V. ENT Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	94	95	98	97	144
No. of Clinic Attendance	6271	6321	6582	7752	9648
Total No. of Admissions	1201	1316	1150	1405	1784
Bed Occupancy Rate (%)	29.09	30.98	37.79	73.88	61.29
No. of Surgeries done	451	483	425	554	816

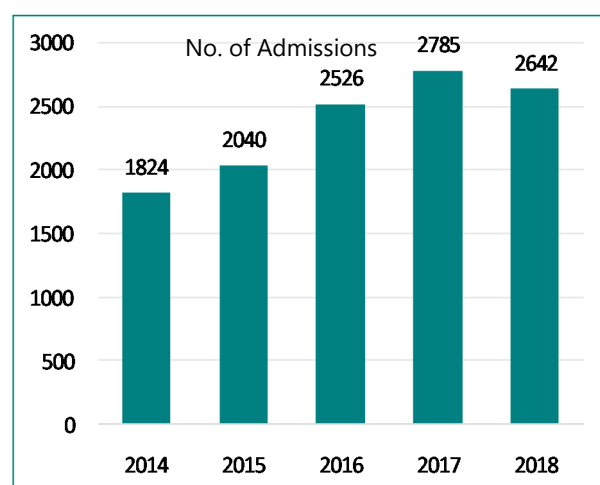
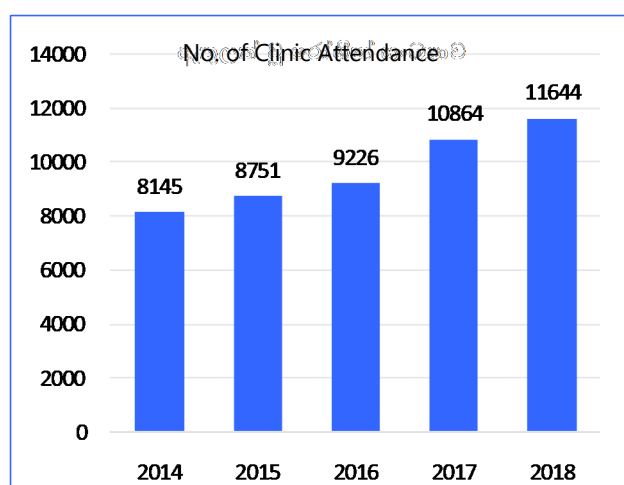
Five year summery



## VI. Orthopaedic Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	95	99	137	189	193
No. of Clinic Attendance	8145	8751	9226	10864	11644
Total No. of Admissions	1824	2040	2526	2785	2642
Bed Occupancy Rate (%)	47.84	48.93	36.86	46.8	37.5
No. of Surgeries done	1366	1501	1630	2049	1992

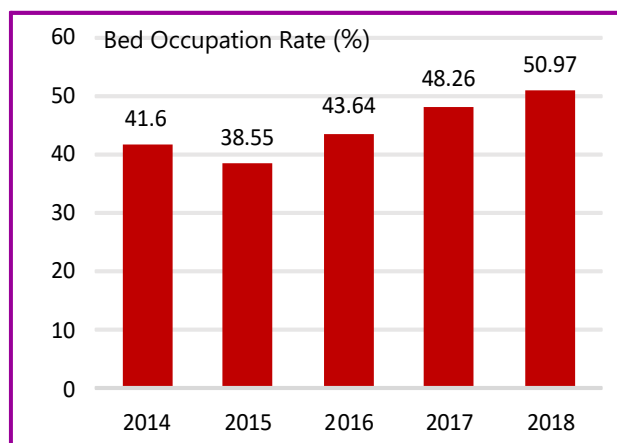
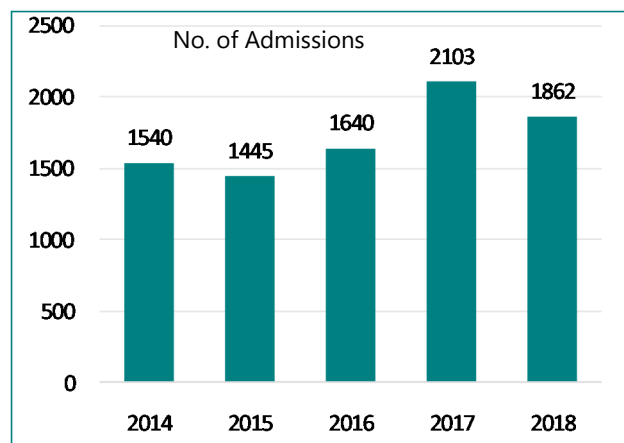
Five year summery



## VII. Ophthalmology (Eye) Unit

	2014	2015	2016	2017	2018
No. of Clinics held	246	242	242	239	235
No. of Clinic Attendance	14845	15406	14725	14776	14683
No. of Admissions	1540	1445	1640	2103	1862
Bed Occupation Rate (%)	41.36	38.55	43.64	48.26	50.97
No. of Surgeries performed	3194	3481	3681	3382	3167

Five year summery

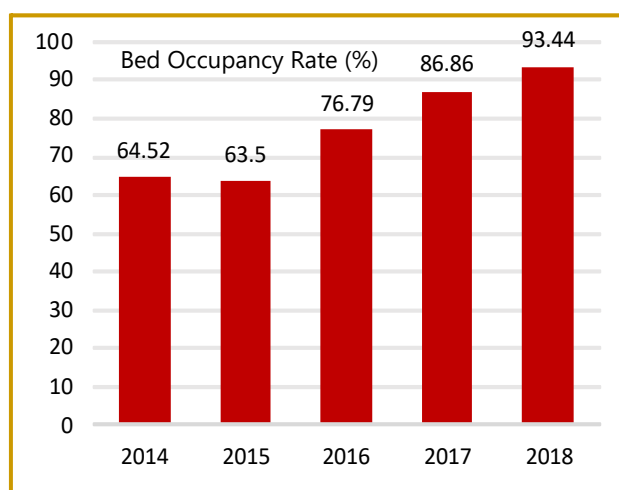
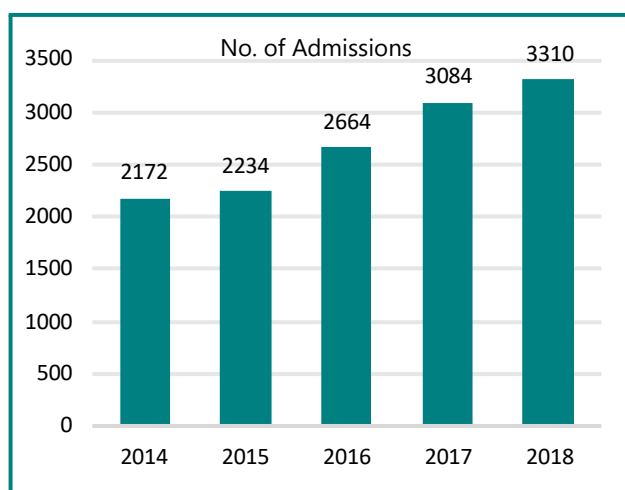




## VIII. Cardiology Unit

	2014	2015	2016	2017	2018
No. of Clinics held	95	99	96	92	98
No. of Clinic Attendance	5741	5379	5063	5508	5657
No. of Admissions	2172	2234	2664	3084	3310
Bed Occupancy Rate (%)	64.52	63.5	76.79	86.86	93.44
No. of Coronary Angiograms	689	688	966	826	1375

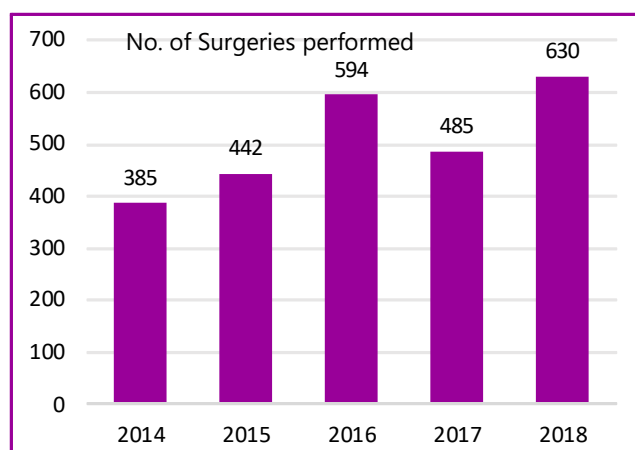
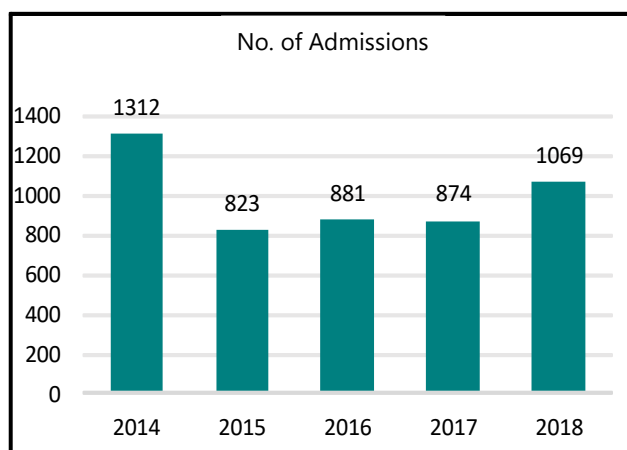
Five year summery



## IX. Cardio-Thoracic Unit

	2014	2015	2016	2017	2018
No. of Clinics held	95	94	98	97	96
No. of Clinic Attendance	3733	3709	4308	3922	4512
No. of Admissions	1312	823	881	874	1069
Bed Occupancy Rate (%)	71.03	64.54	77.8	44.4	68.15
No. of Surgeries performed	385	442	594	485	630

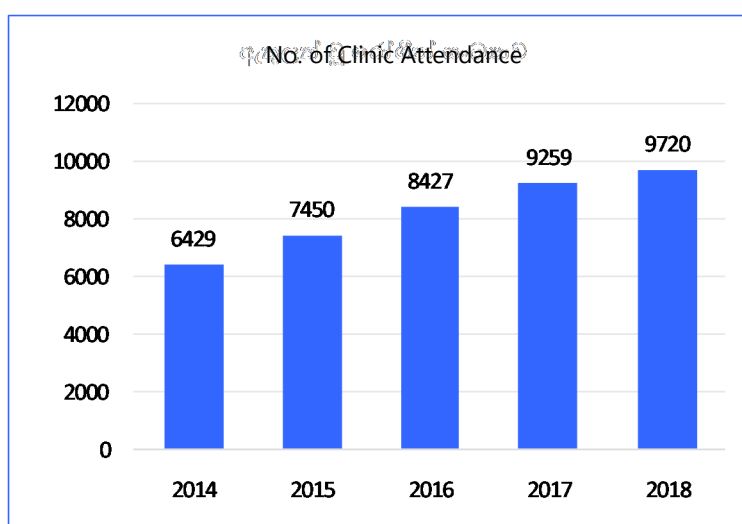
Five year summery



## X. Dermatology Unit

	2014	2015	2016	2017	2018
No. of Clinics held	207	193	193	193	200
No. of Clinic Attendance	6429	7450	8427	9259	9720

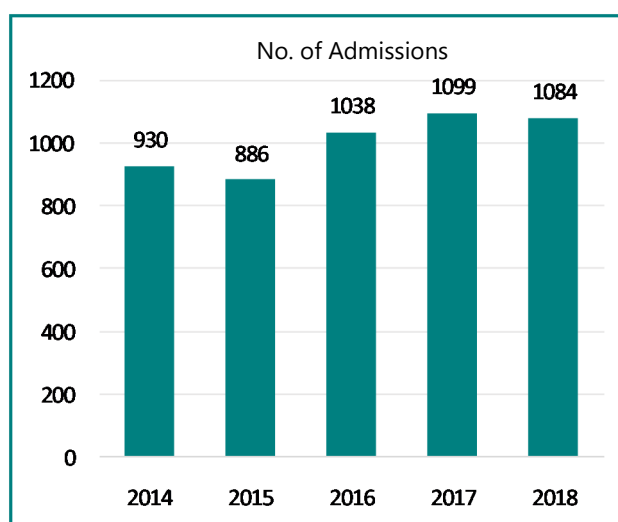
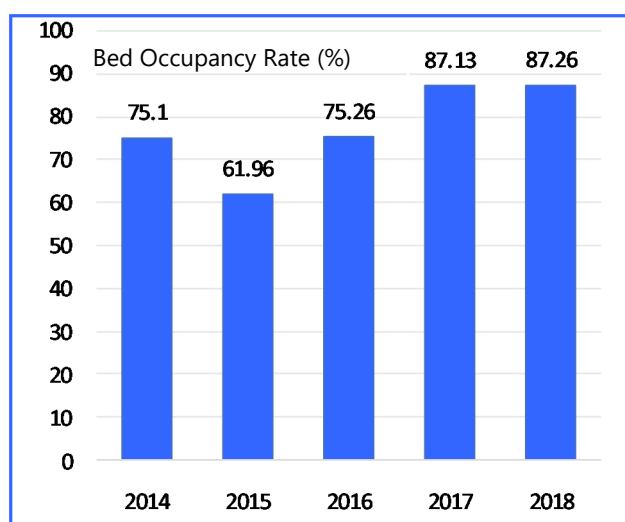
Five year summery



## XI. Neonatal Intensive Care Unit (NICU)

	2014	2015	2016	2017	2018
No. of Clinics held	49	49	49	50	48
No. of Clinic Attendance	1480	1678	2040	2513	1695
No. of Admissions	930	886	1038	1099	1084
Bed Occupancy Rate (%)	75.10	61.96	75.26	87.13	87.26

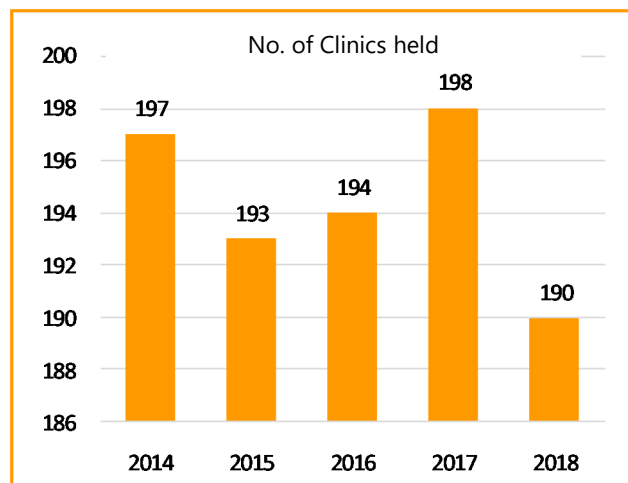
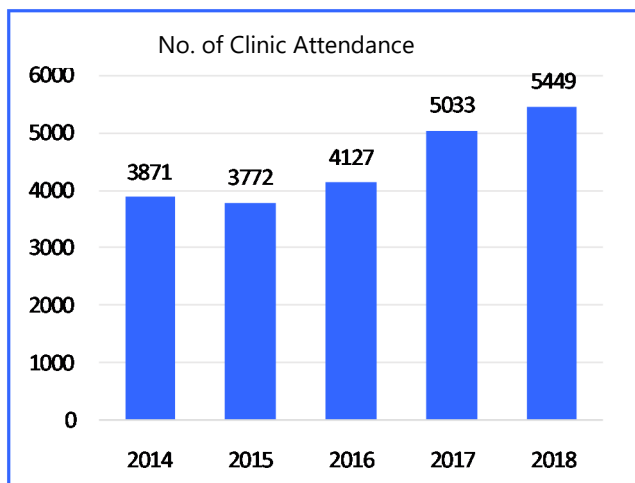
Five year summery



## XII. Rheumatology and Rehabilitation Unit

	2014	2015	2016	2017	2018
No. of Clinics held	197	193	194	198	190
No. of Clinic Attendance	3871	3772	4127	5033	5449

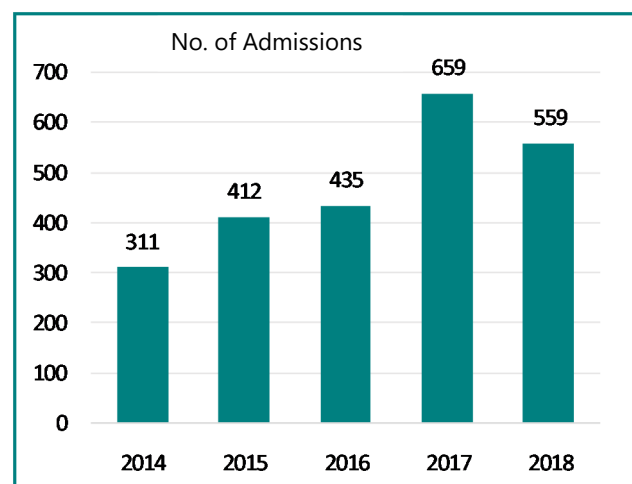
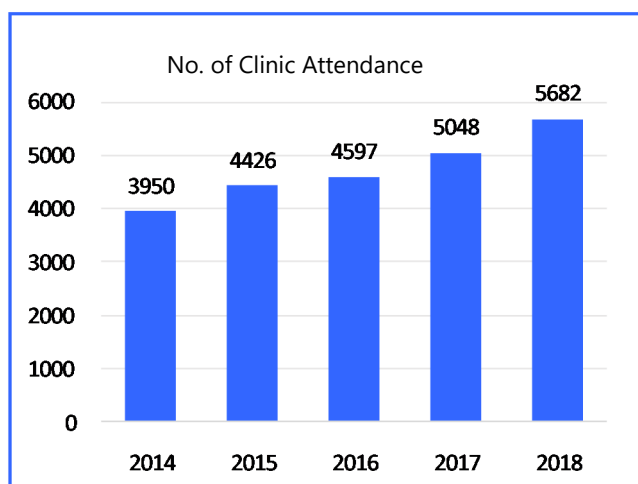
Five year summery



## XIII. Neurology Unit

	2014	2015	2016	2017	2018
No. of Clinics held	100	98	98	92	97
No. of Clinic Attendance	3950	4426	4597	5048	5682
No. of Admissions	311	412	435	659	559
Bed Occupancy Rate (%)	30.52	34.86	35.58	52.70	42.17
No. of EEG performed	642	680	619	654	523
No. of EMG performed	1312	1363	1184	1250	1242

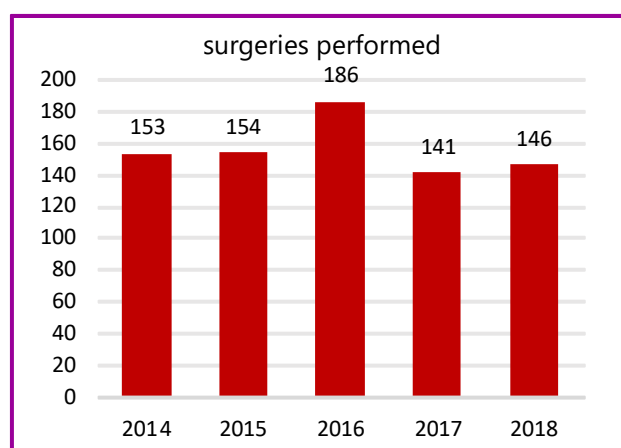
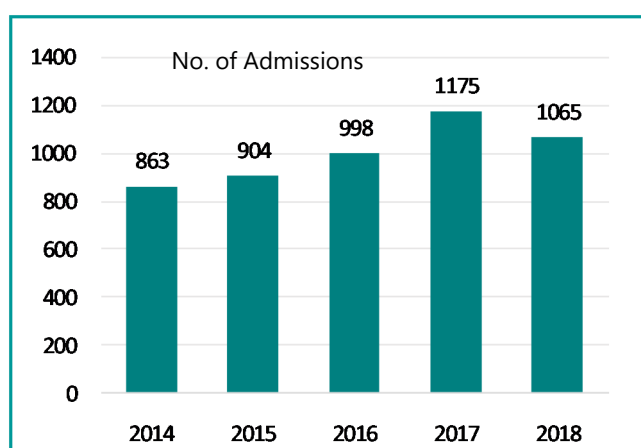
Five year summery



## XIV. Neurosurgery Unit

	2014	2015	2016	2017	2018
No. of Clinics held	95	98	96	94	96
No. of Clinic Attendance	848	754	981	972	945
No. of Admissions	863	904	998	1175	1065
Bed Occupancy Rate (%)	39.99	44.97	48.52	51.05	45.02
No. of surgeries performed	153	154	186	141	146

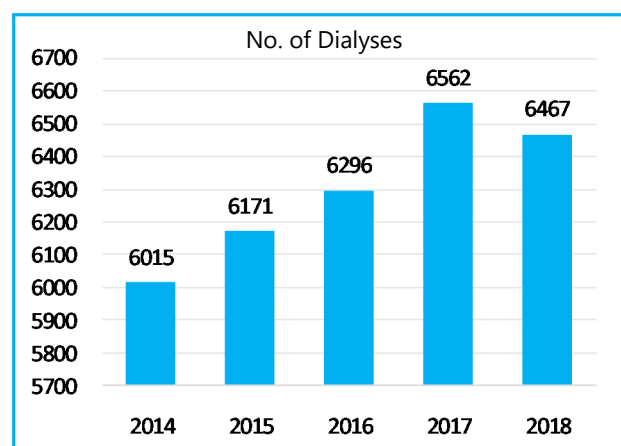
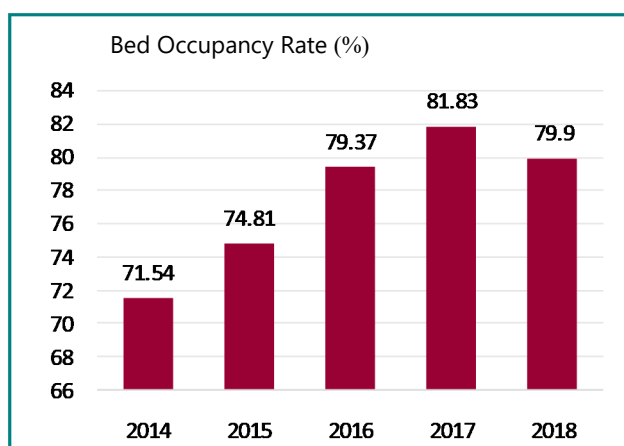
Five year summery



## XV. Nephrology Unit

	2014	2015	2016	2017	2018
No. of Clinics held	134	242	242	241	242
No. of Clinic Attendance	12395	12817	13414	14687	14107
No. of Admissions	6203	6410	6584	6810	6356
Bed Occupancy Rate (%)	71.54	74.81	79.37	81.83	79.90
No. of Kidney transplantations	22	23	24	31	28
No. of Dialyses	6015	6171	6296	6562	6467

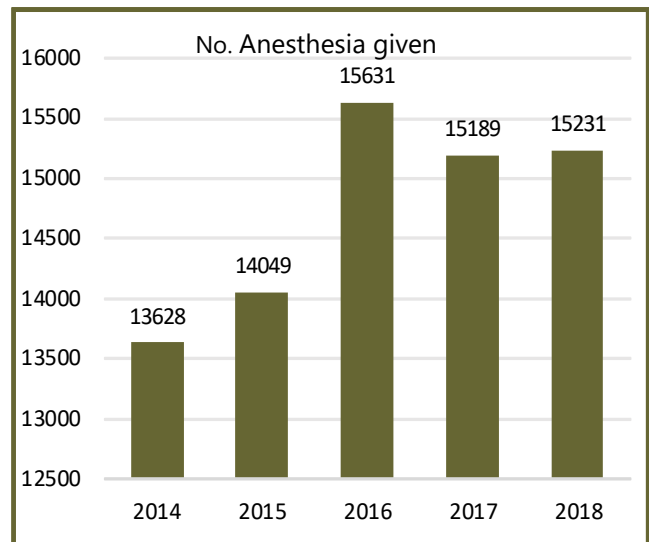
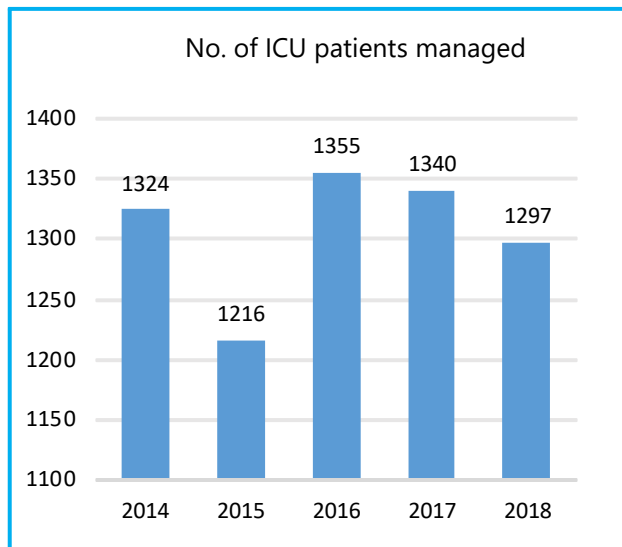
Five year summery



## XVI. Anaesthesiology Unit

	2014	2015	2016	2017	2018
No. Anesthesia given	13628	14049	15631	15198	15231
No. of ICU patients managed	1324	1216	1355	1340	1297

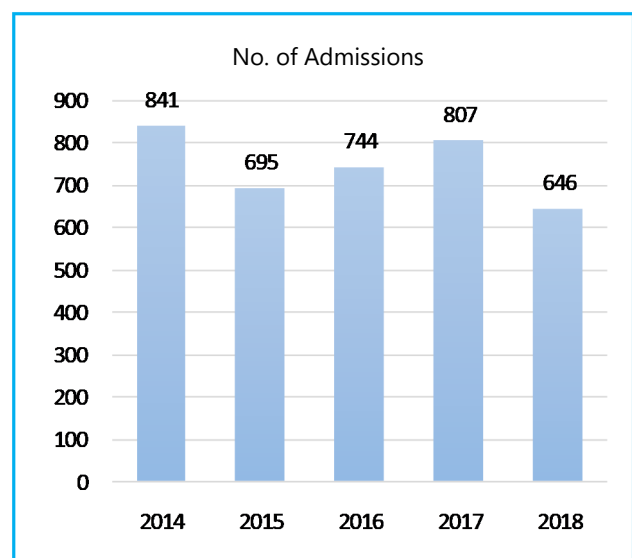
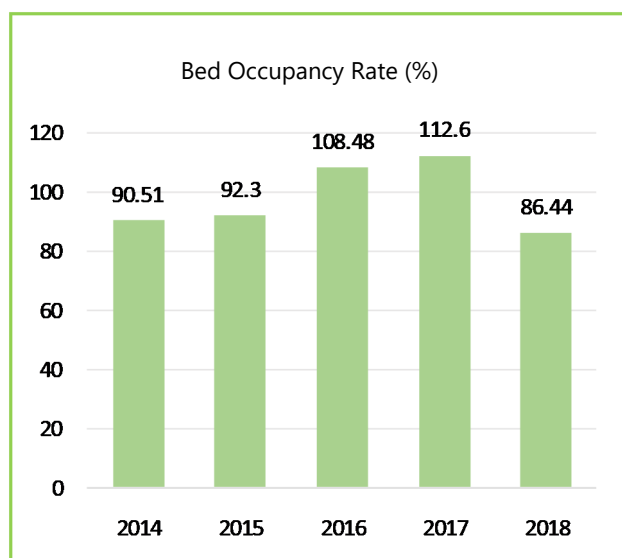
Five year summery



## XVII. Intensive Care Unit (ICU)

	2014	2015	2016	2017	2018
No. of Admissions	841	695	744	807	646
Bed occupancy rate (%)	90.51	92.3	108.48	112.6	86.44

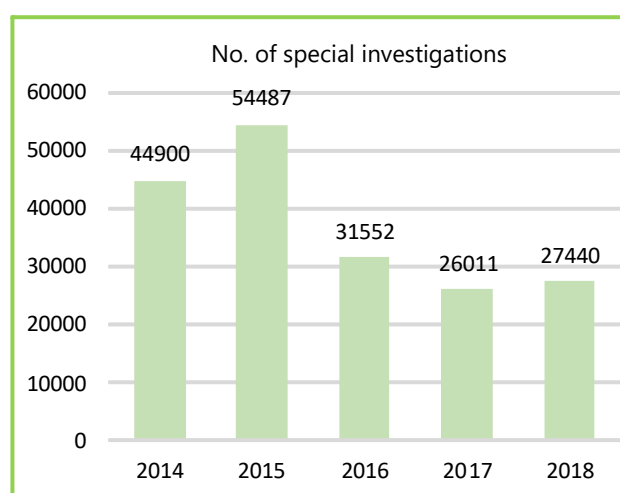
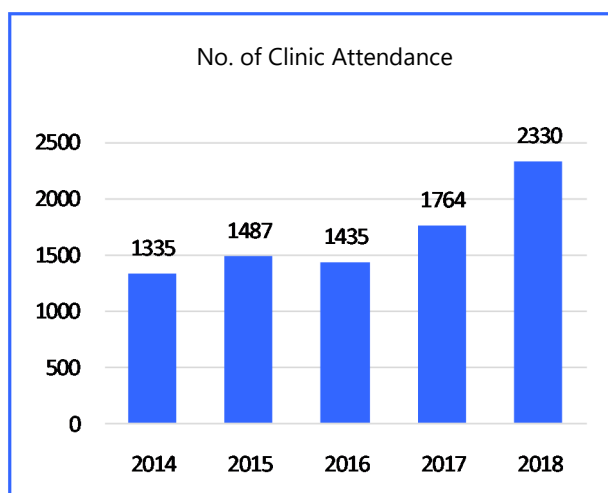
Five year summery



## XVIII. Haematology Unit

	2014	2015	2016	2017	2018
No. of Clinics Held	49	49	48	50	50
No. of Clinic Attendance	1335	1487	1435	1764	2330
No. of routine investigations	302781	287934	353377	591797	403536
No. of special investigations	44900	54487	31552	26011	27440

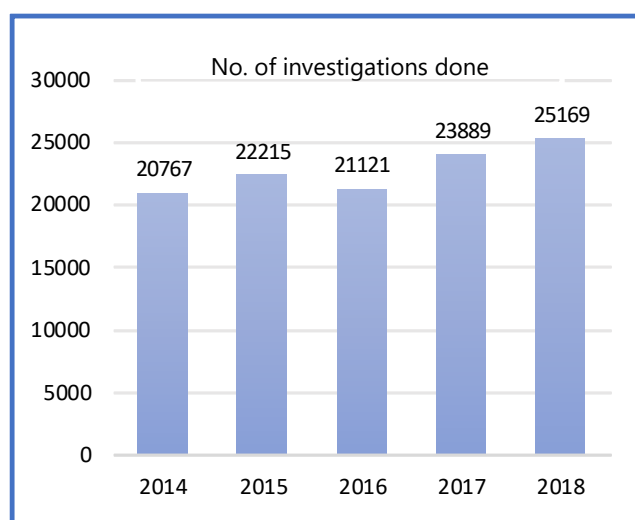
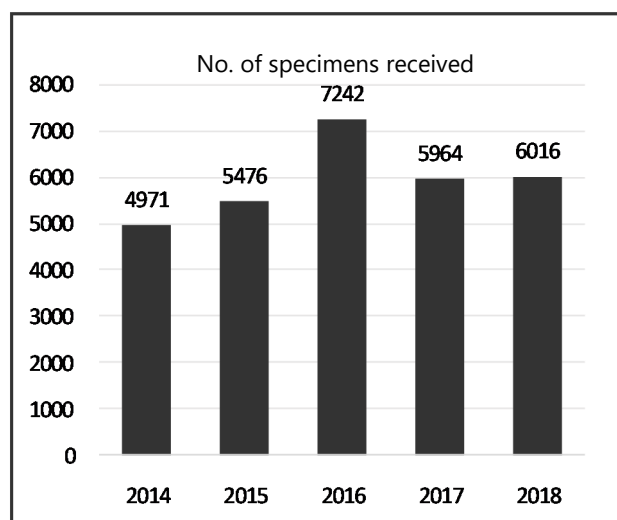
Five year summery



## XIX. Histopathology Unit

	2014	2015	2016	2017	2018
No. of specimens received	4971	5476	7242	5964	6016
No. of investigations done	20767	22215	21121	23889	25169

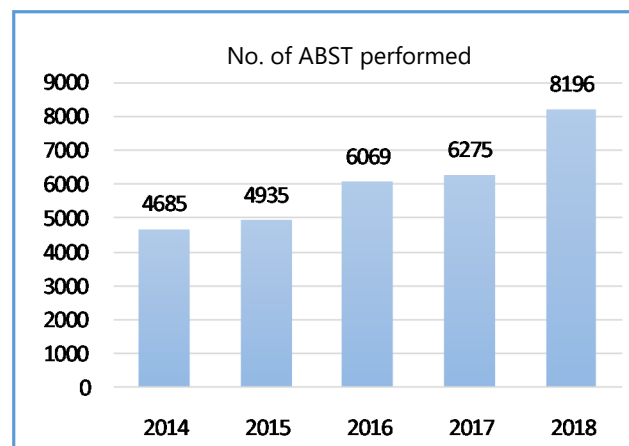
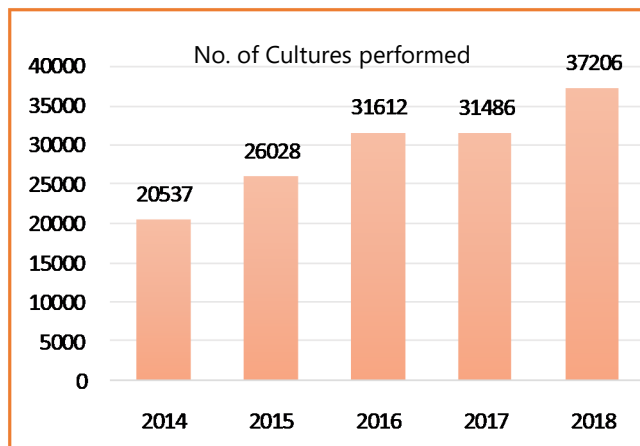
Five year summery



## XX. Microbiology Unit

	2014	2015	2016	2017	2018
No. of Cultures performed	20537	26028	31612	31486	37206
No. of ABST performed	4685	4935	6069	6275	8196
No. of Serological Tests performed	23255	21659	40795	59264	45187
No. of AFB Tests performed	1189	2553	3312	1944	1632

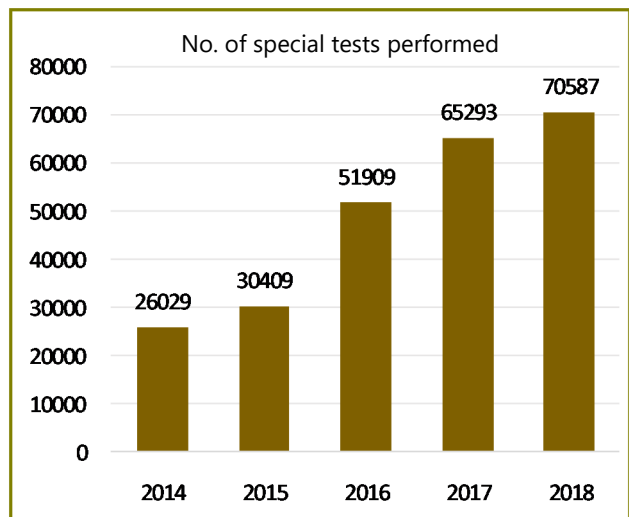
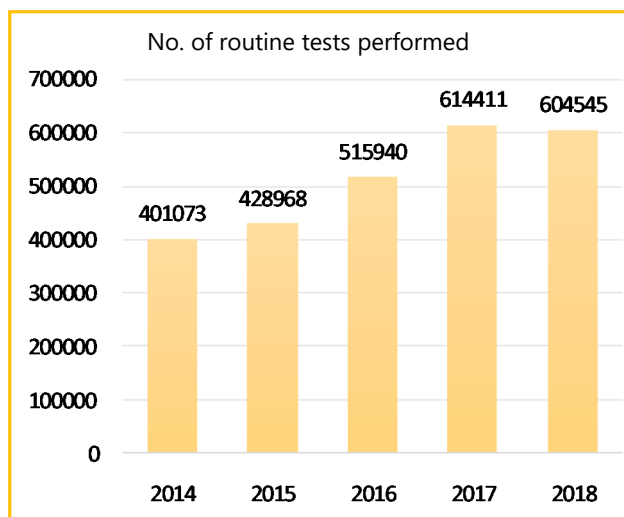
Five year summery



## XXI. Biochemistry Unit

	2014	2015	2016	2017	2018
No. of routine tests performed	401073	428968	515940	614411	604545
No. of special tests performed	26029	30409	51909	65293	70587

Five year summery

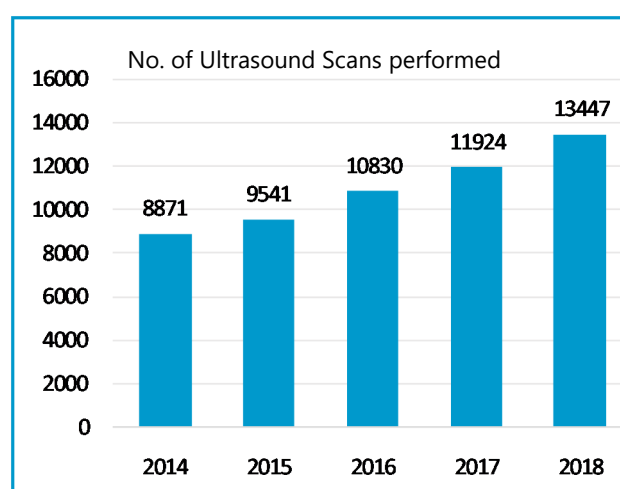
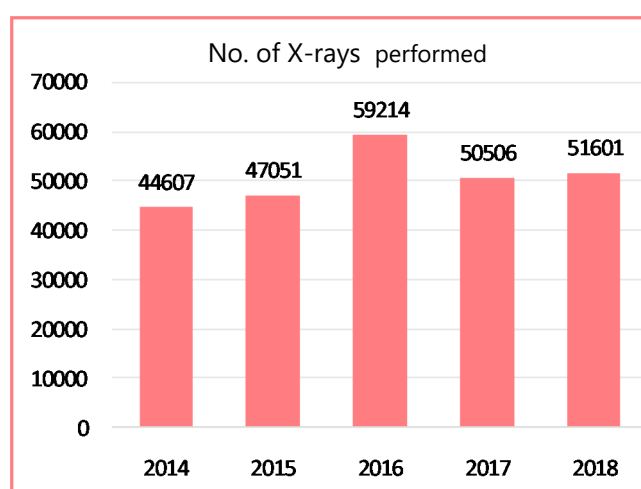




## XXII. Radiology & Imaging Unit

	2014	2015	2016	2017	2018
No. of X-rays performed	44607	47051	59214	50506	51601
No. of Ultrasound Scans performed	8871	9541	10830	11924	13447
No. of CT Scans performed	6721	6116	12278	12272	13428
FNAC US Biopsy	299	356	420	500	683

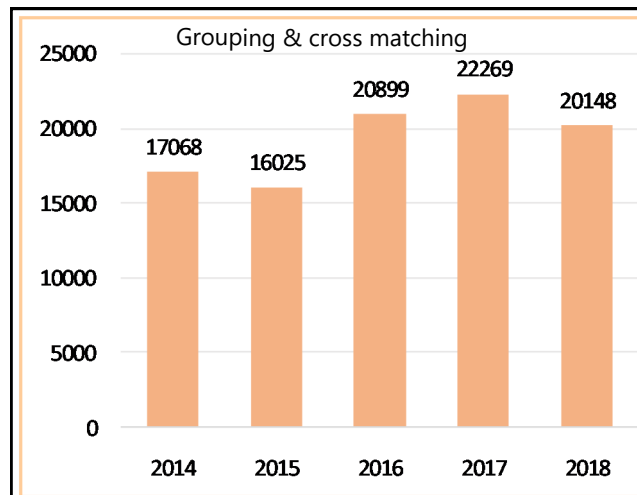
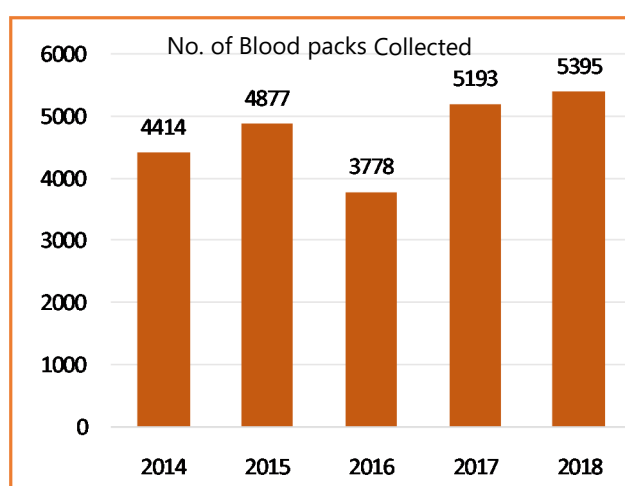
Five year summery



## XXIII. Blood Bank

	2014	2015	2016	2017	2018
Total No. of Blood packs Collected	4414	4877	3778	5193	5395
No. of Red Cell Units Issued	5274	4441	5077	5373	5104
No. of ABO and Rh groupings	29680	34924	39115	41983	38031
Grouping & cross matching	17068	16025	20899	22269	20148

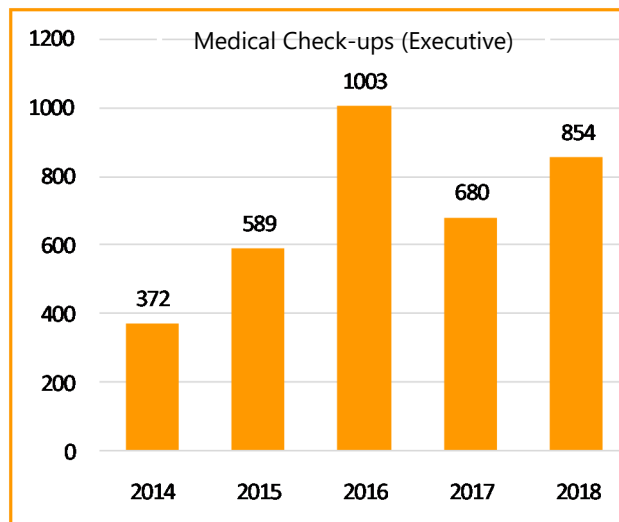
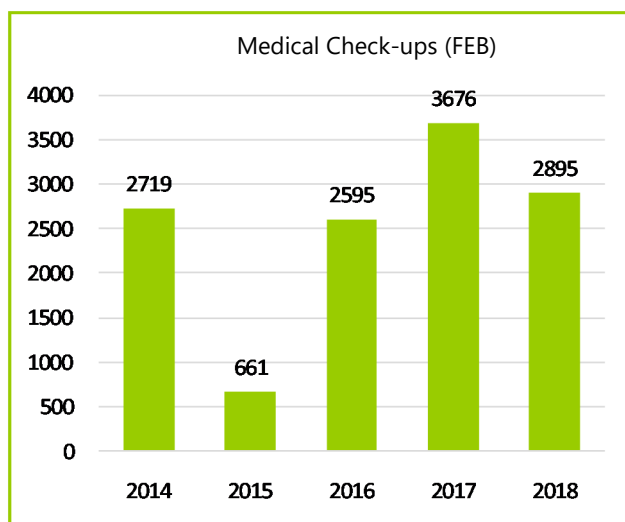
Five year summery



## XXIV. Medical Check-up unit

	2014	2015	2016	2017	2018
Medical Check-ups (FEB)	2719	661	2595	3676	2895
Medical Check-ups (Executive)	372	589	1003	680	854

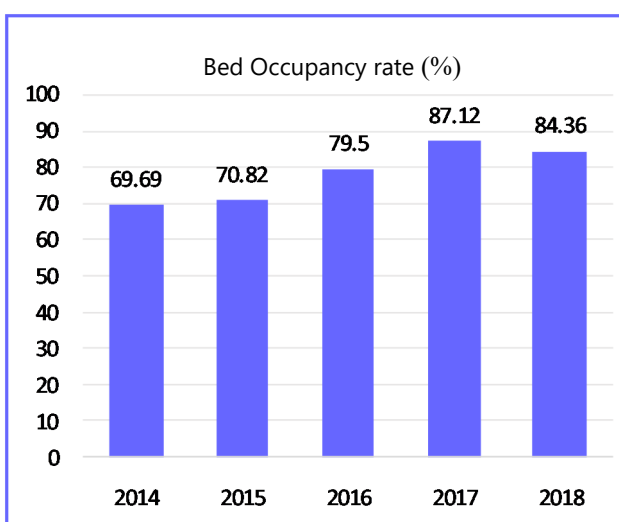
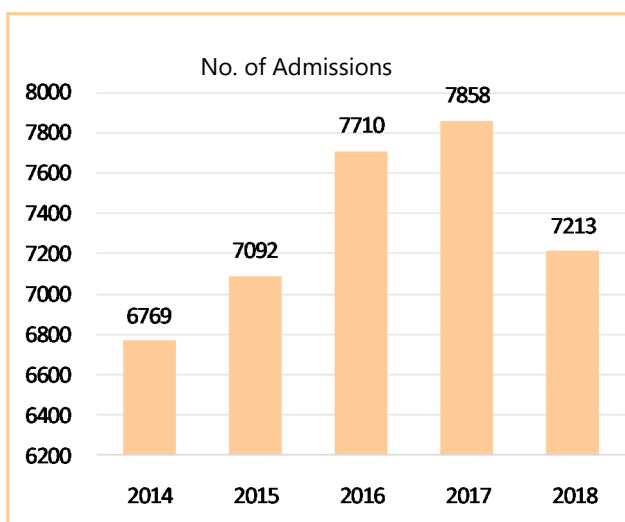
Five year summary



## XXV. Paying Wards

	2014	2015	2016	2017	2018
No. of Admissions	6769	7092	7710	7858	7213
Bed Occupancy rate (%)	69.69	70.82	79.5	87.12	84.36

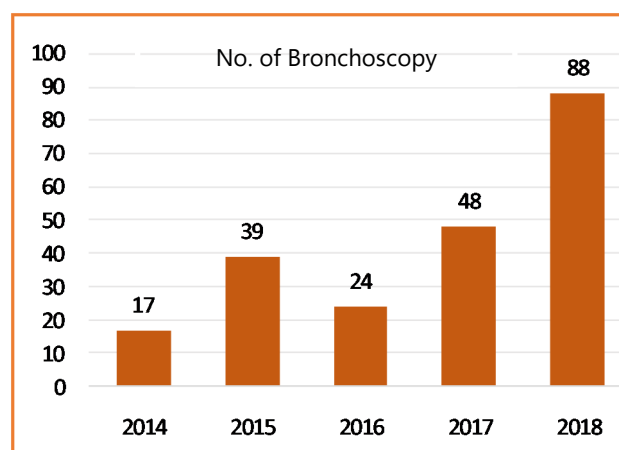
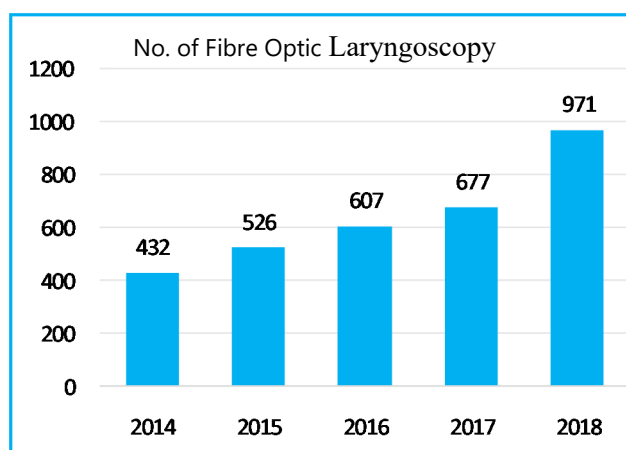
Five year summary



## XXVI. Endoscopy Unit

	2014	2015	2016	2017	2018
No. of Bronchoscopy	17	39	24	48	88
No. of Upper GI Endoscopy	2191	1837	2172	1920	1876
No. of Colonoscopy	495	693	853	727	735
No. of Fibre Optic Laryngoscopy	432	526	607	677	971
No. of Oesophageal Variceal Banding	322	313	337	253	222
No. of ERCPs	4	21	16	6	10

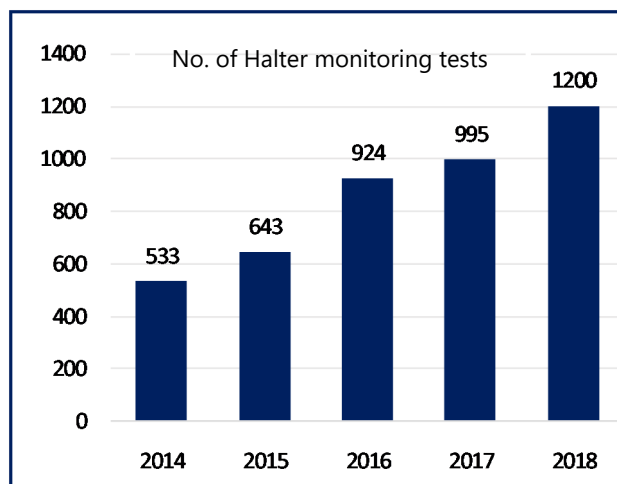
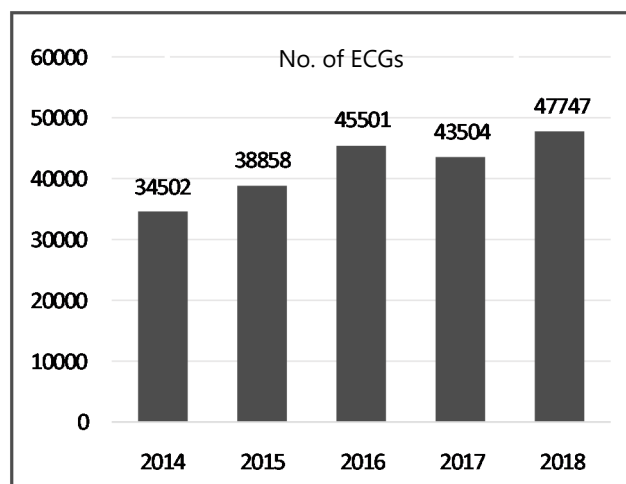
Five year summary



## XXVII. ECG unit

	2014	2015	2016	2017	2018
No. of ECGs	34502	38858	45501	43504	47747
No. of Exercise ECGs	1538	1723	1740	1599	1814
No. of Halter monitoring tests	533	643	924	995	1200

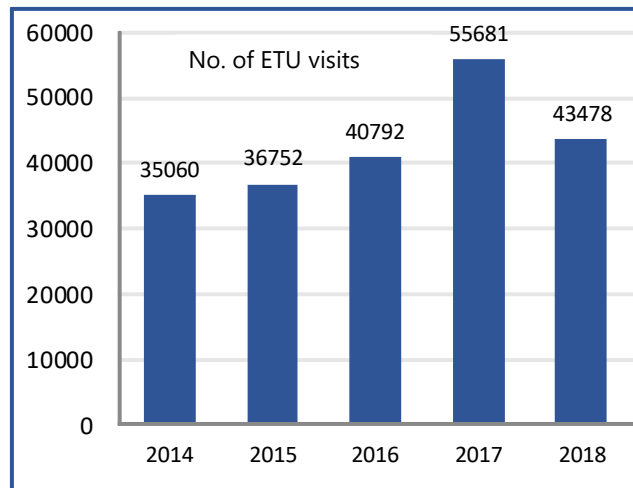
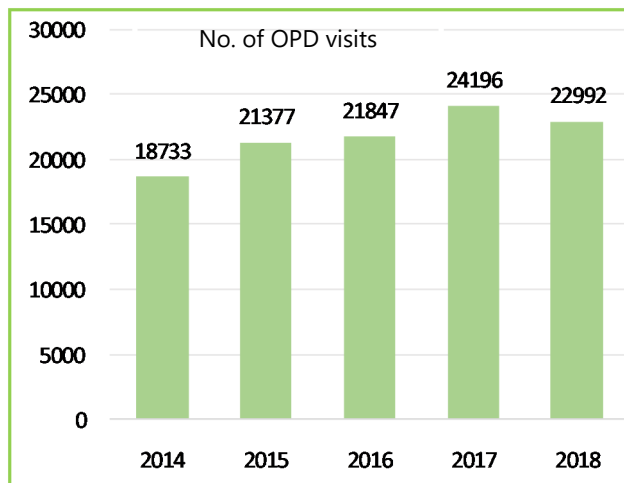
Five year summary



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

	2014	2015	2016	2017	2018
No. of OPD visits	18733	21377	21847	24196	22992
No. of ETU visits	35060	36752	40792	55681	43478

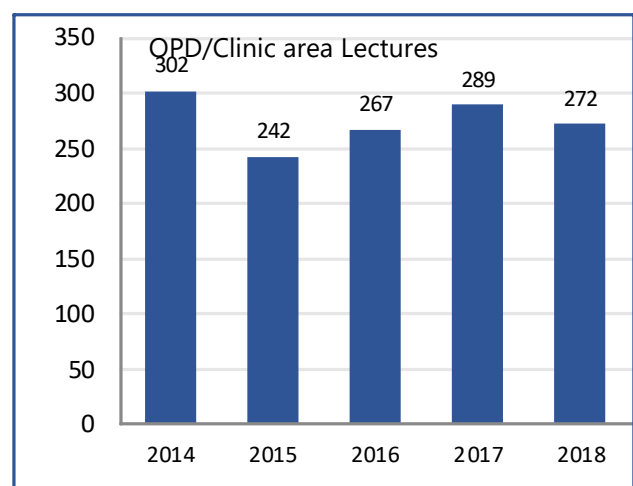
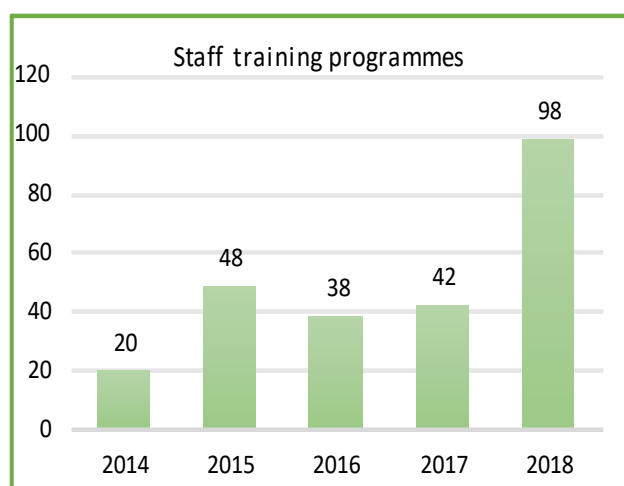
Five year summary



## XXIX. Health Education and Infection Control Unit

	2014	2015	2016	2017	2018
Staff training programs	20	48	38	42	98
OPD/Clinic area Lectures	302	242	267	289	272
Hospital acquired Infection rate	0.62	0.56	0.9	0.53	0.75

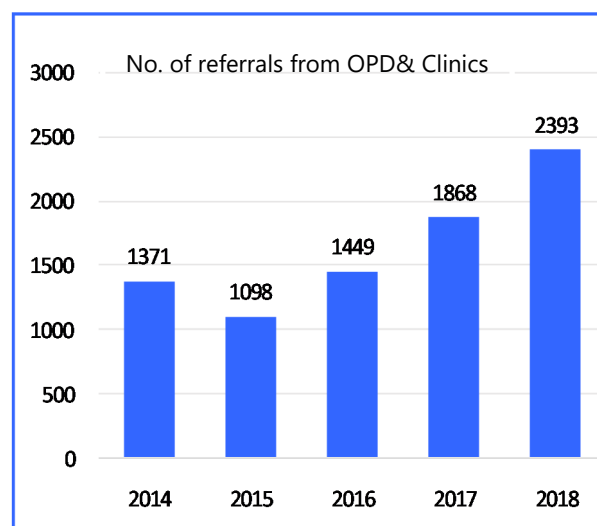
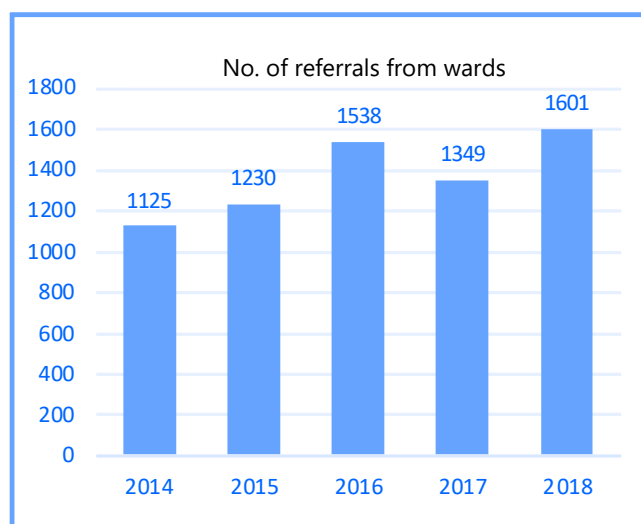
Five year summary



## XXX. Nutrition Unit

	2014	2015	2016	2017	2018
No. of referrals from Wards	1125	1230	1538	1349	1601
No. of referrals from OPD & Clinics	1371	1098	1449	1868	2393

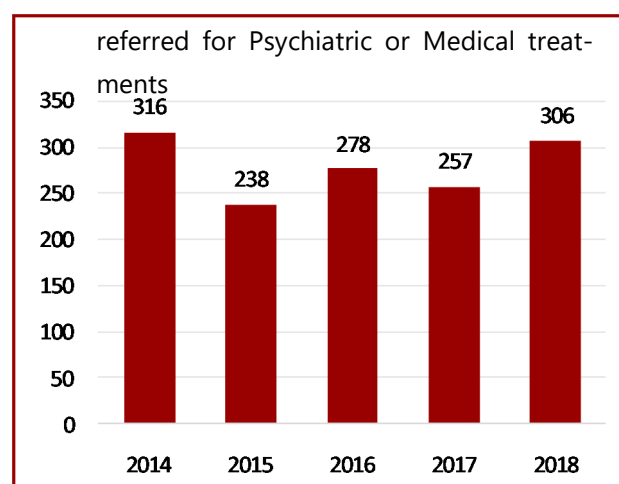
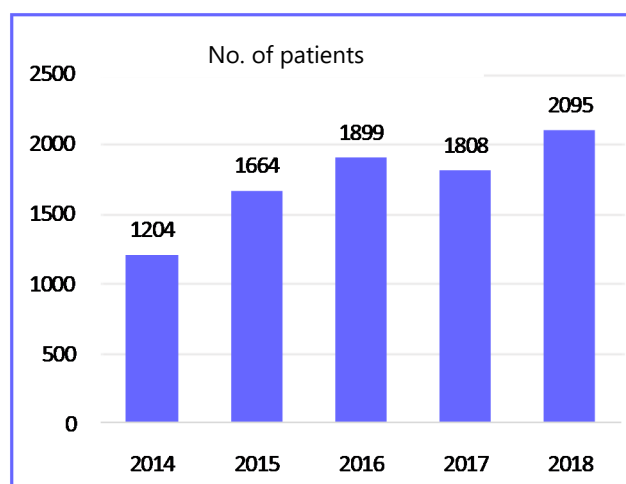
Five year summery



## XXXI. Psychological Counseling Unit

	2014	2015	2016	2017	2018
No. of patients	1204	1664	1899	1808	2095
No. of patients referred for Psychiatric or Medical treatments	316	238	278	257	306
No. of patients referred for legal advice	86	79	68	46	57
No. of awareness programs conducted	10	11	9	12	11

Five year summery

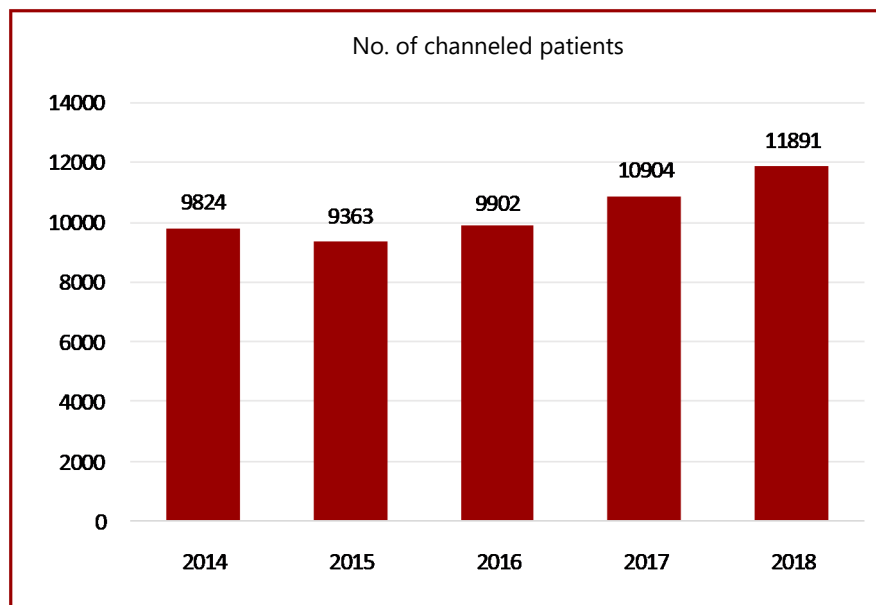




## XXXII. Channelling Service

	2014	2015	2016	2017	2018
No. of Channeled patients	9824	9363	9902	10904	11891

Five year summery



## 3.4 10 year summary

	2009 000'	2010 000'	2011 000'	2012 000'	2013 000'	2014 000'	2015 000'	2016 000'	2017 000'	2018 000'
Hospital Charges	721,761	812,121	828,236	993,119	1,120,511	1,316,437	1,493,892	1856261	2100845	2416957
Growth rate %	22.70	12.57	1.98	19.91	12.83	17.49	13.48	24.25	13.17	15.05
Govt. grants - recurrent	775,000	775,000	837,000	827,234	999,600	1,700,000	920,086	1300000	1300000	1659000
Growth rate %	5.24	-	8.00	(1.17)	20.84	70.07	(45.88)	41.29	-	27.62
Interest income	4,823	3,334	4,443	5,376	5,514	5,470	7,163	7352	7035	7583
Growth rate %	(2.23)	(30.87)	33.26	21.00	2.57	-0.80	30.93	2.63	-4.3	7.79
Other income	27,099	32,909	24,032	32,250	31,788	34,271	40,089	47157	83869	66081
Growth rate %	56.29	21.44	(26.97)	34.20	(1.43)	7.81	(16.97)	17.63	77.85	(21.21)
Total income	1,528,683	1,623,364	1,693,711	1,857,979	2,157,414	3,056,179	2,635,921	3454557	3795483	4683145
Growth rate %	13.50	6.19	4.33	9.70	16.12	41.66	(17.46)	31.05	9.86	23.39
Total expenditure	1,555,528	1,571,299	1,712,964	1,977,155	2,065,126	2,492,169	2,988,539	3630374	3945102	4566056
Growth rate %	8.13	1.01	9.02	15.42	4.45	20.68	19.92	21.47	8.66	15.74
Surplus / (deficit)	(26,845)	52,065	(19,253)	(119,176)	92,286	720,613	(352,618)	(175818)	(149619)	117086
Growth rate %	(70.73)	(293.95)	(136.98)	519.00	(177)	680.85	148.80	(50.13)	-14.9	(178.26)
Govt. grants - Capital	102,925	115,000	236,785	71,000	282,751	190,225	265,654	998000	525269	958165
Growth rate %	(2.99)	11.73	105.90	(70.01)	298.24	-32.72	39.65	275.67	-47.36	82.41
Recurrent grants out of total Revenue %	51	48	49	45	46	56	35	37	37	35

### 3.4 10 year summary - continue

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
No. of beds in Hospital	1043	1046	1047	1088	1078	1079	1076	1086	1092	1061
Bed occupancy percentage (%)	75%	66.1%	66.8%	70.5%	64.07%	64.10%	63.04%	68.80%	79.65	66.28
No. of Patients admitted	55,142	53,962	52,554	57,119	54,283	53,424	55,143	59,257	71,054	58,949
Daily admissions average	151	148	144	156	149	146	151.08	162.34	194.67	161.50
Average daily sick	780	670	693	759	690	677.42	678.7	732	846.8	718.6
Average length of stay (days)	5.1	4.6	4.7	4.8	4.6	4.7	4.5	4.5	4.5	4.3
No. of clinics held	2,782	2,822	2,851	2,939	3,027	3,101	3,196	3,344	3,841	3,972
No. of first time visits for clinics	26,961	26,312	25,722	24,295	26,854	27,987	28,787	30,956	34,816	37,663
No. of subsequent visits	126,630	123,611	121,567	123,462	124,302	130,187	129,664	134,202	142,560	144,507
No. of visits to the Emergency Treatment Unit	40,452	38,012	36,898	42,883	38,323	35,060	36,752	46,792	55,681	43,478
Total No. of outpatient visits	16,222	15,536	16,434	16,532	18,843	18,733	21,377	21,847	24,196	22,992
Average of No. attended clinics	55	53	51.7	50.3	49.9	51.00	49.6	49.4	46.2	45.9

## 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	2018 Rs	2017 Rs
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	01	129,732,900	59,215,119
Receivables and Pre-Payments	02	387,410,373	348,638,224
Inventories	03	327,918,998	359,565,291
Short Term Investments	04	45,000	45,000
		<u>845,107,271</u>	<u>767,463,634</u>
<b>Non Current Assets</b>			
Property, Plant & Equipment	05	1,838,332,211	1,720,546,842
Furniture & Fittings ,Auto Mobiles, Others	05	43,480,984	47,096,909
Capital Work in Progress	06	689,609,072	432,718,789
Data Base of Scanned BHT		15,875,728	-
		<u>2,587,297,994</u>	<u>2,200,362,540</u>
<b>Total Assets</b>		<u><b>3,432,405,265</b></u>	<u><b>2,967,826,174</b></u>
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
Employee Benefits	07	588,698,017	511,823,832.18
		<u>588,698,017</u>	<u>511,823,832.18</u>
<b>Current Liabilities</b>			
Trade & Other Payables	08	702,190,042	809,353,507
Bank Overdraft	01	3,699,358	448,818
<b>Total Liabilities</b>		<u>705,889,401</u>	<u>809,802,324</u>
<b>NET ASSEST</b>		<u><b>2,137,817,848</b></u>	<u><b>1,646,200,017</b></u>
<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
Deferred Income ( Capital Grant )		1,817,826,856	1,393,185,909
Accumulated Surplus / (Deficit )	16	(707,054,694)	(774,031,578)
<b>Total Net Assets / Equity</b>		<u><b>2,137,817,848</b></u>	<u><b>1,646,200,017</b></u>

The Accounting Policies on pages 06 to 10 and notes on pages 11 to 17 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  
Date

  
Director

  
Chairman

  
Board Member

**Dr. Athula Kahandaliyana**  
MBBS, MSc, (Com Med), DCEH (Lond), MCMA, FCMA  
Chairman

Sri Jayewardenepura General Hospital  
Nugegoda

**A.P.U.K. Abeysooriya**  
BSc(Bus.Admin), ACA, ACMA  
Chief Financial Officer  
Sri Jayewardenepura General Hospital  
Nugegoda

**Dr. H.M.K. Wickramanayake**  
MBBS, MSc (Med. Adm.) MPH (USyd.)  
Acting Director  
Sri Jayewardenepura General Hospital

**Dr. Madhava Karunaratna**  
MBBS, MS, FSLCOG (SL) FRCOG (UK)  
Consultant Obstetrician & Gynaecologist  
Sri Jayewardenepura General Hospital



## 4.2 Financial Performance Statement

Financial Performance Statement for the Year Ended

SRI JAYEWARDENEPURA GENERAL HOSPITAL			
FINANCIAL PERFORMANCE STATEMENT			
FOR THE YEAR ENDED 31 <sup>ST</sup> DECEMBER	Note	2018 Rs.	2017 Rs.
Revenue	09	4,142,037,826	3,484,713,805
Other Operating Income ( Interest )		7,583,372	7,034,993
Capital Grant Amortization		533,524,053	303,734,564
		<b>4,683,145,251</b>	<b>3,795,483,362</b>
Materials & Consumables Used	10	1,284,883,872	1,111,194,412
Staff Costs	11	2,301,941,372	2,080,834,979
Depreciation	12	533,524,053	303,734,564
Other Operating Expenses	13	413,878,319	423,585,448
		<b>4,534,227,616</b>	<b>3,919,349,404</b>
<b>Profit/(Loss) from Operations</b>		<b>148,917,635</b>	<b>(123,866,042)</b>
Finance Costs	14	14,376,770	11,442,779
Other Expenses	15	11,260,783	8,824,515
<b>Profit/(Loss) Before Taxation</b>		<b>123,280,083</b>	<b>(144,133,336)</b>
Economic Service Charges		6,193,235	5,486,050
Profit/(Loss) After Taxation		117,086,848	(149,619,386)
Profit & Loss Account Brought Forward	16	(824,141,542)	(624,412,192)
<b>Profit &amp; Loss Account Carried Forward</b>		<b>(707,054,694)</b>	<b>(774,031,578)</b>

## 4.3 Cash Flow Statement

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### CASH FLOW STATEMENT

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

	2018 Rs.	2017 Rs.
<b>CASH GENERATED FROM OPERATIONS</b>		
Profit/(Loss) Before Taxation	123,280,083	(144,133,336)
Adjustment in respect of Previous Year	(50,109,965)	(29,539,684)
Capital Grant Amortization	(533,524,053)	(321,735,830)
Depreciation	533,524,053	303,734,564
Provision for Gratuity	108,241,369	98,726,039
Investment Income (Interest)	(7,583,372)	(7,034,993)
Profit on Disposal of Fixed Assets	(1,130,850)	-
<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>172,697,265</b>	<b>(99,983,240)</b>
Adjustment for Working Capital Changes		
(Increase) / Decrease in Stocks	31,646,293	(94,565,615)
(Increase) / Decrease in Debtors	(38,772,149)	(55,268,781)
Increase / (Decrease) in Creditors & Payables	(107,163,464)	303,888,414
<b>Cash Generated From Operating Activities</b>	<b>58,407,945</b>	<b>54,070,778</b>
Gratuity Paid	(31,367,184)	(36,401,254)
Economic Service Charge	(6,193,235)	(5,486,050)
<b>Net Cashflows Generating From Operating Activities</b>	<b>20,847,526</b>	<b>12,183,474</b>
<b>Cash Flows From Investing Activities</b>		
Capital Grant Received	958,165,000	525,269,376
Purchase of Property, Plant & Equipment	(647,693,496)	(762,668,493)
Proceeds from Sale of Property, Plant & Equipment	1,130,850	-
Capital Work In Progress	(272,766,011)	(329,177,953)
<b>Net Cash Flows From Investing Activities</b>	<b>38,836,344</b>	<b>(566,577,070)</b>
<b>Cash Flows From Financing Activities</b>		
Interest Income	7,583,372	7,034,993
<b>Net Cash Flows From Financing Activities</b>	<b>7,583,372</b>	<b>7,034,993</b>
<b>Net Increase/ Decrease in Cash &amp; Cash Equivalents</b>	<b>67,267,241</b>	<b>(547,358,603)</b>
Cash & Cash Equivalents at the beginning of the year	58,766,301	606,124,904
<b>Cash &amp; Cash Equivalents at the end of the period</b>	<b>126,033,542</b>	<b>58,766,301</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash in Hand & at Bank	129,732,900	59,215,119
Bank Balances	(3,699,358)	(448,818)
	<b>126,033,542</b>	<b>58,766,301</b>

## 4.4 Statement of changes in equity

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### STATEMENT OF CHANGES IN EQUITY

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

	Contributed Capital	Other Reserves	Deferred Income	Accumulated Surplus/ Deficit	Other Donations	Total Net Equity
Balance as at 01 <sup>st</sup> January 2017	1,016,825,160	2,280,000	1,189,652,363	(594,872,511)	7,940,525	1,621,825,537
Profit for the year	-	-	-	(149,619,386)	-	(149,619,386)
Prior Period Adjustments	-	-	-	(29,539,678)	-	(29,539,678)
Capital Grant Received	-	-	525,269,376	-	-	525,269,376
Amortisation	-	-	(321,735,830)	-	-	(321,735,830)
<b>Balance as at 31<sup>st</sup> December 2017</b>	<b>1,016,825,160</b>	<b>2,280,000</b>	<b>1,393,185,909</b>	<b>(774,031,575)</b>	<b>7,940,525</b>	<b>1,646,200,019</b>
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 Period Adjustments	-	-	-	(50,109,965)	-	(50,109,965)
Capital Grant Received	-	-	958,165,000	-	-	958,165,000
Amortisation	-	-	(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>



## 4.5 Detailed analysis of net assets

### SRI JAYEWARDENAPURA GENERAL HOSPITAL

#### DETAILED ANALYSIS OF NET ASSETS

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

2018

2017

Rs.

Rs.

#### CAPITAL GRANTS

Grant from Japanese Government to Sri Lanka Government for the Project	928,851,297	928,851,297
Grant received under Japanese International Co-Operation	50,124,930	50,124,930
Deferred Income (Capital Grants from SL Government ) Note - A	1,817,826,856	1,393,185,909
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
Grant from Olympus Corporation of Japan	79,700	79,700
Central Bank Grant 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>2,844,872,541</b>	<b>2,420,231,594</b>

#### Note - A

#### Deferred Income (Capital Grant from SL Government )

Balance as at 1 <sup>st</sup> January	1,393,185,909	1,189,652,363
Add : Capital Grants Received During the Year	958,165,000	525,269,376
Less : Capital Grant Amortization	533,524,053	303,734,564
Audit Report adjustment - year 2017	-	18,001,266
<b>Balance as at 31<sup>st</sup> December</b>	<b>1,817,826,856</b>	<b>1,393,185,909</b>

## 4.6 General Information & Significant Accounting Policies - 2018

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### GENERAL INFORMATION & SIGNIFICANT ACCOUNTING POLICIES

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

#### 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 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 establishing the Hospital was to provide excellent medical and surgical services compared to other government hospitals, at a reasonable price to the Public.

Sri Jayewardenepura General Hospital was set up 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 take 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 have been adjusted to confirm the changes in presentation 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 assets to its working condition 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 2018****3. PROPERTY, PLANT & EQUIPMENT (Contd.)**Japanese Government Donation

Buildings	2%
Electrical work	10%
Sewerage & Plumbing	10%
Air Conditioning	15%
Lifts /Elevators	10%
Furniture & Fittings	13%
Medical Equipment	20%

Other Assets

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**

Consumables are indicated in the inventories and valued at the lower of Cost and Net Realizable Value. The cost of inventories is valued on First In First Out (FIFO) basis.

**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. Amortisation rate is approximately equal to the depreciation rate calculated for the investment made in assets.

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

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**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, equivalent to a half of a month salary based on the last month of the Financial Year 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 31/12/2018

1. 258/2009 – Dr. D.H Samarakoon – Promotion Case
2. 444/2009 – Dr. Anula Wijesundara- Rs.2.5 Mn with cost
3. 51/68/05M – Professor R.L Satharasinghe Rs.60 Mn with cost
4. HO/HC/ALT/25/2018 – Mr. Rathnasinghe Rs. 1.7 Mn
5. HO/HC/ALT/13/2018 – Ms. Jayantha Padmini Rs.1.5 Mn
6. 2/Add/3690/2015 – Mr. Karunarathna Rs. 3 Mn
7. MH/33/1185/2014 – Mr. U Bandara Rs.1.5 Mn
8. 33/1358/2018 – Mr. Ranathunga Rs.0.75 Mn
9. 01/Add/72/2013 – Mr. Ekanayake Rs.1.8 Mn
- 10.02/427/2013 – Mr. Lasantha Rs.1.8 Mn
- 11.B/166 – Mr. Alwis Rs.1.3 Mn
- 12.M 2819/2017 – Death of Udara Hasaral – Rs. 5 Mn
- 13.Writ 184/2018
- 14.CA Writ 246/2018
- 15.S.P.L 406/2018
- 16.M /2307 - Mr. Ekanayake

(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 to Staff. Appeal was made for the above additional assessment and the decision of the Department of Inland Revenue is pending.



**SRI JAYEWARDENEPURA GENERAL HOSPITAL**

**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)**

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

**7. INCOME & EXPENDITURE**

**7.1 Recognition of Revenue & Expenditure**

The revenue of the Hospital represents the Income from Hospital Charges, Government Recurrent Grants, Interest Income from Call Deposits and Loans to employees, and other miscellaneous income. All categories of income have been recognized on an accrual basis.

The total revenue from Hospital care includes the cost of free medical facilities provided to Hospital staff members during the year.

All expenditure incurred in providing patient care services, and in maintaining the capital assets in a state of efficiency has been charged to 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 presents the elements of the Board's performance: hence such a presentation method is adopted.

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

Professional fees of Rs. 396 million collected by the Hospital Board during the year had not been recognized in the accounts as such fees are not earned or derived by the Board. These professional fees belongs to some identified employees of the Board 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 2018****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.

Income Tax on interest income had not been provided in the Accounts as such income tax can be set off against Economic Service Charges (ESC)

## 4.7 Notes to the Financial Statements- 2018

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### NOTES TO THE FINANCIAL STATEMENTS

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

2018  
Rs.

2017  
Rs.

#### Note: 01

##### Cash & Cash Equivalents

Bank of Ceylon Current A/C - No 01 (Recurrent) - No.227982	89,655,811	15,020,756
Bank of Ceylon Current A/C - No 02 (Capital) - No.7732950	12,430,357	5,229,105
Bank of Ceylon - 20th Anniversary A/C	-	20
H N B Call Deposit A/C	25,746,088	32,055,000
Bank of Ceylon - Dialysis Fund A/C - No.2888787	1,235,185	1,235,185
Cash in Hand & Imprest Accounts	516,599	5,081,043
Petty Cash Imprest for Stamp Duty	148,860	594,010
	129,732,900	59,215,119
Hatton National Bank Current A/C - No.036010002853	(3,699,358)	(448,671)
HNB - Dialysis Fund Current A/C	-	(147)
	<b>126,033,542</b>	<b>58,766,301</b>

#### Note: 02

##### Receivables and Pre-Payments

Miscellaneous Deposits	Schedule 01	10,451,237	5,839,582
Pre-Payments		-	740,635
Other Income Receivable	Schedule 02	1,909,263	1,019,080
Staff Distress Loans		164,396,559	163,575,305
University College		8,013,180	4,364,660
Special Loan - Cricket Team	Note 2.01	1,137,400	76,400
Staff - Salary Advances		-	242,302
Staff - Festival Advances	Schedule 03	252,500	488,455
Dialysis Assistance Fund A/C		1,685,600	1,685,600
Sundry Debtors	Schedule 04	11,455,779	38,286,641
Hospital Charges Receivable		106,590,015	132,325,102
Death Donation Recoverable		950,092	(50,000)
Clinical Society		-	44,463
WHT Receivable		572,400	-
Ministry of Health		79,996,348	-
		<b>387,410,373</b>	<b>348,638,224</b>

Note 02.01 - SJGH Board has approved an Interest Free Loan to the Hospital Cricket Team for their Tour in Indonesia in year 2018. This Loan will be recovered in 30 no.of monthly installments



## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 <sup>ST</sup> DECEMBER	2018 Rs.	2017 Rs.
<b>Note:03</b>		
<b>Inventories</b>		
General Stores	31,564,846	37,988,686
Drugs Stores	37,448,696	25,854,009
Surgical Consumables Stores	70,586,627	124,835,036
Dressings Stores	9,829,926	9,710,350
Electro Mechanical Engineering (EME) Stores	5,888,715	6,395,728
Radiology Department Stores	2,633,279	2,911,581
Path Lab & Blood Bank Stores	27,090,872	24,209,385
General Items in Sub Stores	42,242,223	20,375,134
Drugs & Surgical Consumables in Sub Stores	107,326,038	112,323,144
	<u>334,611,222</u>	<u>364,603,053</u>
Less: Provision for Expiry Items	6,692,224	5,037,762
	<u><u>327,918,998</u></u>	<u><u>359,565,291</u></u>

**Note: 04****Short Term Investments**

National Savings Bank (Staff Security Deposits)	45,000	45,000
	<u>45,000</u>	<u>45,000</u>



## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

Note : 05

## Property, Plant &amp; Equipment

## Furniture &amp; Fittings, Automobiles and Others

Description	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.	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	537,911,473	416,490,078	204,677,087	28,376,246	2,966,882,767	<b>4,622,382,017</b>	50,838,569	44,934,912	44,460,839	28,760,185	<b>168,994,505</b>
Additions	-	-	40,914,891	-	103,454,646	13,028,699	475,606,005	<b>633,004,241</b>	5,770,545	-	8,918,710	-	<b>14,689,254</b>
Transfers/Disposals	-	-	-	-	-	-	-	-	-	(1,274,000)	-	-	<b>(1,274,000)</b>
As at 31st December	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>
<b>DEPRECIATION</b>													
As at 1st January	-	298,998,900	208,828,164	416,490,078	92,505,795	19,936,559	1,865,075,681	<b>2,901,835,176</b>	31,625,661	41,513,410	36,704,662	12,053,862	<b>121,897,596</b>
Charge for the year	-	9,060,573	23,844,113	-	26,696,228	3,924,646	451,693,313	<b>515,218,873</b>	7,036,204	329,126	9,501,831	1,438,019	<b>18,305,180</b>
Charge on Disposals	-	-	-	-	-	-	-	-	-	(1,274,000)	-	-	<b>(1,274,000)</b>
As at 31st December	-	308,059,473	232,672,277	416,490,078	119,202,023	23,861,205	2,316,768,994	<b>3,417,054,049</b>	38,661,865	40,568,536	46,206,493	13,491,881	<b>138,928,775</b>
<b>NET BOOK VALUE</b>													
As at 1st January	15,015,732	154,029,734	329,083,309	0	112,171,292	8,439,687	1,101,807,086	<b>1,720,546,841</b>	19,212,908	3,421,502	7,756,177	16,706,323	<b>47,096,909</b>
As at 31st December	15,015,732	144,969,161	346,154,088	1	188,929,710	17,543,740	1,125,719,778	<b>1,838,332,211</b>	17,947,249	3,092,376	7,173,055	15,268,304	<b>43,480,984</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31<sup>ST</sup> DECEMBER2018  
Rs.2017  
Rs.**Note: 06**

Capital Work in Progress	Schedule 05	689,609,072	432,718,789
		<u>689,609,072</u>	<u>432,718,789</u>

**Note: 07****Employee Benefits**

Provision for Gratuity		588,698,017	511,823,832
		<u>588,698,017</u>	<u>511,823,832</u>

**Note: 08****Trade & Other Payables**

Creditors and Accrued Expenses	Note 8.1	626,466,284	751,174,248
Other Liabilities	Note 8.2	75,723,759	58,179,258
		<u>702,190,042</u>	<u>809,353,507</u>

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

Accrued Expenses	Schedule 06	179,059,482	161,599,419
Auditor General's Department		2,206,823	1,206,823
Trade Creditors		404,710,559	477,920,039
National Water Supply & Drainage Board		437,799	437,799
Medical Supplies Division		37,742,797	74,663,028
V A T Control A/C		2,308,824	35,347,142
		<u>626,466,284</u>	<u>751,174,248</u>

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

Performance Bond Deposits	Schedule 07	1,727,225	1,463,230
Sundry Creditors	Schedule 08	7,511,726	6,741,062
Professional Charges	Schedule 09	46,386,354	33,087,344
Hospital Charges - Deposits		11,334,578	13,013,505
Special Projects Funded		-	25,750
Gratuity Payable		2,120,778	2,120,778
Special Theater Allowance		-	100
Special Study		-	15,000
Dialysis Assistance Fund A/C		1,238,555	1,238,555
Construction of Temple		-	1,800
Library Memberships		-	252,907
Cheque Cancelled		3,376,203	219,228
Tender Deposits		2,028,340	-
		<u>75,723,759</u>	<u>58,179,258</u>



## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER2018  
Rs.2017  
Rs.**Note: 09****Revenue**

Revenue from Hospital Care	Note 9.1	2,416,957,338	2,100,844,980
Government Grants - Recurrent		1,659,000,000	1,300,000,000
Other Income	Note 9.2	66,080,488	83,868,825
		<b>4,142,037,826</b>	<b>3,484,713,805</b>

**Note 9.1****Revenue from Hospital Care**

Accommodation Charges	225,416,003	241,475,586
Surgery Charges	214,312,090	195,321,076
Radiology Charges	85,219,050	67,226,101
Path Lab Charges	459,681,896	469,713,696
Physiotherapy	13,700,590	9,446,349
Drugs Charges	848,716,946	686,940,636
Endoscopy	13,580,000	11,951,189
Thorasic Surgery	92,054,540	55,107,700
Eye Test	17,172,250	17,986,090
Registrations and Admissions	132,458,321	96,012,858
ENT Charges	1,227,350	1,013,900
Dialysis Charges	40,824,588	39,384,134
Doppler Charges	5,949,065	6,101,913
MSBE	121,482,074	77,198,684
Clinic Charges	28,481,738	27,771,559
ECG / EEG / EMG	1,966,400	1,143,100
Echo	7,951,550	6,769,498
Minor Operations	4,475,125	4,665,450
E T U Charges	81,497,360	60,551,948
Nutritional Consultation Fees	404,500	184,200
Medical Check Up	18,165,261	23,590,713
Dermatology Charges	2,040,101	1,288,600
Endocrinology Investigations	180,540	-
	<b>2,416,957,338</b>	<b>2,100,844,980</b>

**Note 9.2****Other Income**

Ambulance Charges	3,456,534	2,998,989
Revenue from Staff Meals	891,110	898,595
Revenue from Staff Rent and Electricity	3,006,882	2,830,121
Miscellaneous Income	14,502,231	24,736,245
Bonds settled by Staff Members	3,366,574	10,477,454
Sales Commission	209,230	184,023
Channeling Fees	2,068,010	3,355,563
Incinerator Project - Rent	3,600,000	-
Milk Bar -Rent	110,899	120,000
Milk Bar- Electricity	-	135,777
Osusala - Rent	1,105,000	1,020,000
Osusala - Electricity	-	802,350
Hospital Shop - Rent	3,397,270	3,357,656
Hospital Shop - Electricity	-	596,268
Hatton National Bank - Rent	540,000	585,000
Hatton National Bank - Electricity	-	231,684
Bank of Ceylon - Rent	240,000	260,000
Bank of Ceylon - Electricity	-	162,840
People's Bank - Electricity	-	115,340
	<b>36,493,740</b>	<b>52,867,904</b>

## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

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

	2018 Rs.	2017 Rs.
<b><u>Other Income (Contd.)</u></b>		
Service Charges 0.15%	594,518	511,644
Revenue from Car Park	25,772,880	26,274,010
Fruit Juice Bar - Electricity	-	109,335
Income From Supplier Registration	2,082,500	161,000
Profit on Disposal of Fixed Assets	1,130,850	3,938,932
Post Office - Rent	6,000	6,000
	<b>66,080,488</b>	<b>83,868,825</b>
<b>Note:10</b>		
<b><u>Materials &amp; Consumables Used</u></b>		
Drugs	358,331,707	312,653,928
Surgical Items	359,384,789	367,561,200
Dressings	75,329,175	75,774,802
Medical Oxygen	20,266,539	19,875,215
Lab Chemicals & Consumables	188,028,911	178,954,216
X-Ray Films & Chemicals	27,547,096	27,071,932
General Supplies	104,652,789	115,402,346
Electro Medical Engineering ( Consumables)	18,300,956	27,393,458
	<b>1,151,841,961</b>	<b>1,124,687,097</b>
Add: Stocks brought forward	364,603,053	270,037,438
Less: Stocks carried forward	<b>334,611,222</b>	<b>364,603,053</b>
	<b>1,181,833,792</b>	<b>1,030,121,482</b>
Add: Expiry Stocks	6,692,224	-
Add: Material cost for meals (for patients and staff)	96,357,856	81,072,930
	<b>1,284,883,872</b>	<b>1,111,194,412</b>
<b>Note: 11</b>		
<b><u>Staff Costs</u></b>		
Salaries & Allowances	1,351,815,158	1,318,275,593
EPF	145,639,413	129,964,267
ETF	36,409,855	32,491,067
Overtime, Piece Rate & Extra Duty Payment	543,675,852	393,058,225
Uniform Allowance	15,546,885	14,993,010
Encashment of Leave	15,000,000	14,648,077
Pension Contribution	4,496,407	4,481,413
Travelling	1,314,571	1,269,743
	<b>2,113,898,141</b>	<b>1,909,181,396</b>
<b>Add: Other Staff Related Expenses</b>		
Cost of Free Medical Treatment - Staff Inpatients	40,375,727	37,649,553
S P C - Free Medical To Staff	35,171,944	31,691,543
Staff Welfare	453,480	635,188
Human Resources Development Expenses	3,800,712	2,951,261
Provision for Gratuity	108,241,369	98,726,039
	<b>2,301,941,372</b>	<b>2,080,834,979</b>
<b>Note:12</b>		
<b><u>Depreciation</u></b>		
Depreciation for the year (Ref. Note : 05)	533,524,053	303,734,564
	<b>533,524,053</b>	<b>303,734,564</b>
<b>Note:13</b>		
<b><u>Other Operating Expenses</u></b>		
<b>(a) Fuel</b>		
Boilers	3,088,020	14,036,920
Motor Vehicles	2,212,514	2,276,124
	<b>5,300,534</b>	<b>16,313,044</b>
<b>(b) Utility Services</b>		
Electricity Charges	131,646,038	132,555,360
Water Charges	39,185,206	44,552,768
Telephone Charges (Communication)	4,210,494	3,558,847
	<b>175,041,738</b>	<b>180,666,976</b>



## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

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

2018

2017

Rs.

Rs.

**Other Operating Expenses (Contd..)****(c) Repairs & Maintenance**

Service Agreements signed with Suppliers	26,084,572	19,448,422
Repairs to Motor Vehicles	4,288,856	2,186,367
Repairs to Medical Equipment/Other Equipments (on breakdowns)	20,843,132	30,418,433
Repairs to Steel Furniture	123,803	474,477
Repairs to Buildings	21,621,330	12,358,607
	<b>72,961,693</b>	<b>64,886,306</b>

**(d) Other Services**

Janitorial and Cleaning Services	35,938,578	38,274,844
Hospital Landscaping	10,967,844	8,390,315
Garbage Disposal Service	3,013,045	3,269,150
Removal of Unclaimed Dead Bodies	775,300	713,600
Maintenance of Sewerage Line	12,536,667	13,666,009
Laundry Services	16,867,185	13,637,687
Security Services	21,870,470	19,939,190
License and Insurance	1,697,205	1,203,475
Legal Charges	1,977,283	1,162,569
Audit Fees	1,000,000	862,500
Disciplinary Procedure Expenses	12,250	5,871
Postage & Stamps	1,690,973	576,002
Refreshments	304,715	116,505
Allowances for Committees & Boards	2,671,130	1,981,250
Hospital Charges Exempted - ( Clergy /Other)	28,240,046	21,820,230
Advertisements & Marketing	7,361,432	7,615,017
Books & Periodicals	1,573,406	1,487,961
Sports Club	70,198	16,250
Miscellaneous Expenses	11,129,908	26,103,976
Rates & Taxes	876,720	876,720
	<b>160,574,355</b>	<b>161,719,123</b>
	<b>413,878,319</b>	<b>423,585,448</b>

**Note: 14****Finance Costs**

Bank Charges	513,843	153,255
Credit Card Commissions	13,862,927	11,289,525
	<b>14,376,770</b>	<b>11,442,779</b>

**Note: 15****Other Expenditure**

Outside Test Charges	11,260,783	8,824,515
	<b>11,260,783</b>	<b>8,824,515</b>

**Note: 16****Accumulated Fund**

Profit & (Loss) A/C 1st January	(774,031,578)	(594,872,514)
Adjusted in respect of Previous Years	(50,109,965)	(29,539,678)
Profit & Loss Account Brought Forward	(824,141,542)	(624,412,192)
Profit /(Loss) as per Income Statement	117,086,848	(149,619,386)
Profit & Loss A/C at the end of the Year	<b>(707,054,694)</b>	<b>(774,031,578)</b>

## 4. 8 Schedules to the Financial statements -2018

### SRI JAYEWARDENEPURA GENERAL HOSPITAL

#### SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 )

##### 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. Karunaratne	2,992,430
			<b>10,451,237</b>



## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

Schedule : 02  
Other Income Receivable

Company	Category	Year	Month	Amount Rs.	
Hatton National Bank	Electricity	1997/98		1,000	
		2010		23,000	
		2018	Dec	14,661	38,661
Bank Of Ceylon	Electricity	2018	Dec	25,438	25,438
N L D B	Electricity	2008		4,659	
		2009		5,553	
		2017		31,457	
	Rent	2017		10,000	
		2018	Nov / Dec	15,178	
		2018	Dec	10,000	76,847
S P C	Rent	2018	Dec	76,500	
	Electricity	2018	Dec	83,119	159,619
Fruit Juice Bar	Electricity	2017	Dec	9,415	
		2018	Dec	8,621	18,036
Stationery Shop	Rent	2018	Nov / Dec	10,000	
	Electricity	2018	Dec	1,832	11,832
Food Shop	Rent	2018	Dec	75,000	
	Electricity	2018	Dec	16,230	91,230
Grocery Shop	Rent	2018	Nov / Dec	152,545	
	Electricity	2018	Nov / Dec	48,043	200,588
Pastry Shop	Rent	2018	Dec	113,400	
		2017	Dec	3,702	
	Electricity	2018	Nov / Dec	83,575	200,677
GFC Company - Incinerator	Rent	2018	Oct / Nov / Dec	810,000	
	Electricity	2018	Nov / Dec	155,416	
	Water	2018	Dec	68,012	1,033,428
People's Bank	Electricity	2018	Dec		11,180
Commercial Bank	Electricity	2018	Dec		19,870
Mobitel Company	Electricity	2018	Dec		21,857
					<b>1,909,263</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

## Schedule : 03

## Festival Advances

Description	Rs,
Ramazan advances	13,750.00
Amounts to be recovered from VOP employees - during 2018	8,750.00
Christmas advances	230,000.00
	<b>252,500.00</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

## Schedule : 04

## Sundry Debtors

Description			Rs,
Health Ministry	Interns Salary Reimbursement	2013	1,112,280
	Interns Salary Reimbursement	2018	9,186,977
J N D Silva - EPF 212		2015	72,180
Mrs Rathnayake - Staff Nurse - Over paid Gratuity			40,868
Perera & Sons - Balance to be received			22,130
Police Hospital - Mr Joseph			43,151
Bond Violation - Miss W U C Fernando			352,244
Sundry Income - Ethylene Oxide Sterilization			625,950
			<b>11,455,780</b>

## SRI JAYEWARDENEPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

## Schedule : 05

## Capital Work In Progress

Projects	Balance As At 01/01/2018	Capitalised during the year	Payments	Balance As At 31/12/2018
Construction of Administrative Building	903,468.37	-	70,956,208.86	71,859,677.23
Water Chiller - Air Handling System	21,354,384.26	-	12,667,543.58	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	4,773,211.75	-	5,295,881.49	10,069,093.24
Construction of Female Nurses Quarters	107,177,569.15	-	117,194,863.53	224,372,432.68
Hot Heat System - Paying Wards	5,763,453.42	-	4,207,399.20	9,970,852.62
Construction of Lab Complex	251,620.00	-	26,452,260.61	26,703,880.61
Supply & Installation of Lifts	48,904,351.51	-	3,529,435.70	52,433,787.21
Construction of Male Nurses Quarters	16,766,785.35	-	4,926,832.24	21,693,617.59
Construction of Public Toilets	77,067,265.74	-	63,142,620.58	140,209,886.32
Hot Water System	6,608,422.95	-	11,484,329.18	18,092,752.13
Construction of Work Shop Building	33,162,800.38	-	8,908,524.33	42,071,324.71
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
Diesel Generator	85,901,840.10	(85,901,840.10)	-	-
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>432,718,788.24</b>	<b>(85,901,840.10)</b>	<b>342,792,124.20</b>	<b>689,609,072.34</b>



## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

## Schedule : 06

## Accrued Expenses

Description	Rs
Legal Charges	28,168.91
Landscaping	1,062,991.73
Electricity - Main Building	11,750,318.77
Water Bill	3,180,187.57
Security Service	6,991,023.00
Sewerage Charges	1,608,913.61
Refuse Disposal - Garbage	317,750.00
Refuse Disposal - Dead Bodies	63,000.00
Laundry Service	1,404,600.00
Communication charges	340,937.64
Stamp Duty on Personnel Emoluments	315,125.00
S P C Osusala	12,467,079.42
Unused Medical Leaves	15,000,000.00
Sundry Expenses	3,767,120.00
Raw Provisions	17,000,000.00
Payments for Committees / Board	67,800.00
Personnel Emoluments	64,729,736.62
EPF & ETF	26,031,943.67
H R Expenses	6,000.00
General Purchases	13,210.00
Travelling	38,920.00
Fuel	119,433.00
Outside Lab Test Charges	2,624,561.25
Medical Oxygen	114,264.00
Service , Maintenance & Repairs	5,728,667.42
Advertiesment	177,237.50
ESC Tax	1,654,172.88
PAYE Tax	2,456,320.00
	<b>179,059,481.99</b>

## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

## Schedule : 07

## Performance Deposits

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

## Cash Deposited by Cashiers

N Lasantha	5,000.00	
D Weerasinghe	5,000.00	
R A S Rupasinghe	5,000.00	
E R U Gunasekara	5,000.00	
I G Nandasiri	5,000.00	
D Vithana	5,000.00	
E M K B Ekanayaka	5,000.00	
R Wijesundara	5,000.00	
S Dayaratne	5,000.00	
G N P Wijerathne - 2014	<u>5,000.00</u>	50,000.00
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
Susiko Bakers - Rent Deposit - 2016		378,000.00
C Zone Corner Grocery - Rent Deposit - 2016		225,000.00
Venture Ceylon Holdings - Q/27/18 - Bond Deposit		42,030.00
		<u><u>1,727,224.50</u></u>



## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) 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 - Systolic Software			825,000.00
Retention - DX TYPE AIR HANDLING SYSTEM			3,395,000.00
Retention - Wall Oxygen Lines to Wards (Medi Technology Holdings)			1,371,215.05
			<b>7,511,725.96</b>

## SRI JAYEWARDENAPURA GENERAL HOSPITAL

## SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2018 ) CONTD.

## Schedule : 09

## Professional Charges Payable

Description	Rs,
Balance B/forward	3,616,142.00
Payable for the month of December	42,770,211.79
	<b>46,386,353.79</b>

## 5. Audit Reports



## 5.1 Auditor General's Report

Chairman,  
Sri Jayawardanepura General Hospital Board.

The Financial Statements of Sri Jayawardanepura General Hospital Board for the year ended by 31<sup>st</sup> December 2018 and, the Auditor General's Report in terms of Section 12 of the National Audit Act No. 19 of 2018 in relation to other legal and regulatory requirements.

### 1. Financial Statements

#### 1.1 Disclaimer of Opinion

The Financial Position Statement as at 31 December 2018 of Sri Jayawardana General Board, the Financial Performance Statement as the year ended by said date, the Disclaimer Statement & Cash Flow Statement and, Notes to the Financial Statements as at the year ended by said date, the Financial Statements as at the year ended by 31 December 2018 consists with the Summarized Significant Accounting Policies were audited under my directive in terms of the provisions contained in the Finance Act No. 38 of 1971 and, the National Audit Act No. 19 of 2018 be read combinely with the Regulation No. 154(1) in the Constitution of the Democratic Socialist Republic of Sri Lanka. 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 in relation to the Financial Statements of the Board. I couldn't obtain adequate and appropriate audit evidences to provide a base for an audit opinion in relation to this Financial Statements due to importance of the matters discussed under the part of 'Base for Disclaim the Opinion'.



## 1.2 Basis for Disclaim of Opinion

### 1.2.1 Sri Lanka Public Sector Accounting Standards

Principals contained in the following accounting standards had not been followed when preparing the Financial Statements.

- (a) Sri Lanka Public Sector Accounting Standard 1
  - (i) In terms of Section 95(c) of the standard, the details about the nature and the objectives of the capital reserve amounting to Rs. 2,280,000 existed within the capital equity as at 31 December 2018 had not been disclosed in the Financial Statements.
  - (ii) In terms of Section 132 of the standard, the measures base on the capital works in progress amounting to Rs. 689,609,072 as at 31 December 2018 had not been disclosed.
- (b) Sri Lanka Public Sector Accounting Standard 3
- (c) In terms of Section 47 of the standard, although the comparative values submitted for the period in which the fault occurred in the first set of Financial Statements approved to issue after searching the incorrect things of the quantitative previous period should have been corrected retrospectively by restating the said comparative values, Rs. 50,109,965 as at 31 December 2018 had been adjusted to the items in the Board's accumulated deficit and in the Financial Position Statement as previous year adjustments without doing aforesaid.
- (d) Sri Lanka Public Sector Accounting Standard 7
  - In terms of Section 65 of the standard, although the fixed assets to the cost of Rs. 2,225,037,613 had been fully depreciated, they had further being used due to not reviewing annually the productive life time for the non-current assets. Accordingly, steps had not been taken to revise the estimated defect arisen, in terms of Sri Lanka Public Sector Accounting Standard 3.

### 1.2.2 Accounting Defects

Following observations are made.

- (a) The accrued expenses amounting to Rs. 5,412,150 as at 31 December 2018 had not been accounted.

- (b) Due to non-compliance to the agreements, the penalty income amounting to Rs. 2,875,084 and Rs. 4,465,974 that had been deducted from the suppliers in 10 occasions of the previous year and, 14 occasions of the year under review had not been accounted.
- (c) Withholdings amounting to Rs. 31,832,324 that had been deducted when making payments for 16 construction contracts had not been accounted.
- (d) The professional fee charges and, the professional fee payments had not been identified as an income and expenditure respectively and not accounted accordingly. Instead of that, the professional fee charges, payments and withholding tax on professional fees had been transferred to an account namely 'professional fee'. The unidentified debit balance amounting to Rs. 112,663,449 as at 31 December 2018 existed in said account had been transferred to the hospital charges control account.
- (e) The withholding tax amounting to Rs. 1,943,110 that had been deducted from the professional fees in December 2018 (that should be remitted to the Commissioner of Inland Revenue) had not been accounted.
- (f) The Value Added Tax on residential charges related to the year under review had been computed and accounted in excess by Rs. 7,787,448.
- (g) Necessary adjustments had not been made to the debit balances amounting to Rs. 16,271,838 and Rs. 18,013,133 existed in the hospital charges control account of the previous year and as at 31 December of the year under review identifying the reasons for said debit balances and, had been transferred to the residential charges revenue account.
- (h) Rs. 4,202,876 that had been debited to the account to which collected the hospital charges revenue had been transferred to the residential charges revenue account without identifying correctly.
- (i) Although the cost of the expired stock amounting to Rs. 2,948,800 existed in the inventory stock of Rs. 334,611,222 as at 31 December 2018 should have been written off against the profit, an allocation for the expired stocks amounting to Rs. 6,692,224 had been made instead of that.
- (j) Rs. 1,220,216 in respect of the surgeries carried out for the patients in Colombo National Hospital and the Children's Hospital receivable as at 31 December 2018 had been set off with the amount payable to the Medical Supplies Division, without accounting.
- (k) The refundable withholdings amounting to Rs. 1,351,526 retained to develop the infrastructure facilities in the laboratory complex had been debited to the buildings repair account, without capitalizing.



- (l) Three thousand eight hundred ninety two (3,892) equipment units disposed in 2016, the medical equipment, lifts, generators, building materials, furniture & fittings, wheel chairs & other equipment amounting to Rs. 4,391,606 sold in the previous year and, the medical equipment, building & office equipment, electrical equipment & laboratory equipment amounting to Rs. 638,100 sold in the year under review had not been removed from accounts after identifying their cost and accumulated depreciation.
- (m) The cost of 03 buildings amounting to Rs. 5,608,800 demolished in 2016 and 2017 had not been removed from the accumulated depreciation accounts and, Rs. 112,175 for the buildings aforesaid had been depreciated in the year under review.

### 1.2.3 Unclarified differences

There was a difference amounting to Rs. 225,173,876 between the accumulated deficiency as at 01 January 2018 & 31 December 2018 & the balances as previous year adjustments indicated in the Financial Statements and, the balances according to the ledger account corresponding to that and, no reasons had been given for said difference.

### 1.2.4 Non-availability of evidences for the audit

The evidences indicated opposite following account subjects couldn't verify or scrutinize satisfactorily as they had not been presented to the audit.

	<u>Subject</u>	<u>Amount Rs.</u>	<u>Witnesses that were not submitted</u>
(a)	(i) Professional charges receivable	299,793,000	Details about the professional charges receivable and, the ledger accounts related to said charges
	(ii) Professional charges payable	386,839,872	Ledger accounts related to the professional charges payable
	(iii) Withholding taxes retained on the professional charges	12,047,910	Ledger accounts relating to the remittance to the Department of Inland Revenue
	(iv) Transferring to the hospital charges account from, the professional charges account	112,663,449	Income comparison statements
(b)	Miscellaneous deposits	4,339,582	Documents relating the miscellaneous deposits that are older than 21 years

### 1.3 Responsibilities of the parties who manage and control 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 misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as 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 no 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 The Auditors' responsibility in relation to audit the 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 to 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 to disclaim the opinion'.

## 2. Report on other legal & regulatory requirements

Special provisions in relation to the following requirements are available 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 clarifications need for the audit and, according to my observation, I couldn't determine whether the Board has keep maintained the proper Financial Reports.
- According to the requirement contained in Section 6(1) (d) (III) of the National Audit Act No. 19 of 2018, the Board's Financial Reports suit with the previous year.



- Except the observations given in paragraphs 1.2.1(a) & (c) and, 1.2.2 (b), (g), (i) & (l) in this report, the recommendations issued by me in the previous year had been included to the Financial Statements, in terms of Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018.

Based on the measures followed & the evidences obtained and, within the limitations to the quantitative facts, nothing were 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, a link was existed excluding normal business situation directly or another way relating to any agreement joining the Board to any member of the Board's management, except the following observation.
- Supply, implementation and maintenance of an Electronic Document Management System for the Board had been awarded to a Company of which the Director was the spouse (wife) of the Board's Director, on 26 November 2015 and Rs. 17,675,727 had been paid as at 31 December 2018. No proper feasibility study had been conducted and, the supplier had been selected contrary to the guidelines contained in the Government Procurement Guidelines and by way of not securing the transparency of the procurement procedure. The Technical Evaluation Committee (TEC) that should be appointed by the Board's Chairman had been appointed by the Board's Director and, the specifications had not been prepared in order to achieve the objectives of the procurement. Evaluation of the qualifications & the eligibility that should be possessed by the supplier and, the technical evaluation had not been done properly and, the Technical Evaluation Committee was unable to identify that it was a fictitious bid bearing wrong addresses and telephone numbers.
- According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, non-compliance to any written rule or, the general or special directives issued by the Board's management.

<u>Reference to the rules, regulations or provisions issued by the management</u>	<u>Description</u>
(a) Sub-section 22.1 of Chapter XKVII of the Establishment Code of the Democratic Socialist Republic of Sri Lanka, amended by the Public Administration Circular No. 06/2004 dated 15 December 2004	Although nearly 18 months had been consumed to terminate a Physiotherapist who had been suspended with effect from 09 January 2017, no any disciplinary inquiry had been held against the officer within said period. Rs. 593,435 had been paid the officer within said period as half salary without getting any service from him.



- |  |   |
|--|---|
| (b) Financial Regulation No. 139 of the Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka.   | Payment for 12 vouchers amounting to Rs. 16,242,266 had been paid that were not certified by the Certifying Officer.  |
| (c) Treasury Circular No. 842 dated 19 December 1978   | No fixed asset register had been maintained.  |
| (d) General Circular letter No. 02 – 72/2001 dated 02 July 2001 issued by the Director General of Health Services  | Although allowances could be paid to the laboratory Orderly employees based on the specimen prepared by them after their normal duty hours, the allowances for 16 employees in the Haematology Division paid in excess within the first quarter of the year under review based on the tests carried out using the specimen was Rs. 179,315. |
| (e) General Circular letter No. Q 2 – 84/2006 dated 10 May 2006 issued by the Director General of Health Services  | Rs. 269,325 for 11,970 tests in the Haematology Division that had not been carried out and, Rs. 792,067 for 35,203 Haematology & Biochemistry tests that are not payable in terms of the provisions contained in the circulars, had been paid for 27 officers in said the division, only within the first quarter of 2018.                  |
| (f) Letter No. Health Ministry/CA/17/2018 dated 15 February 2018 vesting powers to control the funds issued by the Secretary to the Ministry of Health, Nutrition and Indigenous Medicine. | Rs. 4,278,343 had been paid for 16 officers based on piece rates as allowances and leave salaries exceeding the basic salary only within the year under review without obtaining the personal approval of the Board's Chairman or the Director.   |

- 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 the following observations.



**(a) Management activities**

- (i) Although the normal annual hospital income is above Rs. 2,000 million, a clear policy to determine the hospital fees charged had not been identified and implemented.
- (ii) Although 139 patients referred by the Ministry of Health, Nutrition and Indigenous Medicine had been taken for the heart surgeries in 2018, the ministry or the patient had not been arrived into a proper agreement in relation to charge the hospital fee of Rs. 79,996,348 receivable for above.
- (iii) In terms of the agreements entered with the suppliers and, the conditions contained in the bidding documents to purchase goods, the delay charges amounting to Rs. 11,430,048 had not been charged from 36 suppliers.

**(b) Operational Activities**

The Incinerator @ Rs. 23,544,099 purchased in 2016 to burn the clinical waste had been fixed at a place which brings difficulties to the hospital staff. Although the clinical waste are being burning exceeding the maximum capacity of the machine which had been rented out to an external institution, a proper supervision had not been conducted with regard to that.

**(c) Exclusions from the procurement guidelines**

- (i) The janitorial service contract had been awarded to a supplier selected without following the guidelines contained in the Government Procurement Guidelines and, against the transparency of the procurement procedure under the condition to pay Rs. 3,652,600 per month for 15 months commencing from 01<sup>st</sup> August 2017 and, Rs. 5,524,830 per month for one year commencing from 01<sup>st</sup> November 2018. In terms of the contract conditions, although the fine determined by the relevant officers to charge from the contractor against not doing the cleaning works and, not deploying the prescribed number of employees in the service had been computed as Rs. 2,352,750, direction to deduct said fine up to Rs. 1,177,415 had been given by the Hospital Director without giving any reasonable reason.
- (ii) Five Nos. of Diagnostic, Surgery and Treatment Nose and Nasal Telescope 0<sup>0</sup> & 30<sup>0</sup> and accessories to the value of Rs. 16,642,700 had been purchased on 27 March 2018 from a supplier selected without following the guidelines contained in the Government Procurement Guidelines and, against the transparency of the procurement procedure, exceeding the finance limit given to a Departmental Procurement Committee to purchase goods in compliance to the market price comparison method. Bids to purchase the accessories had not been called but accessories amounting to Rs. 13,892,700 had been purchased. In terms of the general conditions pertaining to the technical specifications, only one year warranty period had been obtained instead of 2 years.



**(d) Deficiencies in the contracts administration**

- (i) Although the contract to construct a workhouse & an office had been awarded on 09 November 2016 @ Rs. 87,019,408.00, the date of the contract should be completed had been expired by 08 months as at 31 December 2018. The value of works done by that time was only 26% out of the contract value. An advance of Rs. 16,675,082 to commence the work had been paid and, only Rs. 5,219,979 out of above had been charged as at 17 April 2018. The delay charge of Rs. 4,350,969 had not been charged in terms of the contract conditions. The relevant workhouse and the office had been continued in 14 containers on a rent of Rs. 3,015,000 obtained in 2018 due to not completing the construction works.
- (ii) Although the contract to construct a hostel for Nursing Officers had been awarded on 16 February 2017 @ Rs. 59,808,300.00, the date of the contract should be completed had been expired by 06 months as at 31 December 2018. The value of works done as at 31 December 2018 was only 9% out of the contract value. An advance of Rs. 11,257,340 to commence the work had been paid and, only Rs. 1,130,438 out of above had been charged as at 09 March 2019. A house for Nursing Officers had been rented-in spending Rs. 1,218,397 for rent, water & electricity bills covering 22 months up to December 2018 due to not completing the construction works.

**(e) Staff Administration**

- (i) Steps had not been taken even as at 31 December 2018 to prepare and get approval to formal recruitment and promotion procedures in relation to the recruitments for the permanent hospital staff, promotions and grading.
- (ii) A female officer had been recruited on contract basis creating a position as Secretary & the Legal Officer of the Board without obtaining approval from the Department of Management Services and, no any documentary evidence had been maintained to confirm her arrival and departure for 08 months. Rs. 899,563 had been paid her as allowance for the above period. Thereafter, the full allowance of Rs. 1,247,657 had been paid disregarding 47 absent days out of 129 days that, she should she should have been reported within the period of 11 months in which the arrival and departure had been marked.

W.P.C. Wickramarathna  
Auditor General

**Report of the Auditor General of Sri Jayawardanepura General Hospital Board, for the year ended 31 December 2018, including Financial Statements and other regulatory requirements, in terms of Section 12 of the National Audit Act No. 19 of 2018**

		<b>Audit Observations</b>	<b>Measures taken to correct</b>
1.		<b>Financial Statements</b>	
	1.1	<p><b>Disclaimer of Opinion</b></p> <p>The audit of the financial statements of the Sri Jayewardanepura General Hospital Board for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018 and the Finance Act No. 38 of 1971. My report in terms of Article 154(6) of the Constitution will be presented at the Parliament in due course.</p> <p>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 these financial statements.</p>	
	1.2	<b>Basis for Disclaimer of Opinion:</b>	
	1.2.1	<p><b>Sri Lanka Public Sector Accounting Standards</b></p> <p>Principals contained in the following accounting standards had not been followed when preparing the Financial Statements.</p>	
	(a)	<b>Sri Lanka Public Sector Accounting Standard 1</b>	
	(i)	<p>In terms of Section 95(c) of the standard, the details about the nature and the objectives of the capital reserve amounting to Rs. 2,280,000 included in the equity capital as at 31 December 2018 had not been disclosed in the Financial Statements.</p>	<p>I agree with this observation. The capital reserve amounting to Rs. 2,280,000 contains in the Financial Statement since 2002 by which indicates a reserve arisen by a revaluation of a motor vehicle in 2002.</p> <p>There is no special objective for this reserve and, steps will be taken to adjust it correctly in the accounts in 2019, based on the auditors' instruction.</p>



(ii)	<p>In terms of Section 132 of the standard, the measures base on the capital works in progress amounting to Rs. 689,609,072 as at 31 December 2018 had not been disclosed.</p>	<p>In general, the value of capital works in progress is disclosed in the Financial Statements i.e. the accumulated cost born up to the relevant date in respect of that and, the said amount is indicated as a balance in the relevant account, until the relevant work/asset is completed. Therefore, no need to disclose a base of measure especially for this.</p>
(b)	<p>Sri Lanka Public Sector Accounting Standard 3</p> <p>According to the paragraph 47 of the Sri Lanka Public Sector Accounting Standard 3, material prior period errors should be retrospectively corrected in the first set of financial statements after discovering them by restating the comparative amounts which were presented for the period that the error occurred. Without doing so, a sum of Rs.50,109,965 had been adjusted to the cumulative deficit of the Board as at 31 December 2018 and to the items of the financial position statement as previous year's adjustments.</p>	<p>Steps will be taken in future to act in terms of Section 47 of Standard 3 of the Public Sector Accounting Standards of Sri Lanka, after further studying about this.</p>
(c)	<p>Sri Lanka Public Sector Accounting Standard 7</p> <p>According to the paragraph 65 of the Sri Lanka Public Sector Accounting Standard 7, useful life of non-current assets had not been reviewed annually. Hence, even though fixed assets at the cost of Rs.2,225,037,613 had been fully depreciated, those are still in use. Actions had not been taken to revise the estimated error occurred thereon as per the Sri Lanka Public Sector Accounting Standard 3.</p>	<p>I agree with this observation. But the method of obtaining the cost of assets amounting to Rs. 2,225,037,613 stated in this observation is not clear.</p> <p>Although certain fixed assets in the hospital have been depreciated totally, their cost is mentioned further and, presented as above in the books of accounts because those assets exist physically as well as they are using.</p> <p>If these assets are revaluated, assistance from a professional institution should be obtained and, a big cost has to be born for same. It is an additional cost to the institution and, no special steps have been taken as no financially value added amount exist by that.</p>

1.2.2	Accounting deficiencies Following observations are made.	
(a)	The accrued expenses amounting to Rs. 5,412,150 as at 31 December 2018 had not been accounted.	I agree with this audit observation. As the expenses related to the accounting year ended as at 31.12.2018 had not been settled by 31.12.2018 and, should have been accounted as accrued expenses as at the date of the said balance sheet. But those expenses had actually been settled in January 2019 so that they had been accounted as an expense incurred in 2019. It was an error occurred while in accounting and, no financial lost had been incurred to the institution. Steps will be taken within 2019 to correct this error through journal entries.
(b)	Due to non-compliance to the agreements, the penalty income amounting to Rs. 2,875,084 and Rs. 4,465,974 that had been deducted from the suppliers in 10 occasions of the previous year and, 14 occasions of the year under review had not been accounted.	I agree with this observation. Although the penalties deducted due to the delay supplies while paying the capital expenses should have been account as an income, the income had been recorded in deficit by said amount due to not happening so. These have already been identified and corrected in the accounts.
(c)	Retention money deducted from payments of 16 construction contracts amounting to Rs. 31,832,324 had not been accounted.	The past accounting practices of the institution to make payments for the construction contracts was only to account the net value (the certified value of the jobs after deducting retentions, settlements of advances etc...) existed in the Interim Bills. The value equivalent to said net value will add to the account of capital works in progress. Thereby, the retentions, deduction of



		<p>advances etc... had not been accounted. I admit that it is an accounting error.</p> <p>Steps will be taken to account the setting of mobilization advances in said bill while paying the interim bills as well as the retentions moneys, through separate journal entries.</p> <p>Due to this accounting error occurred, I admit that the capital works in progress are accounted in excess and, the current assets are accounted in deficit.</p> <p>Steps will be taken at the end of the year to make adjustments for this advances setting-off and retentions through a separate journal entries, while continuing the existing accounting system as it is.</p>
(d)	<p>The professional fee receivings and the professional fee payments had not been identified as an income and expenditure respectively and, not accounted accordingly. Instead of that, the professional fee receivings, payments and withholding tax on professional fees had been transferred to an account namely 'professional fee'. The unidentified debit balance amounting to Rs. 112,663,449 as at 31 December 2018 existed in said account had been transferred to the hospital charges control account.</p>	<p>I agree with this observation. According to the accounting practice existed in the hospital since past, there was no an accounting system exclusively in relation to charging and repaying the professional charges and, steps have already been taken to introduce a correct method of accounting the professional charges since 2019.</p> <p>In paying the bill by patients, the value of hospital bill as well as the value of professional charges are included in such bills. In importing data from the Systolic system, the said whole amount is credited to the</p>

		<p>hospital charges controlling account. The professional charges covered by the letters of credit are also included to that. But only the professional charges collected in cash are credited to the account of professional charges payable and, actually in making payments, the said whole amount is debited to the account of professional charges payable. Due to this reason and by the variation exists in the professional charges account, although payments are made, the professional charges receivable from the relevant companies via the letters of credit are further represents and therefore, the said variation is represented in the hospital charges controlling account and professional charges payable account, by a journal entry.</p> <p>Instead of adjusting the relevant variance by a journal entry at the end of the accounting year, the necessary arrangements are being made in the accounting system and in the Systolic information system to make adjustments in the relevant accounts by comparing such balances, monthly.</p>
(e)	<p>The withholding tax amounting to Rs. 1,943,110 that had been deducted from the professional fees in December 2018 that should be remitted to the Commissioner of Inland Revenue had not been accounted.</p>	<p>I agree with this observation. The professional charges related to December 2018 had been paid on 10 January 2019 and in making payments in that manner, the Withholding Tax / WHT related to that</p>

		<p>had been deducted in January 2019 and, remitted to the Department of Inland Revenue. But I emphasize that said Withholding Tax payable on 31.12.2018 had not been recorded in the balance sheet as a payable balance which is a defect occurred in accounting. Steps will be taken to avoid such delays in future.</p>
(f)	<p>The Value Added Tax on residential charges related to the year under review had been computed and accounted in excess by Rs. 7,787,448.</p>	<p>I agree with this observation because, the value added tax amount on the hospital residential charges had been computed in excess and accounted as stated therein. This was an error occurred in identifying the base of computing the value added tax related to the first quarter of 2018. Only room charges income and professional charges, out of the hospital operation revenue heads accede to the value added tax. But the professional charges income was exempted from the value added tax, with effect from July 2018. The tax related to the hospital charges income acceded to the value added tax, collected within first quarter of 2018 was Rs. 2,153,393 and, said tax for the professional charges was Rs. 9,940,841. Accordingly, the total tax amounting to Rs. 12,094,234 had been remitted correctly to the Department of Inland Revenue. But by oversight, the structure of the amount paid aforesaid had been recorded as Rs. 9,940,841 for tax on room charges and Rs. 2,153,393</p>



			for tax on professional charges. That is, the room charges income shows in excess by Rs. 7,787,448 in the accounts. Steps will be taken to correct it by a journal entry within 2019 (considering as a transaction related to the prior year).
(g)	Necessary adjustments had not been made to the debit balances amounting to Rs. 16,271,838 and Rs. 18,013,133 existed in the hospital charges control account of the previous year and, as at 31 December of the year under review identifying the reasons for said debit balances and, had been transferred to the residential charges revenue account.		<p>The main reason to exist a debit balance of Rs. 18,013,123 as at 31.12.2018 in the hospital charges control account is that the items recorded in this hospital charges control account are not compared timely. Also this variance exists due to the practical problems arise when importing data to the Acc Pac accounting system, from the Systolic information system. When identifying the income related to the income heads in that manner, the hospital charges income as well as the professional charges income are commonly credited to the hospital charges control account when importing data and, transferred to each income account without professional charges. The practical difficulty exist in dividing the total amount charged from the patients (in cash, by credit cards or letters of credits) as to how much the hospital charge and how much the professional charge, is the reason for above.</p> <p>Steps have been taken to compare the hospital charges control account on monthly basis with effect from 01.01.2019 to avoid such defects.</p>



(h)	A sum of Rs.4,202,876 debited to the cash account for collecting hospital charges income account had been transferred to the residential charges revenue account without identifying accurately.	<p>A main reason for the variance amounting to Rs. 4,202,876 existed in the account of "Cash in Hand" (the account used to retain money until it is banked) maintained in the ledger is that the Timing Gap exists between the period of identifying the transactions debited to said account and, the period relate to bank the money credited to said account. In addition to above, this variance exists in the Cashier Session Summary in the Systolic System, the daily receipts of each Cashier i.e. cash receipts and, receipts from credit cards are incorrect.</p> <p>The money directly debited to the Cash in Hand account maintained in the Acc Pac Accounting System is, the daily collections received from the money available in the Cashier Session Summery note in the Systolic System. But in case there is a defect in the system, the defect imported to the Cash in Hand account is incorrect.</p> <p>That is, this defect occurs on the changing of Cash Collection and, the Credit Card Collection.</p> <p>In order to confirm to avoid such defects, the accuracy of the data transferred / imported daily to the Cash in Hand account is confirmed on daily basis.</p>
(i)	Although the cost of the expired stock amounting to Rs. 2,948,800 included in the inventory stock of Rs. 334,611,222 as at 31 December 2018 should have been written off against the profit, a provision for the expired stocks amounting to Rs. 6,692,224 had been made instead of that.	The stock value amounting to Rs. 334,611,222 as at 31 December 2018 was adjusted in the Income Statement as an operational

			expenditure after a provision of 5% out of above amount for expired stocks and other damaged stocks and, after deducting it from stock value in the balance sheet. But it had not been presented as a note to the Financial Statements, by oversight.
	(j)	Receivable hospital charges as at 31 December 2018 amounting to Rs.1,220,216 relating to surgeries done for the patient of Colombo National Hospital and Children's Hospital had been set off to the payable amount to Medical Supplies Division without taking into accounts.	I agree with this observation. Although these balances receivable should have been accounted as a balance due from the Ministry of Health, it had been set off with the amount payable to the Medical Supplies Division against drugs obtained. This is an error of posting accounts and, steps will be taken to correct it within 2019.
	(k)	The refundable retention money amounting to Rs. 1,351,526 relating to develop the infrastructure facilities in the laboratory complex had been debited to the buildings repair account, without capitalizing.	I agree with this observation. Although the amount retained when paying the basic payments to the contractor who carried out the infrastructure facilities in the laboratory complex should have been added to the relevant asset account when it is released later, it had been accounted as an expenditure, which is an error. Steps will be taken to correct it within accounting year of 2019.
	(l)	Three thousand eight hundred ninety two (3,892) equipment units disposed in 2016, the medical equipment, lifts, generators, building materials, furniture & fittings, wheel chairs & other equipment amounting to Rs. 4,391,608 sold in the previous year and, the medical equipment, building & office equipment, electrical equipment & laboratory equipment amounting to Rs. 638,100 sold in the year under review had not been written off from accounts after identifying their cost and accumulated depreciation.	I agree with this observation. But the sales value had been identified as an accounting profit that was received after selling due to the difficulty in identifying separately the cost information and, the depreciation value of said disposed items.



	(m)	The cost of 03 buildings demolished in 2016 and 2017 amounting to Rs. 5,608,800 had not been written off from the accumulated depreciation accounts and, Rs. 112,175 had been depreciated in the year under review for said 03 buildings.	I agree with this observation. Although the 03 buildings (Workshop Building, Consultant's Canteen & Male Nurses' Quarters) stated here had been demolished and removed, non-removal of their cost from the accounts, is a defect. Steps will be taken to correct this defect within the accounting year of 2019.
1.2.3		<p>Unclarified differences</p> <p>There was a difference amounting to Rs. 225,173,876 between the accumulated deficit as at 01 January 2018 &amp; 31 December 2018 &amp; the balances as previous year adjustments indicated in the Financial Statements and, the balances as per the ledger account corresponding to that and, no reasons had been given for said difference.</p>	<p>I agree with this observation. As observed at the audit, the accumulated surplus / (deficit) according to the ledger and, according to the Financial Statements, the main reason to exist the variance between said balances is that the balances at the beginning of the year generates automatically within the Acc Pac system and, in the Financial Statements contains the balance adjusted correctly. Necessary steps are being taken to adjust the correct accumulated surplus / (deficit) within the Acc Pac system.</p> <p>Also the balance observed at the audit as at 31 December 2018 is incorrect. This variance had been existed due to an adjustment made after obtaining the Trial balance from the Acc Pac Accounting system to prepare the Financial Statements.</p>
1.2.4		<p>Non-availability of evidences for the audit :</p> <p>The evidences indicated opposite following account subjects couldn't verify or scrutinize satisfactorily as they had not been presented to the audit.</p>	

		Subject	Amount Rs.	Evidence that were not submitted	
(a)	i.	Professional fees charged	299,793,009	Details about the professional charges receivable and, the ledger accounts related to said charges	I agree with this observation. Only cash payments made for professional charges are accounted presently and, the payments made for professional charges via letters of credit are not accounted. It is a defect. But professional charges are totally accounted.
	ii.	Professional fees payments	386,839,872	Ledger accounts related to the professional charges payments.	
	iii.	Withholding taxes retained on the professional charges	12,047,910	Ledger accounts relating to the remittance to the Department of Inland Revenue	I agree with this observation. In paying the charges to be recovered (after deducting WHT) and when paid only said amount, is accounted. But WHT deducted is accounted when it is remitted to the Department of Inland Revenue. But correct method should be that the WHT amount deducted when paying should be accounted in a WHT Payable account until it is remitted. Steps will be taken to follow this method correctly from 2019. The relevant new ledger accounts etc... have already been opened in the ledger and, steps will be taken to account correctly.



		iv	Transferring to the hospital charges account from, the professional charges account	112,663,449	Income comparison statements	I agree with this observation. Such schedule can't be prepared because the professional charges receipts are not accounted correctly. Such schedule may be submitted after arranging the correct method of accounting the professional charges.
		(b)	Miscellaneous deposits	4,339,582	Documents relating the miscellaneous deposits that are older than 21 years	I agree with this observation. Forty two (42) various kinds of deposits contain in the value amounting to Rs. 4,339,582 stated in the observation and, they are the deposits made within the period from 1984 to 2007 and, the original receipts issued by said institutions / persons when depositing them can't be find out. Steps will be taken to get confirmation from the relevant institutions otherwise to accept them as incomes with approval of the Board of Directors
	1.3	<b>Responsibilities of Management and Those Charged with Governance for the Financial Statements</b> 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 misstatements, whether due to fraud or error.  In preparing the financial statements, management is responsible for assessing the Board's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of				

		<p>accounting unless management either intends to liquidate the Board or to cease operations, or has no 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>	
	1.4	<b>Auditor's responsibility for the Audit of Financial Statements :</b>	
		<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 'Disclaimer of Opinion'.</p>	
	2.	<p><b>Report on other legal &amp; regulatory requirements :</b></p> <p>Special provisions in relation to the following requirements are contained 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 clarifications need for the audit and, according to my observation, I couldn't determine whether the Board has maintained the proper Financial Reports.</li> <li>- According to the requirement contained in Section 6(1) (d) (III) of the National Audit Act No. 19 of 2018, the Board's Financial Statements suit with the previous year.</li> <li>- Except the observations given in paragraphs 1.2.1(a) &amp; (c) and, 1.2.2 (b), (g), (i) &amp; (l) in this report, the recommendations issued by me in the previous year had been included to the Financial Statements, in terms of Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018.</li> <li>- Based on the measures followed &amp; the evidences obtained and, within the limitations</li> </ul>	



		<p>to the quantitative facts, nothing was 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, a link was existed excluding normal business situation directly or another way relating to any agreement joining the Board to any member of the Board's management, except the following observation.</li> </ul> <p>Supply, implementation and maintenance of an Electronic Document Management System for the Board had been awarded to a Company of which the Director was the spouse (wife) of the Board's Director, on 26 November 2015 and Rs. 17,675,727 had been paid as at 31 December 2018. No proper feasibility study had been conducted and, the supplier had been selected contrary to the guidelines contained in the Government Procurement Guidelines and by way of not securing the transparency of the procurement procedure. The Technical Evaluation Committee (TEC) that should be appointed by the Board's Chairman had been appointed by the Board's Director and, the specifications had not been prepared in order to achieve the objectives of the procurement. Evaluation of the qualifications &amp; the eligibility that should be possessed by the supplier and, the technical evaluation had not been done properly and, the Technical Evaluation Committee was unable to identify that it was a fictitious bid bearing wrong addresses and telephone numbers.</p> <ul style="list-style-type: none"> <li>According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, non-compliance to any written rule or, the general or special directives issued by the Board's management.</li> </ul>									
		<table> <tr> <th></th><th>Reference to the rules, regulations or provisions issued by the management</th><th>Description</th><th></th></tr> <tr> <td>a.</td><td>Sub-section 22.1 of Chapter XLVIII of the Establishment Code of the</td><td>Although nearly 18 months had been consumed to terminate a Physiotherapist who had been suspended with effect from 09 January 2017, no any</td><td>This officer was interdicted on 09.01.2017 due to criticizing contemptuously together with subordinate employees to the Specialist</td></tr> </table>		Reference to the rules, regulations or provisions issued by the management	Description		a.	Sub-section 22.1 of Chapter XLVIII of the Establishment Code of the	Although nearly 18 months had been consumed to terminate a Physiotherapist who had been suspended with effect from 09 January 2017, no any	This officer was interdicted on 09.01.2017 due to criticizing contemptuously together with subordinate employees to the Specialist	
	Reference to the rules, regulations or provisions issued by the management	Description									
a.	Sub-section 22.1 of Chapter XLVIII of the Establishment Code of the	Although nearly 18 months had been consumed to terminate a Physiotherapist who had been suspended with effect from 09 January 2017, no any	This officer was interdicted on 09.01.2017 due to criticizing contemptuously together with subordinate employees to the Specialist								

		Democratic Socialist Republic of Sri Lanka, amended by the Public Administration Circular No. 06/2004 dated 15 December 2004	disciplinary inquiry had been held against the officer within said period. Rs. 593,435 had been paid the officer within said period as half salary without getting any service from him.	Doctor (Head of the Department) and, he was issued a charge sheet after conducting a preliminary investigation. As he admitted that he is guilty of all charges leveled against him by the charge sheet and, based on the opinion of the head of the department and, after referring to the Board of Directors, he was terminated from the service. Various opinions and problems arose at several occasions so that a final decision pertaining to him couldn't take.
	b.	Financial Regulation No. 139 of the of Financial Regulations of the Democratic Socialist Republic of Sri Lanka.	Payment for 12 vouchers amounting to Rs. 16,242,266 had been paid that were not certified by the Certifying Officer.	I agree with this observation. Steps will be taken in future to avoid such defects.
	c.	Treasury Circular No. 842 dated 19 December 1978	No fixed asset register had been maintained.	According to the Treasury Circular No. 842 dated 19 December 1978, although it is practically difficult to prepare fixed asset register, a fixed asset register has presently been prepared containing many information and, steps will be taken in future to purchase a computerized fixed asset register to develop it further.
	d.	General Circular letter No. 02 – 72/2001 dated 02 July 2001 issued by the Director General of Health Services	Although allowances could be paid to the laboratory Orderly employees based on the specimen prepared by them after their normal duty hours, the allowances for 16 employees in the Haematology Division paid in excess within the first quarter of the year under review based on the tests carried out using the specimen was Rs. 179,315.	Steps will be taken to correct this forthwith, after conducting an investigation pertaining to this and referring to the Board of Directors.



	e.	General Circular letter No. Q 2 – 84/2006 dated 10 May 2006 issued by the Director General of Health Services	Rs. 269,325 for 11,970 tests in the Heamatology Division that had not been carried out and, Rs. 792,067 for 35,203 Heamatology & Biochemistry tests that are not payable in terms of the provisions contained in the circulars, had been paid for 27 officers in said the division, only within the first quarter of 2018.	Necessary steps will be taken to correct pertaining to all matters stated here.
	f.	Letter No. Health Ministry/CA/17/2018 dated 15 February 2018 vesting powers to control the funds issued by the Secretary to the Ministry of Health, Nutrition and Indigenous Medicine.	Rs. 4,278,343 had been paid for 16 officers based on piece rates as allowances and leave salaries exceeding the basic salary only within the year under review without obtaining the personal approval of the Board's Chairman or the Director.	Necessary steps will be taken to correct pertaining to all matters stated here.
		<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 the following observations.</li> </ul>		
	(a)	Management activities :		
	i.	Although the normal annual hospital income is above Rs. 2,000 million, a clear policy to determine the hospital fees charged had not been identified and implemented.		I agree with this observation. Many existing fees charged against all services provided by the hospital is a structure of fees recommended by the Specialist Doctors at each period and, certain rates have been recommended by the pricing committee too acted from time to time. No correct and permanent pricing policy is

		<p>implemented and, instructions have been given by the Board of Directors of the institution to establish a more fully corrected pricing policy. Introduction of this pricing policy has been delayed due to the practical difficulties in identifying when pricing the indirect expenses such as overhead. The objective of establishing the hospital is not to earn profit but provide services in maximum to the patients so that steps will be taken in future to introduce a cost covering pricing system. Steps will be taken to consider the recurrent grants too received from the government when introducing this pricing system.</p>
ii.	<p>Although 139 patients referred by the Ministry of Health, Nutrition and Indigenous Medicine had been taken for the heart surgeries in 2018, the ministry or the patient had not been arrived into a proper agreement in relation to charge the hospital fee of Rs. 79,996,348 receivable for above.</p>	<p>I agree with this observation. There is no definite method of reimbursement the money chargeable against the heart surgeries carried out for the patients referred to Sri Jayawardanepura General Hospital from Sri Lanka National Hospital and other hospitals via the Ministry of Health as well as the method of said surgeries are carried out. Decision to enter into a Memorandum of Understanding was taken at the Management and Audit Committee meeting held in 2017 at the Ministry of Health. Accordingly, such MOU was drafted and referred to the Legal Division of the Ministry of Health and, final conclusion in relation to that has not been received to date.</p>
iii.	<p>In terms of the agreements entered with the suppliers and, the conditions contained in the bidding documents to purchase goods, the delay charges amounting to Rs. 11,430,048 had not been charged from 36 suppliers.</p>	<p>Condition No. 23 in the competitive bidding documents states that in case the supplier fails to supply</p>



		<p>the goods within the period agreed, delay charge of 1% per week could be charged up to a maximum of 10%. The basic objective to include this condition was to urge the suppliers to supply the good quickly. Accordingly, this condition has been implemented since 2016 and, delay charges are being charged to date.</p> <p>Many suppliers had been explained the reasons for the delay and attempted to get an extension. The hospital administration also had been granted grace periods considering the fairness of those reasons. Certain institutions had been requested concessions for the delay charges and, delay charges had been charged granting certain concessions based on the fairness of the reasons as well as recommendations of the Technical Evaluation Committee.</p> <p>Accordingly, delay charges had been charged from the suppliers approximately Rs. 3 million, Rs. 3.5 million and Rs. 750,000/- respectively in 2016, 2017 and 2018.</p>
(b)	<p><b>Operational Activities</b></p> <p>The Incinerator valuing Rs. 23,544,099 purchased in 2016 to burn the clinical waste had been fixed at a place which brings difficulties to the hospital staff. Although the clinical waste are being burning exceeding the maximum capacity of the machine which had been rented out to an external institution without proper agreement, a proper supervision had not been conducted with regard to that.</p>	<p>It has been observed that conditions pertaining to the quantity of clinical waste to be burnt per day, the breakdown period of the machine etc... had not been included to the articles of agreement and, proper supervision in relation to the clinical waste burning machine could not carried out as pointed out by the audit. Steps will be taken in future to take necessary steps in relation to this.</p>

(c)	Exclusions from the procurement guidelines	
i.	<p>The janitorial service contract had been awarded to a supplier selected without following the guidelines contained in the Government Procurement Guidelines and, against the transparency of the procurement procedure under the condition to pay Rs. 3,652,600 per month for 15 months commencing from 01<sup>st</sup> August 2017 and, Rs. 5,524,830 per month for one year commencing from 01<sup>st</sup> November 2018. In terms of the contract conditions, although the fine determined by the relevant officers to charge from the contractor against not doing the cleaning works and, not deploying the prescribed number of employees in the service had been computed as Rs. 2,352,750, direction to deduct said fine up to Rs. 1,177,415 had been given by the Hospital Director without giving any reasonable reason.</p>	<p>Steps will be taken to charge fines from the contractor after introducing a proper method in future, based on not carrying out the cleaning works and not deploying the number of employees.</p>
ii	<p>Five Nos. of Diagnostic, Surgery and Treatment Nose and Nasal Telescope 0<sup>0</sup> &amp; 30<sup>0</sup> and accessories to the value of Rs. 16,642,700 had been purchased on 27 March 2018 from a supplier selected without following the guidelines contained in the Government Procurement Guidelines and, against the transparency of the procurement procedure, exceeding the finance limit given to a Departmental Procurement Committee to purchase goods on shopping method. Bids to purchase the accessories had not been called but accessories amounting to Rs. 13,892,700 had been purchased. In terms of the general conditions pertaining to the technical specifications, only one year warranty period had been obtained instead of 2 years.</p>	<p>Quotations for 6 Nos. of Q&amp;30 Telescopes had been called based on the recommendations of the Technical Evaluation Committee. The price for said 6 machines had been computed as Rs. 3 million, estimating the market price as Rs. 5 Lakhs per unit. Accordingly, quotations were called under market price comparison method and, the financial value had been escalated at the time of purchasing optional items by the Technical Evaluation Committee. Accordingly, it could be stated that these purchase had been done based on the primary estimates and, financial estimates for optional items had not been taken into consideration. Accordingly, approval of the ministerial procurement committee had not been obtained and, approval of the departmental procurement committee had been obtained as this value is within the limit allowed for said committee.</p> <p>When preparing the drafts, all</p>



			<p>components of this equipment had been included in the specifications. But opportunity had been given to mention the prices of two main items, in the bidding document. Accordingly, prices of the components had been submitted as additional items, by the institutions submitted the bids. It could be mentioned that this had been occurred due to a defect existed when preparing the drafts. At the recommendation of evaluations, recommendations to purchase components had also been given separately, in addition to the main two items.</p>
--	--	--	--

(d)	Deficiencies in the contracts administration :	
i.	<p>Although the contract to construct a workshop &amp; an office had been awarded on 09 November 2016 at Rs. 87,019,408.00, the date of the contract should be completed had been expired by 08 months as at 31 December 2018. The value of works done by that time was only 26% out of the contract value. A mobilization advance of Rs. 16,675,082 to commence the work had been paid and, only Rs. 5,219,979 out of above had been recovered as at 17 April 2018. The delay charge of Rs. 4,350,969 had not been charged in terms of the contract conditions. The relevant workshop and the office had been continued in 14 containers on a rent of Rs. 3,015,000 obtained in 2018 due to not completing the construction works.</p>	<p>Rs. 16,735,081.60 had been paid as an advance payment to commence the works and, delay charges should have been charged in terms of the contract condition No. 4.2. Accordingly, it had been recommended by the consulting institution by its letter dated 10.08.2019 to charge Rs. 4,350,969.85 as delay charges. Request to deduct the said amount in four installments had been made by the contract institution considering its financial position and, a bank security for the total amount was given by said institution. Steps were taken later to deduct the 04 installments under my approval and, One Million Rupees was deducted by the last payment voucher as its first installment and, steps will be taken to deduct the balance from the payments made in future.</p> <p>14 Containers had been taken to continue the services in relation to the workshop and the male nurses' hostel until those two building are constructed. These services should be continued based on the needs of the hospital and, rental for same has to be paid. It could be pointed out that no alternative for this.</p>
ii.	<p>Although the contract to construct a hostel for Nursing Officers had been awarded on 16 February 2017 at Rs. 59,808,300.00, the date of the contract should be completed had been expired by 06 months as at 31 December 2018. The value of works done as at 31 December 2018 was only 9% out of the contract value. A mobilization advance of Rs. 11,257,340 to commence the work had been paid and, only Rs. 1,130,438 out of above had been charged as at 09 March 2019. A house for Nursing Officers had been rented-in spending Rs. 1,218,397 for rent, water &amp; electricity bills covering 22 months up to December 2018</p>	<p>Although the works of the male nurses' quarters should have been completed by 27 June 2018, it is true that about 10% out of the total contract had been completed by March 2019. Discussions about this delay of the contractor had been held at number of occasions together with the consulting institution, hospital</p>



	due to not completing the construction works.	administration & the contractor and, the contractor agreed to complete the works however as early as possible, adducing various reasons for the delay. But it was not happened so, the hospital administration urged contractor and informed him that he will be removed from the contract. Hence the works are presently in progress under a sub-contractor deploying more employees. The rental and electricity bills for the house obtained for the male nurses should be paid until the building is constructed. No other solution could be given except above.
(e)	<b>Staff Administration</b>	
i.	Steps had not been taken even as at 31 December 2018 to prepare and get approval to formal recruitment and promotion procedures in relation to the recruitments, grading and promoting for permanent hospital staff.	The restructuring proposals had been submitted to the Department of Management Services in 2012 and, steps will be taken to re-submit within next 02 months, together with amended proposals.
ii.	A female officer had been recruited on contract basis creating a position as Secretary & the Legal Officer of the Board without obtaining approval from the Department of Management Services and, no any documentary evidence had been maintained to confirm her arrival and departure for 08 months. Rs. 899,563 had been paid her as allowance for the above period. Thereafter, the full allowance of Rs. 1,247,657 had been paid disregarding 47 absent days out of 129 days that, she should she should have been reported within the period of 11 months in which the arrival and departure had been marked.	Although she had been warned at several times with regard to her weak attendance, no good response was given so that steps had been taken to appoint another person after conducting an interview, based on the decision taken by the Board of Directors.

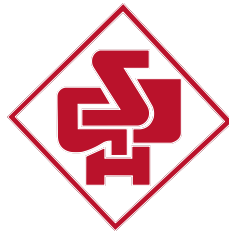


## 6. Future Vision



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

Objectives	Activities
1. Improvement of infrastructure facilities at the hospital for patients, visitors and the staff	<ul style="list-style-type: none"> <li>i Construction of nurses quarters (on going).</li> <li>ii Construction of Administration and Finance building with auditorium. (on going).</li> <li>iii Construction of work shop Building (on going).</li> <li>iv Construction of nurses (Male) quarters.( on going).</li> <li>v Construction of 6 story paying ward complex( on going).</li> <li>vi Installation of solar energy panels for all existing roof area of the main building (on going)</li> </ul>
2.Expansions	<ul style="list-style-type: none"> <li>i. Expansion of OT complex.</li> <li>ii. New car parking facility.</li> <li>iii. Expansion of the main laboratory.</li> <li>vii. Expansion of CSSD Unit.</li> <li>.</li> </ul>
3.New Infrastructure	<ul style="list-style-type: none"> <li>i. Refurbishing of existing sanitary facilities (on going).</li> <li>ii. To build solar powered hot water systems in paying ward complex.</li> </ul>
4.Improvements for the existing infrastructure	<ul style="list-style-type: none"> <li>i. Improvements of general appearance of hospital entrance and the security check point.</li> <li>ii. Reinstallations of fire protection and detection system.</li> </ul>
5.Equipment	<ul style="list-style-type: none"> <li>i. Purchase of MRI Scanner. (Ordered)</li> </ul>
6.Human Resource Development	<ul style="list-style-type: none"> <li>i Train reception and help staff for best patient support and care.</li> <li>ii. Develop a skills based training and development plan for all staff.</li> <li>iii. Establish objectives with timelines for all key staff members.</li> </ul>



Sri Jayewardenepura General Hospital

Thalapathpitiya, Nugegoda, Sri Lanka

Phone No: 0112778610-9 Fax: 0112778661

E-mail: [srijayewardenepurahospital@gmail.com](mailto:srijayewardenepurahospital@gmail.com)

E-mail: [planningsjgh@gmail.com](mailto:planningsjgh@gmail.com)

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