



Annual Report 2022

Sri Jayewardenepura General Hospital &
Postgraduate Medical Training Center

Prepared by:
Planning Unit

Sri Jayewardenepura General Hospital & Postgraduate Medical Training Center
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1. Corporate Information



1.1 Historical Facts



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

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

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

First patient was admitted to the hospital on 17th 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 17th January 1985. First delivery was on 18th 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 eight 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

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 1874 staff members.

EXECUTIVE STAFF

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
CHAIRMAN			1	1	
DIRECTOR	SL 3	1	1	1	
DEPUTY DIRECTOR (Covering up)	SL 3	1	1	1	
SECRETARY	SL 1	1	0	0	
BOARD SECRETARY			1		1
ACCOUNTANT	SL 1	1	1	1	
INTERNAL AUDITOR	SL 1	1	1	1	
CHIEF MATRON	MT 8	1	1		1
ASSISTANT ACCOUNTANT	SL 1	2	2	2	
SUPPLIES OFFICER	SL 1	1	1	1	
ASSISTANT SUPPLIES OFFICER(Assignment)	SL 1	1	1	1	
MATRON	MT 8	3	3		3
ADMINISTRATIVE OFFICER (Assignment)	MN7	1	1		1
ADMINISTRATIVE ASSISTANT	MN 7	1	1		1
MEDICAL RECORD OFFICER	MN 5	1	1	1	
MAINTENANCE ENGINEER	SL 1	1	1	1	
BIO-CHEMIST	SL 1	1			
WELFARE OFFICER	MN 4	1	1		1
IT SYSTEM ADMINISTRATOR	SL 1	1			
BIO - MEDICAL ENGINEER	SL 1	1	1	1	
CIVIL ENGINEER	SL 1	1	0		
MARKETING MANAGER		0	0		
FOOD AND BEVERAGE MANAGER		0	0		
Total		22	19	11	8

MEDICAL STAFF

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
CONSULTANT	SL 3	50			
GENERAL PHYSICIAN			2	1	1
GENERAL SURGEON			3	3	
OBS & GYNAECOLOGIST			2	1	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			3		3
NEPHROLOGIST - Covering Up			1		1

1.6 Hospital Staff –Continue

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			
Total		60	43	22	21

MEDICAL OFFICERS

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
PERMANENT	SL 2	180	130	32	98
CONTRACT			50	22	28
GOV. ANNUAL TRANSFER/SECONDMENT			31	15	16
INTERN MEDICAL OFFICERS			41	14	27
POST INTERN MEDICAL OFFICERS			31	11	20
P.G.I.M			73	45	28
Total		180	211	69	142

PARA MEDICAL STAFF

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
SPEECH THERAPIST	MT 6	1	1	1	
CHIEF PHARMACIST	MT 8	1			
PHARMACISTS	MT 6	20	17	9	8
CHIEF PHYSIOTHERAPIST	MT 8	1	1	1	
PHYSIOTHERAPIST	MT 6	12	11	6	5
CHIEF RADIOGRAPHER	MT 8	1	1		1
RADIOGRAPHERS	MT 6	21	12	7	5
CHIEF Medical Laboratory Technologist	MT 8	1	1	1	
MEDICAL LABORATORY TECHNOLOGIST	MT 6	38	29	15	14
MLT - Assignment Basis			2	1	1
THEATRE TECHNICIAN	MT 2	6	4	4	

1.6 Hospital Staff –Continue

BIO MEDICAL TECHNOLOGIST	MN 3	8	5	5	
CARDIOGRAPHER (Per.11)	MT 4	14	9	2	7
EEG TECHNICIAN	MT4	0	1	1	
P.H.I	MT 5	2	2	2	
OPHTHALMIC TECHNOLOGIST	MT 6	4			
AUDIOMETRICIAN	MT 6	2	1		1
PERFUSIONIST	MN 5	3	2	1	1
OCCUPATIONAL THERAPIST		1	0		
Total		136	99	56	43

NURSING STAFF

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
NURSING SISTER	MT 7	30	27		27
STAFF NURSING - PERMANENT	MT 7	650	564	37	527
- Contract			2	1	1
- TEM. ATTACHED			31	5	26
- ASSIGNMENT			1		1
STUDENT NURSES		200	77		77
Total		880	702	43	659

CLERICAL & ALLIED SERVICE

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
CHIEF CASHIER	MN 3	1			
MANAGEMENT ASSISTANT (MN 2)	MN 2	112	55	12	43
MANAGEMENT ASST. (MN 1)+CASHIER	MN 1	22	60	10	50
CONFIDENTIAL SECRETARY	MN 7	1	1		1
ASSISTANT MEDICAL RECORD OFFICER	MN 4	1	1	1	
TREASURER	MT 2	5	4	3	1
AUDIT ASSISTANT	MT 2	4	2	2	
PLANNING ASSISTANT	MN 4	3	3	1	2
ICT ASSISTANT	MT 1	3	3	3	
OTHER TRAINEE			9	1	8
INTERN TRAINEE			10	2	8
Total		152	129	32	97

Management Assistant MN2	112
Management Assistant MN1	11
Ward Clerk	10
Cashier	1
Chief Cashier	1
	135

OTHER STAFF

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
NUTRITIONIST	MN 5	2	2		2
COUNSELLOR	MN 5	1	1		1
LIBRARY ASSISTANT	MN 4	2	1		1
RECEPTIONIST	MN 1	6	5	0	5
ELECTRICAL FOREMAN	MN 7	1	1	1	
BUILDING FOREMAN	MN 7	1	0	0	
B.M.T. FOREMAN	MN 7		1	1	
BOILER MAN	PL 3	3	1	1	
SKILLED WORKERS		25	17		
CARPENTERS (03)	PL 3		3	3	
MASONS (02)	PL 3		1	1	
PAINTERS (03)	PL 3		2	2	
PLUMBERS (03)	PL 3		2	2	
ELECTRICIANS (12)	PL 3		8	8	
WELDER (01)	PL 3		1	1	
ALUMINIUM FABRICATOR (01)	PL 3			0	
CHEF	MN 1	1			
DIET STREWEARDESS	MN 1	7	7	1	6
SEAMSTRESS (Per -03)	PL 3	6	2		2
DRIVERS	PL 3	14	10	10	
THREE WHEELER DRIVER	PL 3	2	1	1	
HOUSE WARDEN	MN 1	7	6	1	5
TELEPHONE OPERATORS (Per-5, Con.1)	PL 2	8	7	2	5
LAUNDRY SUPERVISORS	MN 1	1	0	0	
COOKS (Per 11 + Contract 01)	PL 3	20	12	11	1
LAB ORDERLY	PL 3	17	10	4	6
Total		124	84	50	34

PRIMARY STAFF

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
ORDERLY SUPERVISORS	PL1	6	2	1	1
ORDERLIES	PL 2	436	166	101	65
DARK ROOM ORDERLY	PL-1	1			
LABOURER (SKS)	PL 1	50	243	154	89
SKS (Contract)			7	7	
PHLEBOTOMIST	PL 2		4		4
Total		493	422	263	159

SUMMARY

DESIGNATION	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
Executive Staff	22	19	11	8
Medical Staff(Consultants&Res.Specialists)	60	43	22	21
Medical Officers	180	211	69	142
Para Medical Staff	136	99	56	43
Nursing Staff	880	702	43	659
Clerical And Allied Service	152	129	32	97
Other Staff	124	84	50	34
Primary Staff	493	422	263	159
Total	2047	1709	546	1163

1709

Chairman

1

Intern MO

41

Post Intern

31

P.G.I.M.

73

Intern Trainee

10

Other Trainee

9

Total**1874**

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.Oto-rhinolaryngology |
| 9.Neurology | 10.Dermatology |
| 11.Cardio Electro 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"> • General ICU • Neurosurgical • Cardiology • Cardio thoracic
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"> • Pediatrics • Neurosurgical • Cardiology • Cardio thoracic • General Medicine • Gynecology 	7. Medical Checkup Unit– Variety of Medical Checkup packages available	
	8.Laboratory services <ul style="list-style-type: none"> • Blood bank and Transfusion medicine • Hematology • Biochemistry • Microbiology • Histopathology Chemical Pathology	
9. Radiology Services <ul style="list-style-type: none"> • Mammography • X –ray • Ultra Sound Scan • Computer Tomography (CT) • DSA Angiograms • IVP • Barium Studies. • CT Guided Biopsy • CT Angiograms. • Doppler Scans. • HSG. • Special Examinations • FNACUS Biopsy • DEXA scan • MRI scan 	10.Cardiology Investigation <ul style="list-style-type: none"> • ECG Tests • Exercise ECG • Halter Monitoring • Angiography and Cardiac Catheterization • 2 DEcho • Electro-cardio physiology 	11.Neurology Investigation <ul style="list-style-type: none"> • EMG Tests • EEG Tests
	12. Endoscopy services (UGIE,LGIE)	
	13. Urological treatment services	
	14. ENT related tests	
	15. Vision and related tests	
	16. Nutrition advisory services and consultation	
18. Psychological Counseling Services	17 Physiotherapy services	
19. Speech Therapy services		
20. Supportive services <ul style="list-style-type: none"> • Blood Transfusion Services • Chancel Service • Health Education • Immunization • Infection Control Service • Birth & Death Registration • Pharmacy -(24 h service) • Emergency Ambulance Service 	<h3>Other Services</h3> <ul style="list-style-type: none"> • Banks (BOC,HNB) • Automated Teller Machine (BOC, HNB, Peoples ,Commercial) • Cafeteria • Post Office • Vehicle Park • Grocery Shop • Paying machines 	

1.9 Our Website

info@sjghsrilanka.lk



"Sri Jayewardenepura General Hospital official Website"

2. Management Team



2.1 Chairman's Message



Sri Jayewardenepura General Hospital and Postgraduate Medical Training Centre established in 1984 as state owned enterprise serving the nation with overcoming the emerging health challenges and full filling the customer expectations.

Back to normal after the Covid-19 Pandemic was a major Challenge to us as performing the routine work while tasking measure to prevent the spread of disease.

As a team with great unity and commitment our Board of Management, all the consultants and the staff worked hard to achieve this goal overcoming the obstacles.

As the Chairman of Sri Jayewardenepura General Hospital I take this as an opportunity to give my gratitude to Hon. Minister of Health, Hon. State Minister of Health, Secretary of Health, and Health Ministry for making our journey a success.

Also I think all the stakeholders who involved making this annual health report a productive one.
Thank you

Chairman

Sri Jayewardenepura General Hospital & Postgraduate Medical Training Centre

2.2 Director's Message



As the Director of Sri Jayewardenepura General Hospital it is my pleasure and privilege to deliver this message to the annual report of year 2022.

As it is known by all, year 2022 was still affected drastically by the global pandemic. The situation was further exacerbated by the financial uncertainties the country was facing.

Amidst all negatives of the global pandemic, Sri Jayewardenepura General Hospital paved its way forward gracefully and effectively to meet the challenge. We accommodated all patients who sought treatment at the hospital, ensured all clinic patients received their medicines in time, continued all essential surgeries and procedures, established a new ICU with self-funds to cater to increase ICU equipment that emerged in the country, participated at the national COVID 19 immunization campaign providing free immunization to the public and ensured our greater asset the employees well being in the meantime.

As the director of the hospital I mention I with immense gratitude and appreciation towards the dedicated staff who were with me through thick and thin with never say no attitude, during those trying times.

Coming years would be more challenging in the aftermath of the pandemic and amidst economic uncertainties. But I am certain that staff and our patients together will overcome any challenge thrown towards us as we so commendably proved by facing the global pandemic.

I congratulate the tireless efforts behind this annual report by the staff of SJGH and would pledge my fullest support and dedication towards achieving the vision and mission of SJGH and making it a benchmark in Sri Lanka health care industry.

Dr. Rathnasiri A. Hewage

Director

Sri Jayewardenepura General Hospital & Postgraduate Medical Training Centre

2.3 Board of Directors-2022

Pro.S.D.Jayarathne- Chairman- ,SJGH

Dr. R. A. Hewage- Director, SJGH

Dr.Asela Gunawardhana-Director General of Health Service

Prof.Senaka Rajapakshe- Director—PGIM

Mr. J.R.C. Jayathilake- Treasury Representative (Untill 24/02/2022)

Ms. K. A. Ramya Kanthi- Treasury Representative(From 13/10/2022)

Mr.Chandrarathne Pallegama- Health Ministry Representative (from 18/10/2022)

Mr.Bhashwara Gunarathne– Board Member Until 28/04/2022)

Mr.N. Manjula Weerakkody– Board Member (Until 28/04/2022)

Dr.Wimal Karadagoda- Board Member(Since 18/10/2022)

Mr.Rukmal Cooray- Board Member(Since 18/10/2022)

Dr V.K.P. Indrarathna- Consultant Representative (Until 28/04/2022)

Dr.P.J. Abbawatta- Consultant Representative (Until 28/04/2022)

Dr.A. Kapuruge - Consultant Representative (Until 28/04/2022)

Dr.(Ms)C.C.Kariyawasam -Consultant Representative (Since 18/10/2022)

Dr.H.R.Y.De Silva -Consultant Representative ((Since 18/10/2022)

Dr.W.G.R.C.K. Sirisena -Consultant Representative (Since 18/10/2022)

2.4 Management Committee-2022

Dr. Rathnasiri Hewage - Director, SJGH

Dr. C.Ranasinghe -Deputy Director, SJGH (From August)

Dr.K.V.C.Janaka - Consultant Physician(up to 10/08/2022)

Dr. S.A.Gunawardana - Consultant General Surgeon (up to 10/08/2022)

Dr. (Mrs) Maheshi Wijeratne - Consultant Neuro Surgeon (up to 10/08/2022)

Mr. D Totawatta - Accountant

Mrs.A.N.Saputhanthri - Chief Nursing Officer

Mrs. S. Hadapangoda-Administrative Officer

Dr. Jagath Herath-Consultant Cardiology-(from19/10/2022)

Dr. Mrs. S Rupasinghe-Consultant ENT -(from19/10/2022)

Dr.B.Abeywickrama-Consultanat Radiology- (from19/10/2022)

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. A. B. S. A. Perera <i>MBBS, MS, FRCS, FCSLL</i>	Orthopaedic	Ward10
3	Dr. D. H. H. Wariyapola <i>MBBS, MSOPH, DO(COL), FRCS ,</i>	Ophthalmology	Ward16
4	Dr. (Mrs.) N. L. Amarasena <i>MBBS, MD (Colombo), FRCP (London), FCCP, FRACP (HON)</i>	Cardiology	Ward19
5	Dr. (Mrs.) M. Weerasekara <i>MBBS, DCH, MD (Pead.), MRCP (UK)</i>	Neonatology	NICU
6	Dr. C.E.de Silva <i>MBBS, MD, MRCP (UK), FCCP</i>	General Medicine	Ward12
7	Dr. A. D. Kapuruge <i>MBBS, MS, FRCS)</i>	Cardiothoracic Surgery	Ward20
8	Dr. K. Cassim <i>MBBS, MD</i>	Rheumatology	Ward 16A
9	Dr. (Mrs.) M.S. Wijerathne <i>MBBS (Hons), Melb, FRCS (Ed.)</i>	Neuro-Surgery	Ward18
10	Dr. H. H. Guneseekara <i>MBBS(Col), MD(Col), MRC(UK), FRCP</i>	Neurology	Ward16A
11	Dr. S.A.D.N. Pilapitiya	Nephrology	Ward 21
12	Dr.D.M.M.Manamperi	Paediatrics	Ward 01
13	Dr. P. J. Ambawatta <i>MBBS,(Col). Path.(Col), MD Pathology(Col)</i>	Histopathology	Path Lab
14	Dr. A.S. Rodrigo <i>MBBS, MD (HistoPathology)</i>	Histopathology	Path lab

	Name of Consultant	Specialty	Unit
15	Dr. (Mrs.) J. S. K. Rajasinghe <i>MBBS, MD ,FRCA (UK)</i>	Anaesthesia	Theatre
16	Dr. S.M.G. Karunarathne <i>MBBS, MS(SL), FSLCOG(UK) , FRCOG,</i>	Obstetric and Gy- naecology	Ward 02
17	Dr. J.I. P. Herath <i>MBBS, MD</i>	Cardiology	Ward 19
18	Dr. (Mrs.) D.S. Ariyawansa <i>MBBS, MD (Dermatology)</i>	Dermatology	Ward 07
19	Dr.(Mrs.)N.M.P.K. Arambepola Herath <i>MBBS, MD (Radiology)</i>	Radiology	X-Ray
20	Dr. (Ms.) C.C. Kariyawasam <i>MBBS, Dip. Path., MD (Haematology)</i>	Haematology	Haematology Unit
21	Dr. (Mrs.) S. K. Jayathilake <i>MBBS, Dip. Medical Micro., MD (Medical Microbiology)</i>	Microbiology	Microbiology
22	Dr.(Mrs.) R. P. S. Palihawadana <i>MBBS, MD ,FRCA (UK)</i>	Anaesthesia	Theater
23	Dr.(Mrs.)R.M.S.T.Samaraweera <i>MBBS, MD (Radiology)</i>	Radiology	X-Ray
24	Dr. H. R. Y. de Silva <i>MBBS, MS, MRCS (Eng), FRCS(Cardiothoracic)</i>	Cardiothoracic Sur- gery	Ward 20
25	Dr. (Mrs.) A.M.Abeywardane <i>MBBS, DTM,MD (Transfusion Medicien)</i>	Transfusion Medicine	Blood Bank
26	Dr. S. A. Gunawardana <i>MBBS, MS, MRCS (Eng.)FRCS(Glasy)</i>	Surgery	Ward 08
27	Dr.(Mrs.) S.A.S.P. Subasinghe <i>MBBS(Col)Hons, MD (SL)</i>	General Medicine	Ward 17
28	Dr, L. N. Senavirathna <i>MBBS (Col), MS (SL), MRCS (UK)</i>	Urology and Kidney Transplantation	Ward 14 A
29	Dr. (Mrs.) C.R. Pilimalawwe <i>MBBS, MD (Anaesthesiology)</i>	Anaesthesia	Theater
30	Dr. P.P.C.Prageeth <i>MBBS, MD (Anaesthesia), FRCA (UK)</i>	Anaesthesia	Theater
31	Dr.K.V.C.Janaka <i>MBBS, MD, MSC(Diabetis & Endocrinology)MRCP(Endo)</i>	General Medicine	WD 06

	Name of Consultant	Specialty	Unit
32	Dr.K.G.Karunaratne <i>MBBS.MD,MRCSEngd</i>	Orthopaedics	Ward 11 A
33	Dr.(Mrs.)F.S.Maleen <i>MBBS India),MD(Obs & Gyn),</i>	Obstetric & Gynaecology	Ward 09
34	Dr. N.Vithanage <i>MBBS, Diploma in Pathology, MD (Chemical Pathology)</i>	Chemical Pathology	Path Lab
35	Dr. (Mrs.) R.A.S.T.Rupasingha <i>MBBS(Col), MD ,ORL(Col), DOHNS(Edin)),MRCP(UK)</i>	Otorhinolaryngology	Ward 11
36	Dr. S.R.P. Kottegoda <i>MBBS, MD</i>	Cardio - Electro Physiology	Ward 19
37	Dr.(Mrs)D.T.Muthukuda <i>MBBS,MD(Col),MRCP(UK)</i>	Endocrinologist	Endocrinology Unit
38	Dr.(Mrs)D.K.Y.Abeywardana <i>MD(Radiology)MBBS</i>	Radiology	X-ray
39	Dr.(Mrs)S.B.T.M.D.S.Tennakoon <i>MBBS,DFM,MRCP(Eng),MD-ORL,Head&Neck(Colombo)</i>	Otolaryngology	Ward 11
40	Dr.M.S.G.Perera <i>MBBS, MD</i>	Pulmonology	Ward -07
41	Dr.B.N.Abeywickrama <i>MD(Radiology)MBBS(COL)</i>	Interventional Radiologist	X-Ray
42	Dr.W.G.R.C.K. Sirisena <i>MBBS.MS.MRCS.(Edinburgh)</i>	Surgery	Ward 15
43	Dr.M.T.G.J.Kumara	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 2022 Number of staff members was .

Summary	Approved Carder	Available Carder	Male	Female	1709	
Executive Staff	22	19	11	8	Chairman	1
Medical Staff (con.& Re sp.)	60	43	22	21	Intern MO	41
Medical Officers	180	211	69	142	Post Intern	31
Para Medical Staff	136	99	56	43	P.G.I.M.	73
Nursing Staff	880	702	43	659	Intern Trainee	10
Clerical & Allied Services	152	129	32	97	Other Trainee	9
Other Staff	124	84	50	34	Total	1874
Primary Staff	493	422	263	159		
Total	2047	1709	546	1163		

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

Indicator	2022	2021	Increase/ De-crease(%)
1. Number of Patient Beds	1008	958	5.22
2.Total Number of Patient Admissions	42633	39916	6.81
3. Average Length of Stay (Days)	4.6	4.8	-4.17
4. Hospital Bed Occupancy (%)	54.74	54.29	0.83
a. Bed Occupancy of General Wards(%)	54.03	54.02	0.02
b. Bed Occupancy of Paying Wards(%)	61.73	60.93	1.31
5. Number of Out Patient Department Visits	19537	13337	46.49
6. Number. of Emergency treatment Unit Visits	28576	25702	11.18
7. Total Number of Patients attended for Clinics	153143	136085	12.53
8. Total Number of Surgeries done	12436	10493	18.52
9. Number of Cardio Thoracic Surgeries done	664	616	7.79
10. Number of Kidney Transplants done	33	50	-34.00
11. Number of Dialysis done	5278	5637	-6.37
12. Number of Echo Cardiograms done	12081	11975	0.89
13.Number of Coronary angiogram Tests	1200	1330	-9.77
14.Number of Stress Tests	1063	960	10.73
15.Number of Deliveries	2144	2688	-20.24
16. Number of ECG Tests done	40059	34973	14.54
17.Number of EMG tests done	1043	1012	3.06
18. Number of X– ray Tests done	72488	56534	28.22
19.Number of CT studies	10966	9740	12.59
20.Number of Mammograms done	551	430	28.14
21.Number of Physiotherapy done	35068	27165	29.09
22.Number of Channel patients	7633	7446	2.51
23. Number of Refraction Tests done	554	283	95.76
24.Number of Nutrition Advices given	1580	1744	-9.40
25. Number of Speech Therapies done	819	711	15.19
26. Number of Medical Check-ups	5515	1740	216.95
27. Number of Psychological counseling done	1758	1431	22.85
28. Number of Pathological tests done	1053566	1076751	-2.15
29.Total Number of endoscopy tests done	5239	4434	18.16
30.Total Number of Blood collection	4525	4833	-6.37
31.Total Number of deaths	721	813	-11.32

Following table shows the unit wise summary of in-patient care provided by Sri Jayewardenepura General Hospital in 2022.

Unit	Patient Admissions		Increase/ Decrease (%)	Bed Occupancy (%)		Increase/ Decrease (%)
	2022	2021		2022	2021	
Pediatric Unit	1867	803	132.50	48.78	19	156.74
Neonatal Intensive Care Unit	798	873	-8.59	59.01	65.62	-10.07
Gynecology and Obstetrics Unit	4284	4670	-8.27	64.21	53.34	20.38
General Medical Unit	13233	12862	2.88	80.09	78.76	1.69
Surgical Unit	6798	5097	33.37	61.68	50.62	21.85
Orthopedic Unit	1704	1678	1.55	31.71	34.20	-7.28
Day Care	566	462	22.51	9.12	8.11	400.74
ENT Unit	985	826	19.25	17.55	34.70	-49.42
Urology Unit	1145	1163	-1.55	75.26	64.87	16.02
Ophthalmology (Eye) Unit	1108	894	23.94	48.11	40.61	18.47
Neurology Unit	524	517	1.35	48.84	56.28	-13.22
Neuro - surgical Unit	847	750	12.93	80.04	43.02	86.05
Cardiology Unit	2464	2531	-2.65	46.25	77.26	-40.14
Cardio-thoracic	1148	1053	9.02	70.47	45.91	53.50
Nephrology Unit & Dialysis Unit	6641	6477	2.53	54.80	78.88	-30.53
Cardio-thoracic ICU	657	622	5.63	70.47	86.07	-18.12
Intensive Care Unit	686	658	4.26	90.29	85.37	5.76
Paying ward –Class I	1563	1472	6.18	117.07	127.46	-8.15
Paying ward –Class II	4327	3576	21.00	50.94	46	10.74

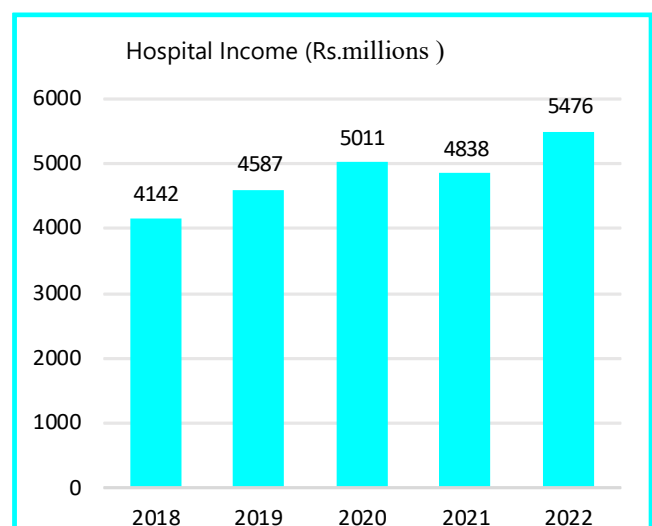
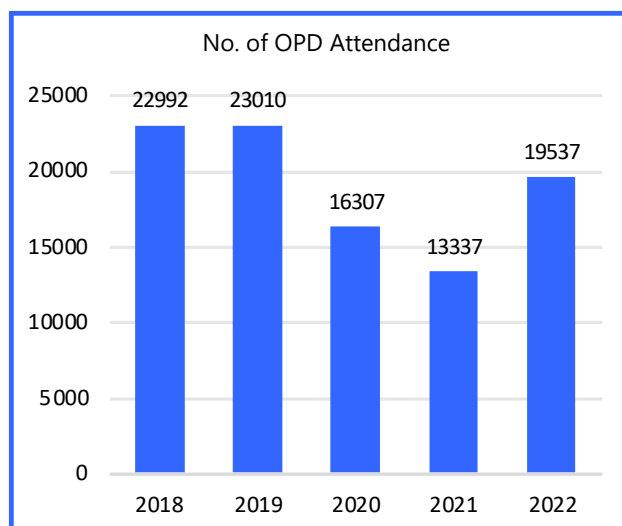
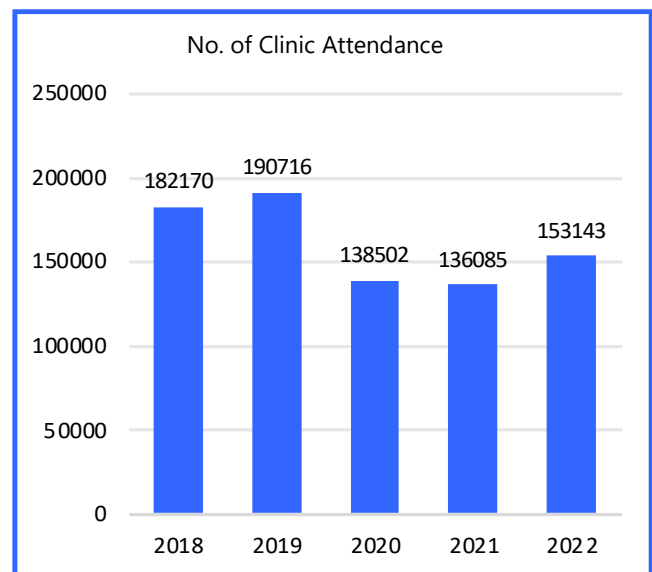
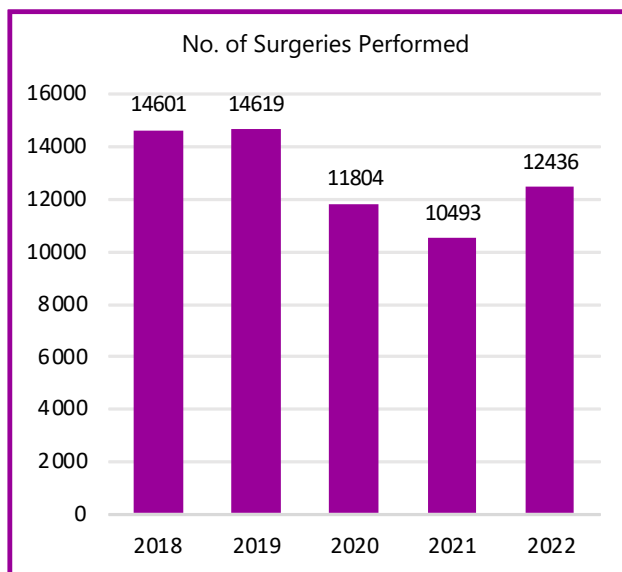
Following is the summary of the financial performance of Sri Jayewardenepura General Hospital in year 2022

Description	(Rs. '000)		Increase / Decrease	
	2022	2021	Value (Rs. '000)	Percent- age (%)
Income generated from operations	3131723	2,814,751	316,972	11.26
Government Grant –Recurrent	2280000	1,969,600	310,400	15.76
Other Income	64446	54,135	10,311	19.05
Other Operating Income (Interest)	18525	7,449	11,076	148.69
Capital Grant Amortization	516173	434,149	82,024	18.89
Total Income	6010867	5,280,084	730,783	13.84
			0	
Materials & Consumables used	1681749	1,589,293	92,456	5.82
Staff cost	3027085	3,023,950	3,135	0.10
Depreciation & amortization	516173	434,149	82,024	18.89
Other operating expenses	509218	448,434	60,784	13.55
Total expenses	5734225	5,495,826	238,399	4.34
			0	
Profit /Loss from operation	(2003358)	(215,742)	-1,787,616	828.59
Finance cost	25589	30,619	-5,030	-16.43
Other expenses	3817	7,829	-4,012	-51.25
Profit /Loss before Taxation	(2032765)	(254,190)	-1,778,575	699.70
Income tax		0	0	
Profit /Loss after Taxation	(2032765)	(254,190)	-1,778,575	699.70

3.2 General Performance

	2018	2019	2020	2021	2022
No. of beds in Hospital	1061	1065	1072	993	1008
Total No. of admissions	58949	62466	45976	39916	42633
No. of OPD Attendance	22992	23010	16307	13337	19537
No. of Clinic Attendance	182170	190716	138502	136085	153143
No. of Surgeries Performed	14601	14619	11804	10493	12436
Bed Occupancy Rate (%)	66.28	69.33	52.40	54.29	54.74
No. of Neonatal deaths	23	17	10	14	13
Total No. of deaths	745	847	592	813	721
Hospital Income (Rs.millions)	4142	4587	5011	4838	5476

Five year summery

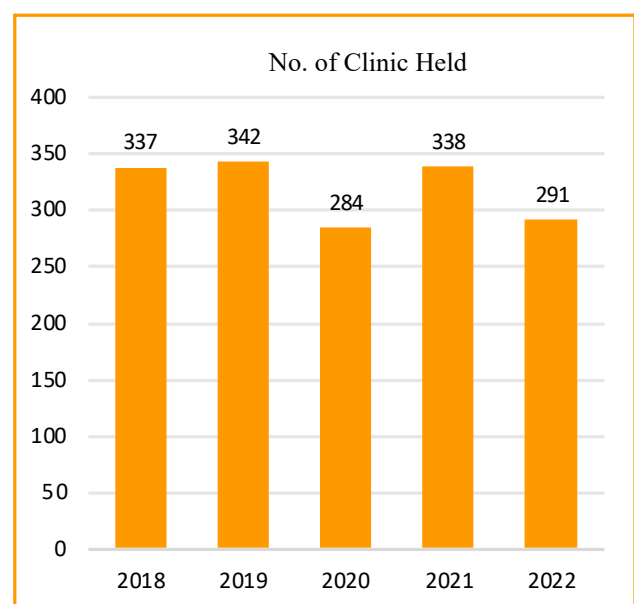
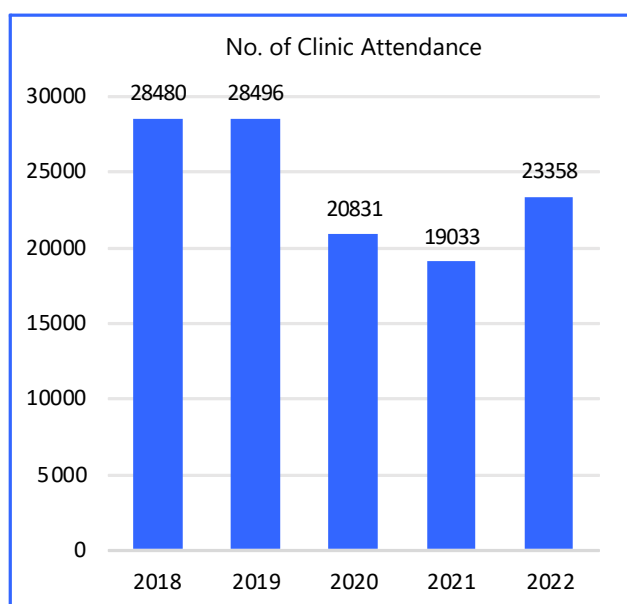
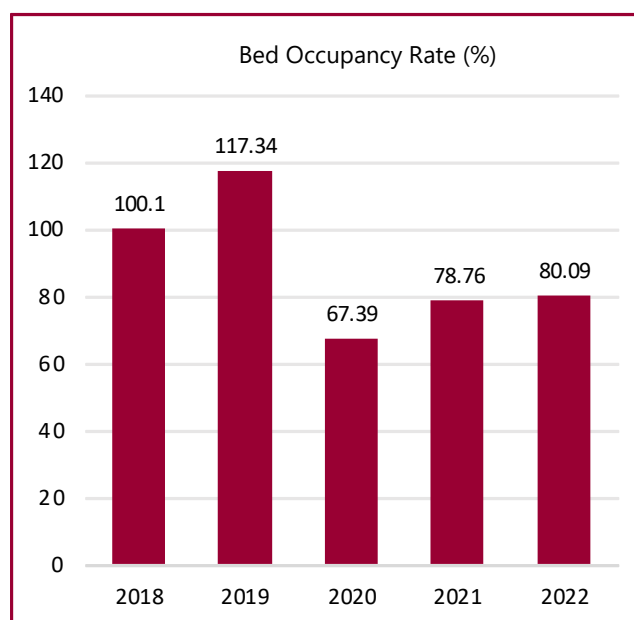
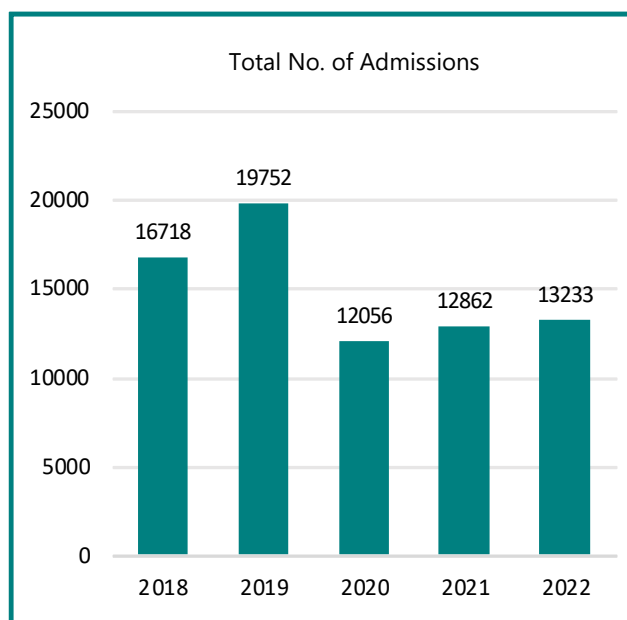


3.3 Sector Review

I. General Medical Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	337	342	284	338	291
No. of Clinic Attendance	28480	28496	20831	19033	23358
Total No. of Admissions	16718	19752	12056	12862	13233
Bed Occupancy Rate (%)	100.1	117.34	67.99	78.76	80.09

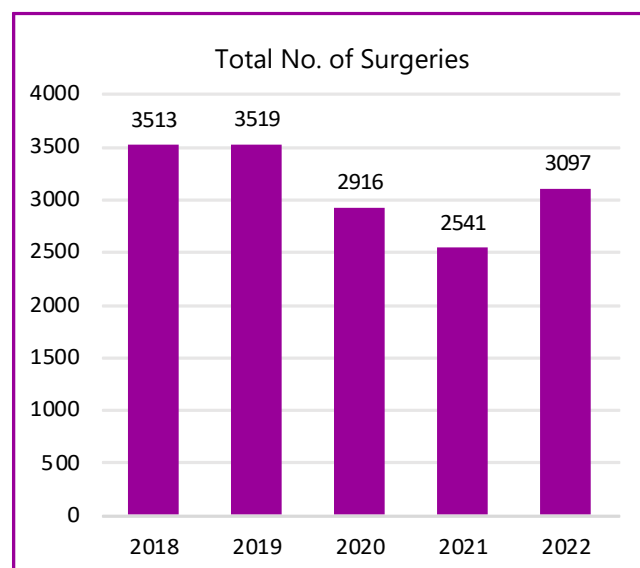
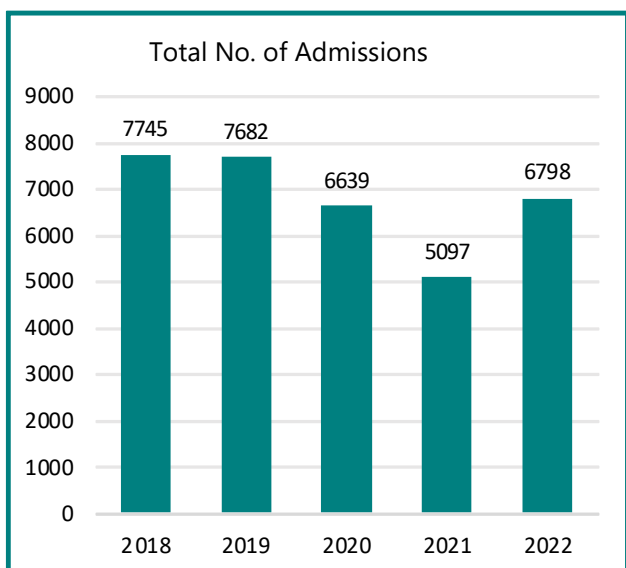
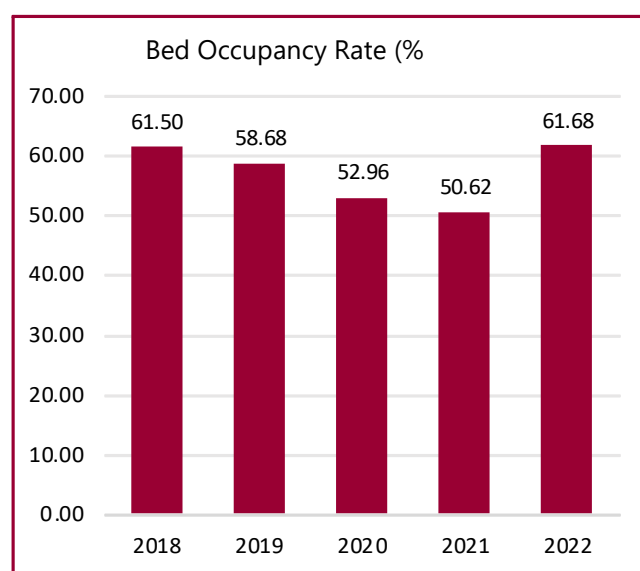
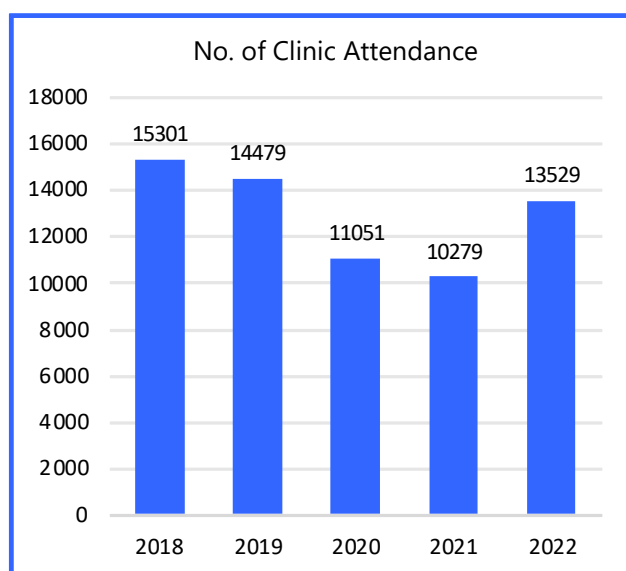
Five year summery



II. General Surgical Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	378	352	284	325	328
No. of Clinic Attendance	15301	14479	11051	10279	13529
Total No. of Admissions	7745	7682	6639	5097	6798
Total no. of Surgeries	3513	3519	2916	2541	3007
Bed Occupancy Rate (%)	61.50	58.68	52.96	50.62	61.68

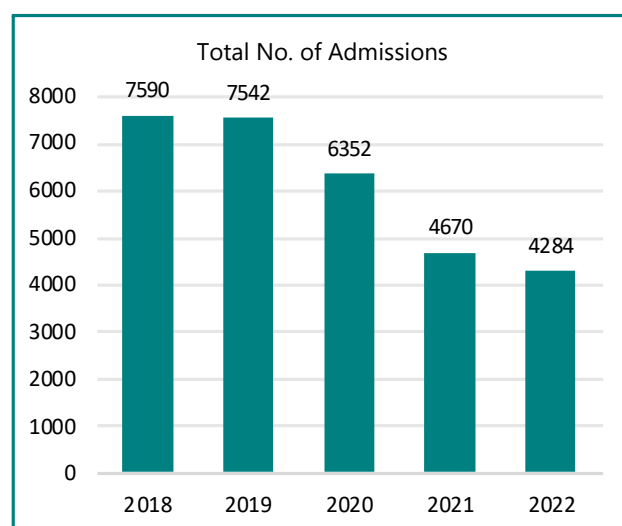
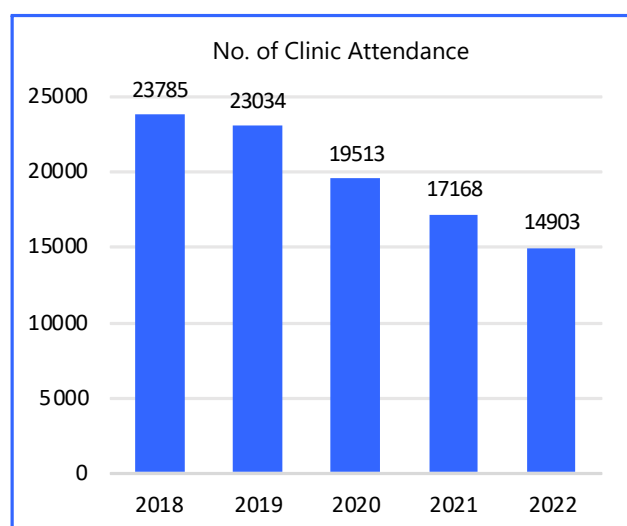
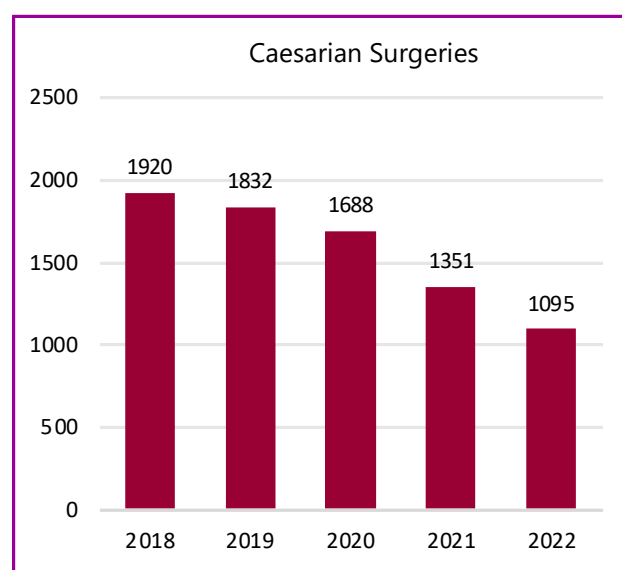
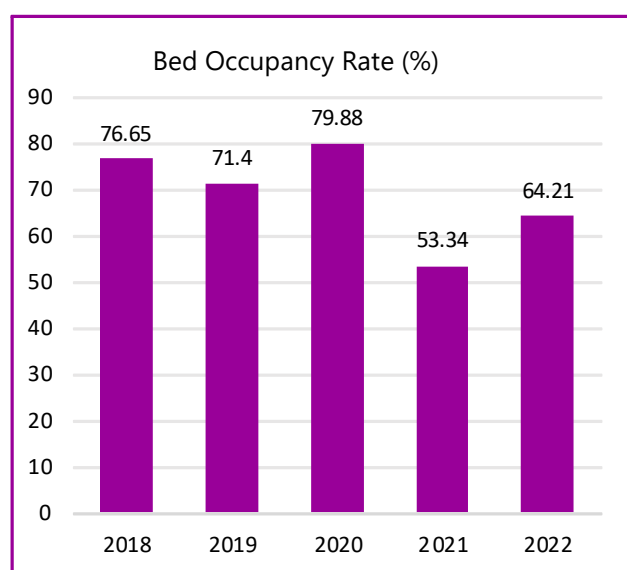
Five year summery



III. Gynaecology and Obstetrics Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	384	386	357	280	293
No. of Clinic Attendance	23785	23034	19513	17168	14903
Total No. of Admissions	7590	7542	6352	4670	4284
Bed Occupancy Rate (%)	76.65	71.40	79.98	53.34	64.21
No. of Deliveries	3576	3444	3232	2688	2553
Gyn surgeries	1249	1149	1064	897	957
Obs surgeries	1765	1772	1532	1107	819
No. of caesarian surgeries	1920	1832	1688	1351	1095

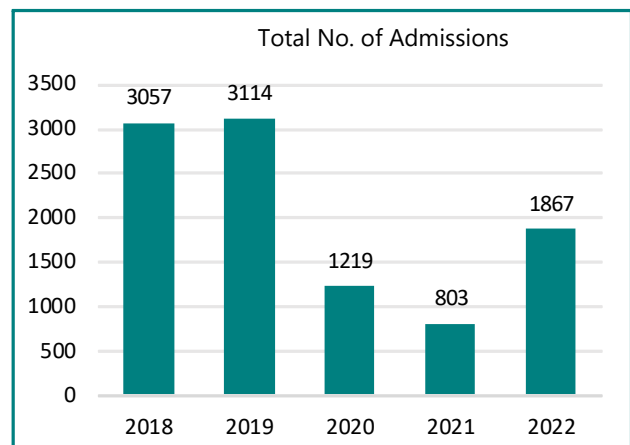
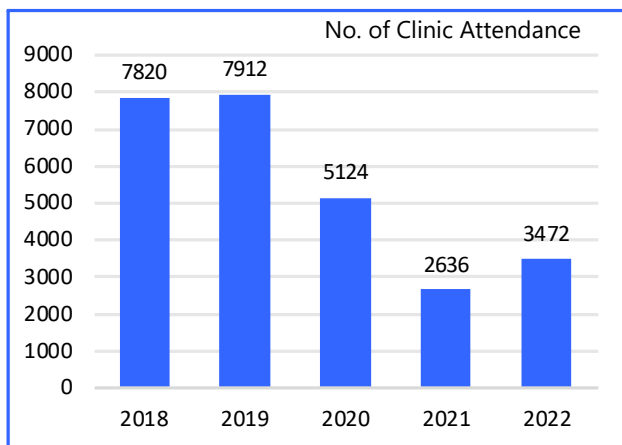
Five year summery



IV. Pediatric Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	387	466	426	360	372
No. of Clinic Attendance	7820	7912	5124	2636	3472
Total No. of Admissions	3057	3114	1219	803	1867
Bed Occupancy Rate (%)	59.54	58.64	24.17	19	48.78

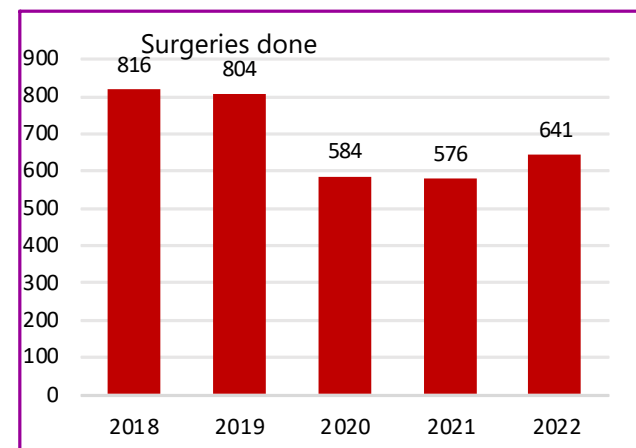
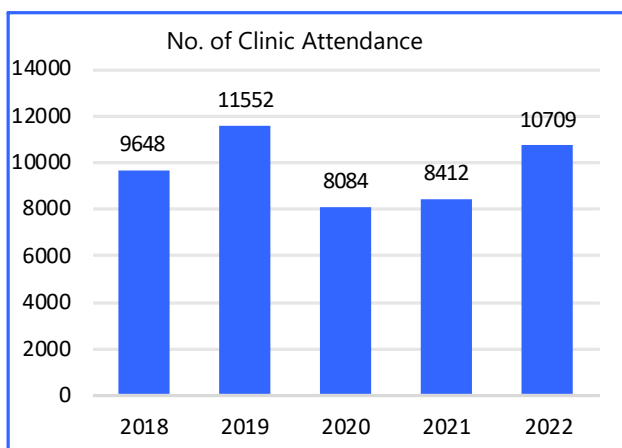
Five year summery



V. ENT Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	144	287	235	290	293
No. of Clinic Attendance	9648	11552	8084	8412	10709
Total No. of Admissions	1784	1736	1179	826	985
Bed Occupancy Rate (%)	61.29	63.57	42.83	34.70	17.55
No. of Surgeries done	816	804	584	576	641

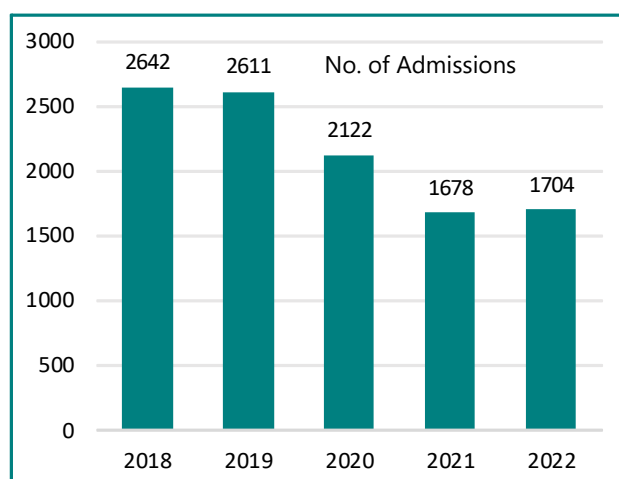
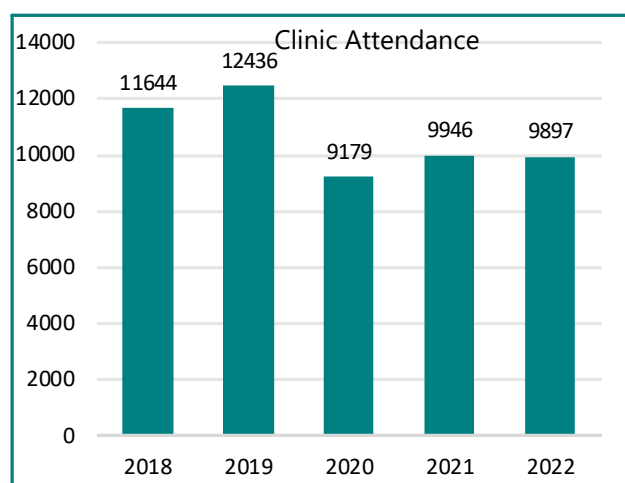
Five year summery



VI. Orthopaedic Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	193	196	155	187	191
No. of Clinic Attendance	11644	12436	9179	9946	9897
Total No. of Admissions	2642	2611	2122	1678	1704
Bed Occupancy Rate (%)	37.5	36.64	46.31	34.2	31.71
No. of Surgeries done	1992	1916	1548	1490	1433

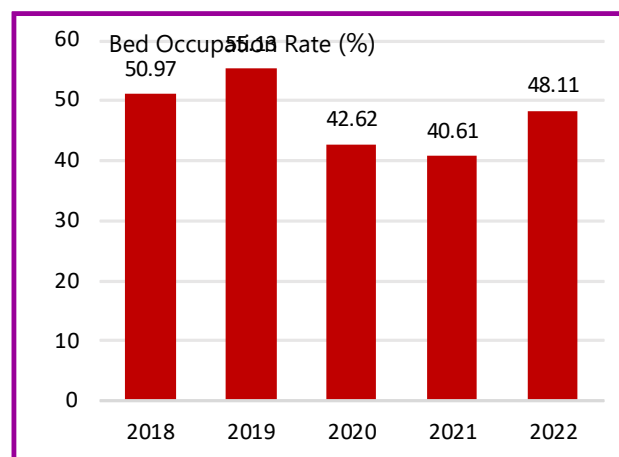
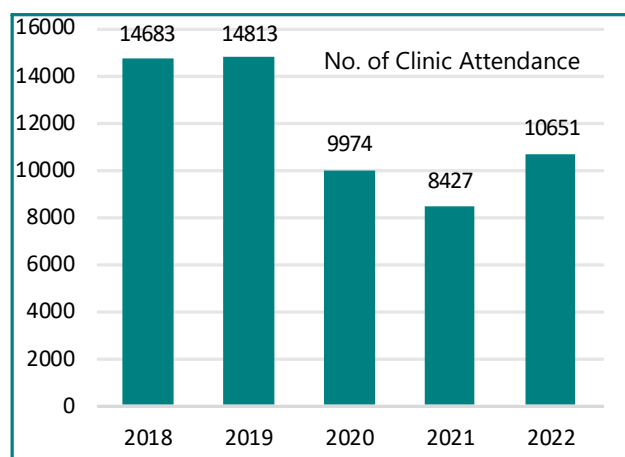
Five year summery



VII. Ophthalmology (Eye) Unit

	2018	2019	2020	2021	2022
No. of Clinics held	235	242	197	227	231
No. of Clinic Attendance	14683	14813	9974	8427	10651
No. of Admissions	1862	1570	1145	894	1108
Bed Occupation Rate (%)	50.97	55.13	42.62	40.61	48.11
No. of Surgeries performed	3167	3159	2140	1868	2796

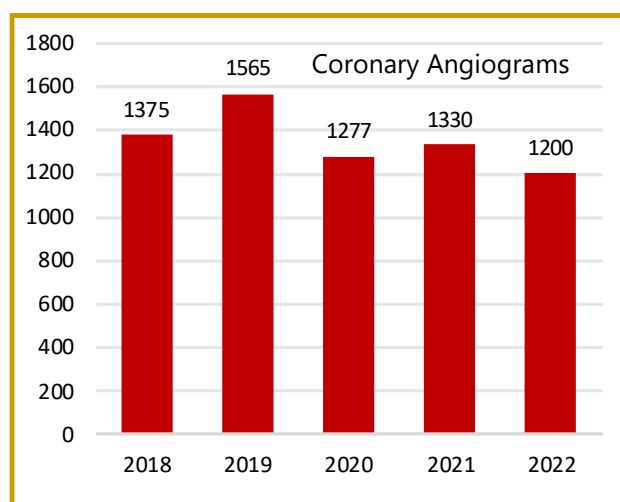
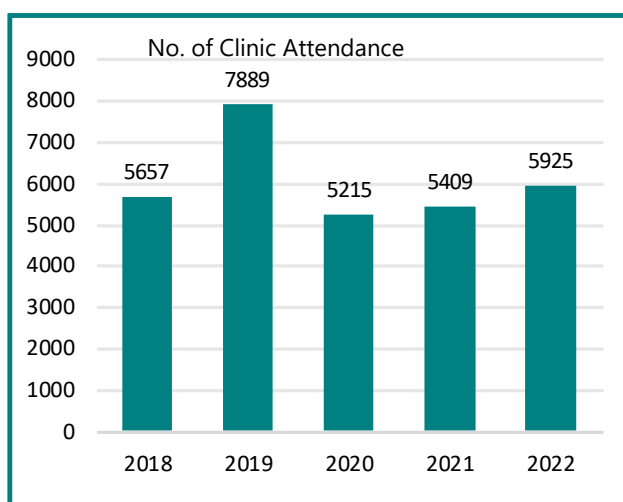
Five year summery



VIII. Cardiology Unit

	2018	2019	2020	2021	2022
No. of Clinics held	98	98	84	89	96
No. of Clinic Attendance	5657	7889	5215	5409	5925
No. of Admissions	3310	3121	2560	2531	2464
Bed Occupancy Rate (%)	93.44	87.47	72.94	77.26	46.25
No. of Coronary Angiograms	1375	1565	1277	1330	1200

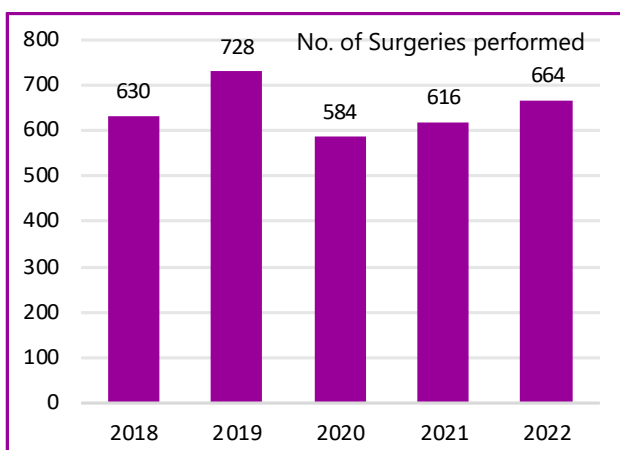
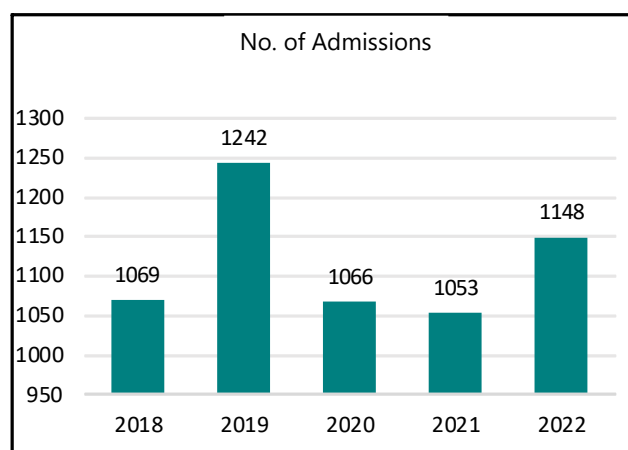
Five year summary



IX. Cardio-Thoracic Unit

	2018	2019	2020	2021	2022
No. of Clinics held	96	100	84	91	96
No. of Clinic Attendance	4512	4771	3808	3804	4239
No. of Admissions	1069	1242	1066	1053	1148
Bed Occupancy Rate (%)	68.15	65.82	72.94	45.91	70.47
No. of Surgeries performed	630	728	584	616	664

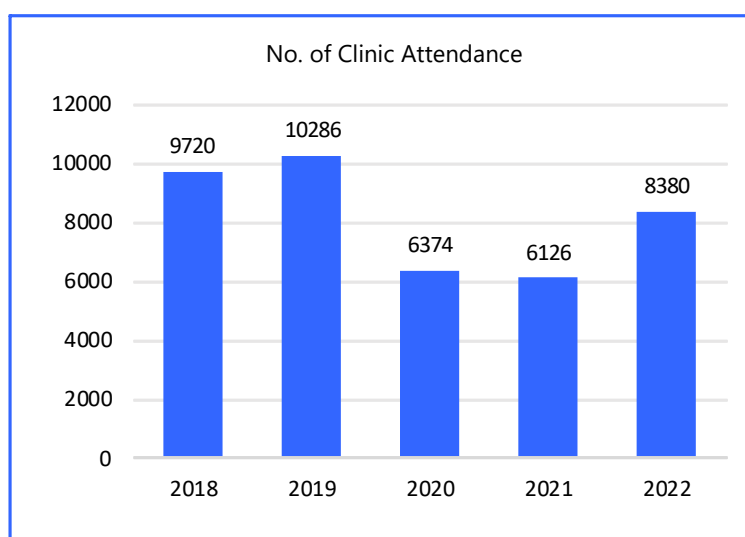
Five year summary



X. Dermatology Unit

	2018	2019	2020	2021	2022
No. of Clinics held	200	199	178	202	228
No. of Clinic Attendance	9720	10286	6374	6126	8380

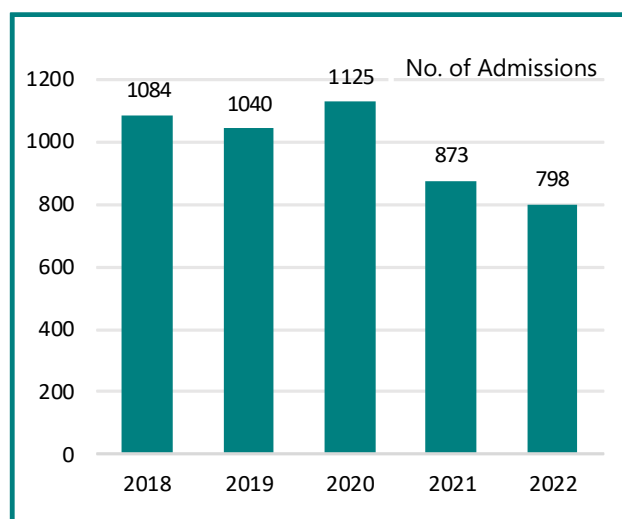
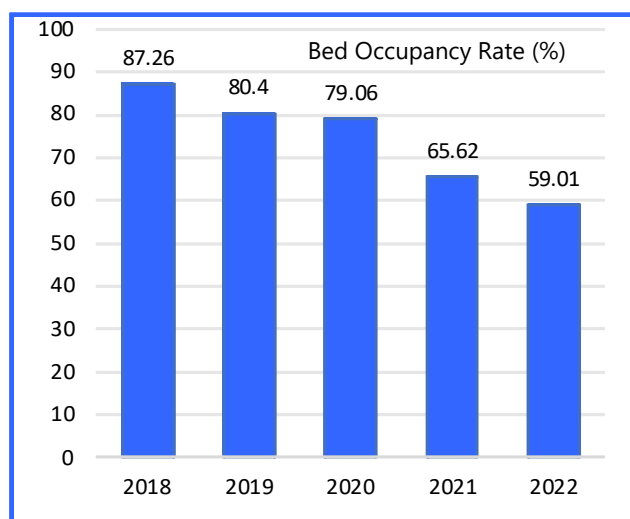
Five year summery



XI. Neonatal Intensive Care Unit (NICU)

	2018	2019	2020	2021	2022
No. of Admissions	1084	1040	1125	873	798
Bed Occupancy Rate (%)	87.26	80.40	79.06	65.62	59.01

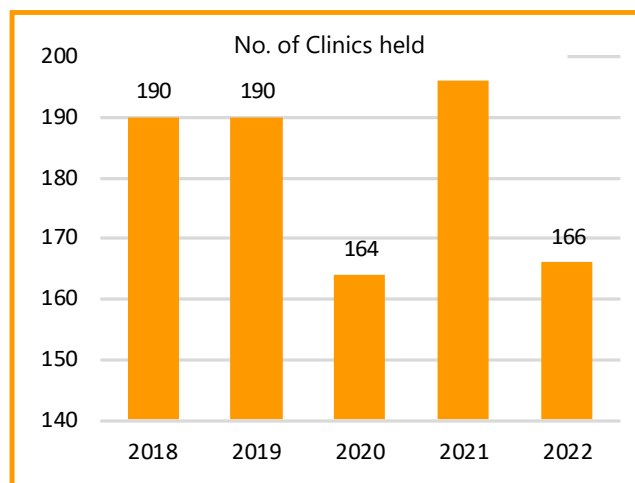
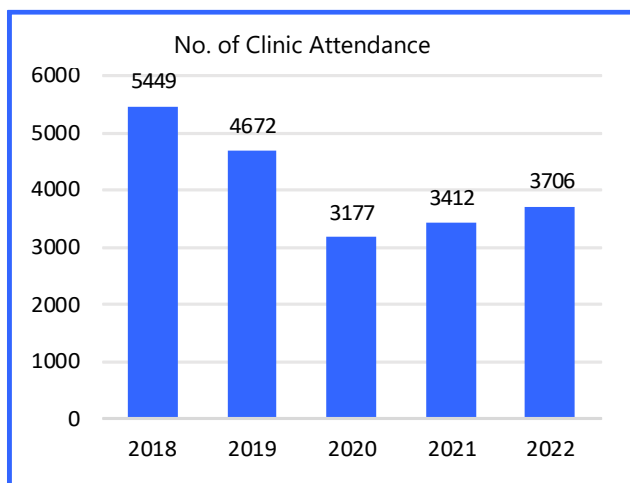
Five year summery



XII. Rheumatology and Rehabilitation Unit

	2018	2019	2020	2021	2022
No. of Clinics held	190	190	164	196	166
No. of Clinic Attendance	5449	4672	3177	3412	3706

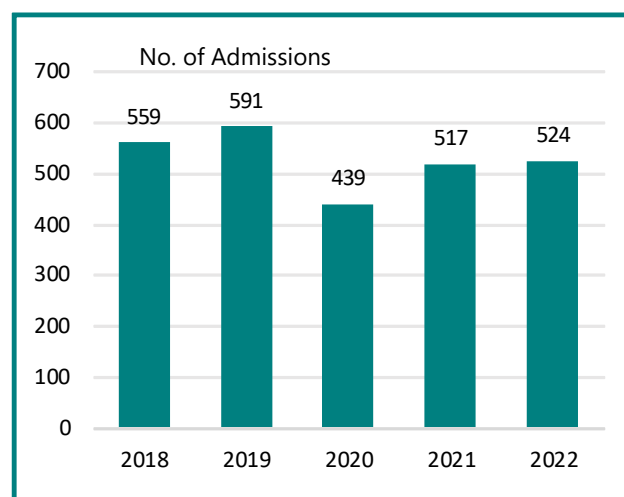
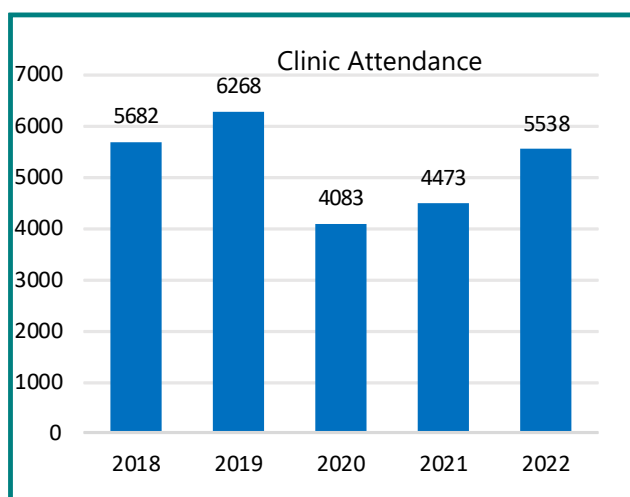
Five year summery



XIII. Neurology Unit

	2018	2019	2020	2021	2022
No. of Clinics held	97	93	78	73	96
No. of Clinic Attendance	5682	6268	4083	4473	5538
No. of Admissions	559	591	439	517	524
Bed Occupancy Rate (%)	42.17	46.92	35.29	56.28	48.84
No. of EEG performed	523	975	839	814	885
No. of EMG performed	1242	1467	891	1012	1043

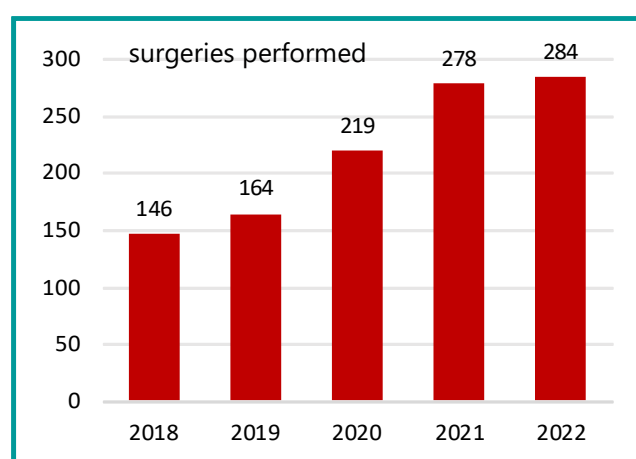
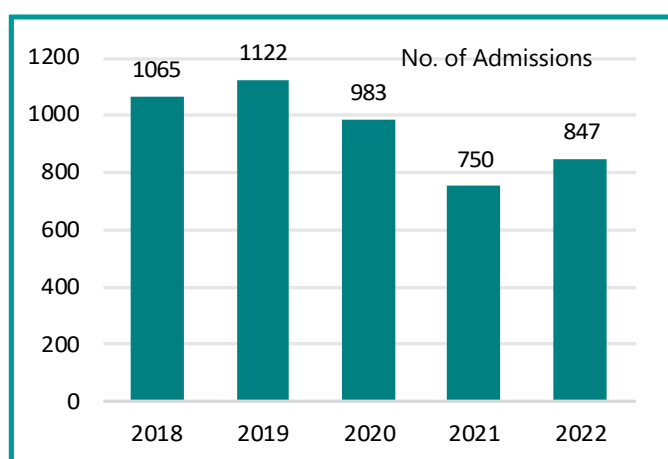
Five year summery



XIV. Neurosurgical Unit

	2018	2019	2020	2021	2022
No. of Clinics held	96	92	82	94	96
No. of Clinic Attendance	945	1032	915	742	848
No. of Admissions	1065	1122	983	750	847
Bed Occupancy Rate (%)	45.02	47.41	46.12	43.02	80.04
No. of surgeries performed	146	164	219	278	284

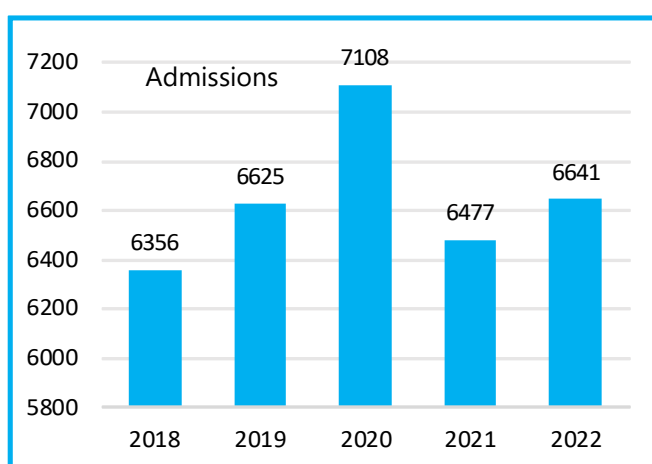
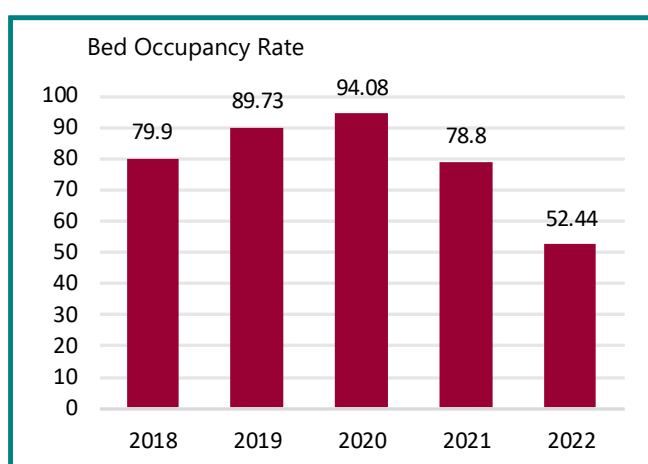
Five year summery



XV. Nephrology Unit

	2018	2019	2020	2021	2022
No. of Clinics held	242	242	205	191	182
No. of Clinic Attendance	14107	15027	10147	11546	10587
No. of Admissions	6356	6625	7108	6477	6641
Bed Occupancy Rate (%)	79.90	89.73	94.08	78.8	52.44
No. of Kidney transplantations	28	37	31	50	33
No. of Dialyses	6467	6922	6412	5637	5278

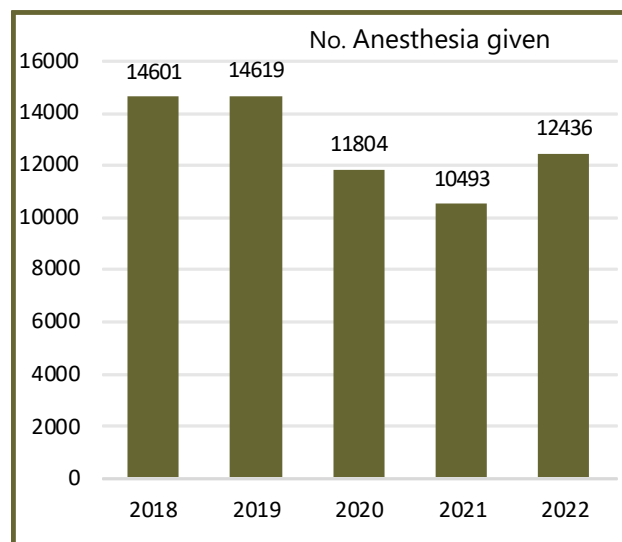
Five year summery



XVI. Anaesthesiology Unit

	2018	2019	2020	2021	2022
No. Anesthesia given	14601	14619	11804	10493	12436

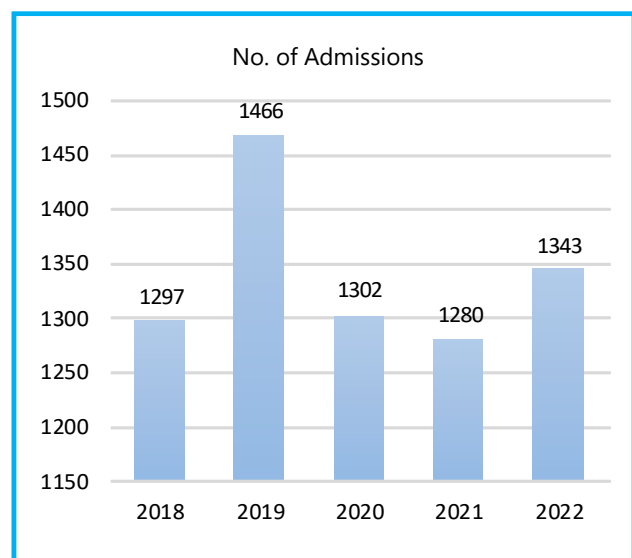
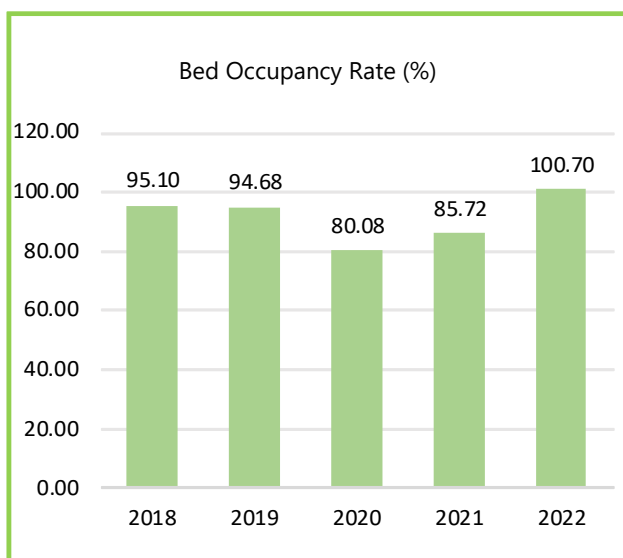
Five year summery



XVII. Intensive Care Unit (ICU,CCU&CICU)

	2018	2019	2020	2021	2022
No. of Admissions	1297	1466	1302	1280	1343
Bed occupancy rate (%)	95.10	94.68	80.08	85.72	100.7

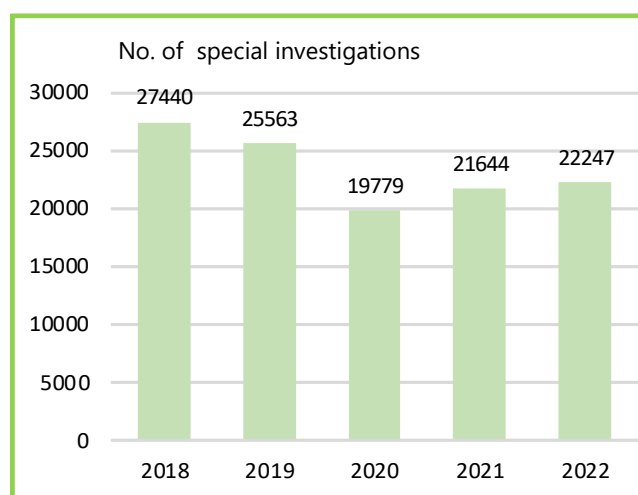
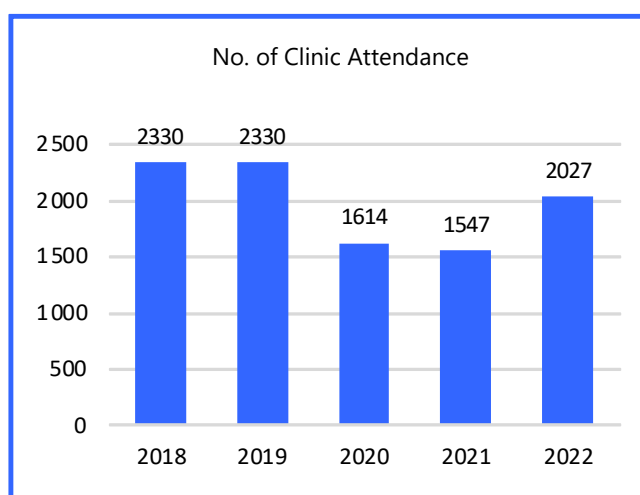
Five year summery



XVIII. Haematology Unit

	2018	2019	2020	2021	2022
No. of Clinics Held	50	52	42	44	47
No. of Clinic Attendance	2330	2330	1614	1547	2027
No. of routine investigations	403536	460567	347131	370545	334186
No. of special investigations	27440	25563	19779	21644	22247

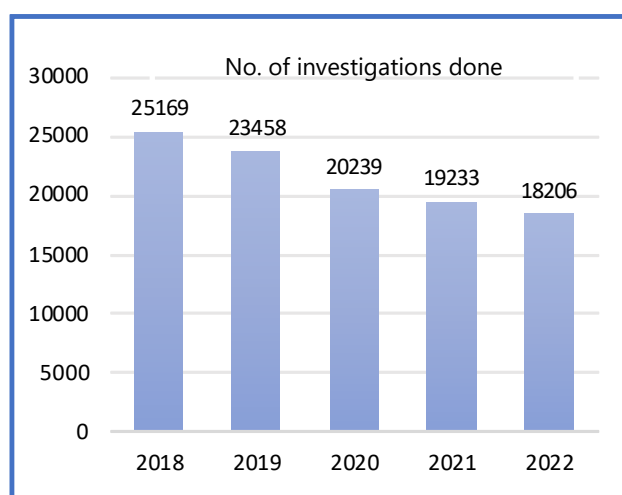
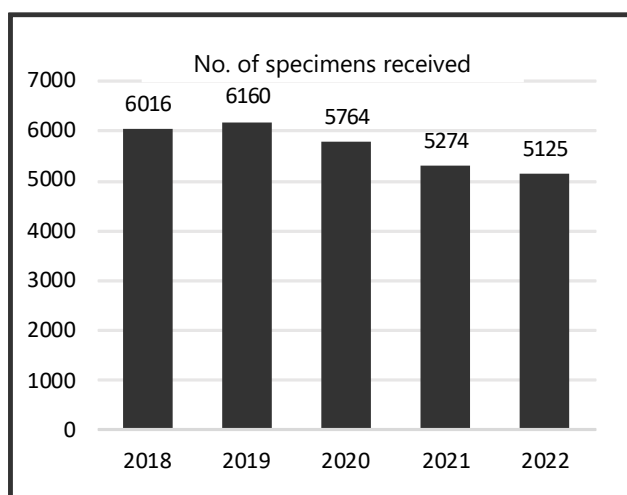
Five year summery



XIX. Histopathology Unit

	2018	2019	2020	2021	2022
No. of specimens received	6016	6160	5764	5274	5125
No. of investigations done	25169	23458	20239	19233	18206

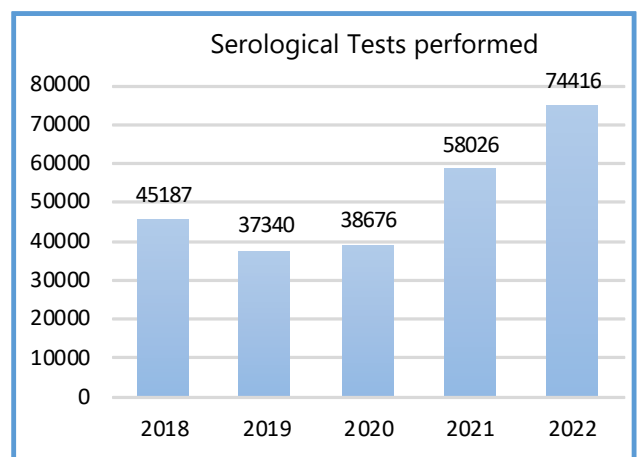
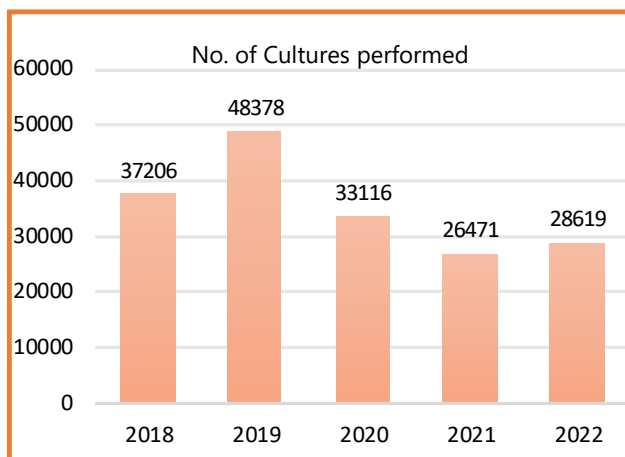
Five year summery



XX. Microbiology Unit

	2018	2019	2020	2021	2022
No. of Cultures performed	37206	48378	33316	26471	28619
No. of ABST performed	8196	8773	7441	5368	6926
No. of Serological Tests performed	45187	37340	38676	58026	74416
No. of AFB Tests performed	1632	2518	1463	892	1251

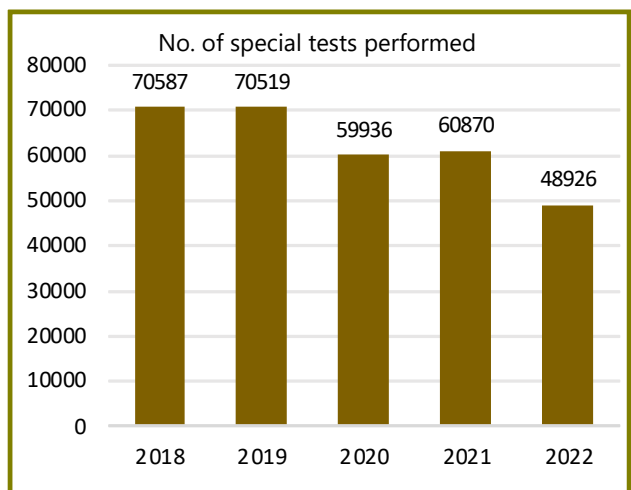
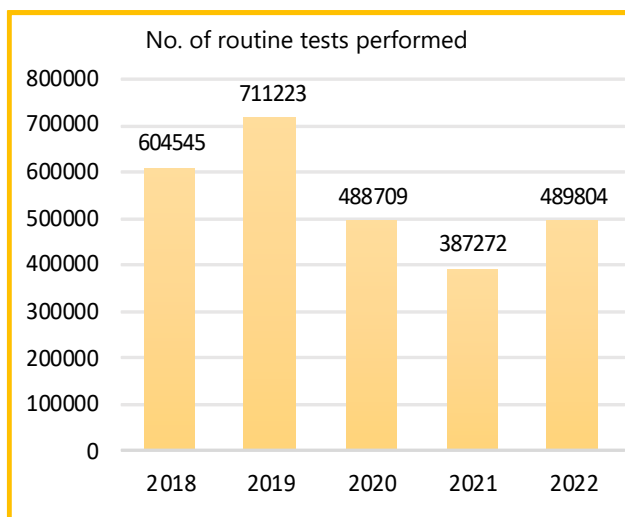
Five year summery



XXI. Biochemistry Unit

	2018	2019	2020	2021	2022
No. of routine tests performed	604545	711223	488709	387272	489804
No. of special tests performed	70587	70519	59936	60870	48926

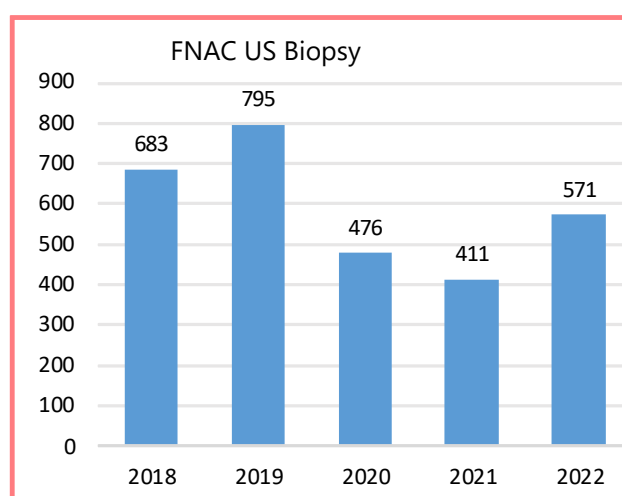
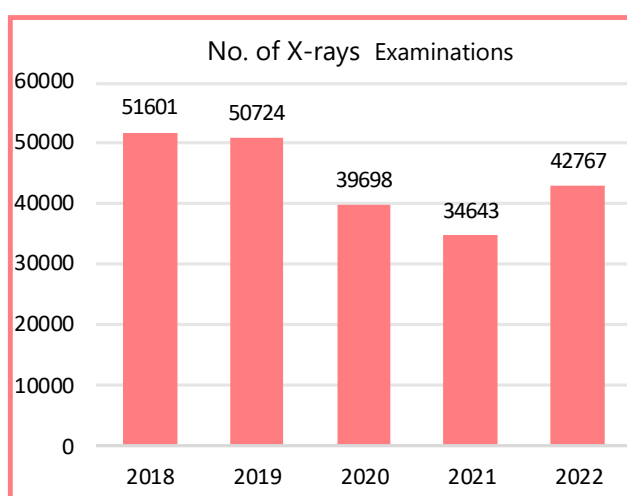
Five year summery



XXII. Radiology & Imaging Unit

	2018	2019	2020	2021	2022
No. of X-rays Examinations	51601	50724	39698	34643	42767
No. of Ultrasound Scans performed	13447	12899	8974	7054	10945
No. of CT Scans performed	13428	13031	10551	9740	10966
FNAC US Biopsy	683	795	476	411	571

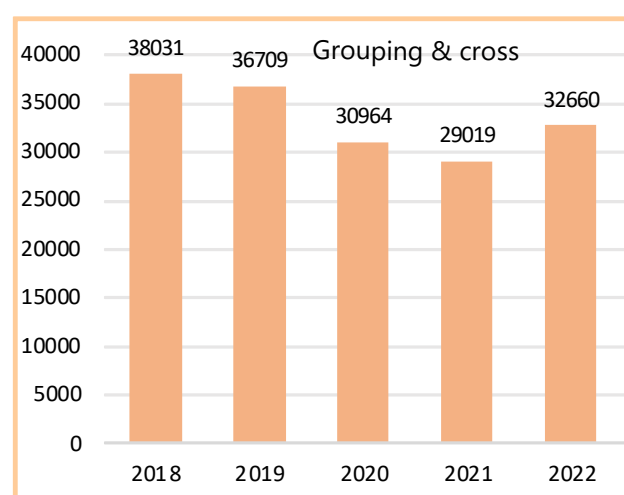
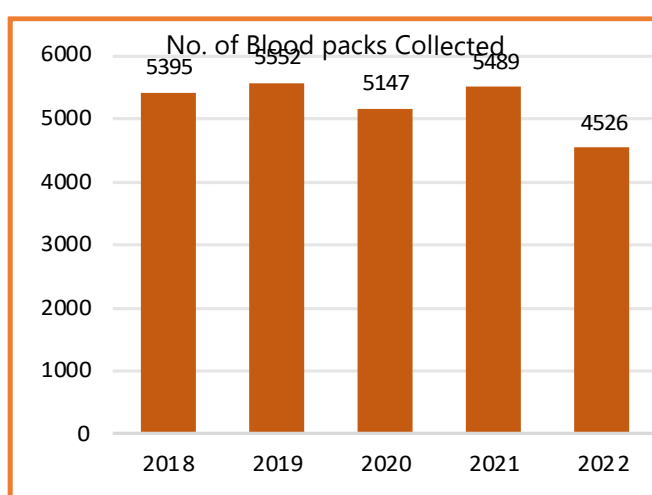
Five year summery



XXIII. Blood Bank

	2018	2019	2020	2021	2022
Total No. of Blood packs Collected	5395	5552	5147	5489	4526
No. of Red Cell Units Issued	5104	5201	4991	4743	4584
No. of ABO and Rh groupings	38031	36709	30964	29019	32660
Grouping & cross matching	20148	10135	10492	11361	7364

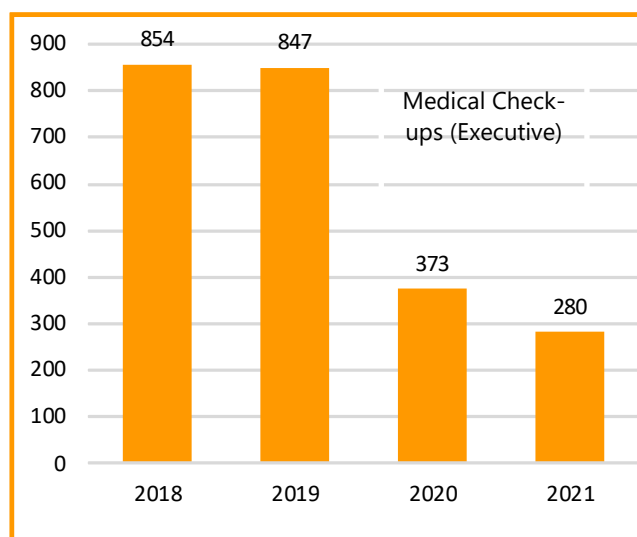
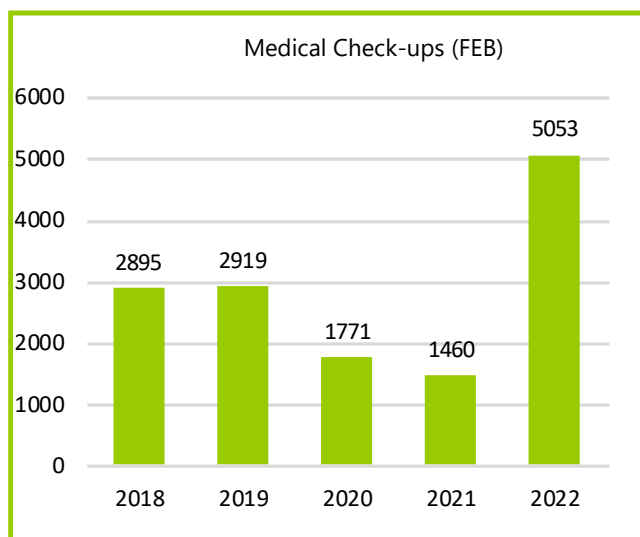
Five year summery



XXIV. Medical Check-up unit

	2018	2019	2020	2021	2022
Medical Check-ups (FEB)	2895	2919	1771	1460	5053
Medical Check-ups (Executive)	854	847	373	280	462

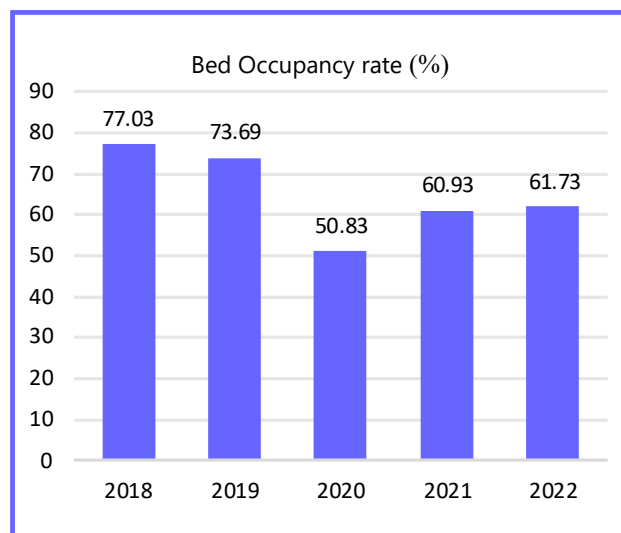
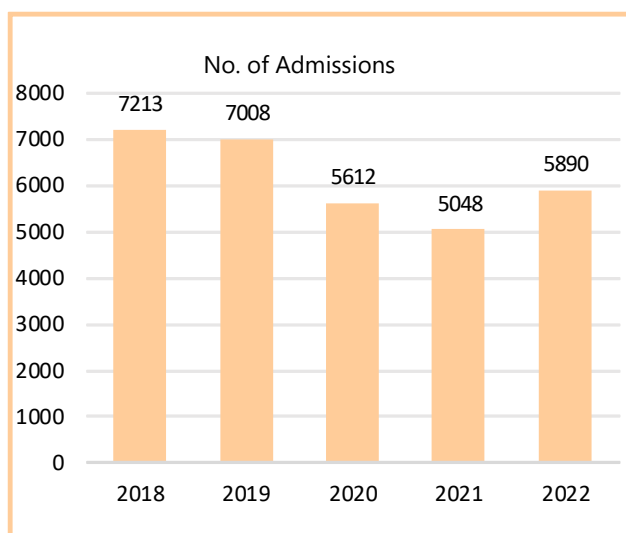
Five year summary



XXV. Paying Wards

	2018	2019	2020	2021	2022
No. of Admissions	7213	7008	5612	5048	5890
Bed Occupancy rate (%)	77.03	73.69	50.83	60.93	61.73

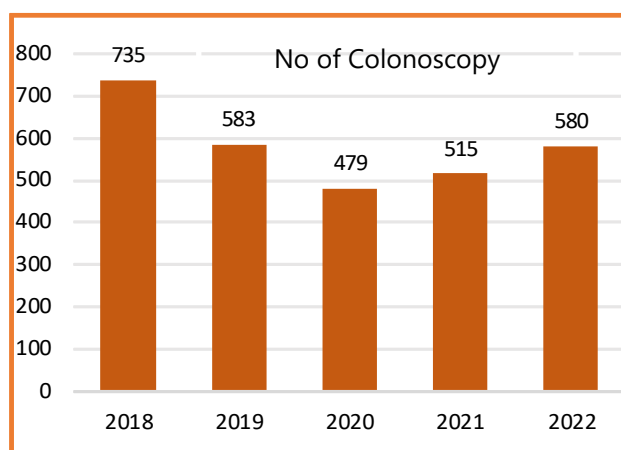
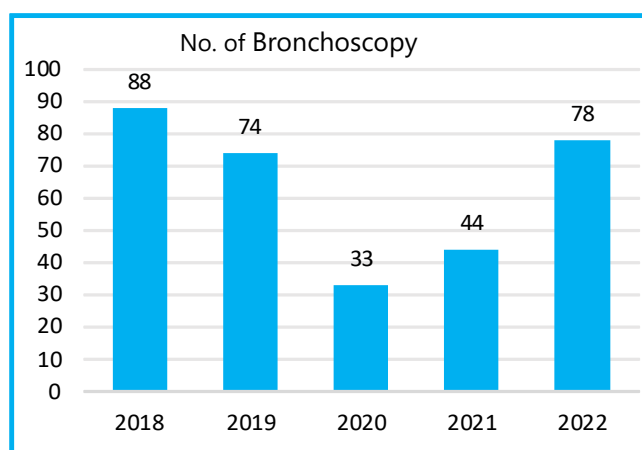
Five year summary



XXVI. Endoscopy Unit

	2018	2019	2020	2021	2022
No. of Bronchoscopy	88	74	33	44	78
No. of Upper GI Endoscopy	1876	1717	1367	1214	1531
No. of Colonoscopy	735	583	479	515	580
No. of Fibre Optic Laryngoscopy	971	1122	758	465	651
No. of Oesophageal Variceal Banding	222	213	146	130	165

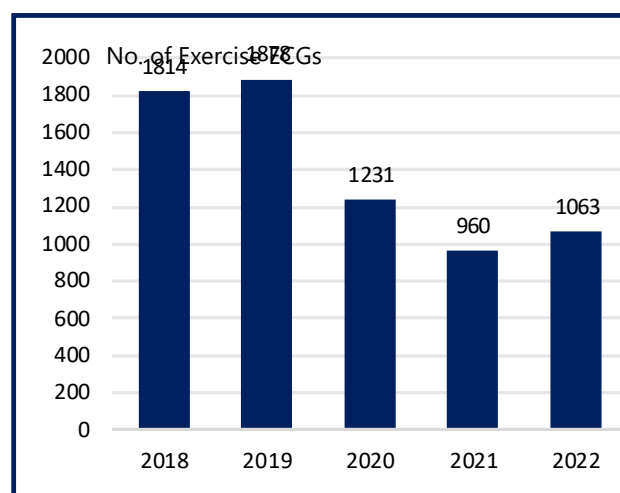
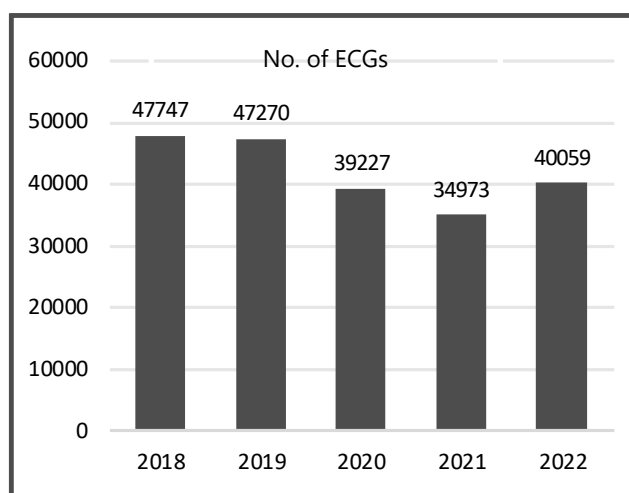
Five year summary



XXVII. ECG unit

	2018	2019	2020	2021	2022
No. of ECGs	47747	47270	39227	34973	40059
No. of Exercise ECGs	1814	1878	1231	960	1063
No. of Halter monitoring tests	1200	1089	993	881	981

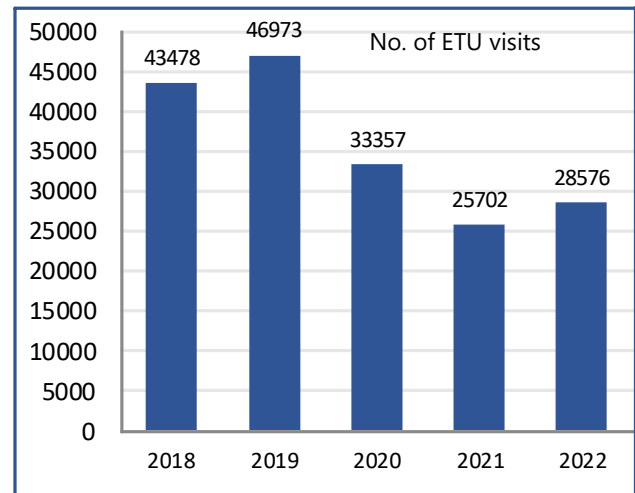
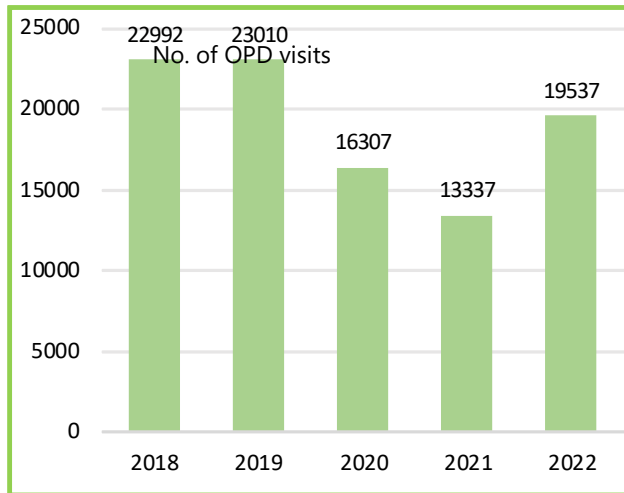
Five year summary



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

	2018	2019	2020	2021	2022
No. of OPD visits	22992	23010	16307	13337	19537
No. of ETU visits	43478	46973	33357	25702	28576

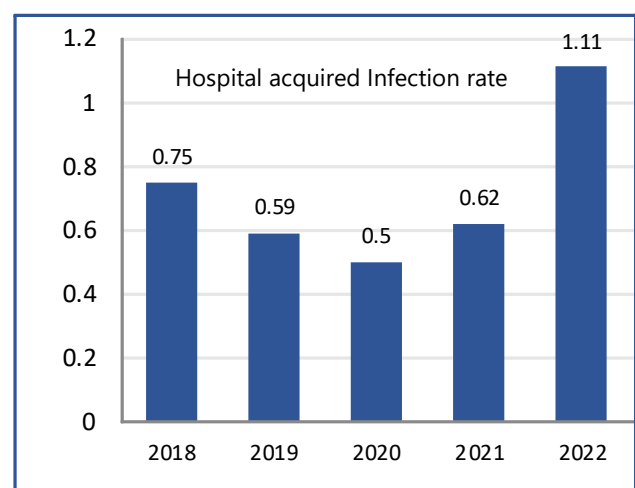
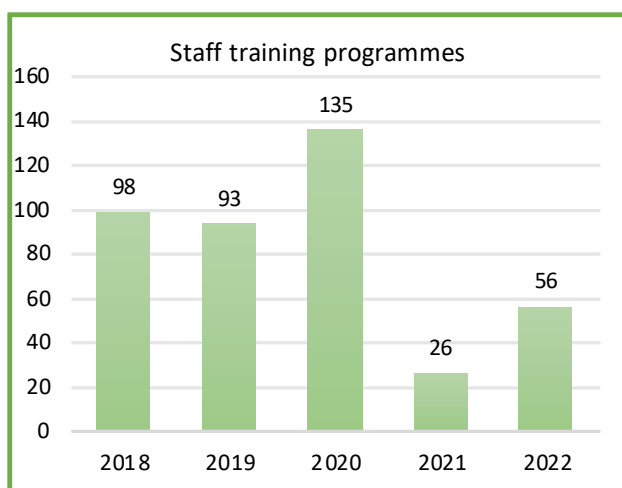
Five year summery



XXIX. Health Education and Infection Control Unit

	2018	2019	2020	2021	2022
Staff training programs	98	93	135	26	56
OPD/Clinic area Lectures	272	224	15	02	19
Hospital acquired Infection rate	0.75	0.59	0.5	0.62	1.11

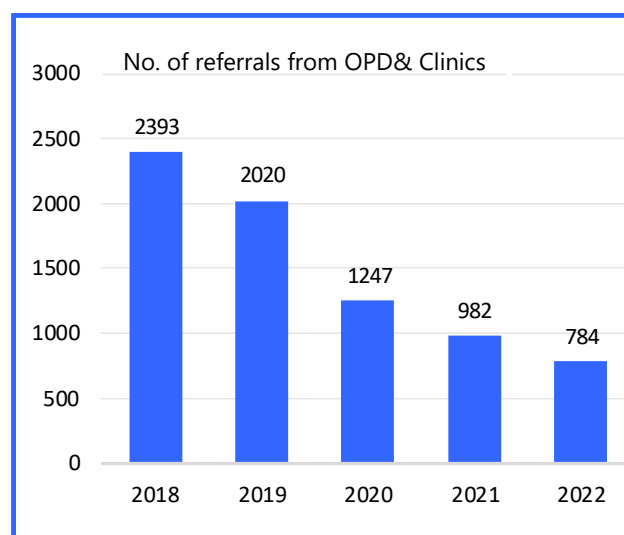
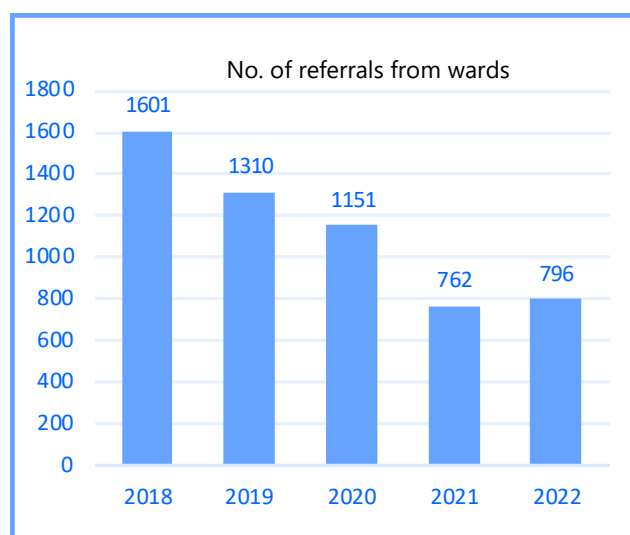
Five year summery



XXX. Nutrition Unit

	2018	2019	2020	2021	2022
No. of referrals from Wards	1601	1310	1151	762	796
No. of referrals from OPD & Clinics	2393	2020	1247	982	784

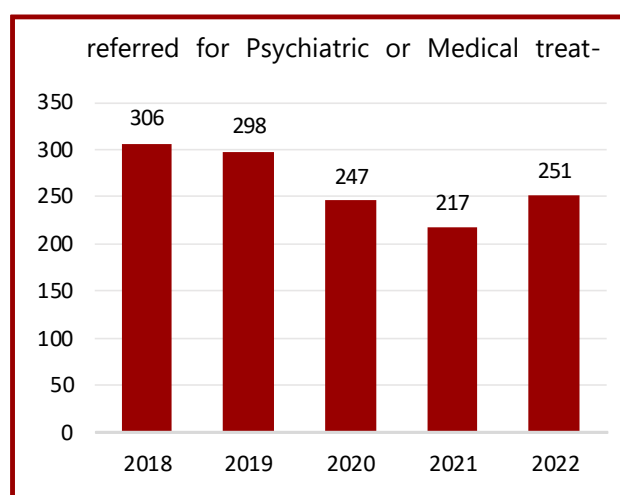
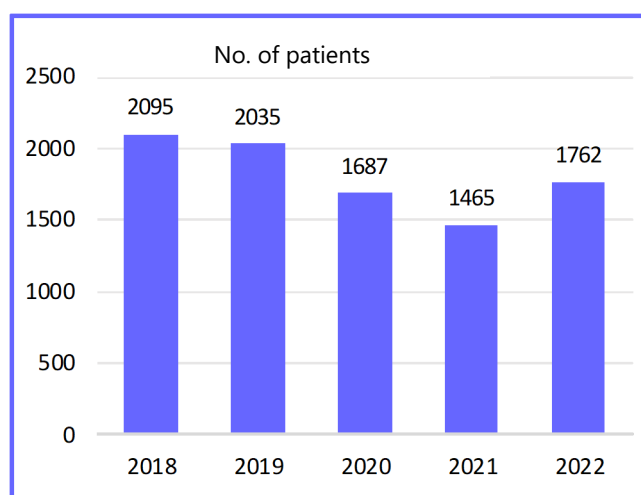
Five year summery



XXXI. Psychological Counseling Unit

	2018	2019	2020	2021	2022
No. of patients	2095	2035	1687	1465	1762
No. of patients referred for Psychiatric or Medical treatments	306	298	247	217	251
No. of patients referred for legal advice	57	42	31	24	21
No. of awareness programs conducted	11	9	03	5	5

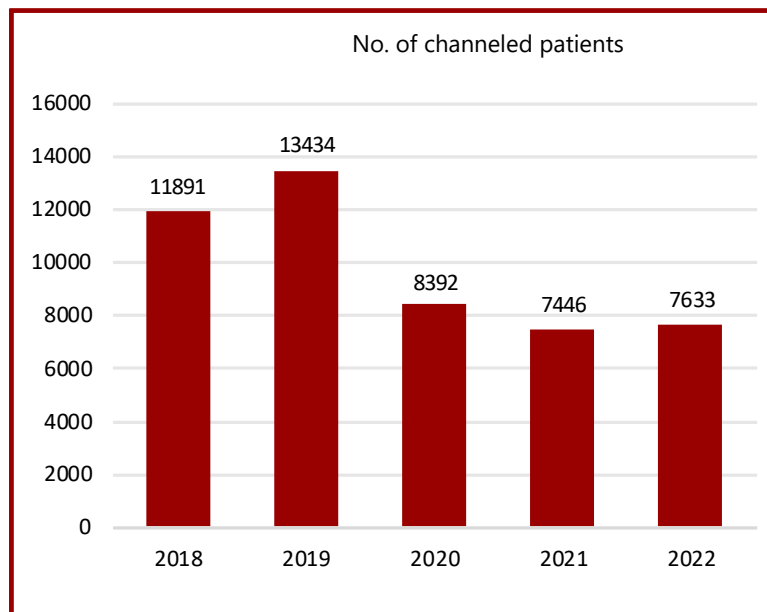
Five year summery



XXXII. Channelling Service

	2018	2019	2020	2021	2022
No. of Channeled patients	11891	13434	8392	7446	7633

Five year summery



3.4 10 year summary

	2013 000'	2014 000'	2015 000'	2016 000'	2017 000'	2018 000'	2019 000'	2020 000'	2021 000'	2022 000'
Hospital Charges	1,120,511	1,316,437	1,493,892	1,856,261	2,100,845	2,416,957	2,765,655	2,353,147	2,814,751	3,131,723
Growth rate %	12.83	17.49	13.48	24.25	13.17	15.05	14.43	(14.92)	19.62	11.26
Govt. grants - recurrent	999,600	1,700,000	920,086	1,300,000	1,300,000	1,659,000	1,750,000	2,612,000	1,969,600	2,280,000
Growth rate %	20.84	70.07	(45.88)	41.29	-	27.62	5.49	49.26	-24.59	14.23
Interest income	5,514	5,470	7,163	7,352	7,035	7,583	7,128	6,223	7,449	18,525
Growth rate %	2.57	-0.80	30.93	2.63	-4.3	7.79	-6	(12.70)	19.70	148.69
Other income	31,788	34,271	40,089	47,157	83,869	66,081	71,402	45,963	54,136	64,447
Growth rate %	(1.43)	7.81	(16.97)	17.63	77.85	(21.21)	-8.5	(35.63)	17.78	19.05
Total income	2,157,414	3,056,179	2,635,921	3,454,557	3,795,483	4,683,145	4,594,186	5,017,333	4,845,936	5,494,635
Growth rate %	16.12	41.66	(17.46)	31.05	9.86	23.39	-1.9	9.21	(3.42)	13.39
Total expenditure	2,065,126	2,492,169	2,988,539	3,630,374	3,945,102	4,566,056	4,702,458	4,843,538	5,100,125	5,247,459
Growth rate %	4.45	20.68	19.92	21.47	8.66	15.74	3.21	3.00	5.3	2.89
Surplus / (deficit)	92,286	720,613	(352,618)	(175,818)	(149,619)	1,170,86	-1,082,272.3	1,737,95	(254,191)	247,234
Growth rate %	(177)	680.85	148.80	(50.13)	-14.9	(178.26)	-192.47	260.52	-246.26	-197.26
Govt. grants - Capital	282,751	190,225	265,654	998,000	525,269	958,165	590,000	1,930,000	3,114,000	44,900
Growth rate %	298.24	-32.72	39.65	275.67	-47.36	82.41	-38.42	(67.29)	61.34	-85.58
Recurrent grants out of total Revenue %	46	56	35	37	37	35	38.09	52	43	41

3.4 10 year summary - continue

	2013	2014	2015	2016	2017	2018	2019	2020'	2021	2022
No. of beds in Hospital	1078	1079	1076	1086	1092	1061	1065	1072	958	1008
Bed occupancy percentage (%)	64.07%	64.10%	63.04%	68.80%	79.65	66.28	69.33	52.40	54.29	54.74
No. of Patients admitted	54,283	53,424	55,143	59,257	71,054	58,949	62,466	45,976	39,916	42,633
Daily admissions average	149	146	151.08	162.34	194.67	161.50	171.05	125.96	109.35	116.80
Average daily sick	690	677.42	678.7	732	846.8	718.6	739	541.95	542.3	549.9
Average length of stay (days)	4.6	4.7	4.5	4.5	4.5	4.3	4.3	4.2	4.8	4.6
No. of clinics held	3,027	3,101	3,196	3,344	3,841	3,972	4,704	4,012	13,6085	4,310
No. of first time visits for clinics	26,854	27,987	28,787	30,956	34,816	37,663	37,840	27,717	28,745	32,514
No. of subsequent visits	124,302	130,187	129,664	134,202	142,560	144,507	152,876	110,785	107,340	120,629
No. of visits to the Emergency Treatment Unit	38,323	35,060	36,752	46,792	55,681	43,478	46,973	33,357	19,236	28,576
Total No. of outpatient visits	18,843	18,733	21,377	21,847	24,196	22,992	23,010	16,307	13,337	19,537
Average of No. attended clinics	49.9	51.00	49.6	49.4	46.2	45.9	40.50	34.50	31.7	35.5

4. Financial Reports




4.1 Statement of Financial Position

Statement of Financial position as at 31st December

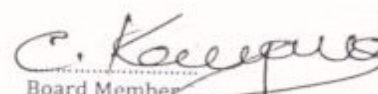
SRI JAYEWARDENEPURA GENERAL HOSPITAL			
STATEMENT OF FINANCIAL POSITION			
AS AT 31 ST DECEMBER			
	Note	2022 Rs	2021 Rs
ASSETS			
Current Assets			
Cash & Cash Equivalents	01	411,288,414	102,000,676
Receivables and Pre-Payments	02	441,298,846	277,158,321
Inventories	03	613,849,413	406,017,916
Short Term Investments	04	20,000	20,000
		<u>1,466,456,673</u>	<u>785,196,913</u>
Non Current Assets			
Property, Plant & Equipment	05	13,342,641,948	1,938,511,898
Furniture & Fittings, Auto Mobiles, Others	05	46,852,846	41,992,994
Capital Work In Progress	06	217,772,925	470,878,128
Data Base of Scanned BHTs		<u>16,372,542</u>	<u>16,372,542</u>
Total Assets		<u>13,623,640,260</u>	<u>2,467,755,562</u>
		<u>15,090,096,933</u>	<u>3,252,952,475</u>
LIABILITIES			
Non Current Liabilities			
Employees' Benefits	07	<u>709,258,158</u>	<u>725,855,797</u>
		<u>709,258,158</u>	<u>725,855,797</u>
Current Liabilities			
Trade & Other Payables	08	<u>1,221,559,737</u>	<u>792,377,273</u>
Total Liabilities		<u>1,221,559,737</u>	<u>792,377,273</u>
NET ASSETS		<u>13,159,279,039</u>	<u>1,734,719,405</u>
NET ASSETS/ EQUITY			
Contributed Capital and Reserves			
Grants Received from Japanese Govt.		978,976,227	978,976,227
Capital Reserve - (Other Grants Received)		37,848,935	37,848,935
Revaluation Reserve		11,649,087,371	-
MOH Donation - BMW Car		-	1,360,000
Other Donations		9,945,643	9,945,643
MOH Donation - MRI Scanner		-	75,697,104
Deferred Income (Capital Grant)		1,165,412,155	1,559,628,126
Accumulated Surplus / (Deficit)	17	(681,991,291)	(928,736,630)
TOTAL NET ASSETS / EQUITY		<u>13,159,279,039</u>	<u>1,734,719,405</u>

The Accounting Policies on pages 07 to 11 and notes on pages 12 to 18 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 Accountant


Director


Chairman


Board Member

Date 2023.02.28

Dushmantha Thotawatte
(BCom(Sp), MAFin.Econ, FCA)
Accountant

Sri Jayewardenepura General Hospital
Thalapathpitiya, Nugegoda.

Prof. S. D. Jayaram
MBBS(Col), MD(Col), FRCP(Lond), FCCP, FRCP
Chairman
Sri Jayewardenepura General Hospital

Dr. Rathnasiri A. Hewage
MBBS, MSc (Med Adm.), MD (Med Adm.),
DIPPCA, PHD10 (Harvard)
Dip. in IT Management (Alison),
Dip in EU Public Procurement (Belgium)
Director

Dr. (Ms) Chitranga Kariyawasan
MBBS, MSc (Med Adm.), MD (Med Adm.),
DIPPCA, PHD10 (Harvard)
Dip. in IT Management (Alison),
Dip in EU Public Procurement (Belgium)
Director

4.2 Financial Performance Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER

	Note	2022 Rs.	2021 Rs.
Revenue	09	5,476,170,001	4,838,487,529
Interest Income	10	18,525,439	7,449,187
Capital Grants Amortization	13	516,173,075	434,148,750
		6,010,868,515	5,280,085,466
Materials & Consumables Used	11	1,681,749,461	1,589,293,616
Staff Costs	12	3,027,085,885	3,023,950,947
Depreciation	13	516,173,075	434,148,750
Other Operating Expenses	14	509,218,396	448,434,574
		5,734,226,817	5,495,827,887
Profit/(Loss) from Operations		276,641,698	(215,742,421)
Finance Costs	15	25,589,923	30,619,070
Other Expenses	16	3,817,397	7,829,313
Profit/(Loss) Before Taxation		247,234,377	(254,190,804)
Economic Service Charges		-	-
Profit/(Loss) After Taxation		247,234,377	(254,190,804)
Profit & Loss Account Brought Forward	17	(929,225,669)	(674,545,826)
Profit & Loss Account Carried Forward		(681,991,291)	(928,736,630)

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT**WITHOUT CONSIDERING GOVERNMENT RECURRENT GRANT
FOR THE YEAR ENDED 31ST DECEMBER**

	Note	2022 Rs.	2021 Rs.
Revenue	09	3,196,170,001	2,868,887,529
Interest Income	10	18,525,439	7,449,187
Capital Grants Amortization	13	516,173,075	434,148,750
		3,730,868,515	3,310,485,466
Materials & Consumables Used	11	1,681,749,461	1,589,293,616
Staff Costs	12	3,027,085,885	3,023,950,947
Depreciation	13	516,173,075	434,148,750
Other Operating Expenses	14	509,218,396	448,434,574
		5,734,226,817	5,495,827,887
Profit/(Loss) from Operations		(2,003,358,302)	(2,185,342,421)
Finance Costs	15	25,589,923	30,619,070
Other Expenses	16	3,817,397	7,829,313
Profit/(Loss) Before Taxation		(2,032,765,623)	(2,223,790,804)
Economic Service Charges		-	-
Profit/(Loss) After Taxation		(2,032,765,623)	(2,223,790,804)
Profit & Loss Account Brought Forward	17	(929,225,669)	(674,545,826)
Profit & Loss Account Carried Forward		(2,961,991,291)	(2,898,336,630)

4.3 Cash Flow Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

CASH FLOW STATEMENT		
FOR THE YEAR ENDED 31ST DECEMBER	2022	2021
	Rs.	Rs.
CASH GENERATED FROM OPERATIONS		
Profit/(Loss) Before Taxation	247,234,377	(254,190,804)
Adjustments in respect of Previous Year	(489,039)	16,821,532
Amortization of Capital Grant	(516,173,075)	(434,148,750)
Depreciation	516,173,075	434,148,750
Provision for Gratuity	62,931,893	67,473,756
Operating Profit/(Loss) before Working Capital Changes	309,677,232	(169,895,516)
Adjustments for Working Capital Changes		
(Increase) / Decrease in Inventories	(207,831,497)	(11,209,773)
(Increase) / Decrease in Receivables and Pre-Payments	(164,140,525)	350,693,098
Increase / (Decrease) in Trade & Other Payables	429,182,464	(204,849,307)
(Increase) / Decrease in HNB Call Deposit		36,780,000
Cash Generated From Operating Activities	366,887,674	1,518,502
Gratuity Paid	(79,529,533)	(67,243,085)
Net Cash flows Generating From Operating Activities	287,358,141	(65,724,583)
Cash Flows From Investing Activities		
Capital Grant Received	44,900,000	311,400,000
Purchase of Property, Plant & Equipment Capitalized during the Year	(11,633,803)	(744,848,051)
	(264,441,805)	
Capital Work In Progress	253,105,204	406,017,400
Net Cash Flows From Investing Activities	21,929,595	(27,430,651)
Net Increase/ (Decrease) in Cash & Cash Equivalents	309,287,737	(93,155,234)
Cash & Cash Equivalents at the beginning of the year	102,000,677	195,155,911
Cash & Cash Equivalents at the end of the period	411,288,414	102,000,677

4.4 Statement of changes in equity

SRI JAYEWARDENEPURA GENERAL HOSPITAL

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2021 / 31ST DECEMBER 2022

	Contributed Capital	Other Reserves	Deferred Income	Accumulated Surplus/ Deficit	Other Donations	Total Net Equity
Balance as at 01 st January 2020	1,016,825,160		1,605,319,772	(691,221,584)	7,940,525	1,938,863,873
Profit for the year	-	-	-	(254,190,804)	-	(254,190,804)
Prior Year Adjustments	-	-	-	16,675,762	-	16,675,762
Capital Grant Received	-	-	311,400,000	-	-	311,400,000
Amortization	-	-	(357,091,646)	-	-	(357,091,646)
Balance as at 31st December 2020	1,016,825,160	-	1,559,628,126	(928,736,626)	7,940,525	1,655,657,185
Balance as at 01 st January 2021	1,016,825,160	-	1,559,628,126	(928,736,626)	7,940,525	1,655,657,185
Profit for the year	-	-	-	247,234,377	-	247,234,377
Prior Year Adjustments	-	-	-	(489,039)	-	(489,039)
Capital Grant Received	-	-	44,900,000	-	-	44,900,000
Amortization	-	-	(439,115,971)	-	-	(439,115,971)
Balance as at 31st December 2021	1,016,825,160	-	1,165,412,155	(681,991,287)	7,940,525	1,508,186,553

4.5 Detailed analysis of net assets

SRI JAYEWARDENAPURA GENERAL HOSPITAL		
DETAILED ANALYSIS OF NET ASSETS		
FOR THE YEAR ENDED 31 ST DECEMBER	2022	2021
	Rs.	Rs.
CAPITAL GRANTS		
Grants from Japanese Government to Sri Lankan Government for the Project	928,851,297	928,851,297
Grants received under Japanese International Co-Operation	50,124,930	50,124,930
Deferred Income (Capital Grants from SL Government) Note - A	1,165,412,155	1,559,628,126
Capital Reserves		-
Donation to Purchase a Hemo Dialysis Machine	799,233	799,233
Cars & Equipment donated by Kajima Corporation of Japan	260,000	260,000
Grants from Olympus Corporation of Japan	79,700	79,700
Central Bank Grants for Cardio-Thoracic Unit	30,000,000	30,000,000
Grants from President Fund	6,710,000	6,710,000
Other Donations - Funds and Equipments	9,945,643	9,945,643
	2,192,182,958	2,586,398,929
Note - A		
Deferred Income (Capital Grants from SL Government)		
Balance as at 1 st January	1,559,628,126	1,605,319,772
Add : Capital Grants Received During the Year	44,900,000	311,400,000
Less : Capital Grant Amortization	439,115,971	357,091,646
Balance as at 31st December	1,165,412,155	1,559,628,126
Deferred Income (Capital Grants from MOH)		
Balance as at 01st January	75,697,104	151,394,208
Less : Capital Grant Amortization	75,697,104	75,697,104
Balance as at 31st December	-	75,697,104
Deferred Income (BMW Car from MOF)		
Balance as at 01st January	1,360,000	2,720,000
Less : Capital Grant Amortization	1,360,000	1,360,000
Balance as at 31st December	-	1,360,000

4.6 General Information & Significant Accounting Policies - 2022

SRI JAYEWARDENEPURA GENERAL HOSPITAL

GENERAL INFORMATION & SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2022

1. GENERAL INFORMATION

1.1 Reporting Entity

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

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

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

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

2. BASIS OF PREPARATION

2.1 Basis of Accounting

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

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

2.2 Comparative Figures

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

3. PROPERTY, PLANT & EQUIPMENT

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

Depreciation is provided on the cost of 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 31ST DECEMBER 2022****3. PROPERTY, PLANT & EQUIPMENT (Contd.)**

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

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

4. INVENTORIES

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

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

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

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

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL**SIGNIFICANT ACCOUNTING POLICIES (CONTD.)****FOR THE YEAR ENDED 31ST DECEMBER 2022****6. LIABILITIES & PROVISIONS****6.1 Retirement Benefits**

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

6.2 Capital Commitments & Contingencies

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

(b) Following Legal Cases are filed against the Hospital Board as at 31/12/2022

Serial No.	Case No.	Case	Financial Commitment
01	444/2009	Dr. Anula Wijesundara	Rs.2.5 Mn with cost
02	51/68/05M	Professor R.L. Satharasinghe	Rs.60 Mn with cost
03	MH/33/1185/2014	Mr. Upali Bandara	Rs.1.5 Mn
04	01/Add/72/2013	Mr. E.M.K.B Ekanayake	Rs.1.8 Mn
05	02/427/2013	Mr. Lasantha	Rs.1.8 Mn
06	M2819/2017	Death of Udara Hasaral	Rs. 5 Mn
07	M/2307/15	Mr. E.M.K.B Ekanayake	Not estimated
08	CA (writ)116/2020	Dr.(Mrs) M.S Buddhadasa	Not estimated
09	CA (writ)186/2020	Dr.(Mrs) P.S.R Amarathunga	Not estimated
10	CA (writ)79/2020	Dr. P.U Kottage	Not estimated
11	CA (writ)35/2020	Mrs. S.K Silva	Not estimated
12	LT /02/1125/2020	Mrs.P.Thanuja Antoney	Not estimated
13	CA (writ)311/2020	Dr.(Mrs) D.H Samarakoon	Not estimated

(c) The Department of Inland Revenue has made two Assessments for an additional PAYE tax liability for the Years of Assessment - 2013/14 & 2014/15 of Rs. 4,449,091 and Rs.5,293,440 respectively in relation to Professional Charges and Free Medical Facilities to the staff of SJGH. The case has been referred to the Tax Appeal Commission

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

FOR THE YEAR ENDED 31ST DECEMBER 2022

7. INCOME & EXPENDITURE

7.1 Recognition of Revenue & Expenditure

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

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.

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.

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES (CONTD.)**FOR THE YEAR ENDED 31ST DECEMBER 2022****10. DIALYSIS ASSISTANCE FUND**

Hospital manages a Dialysis Assistance Fund with a Fixed Deposit of Rs. 12.5 Mn. Monthly interest of above Fixed Deposit utilizes to settle approved hospital bills of Dialysis patients.

11. WORK IN PROGRESS

Capital expenses incurred during the year, which are not capitalized as at the reporting date are shown as capital work in progress whilst the capital assets which have been completed during the year and put to use have been transferred to PPE

12. REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the SJGH and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at their fair value of consideration received or receivable. Further, we obtained the Board approval to implement the price formula to calculate hospital charges by considering the overhead expenses & other direct expenses.

Price Formula

$$P = [(E_1 + E_2 + E_3 + E_4 + E_5) / 5] - 1$$

E1 = Consumables billed

E2 = Personnel emoluments

E3 = Overheads [Consumption, Utility payments (interest cost-interest income) other operating expenses,]

E4 = Fuel (Diesel, Furnace oil, Petrol, K.oil.)

E5 = [(Total Revenue-Recurrent grant) - (Total Expenditure - Recurrent grant)] = Profit/Loss

13. BAD DEBT PROVISIONS

Bad Debt Provision of 5% is provided on balances of Debtors as at 31st December

4.7 Notes to the Financial Statements- 2022

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER

2022

2021

Rs.

Rs.

Note: 01

Cash & Cash Equivalents

BOC Current A/C No. 227982 (Recurrent)	218,263,142	73,705,922
BOC Current A/C No. 7732950 (Capital)	3,046,235	1,449,265
BOC Current A/C No. (Recurrent)	50,000	
BOC Current A/C No. (Recurrent)	157,789,453	
BOC Current A/C No. 2888787 (Dialysis Fund)	1,758,776	885,828
HNB Current A/C No.036010002853	10,887,440	11,744,967
Dialysis Fund - Fixed Deposit - (B O C)	12,500,000	12,500,000
Cash in Hand & Imprest Accounts	6,463,336	1,463,099
Petty Cash Imprest for Stamps	530,031	251,595
	411,288,414	102,000,676

Note: 02

Receivables and Pre-Payments

Miscellaneous Deposits	Schedule 01	8,751,242	6,162,898
Other Income Receivable	Schedule 02	3,381,160	2,272,422
Staff Distress Loans		150,992,550	152,141,768
University College - Receivable		-	8,936,043
Salary Advance		174,500	58,250
Staff - Festival Advances		183,438	100,938
Sundry Debtors	Schedule 03	422,728	258,077
Hospital Charges Receivable	Note 02.1	252,903,490	94,793,448
Death Donation Recoverable		400,507	200,359
Bond Violation Receivable		11,645,026	6,934,702
Ministry of Health		12,444,204	5,299,415
		441,298,846	277,158,320

Note 02.1

Hospital Charges Receivable	257,903,490	99,793,448
Provision For Bad Debts	(5,000,000)	(5,000,000)
	252,903,490	94,793,448

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31ST DECEMBER

2022

2021

Rs.

Rs.

Note:03

Inventories - Location wise

General Stores	53,540,379	40,171,612
Drugs Stores	77,423,241	43,690,387
Surgical Consumables Stores	162,597,500	83,709,552
Dressing Stores	8,141,178	9,947,988
Electro Medical Equipment (EME) Main Stores	6,027,638	6,486,883
Lab & Xray Main Stores	48,499,387	30,443,544
General Items in Sub Stores (all wards & other locations)	33,028,731	18,987,040
Drugs, Surgical, Dressing & Other Consumables in Sub Stores	234,486,056	182,475,606
	623,744,109	415,912,612
Less: Provision for Expiry Items	(9,894,697)	(9,894,697)
	613,849,412	406,017,915

Note 3.1

Note 3.1

Inventories - Item wise

Drugs		67,294,712
Dressing Items		16,702,942
Surgical Items		158,558,040
Lab Items		29,496,365
X-Ray Items		8,138,081
Electro Medical Equipment		76,528,571
Medical Oxygen		22,214
Oil		1,394,575
Printing & Stationary Items		18,564,300
Other (General) Items		39,212,813
	-	415,912,613

Note: 04

Short Term Investments

National Savings Bank (Staff Security Deposits)	20,000	20,000
	20,000	20,000

Note: 05

Property, Plant & Equipments

Property, Plant & Equipment (Pls. refer page 15)	13,342,641,948	1,938,511,898
Furniture & Fittings, Automobiles and Others (Pls. refer page 15)	46,852,846	41,992,995

Note: 06

Capital Work in Progress

Schedule 04

217,772,925	470,878,128
217,772,925	470,878,128

Note: 07

Employees' Benefits - Gratuity

Balance at the beginning of the year	725,855,797	725,625,101
Provision made during the Year	62,931,893	67,473,781
(-) Payment made during the year	(79,529,533)	(67,243,085)
Balance at the end of the year	709,258,158	725,855,797

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 ST DECEMBER		2022 Rs.	2021 Rs.
Note: 08			
Trade & Other Payables			
Creditors and Accrued Expenses	Note 8.1	1,104,863,724	680,808,142
Other Liabilities	Note 8.2	116,696,013	111,569,131
		1,221,559,737	792,377,273
Note 8.1			
Creditors and Accrued Expenses			
Accrued Expenses	Schedule 05	332,071,344	284,691,795
Audit Fees (Auditor Gen. Dept.)		6,404,400	5,968,400
Trade Creditors		766,387,979	389,710,149
National Water Supply & Drainage Board		-	437,799
		1,104,863,724	680,808,143
Note 8.2			
Other Liabilities			
Performance/ Advance Bonds Deposits	Schedule 06	1,286,530	1,382,937
Sundry Creditors	Schedule 07	2,532,645	8,694,660
Professional Charges	Schedule 08	64,188,452	54,651,560
Hospital Charges - Deposits		10,326,929	9,524,689
Gratuity Payable		1,380,256	1,521,531
Dialysis Assistance Fund A/C - (Control Account)		1,760,146	887,198
Library Memberships		-	1,000
Retention Payable		21,077,591	21,420,205
Tender Deposits		1,643,465	985,350
Dialysis Assistance Fund A/C - (Fixed Deposit)		12,500,000	12,500,000
		116,696,013	111,569,130

NOTES TO THE FINANCIAL STATEMENTS CONTD.

Note : 05

Property, Plant & Equipment

Furniture & Fittings, Automobiles and Others

2022

Description	Property, Plant & Equipment										Furniture & Fittings, Automobiles and Others				
	Freehold Land (26 acres) Rs.	Main Building Rs.	Other Buildings Rs.	Other Equipment Donated by Japan Rs.	Electrical Equipments Rs.	Refrigerator & Photo Copy Machines Rs.	Medical Equipments & Other Equipment Rs.	Elevators Rs.	Total (Rs.)	Furniture & Fittings Rs.	Automobiles Rs.	Computer Software & Network Rs.	Renovation Of Kitchen Rs.	Total (Rs.)	
COST / REVALUATION															
As at 1st January	15,015,732	453,028,634	1,227,902,271	416,490,079	389,306,919	54,680,547	4,275,284,015	52,433,787	6,884,141,984	69,206,734	47,922,858	61,315,043	28,760,185	207,204,820	
Transfers to Revaluation	(15,015,732)	(453,028,634)	(1,227,902,271)	(298,225,078)				(52,433,787)	(2,046,605,502)		(47,922,858)		(28,760,185)	(76,683,043)	
Additions															
Revaluation	4,845,500,000	4,832,000,000	3,287,900,000		5,757,891	1,435,900	3,020,000		10,213,791	1,156,512	30,600,000	263,500	-	1,420,012	
Transfers/Disposals				-	-	-		-	-				-	-	
As at 31st December	4,845,500,000	4,832,000,000	3,287,900,000	118,265,001	395,064,810	56,116,447	4,278,304,015	-	17,813,150,273	70,363,246	30,600,000	61,578,543	-	162,541,789	
DEPRECIATION															
As at 1st January		335,241,192	329,897,517	416,490,078	218,344,049	35,643,891	3,594,283,224	15,730,137	4,945,630,088	56,097,335	43,917,859	47,390,693	17,805,938	165,211,825	
Transfers to Revaluation		(335,241,192)	(329,897,517)	(298,225,078)				(15,730,137)	(979,093,924)		(43,917,859)		(17,805,938)	(61,723,797)	
Charge for the year	-	96,640,000	156,385,000		31,649,262	4,611,102	214,686,796		503,972,160	4,118,505	6,120,000	1,962,410		12,200,915	
Charge on Disposal/Adj.	-				-	-			-			-		-	
As at 31st December	-	96,640,000	156,385,000	118,265,000	249,993,311	40,254,993	3,808,970,020		4,470,508,324	60,215,840	6,120,000	49,353,103		115,688,943	
NET BOOK VALUE															
As at 1st January	15,015,732	117,787,442	898,004,754	1	170,962,870	19,036,656	681,000,791	36,703,650	1,938,511,896	13,109,400	4,004,998	13,924,350	10,954,247	41,992,995	
As at 31st December	4,845,500,000	4,735,360,000	3,131,515,000	1	145,071,498	15,861,454	469,333,995	-	13,342,641,948	10,147,406	24,480,000	12,225,440	-	46,852,846	

SRI LANKA WARDENEPURA GENERAL HOSPITAL
NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31st DECEMBER2022
Rs.2021
Rs.**Note: 09****Revenue**

Revenue from Hospital Care	Note 9.1	3,131,723,155	2,814,751,654
Government Grants - Recurrent		2,280,000,000	1,969,600,000
Other Income	Note 9.2	-	54,135,877
		5,411,723,155	4,838,487,531

Note 9.1**Revenue from Hospital Care**

Accommodation Charges	322,648,040	211,186,794
Surgery Charges	245,920,012	165,320,436
Radiology Charges	122,761,753	86,472,536
Laboratory Charges	718,751,905	908,512,568
Physiotherapy Charges	16,556,945	10,102,090
Drugs Charges	1,150,228,469	1,008,758,124
Endoscopy Charges	18,757,003	10,500,831
Thoracic Surgery Charges	104,419,810	85,769,500
Eye Tests	23,196,774	11,425,254
Registration and Admission Charges	157,084,568	128,249,469
ENT Charges	2,164,625	1,743,700
Dialysis Charges	41,166,692	35,473,724
Doppler Charges	6,775,983	4,492,500
MSBE Charges	219,780,409	148,111,091
Clinic Charges	34,743,472	24,306,342
ECG / EEG / EMG Charges	2,196,250	1,310,350
Echo Tests Charges	8,549,315	5,492,750
E T U Charges	109,647,357	106,046,830
Nutritional Consultation Fees	183,310	192,200
Medical Check Up Charges	52,144,250	11,574,993
Dermatology Charges	3,304,045	1,037,500
Endocrinology Investigation Charges	3,683,214	2,012,700
	3,364,664,200	2,968,092,282
less		
Cost of Free Medical Treatments - Staff/Dependents	172,451,011	118,030,144
Hospital Charges Exempted - (Clergy /Others)	60,490,034	35,310,484
	3,131,723,155	2,814,751,654

Note 9.2**Other Income**

Ambulance Charges	1,601,280	4,795,623
Revenue from Staff Meals	1,200,245	674,125
Revenue from Staff Rent and Electricity	5,720,401	4,185,059
Miscellaneous Income	13,433,948	8,758,598
Bonds settled by Staff Members	16,476,958	9,188,565
Sales Commission	326,901	4,212
Channeling Fees	219,900	751,770
Rent Income - Incinerator	-	
Rent Income - Milk Bar	144,000	138,000
Rent Income - Commercial Bank	360,000	240,000
Rent Income - Osusala	1,440,000	1,440,000
Rent Income - PayGo	108,000	72,000
Rent Income - Hospital Shop	5,378,000	4,771,000
Rent Income - Hatton National Bank	540,000	540,000
Rent Income - Bank of Ceylon	720,000	240,000
Rent Income - People's Bank	180,000	180,000
Rent Income - Fruit Juice Bar	720,000	
Rent Income - Post Office	12,000	12,000
	48,581,033	35,990,952

SRI JAYEWARDENAPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31ST DECEMBER2022
Rs.2021
Rs.Other Income (Contd.)

0.15% Service Charges on Professional Charges	773,313	583,035
Revenue from Car Park	14,951,901	16,194,891
Income From Supplier Registration	140,000	1,367,000

64,446,846

54,135,878

Note:10

Interest Income

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

Distress Loan	6,178,554	6,523,491
Call Deposit & Fixed Deposit	12,291,100	869,766
School Book	55,785	55,930
	18,525,439	7,449,187

Note:11

Materials & Consumables UsedPurchases

Drugs	531,062,154	374,681,528
Surgical Items	583,524,897	490,440,102
Dressings	107,742,645	82,755,297
Medical Oxygen	29,614,970	30,192,278
Lab Chemicals & Consumables	244,230,394	297,915,685
X-Ray Films & Chemicals	50,274,449	36,002,729
General Supplies	135,678,406	104,308,658
Electro Medical Engineering (EME - Consumables)	-	47,350,155
	1,682,127,915	1,463,646,432
Add: Stocks brought forward (Opening)	415,912,612	403,219,252
Less: Stocks carried forward (Closing)	623,744,109	415,912,612
	1,474,296,417	1,450,953,072
Add: Expiry Stocks	-	9,894,697
Add: Cost of meals (for patients and staff)	134,985,123	76,791,905
S P C - Free Medical Drugs	72,467,921	51,653,943
	1,681,749,461	1,589,293,617

Note: 12

Staff Costs

Salaries & Allowances	1,748,722,543	1,690,781,492
EPF	177,145,343	179,682,591
ETF	44,286,344	44,920,655
Overtime, Piece Rate & Extra Duty Payments	915,814,666	952,508,038
Uniform Allowance	14,519,725	14,593,491
Leave Encashments	50,000,000	49,319,344
Pension Contribution	9,392,794	7,517,195
Travelling Expenses	1,098,546	998,644
	2,960,979,962	2,940,321,450

Add: Other Staff Related Expenses

Staff Welfare	262,350	15,897,616
Human Resources Development Expenses	151,900	258,126
Provision for Gratuity	65,691,673	67,473,756
	3,027,085,885	3,023,950,948

Note:13

Depreciation

Depreciation for the year	(Ref. Note : 05)	516,173,075	434,148,750
		516,173,075	434,148,750

Note:14

Other Operating Expenses(a) Fuel

Boilers	59,053,781	34,683,220
Motor Vehicles	4,987,607	2,826,872
	64,041,387	37,510,092

SRI JAYEWARDENAPURA GENERAL HOSPITAL

FOR THE YEAR ENDED 31ST DECEMBER

	2022 Rs.	2021 Rs.
Other Operating Expenses (Contd..)		
(b) Utility Services		
Electricity Charges	150,194,045	138,663,584
Water Charges	53,643,934	41,908,323
Telephone Charges (Communication)	3,128,881	2,910,623
	206,966,860	183,482,530
(c) Repairs & Maintenance		
Service Agreements signed with Suppliers	74,968,572	61,282,341
Repairs to Motor Vehicles	5,511,326	3,467,178
Repairs to Medical Equipment/Other Equipments (on breakdowns)	26,264,885	34,091,881
Repairs to Steel Furniture	8,100	1,277,860
Repairs to Buildings	1,608,675	1,347,667
	108,361,558	101,466,927
(d) Other Services		
Janitorial and Cleaning Services	35,806,652	34,205,600
Hospital Landscaping	12,997,591	13,754,150
Garbage Disposal Service	4,489,000	4,491,000
Removal of Unclaimed Dead Bodies	588,000	893,000
Maintenance of Sewerage Line	14,693,763	11,830,321
Laundry Services	17,390,000	17,456,000
Security Services	23,085,889	21,355,778
License and Insurance	780,537	694,619
Legal Charges	458,080	1,510,810
Audit Fees	2,500,000	2,500,000
Disciplinary Procedure Expenses	509,425	32,600
Postage & Stamps	919,900	1,041,105
Refreshments	402,473	787,375
Allowances for Committees & Boards	1,968,140	2,162,250
Advertisements & Marketing	2,970,947	3,287,860
Sports Club	13,600	
Miscellaneous Expenses	8,265,898	9,829,315
Rates & Taxes	2,008,696	143,242
	129,848,591	125,975,025
	509,218,396	448,434,574
Note: 15		
Finance Costs		
Provision for Bad & D/ful Debts		9,293,532
Bank Charges	36,410	62,004
Credit Card Commissions	25,553,513	21,263,535
	25,589,923	30,619,071
Note: 16		
Other Expenditure		
Outside Lab Test Charges	3,817,397	7,829,313
	3,817,397	7,829,313
Note: 17		
Accumulated Fund		
Profit & (Loss) A/C 1st January	(928,736,630)	(691,221,588)
Adjusted in respect of Previous Years	(489,039)	16,675,762
Profit & Loss Account Brought Forward (Adjusted)	(925,225,669)	(674,545,826)
Profit /(Loss) as per Income Statement	247,234,377	(254,190,804)
Profit & Loss A/C at the end of the Year	(681,991,291)	(928,736,630)

4. 8 Schedules to the Financial statements -2022

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022)

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
87.09.01	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
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
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		Rent Deposit for Male Nurses Rented House	240,000
2019		Deposit for Fuel - S J Multi Purpose Co op Socceity	45,000
		Deposit for Container	100,000
2022		Court Case - Deposit - S Robertson	2,183,344
2022		Fuel Deposit - S J Multy Purpose Co op Socceity	405,000
			8,751,242

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022) CONTD.

Schedule : 02

Other Income Receivable

Company	Category	Year	Month	Amount Rs.	
Hatton National Bank	Electricity	2022	Dec	12,492	12,492
Bank Of Ceylon	Electricity	2022	Dec	16,696	36,696
	Rent	2021	Dec	20,000	
N L D B	Electricity	2009		5,553	151,030
		2017		31,457	
		2019	Oct/Nov/Dec	14,362	
		2021	June toDec	15,252	
		2022	Oct/Nov/Dec	24,406	
	Rent	2021	June toDec	36,000	
		2022	Nov / Dec	24,000	
S P C	Rent	2021	Oct/Nov/Dec	360,000	2,228,633
			2019/2020	197,000	
	Electricity	2022	Jan / Dec	1,440,000	
		2021	Sep to Dec	62,141	
		2022	Nov / Dec	169,492	
Fruit Juice Bar	Electricity	2017	Dec	9,415	74,947
		2022	Dec	5,532	
	Rent	2022	Dec	60,000	
Food Shop	Rent	2022	Dec	120,000	134,860
	Electricity	2022	Nov / Dec	14,860	
Grocery Shop	Rent	2022	Dec	181,500	209,672
	Electricity	2022	Nov / Dec	28,172	
Pastry Shop	Electricity	2022	Oct / Dec	144,332	148,034
		2017	Dec	3,702	
Commercial Bank	Electricity	2022	Nov / Dec	16,748	22,741
		2020	Oct to Dec	5,993	
People's Bank	Electricity	2020	Oct to Dec	12,517	65,033
		2022	Nov / Dec	22,516	
	Rent	2022	Nov / Dec	30,000	
PayGo	Rent	2022	Dec	42,000	42,000
Post Office	Rent	2022	Nov / Dec	2,000	2,000
Mobitel Company	Electricity	2020	June to Dec	56,999	124,555
		2022	Oct to Dec	67,556	
Cheques Cancelled a/c - Income Receivable					128,468
					3,381,161

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022) CONTD.

Schedule : 03

Sundry Debtors

Description	Rs,
MOH - Property Loan Interest	87,416
MOH - Telephone Allowances	60,000
MOH - Property Loan Interest - 2022	275,311
	422,727

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022) CONTD.

Schedule : 04

Capital Work In Progress

Projects	Balance As At 01/01/2021	Capitalised during the year	Payments / Retention	Balance As At 31/12/2022
Construction of Administrative Building	184,456,808.66	191,456,808.66	7,000,000.00	-
Hot Heat System - Paying Wards	9,970,852.62			9,970,852.62
Construction of Male Nurses Quarters	72,079,914.36	72,079,914.36		-
Construction of Public Toilets	80,048,896.30			80,048,896.30
Hot Water System	23,378,041.59			23,378,041.59
Construction of Work Shop Building	73,445,641.89		3,431,520.01	76,877,162
Original Bid Doc - C E C B	118,039.84			118,039.84
Vacuum System Air Piping - OT/CU/ LR	9,017,571.50			9,017,571.50
Plan Approval - C Arm Room	8,907.06			8,907.06
Mob Advance - Toilets near ICU & Ground	8,326,769.70			8,326,769.70
Bid Security - Sri Lanka Navy	362,280.44			362,280.44
Mob Advance - Work Shop Building	7,106,554.33			7,106,554.33
Mob Advance - Toilets - 1 to 17	2,557,849.43			2,557,849.43
	470,878,127.72			217,772,924.71

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022) CONTD.

Schedule : 05

Accrued Expenses

Description	Rs
Raw Provision	40,124,192.00
Security Service	4,400,000.00
Laundry Service	1,450,000.00
Janitorial & Landscaping service	6,839,384.42
Sewerage Maintaining Service	4,969,388.28
Garbage Disposal Service	760,000.00
Unclaimed Dead Bodies Disposal service	48,500.00
Electricity Expenditure	13,697,807.69
State Pharmaceutical Corporation - Staff Bills	63,605,303.35
P A Y E Tax	10,176.00
Stamp Duty Payable	328,175.00
Service agreements - January Paid	901,900.00
EPF & ETF	29,488,149.28
Personel Emoluments - January Paid	3,434,465.34
Payment for Unused Medical Leave	50,000,000.00
Personel Emoluments - Received from Salary Dept	94,793,046.00
Fuel - Motor Vehicles	86,120.00
Repairs - Equipments	140,250.00
Service & maintenace agreements - Vouchers on Hand	15,157,702.42
Communication Expenses	49,001.51
Sundry Expenses	1,277,212.50
Repairs - Moter Vehicle	136,618.13
Electricity Expenditure - Pump House	373,952.47
	332,071,344.39

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022) CONTD.

Schedule : 06

Performance Deposits

Cash Deposited by Cashiers

N Lasantha	5,000.00	
I G Nandasiri	5,000.00	
D Vithana	5,000.00	
E M K B Ekanayaka	5,000.00	
G N P Wijerathne - 2014	<u>5,000.00</u>	25,000.00

Grocery Shop - Rent Deposit -	2019	544,500.00
Perera & Sons - Rent Deposit -	2019	450,000.00
Quick Linen Washing - Security Deposit	2019	20,000.00
Fruit Juice Bar - Rent Deposit	2021	180,000.00
Grocery Shop - Security Deposit -	2020	25,000.00
Venture Ceylon Holdings - Q/27/18 - Bond Deposit		42,030.00
		<u>1,286,530.00</u>

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2022) CONTD.

Schedule : 07

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
Gratuity Payable			230,675.07
Gratuity Payable - T A M Peiris - EPF 1763			750.00
Gratuity Payable			205,201.00
Adaraneeya Ammi Book			27,300.00
Cheques Cancelled			1,911,618.56
			2,530,644.63

Schedule : 08

Professional Charges Payable

Description	Rs,
Balance B/forward	3,616,142.00
Payable for the Year 2019 - 2022	60,572,310.00
	64,188,452.00

5. Audit Reports



5.1 Auditor General's Report

Chairman,
Sri Jayawardanepura General Hospital Board,

Report of the Auditor General on the affairs of Sri Jayawardanepura General Hospital Board including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2022 in terms of Section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Quantified Opinion

The Statement of Financial Position as at 31 December 2022 of Sri Jayawardanepura General Hospital Board, the Statement of Financial Performance as the year ended by said date, the Statement of Changes in Equity, Cash Flow Statement for the year ended by said date and, Notes to the Financial Statements, the Financial Statements as at the year ended by 31 December 2022 comprising with the Summary of Significant Accounting Policies were audited under my direction in pursuance of the provisions in Section No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My report in terms of the Regulation No. 154(6) in the Constitution will be presented at the Parliament in due course.

Except the effect made by the matters described in the part of the basis for the qualified opinion in my report, my opinion is that the financial position of the Official Languages Commission as at 31 December 2022 and, its financial performance and the cash flow as at the year ended by said date reflects a true and fair position in terms of Sri Lanka Accounting Standards.

1.2 Basis for the Quantified Opinion :

- (a) In terms of Section 48 of Sri Lanka Public Sector Accounting Standard No. 01, although assets & liabilities and income & expenditure shall not be settled unless in the event of required or granted by the standard, it had been stated in the financial statements that credit balances of Rs. 7.77 million had been settled by debit balances in hospital charges debtor accounts, debit balances of trade creditors amounting to Rs. 0.39 million had been settled by credit balance of trade creditors, Rs. 172.45 million incurred for free medical treatments for hospital staff and Rs. 60.49 million incurred for free medical treatments for clergies had been settled by hospital charges income. This had been pointed out in previous years too but no steps had been taken to make necessary corrections.

- (b) Rs. 72.47 million incurred for drugs provided free of cost for the hospital staff had been deducted from materials and consumables used within year under review, without stating under staff expenses.
- (c) In terms Paragraph 65 of Standard 7 of Sri Lanka Public Sector Accounting Standards, although fixed assets to the cost of Rs 3,681.26 million had been fully depreciated because the effective life time for non-current assets had not been reviewed annually, those assets had further been used. Accordingly, steps had not been taken to revise the estimated error occurred, in terms of Standard 7 of Sri Lanka Public Sector Accounting Standards.
- (d) Capital grants of Rs. 44.9 million received relating to year 2022 to Sri Jayawardanapura Hospital had not been disclosed in the statement of financial performance, in terms of Standard 11 of Sri Lanka Public Sector Accounting Standards.
- (e) Revaluation reports relating to the lands and buildings within year 2022 had been received by the hospital on 09 October 2022 and 25 October 2022. Depreciation and revaluation reserve had been stated in deficit by Rs. 25.34 million because non-depreciation for the period upto the date of revaluation due to the revaluated amounts had not been accounted since 01 January 2022. Details relating to revaluated assets also had not been disclosed in the financial statements.
- (f) Depreciation and profit in the year had been disclosed by Rs. 210.02 in excess and by same amount in deficit respectively in the financial statements because the revaluated had not been revaluated as at the date of asset valuation letter, revaluated since 01 January 2022 and those values were accounted by depreciating to the assets.
- (g) In revaluating the land claimed by the hospital to Rs. 4,845.50 million, the extent of the land considered was 9.8047 Hectares. As extent of the entire land claimed by the hospital was 10.229 Hectares, an allotment in extent of 0.2182 Hectares had not been revaluated.
- (h) Clear and proper method to account the recovery and refunding of professional charges within year under review had not been identified by the General Hospital Board and professional charges of Rs. 377.29 paid in cash within year under review had been debited to the professional charges payable account by crediting professional charges income of Rs. 404.57 million to said account. Rs. 50.83 from hospital charges account had been credited to the professional charges payable account on 31 December 2022 without identifying the hospital charge and professional charge of those patients who discharge from the hospital, based on credit letter. Also steps had not been taken even in the year under review to settle the balance of Rs. 3.61 million in the professional charges payable account exists since year 1998 or identify it as an income.

- (i) According to the financial statements relating to 04 subjects viz creditors, debtors, distress loan and distress loan interest as at 31 December 2022 and lists, documents and computer records submitted to the audit, there was a variance of Rs. 42.02 million and reasons for said variance had not been clarified.
- (j) Three (03) account subjects that are hospital charges debtors, trade creditors and service charges amounting to Rs. 1,025.06 million as at 31 December 2022 couldn't satisfactorily scrutinize or verify or accept at the audit because no evidences such as time analysis, board approvals and subsidiary documents etc. were submitted to the audit.
- (k) Although payments of Rs. 297.23 million and Rs. 401.45 million payable to the Medical Supplies Division for purchasing of drugs and other surgical materials respectively from 2010 to 2015 and 2016 to 2021 had been settled within previous year with the payment of Rs. 748.55 million receivable from the Ministry of Health against the heart surgeries carried out for the patients referred by said ministry based on a Board decision, approval from the treasury to settle these payments had not been obtained. Also the amount of Rs. 8.93 million receivable from the Ministry of Health spent within 2017, 2018 and 2019 for University Academies by the hospital had been settled with the amount payable to the Medical Supplies Division without obtaining approval from the Treasury.
- (l) Trade creditors of above Rs. 3 million had been written off in the financial statements as at 31 December 2022 due to the reasons such as GRN removals in the Systolic system had not been updated in the Accpack computer system, GRN had been recorded twice in the Accpack computer system and values had been recorded with changes, payments had not been adjusted with single creditor balances although those payments had been paid by Accpack computer system and fines and delay charges had not been adjusted within single creditor balances. The net balance of Rs. 160.35 million had been adjusted to the accumulated profit & loss account without preparing journal vouchers to correct above errors and without making the relevant adjustments by previous year's adjustment account.

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

1.3 Other information contained in the Annual Report 2021 of the Board

The information expect to provide me after the date of this audit report that had been included to the Annual Report 2021 of the Board but doesn't contain in the financial statements and my audit report relating to that means 'other information'. The management is responsible for these 'other information'.

Other information relating to the financial statements doesn't disclose from my opinion and, I won't give any assurance or make judgment with regard to that.

Regarding my audit relating to the financial statements, my responsibility is to read the other information identified aforesaid as and when those information could be obtained and, to consider whether those information would be quantitatively incompatible with the financial statements or according to the knowledge I acquired the audit or in another way.

When reading the Annual Report 2021 of the Board, if I determine that there are quantitative misstatements, the said misstatements should be communicated to the controlling parties for correction. If there are misstatements that can't be further corrected, such misstatements will be included in my report presented to the Parliament in due course, in terms of the Regulation No. 154(6) in the Constitution.

1.4 Responsibilities of management and those charged with governance for the financial statements.

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Board 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 the annual and periodic financial statements to be prepared of the Board.

1.4 Auditor's responsibility for the audit of financial statements

As a whole, the financial statements, my intension is to issue the auditor's report including my opinion with a fair confirmation which is free from quantified misstatements occurred due to the frauds and errors. Although the fair assurance is a higher level assurance, it won't always be a confirmation of disclosing of the quantified misstatements when auditing in terms of Sri Lank Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively

and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.

The audit was conducted by me in terms of Sri Lanka Auditing Standards with professional judgment and professional apprehensive. Further,

- The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls.
- Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained.
- The advisability of the accounting policies used, fairness of the accounting estimates and, related disclosures made by the management were evaluated.
- The relevancy of using the basis about the continuance existence of the institution for the accounting, based on the audit evidences obtained in relation to whether a quantified uncertainty about the continuance existence of the Board due to the incidents or circumstances, was determined. In case I determine that there is a sufficient uncertainty, my audit report's attention should be drawn towards the disclosures made in the financial statements with regard to that and, in case said disclosures are insufficient, my opinion should be audited. However, the continuance existence could be ended based on the future incidents or circumstances.
- Presentation of the financial statements containing disclosures, structure and content were evaluated and, the transaction and incidents based for that were evaluated as they had been included to the financial statements fairly and appropriately.

The controlling parties are made aware of with regard to the significant audit findings identified within my audit, key internal control weaknesses and other matters.

2. Report on other legal & regulatory requirements

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

2.1.1 According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, except the effect of the matters described in the part of the basis for the quantified opinion in my report, all information and clarifications need for the audit

were obtained by me and, the proper financial reports had been maintained by the Board, according to my investigation.

- 2.1.2 According to the requirement contained in Section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Board suit with the previous year.
- 2.1.3 Except the observations given in paragraphs 1.2 (b), (j) and (l) in this report, according to the requirement contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations issued by me in the previous year contain in the financial statements presented.
- 2.2 Nothing was brought to my attention to make the following statements based on the measures followed, evidences obtained and, within restriction to the quantitative matters.
- 2.2.1 According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management.
- 2.2.2 According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following observations, it had been acted non-compliance to any related written law or any other general or special directives issued by the management.

Reference to the rules and directives	Description
(a) The Establishment Code of the Democratic Socialist Republic of Sri Lanka.	
(i) Sections 2.1 and 2.2 - 2.6 in Chapter II of the	Although recruitment procedures must be prepared and obtain relevant approval for same following procedures stated in the Establishment Code, the recruitment procedures had not been prepared and obtained approval even as at the date of this report.
(ii) Section 5.8 in Chapter XIX	Water and electricity charges must be paid by the officer when he/she uses government quarters. But Rs. 200 and Rs 25 had been charged from each person as 'water charges' and 'Changing room' in boarding-houses disregarding the consumption of residents and electricity charge from residents had not been charged.

- | | |
|--|---|
| (b) Financial Regulation of the Democratic Socialist Republic of Sri Lanka | |
| (i) Sections 103 and 104 in Financial Regulations | Although investigations to determine the persons who are responsible for the losses occur due to vehicle accidents must be conducted, steps had not been taken to identify the responsible parties in terms of the Financial Regulations. |
| (ii) Sections 395(b), 395(c) in Financial Regulations | Although reconciliation statement for each month for the bank accounts must be prepared before 15 th day of next month, the bank reconciliation statements relating to the main current account of the hospital had been prepared on 21 April 2023. |
| (c) Guideline No. 5.2 in the Procurement Guideline for procurement of the Medical Equipment for 2007 | Although Technical Evaluation Committee for purchases except purchasing at urgent and essential events must be consisted of a representative from the Ministry of Health, a representative from the State Pharmaceutical Corporation, two consultants possessing minimum relevant expertise and a representative nominated from the General Treasury, members had not been appointed at purchasing relating to surgical equipment amounting to Rs. 1.96 million and X-Ray System equipment amounting to Rs. 9.76 million according to that. |
| (d) Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services | Although proposals to restructure the approved staff must be prepared, referred to the Salaries and Cadre Commission and obtained approval from the Department of Management Services, steps had not been taken as aforesaid even as at 31 December 2022. |
| (e) Public Finance Circular No. PFD 08/2019 dated 17 December 2019 | Although purchasing under shopping procurement must be carried out via electronic system with effect from January 2020 by the entity, steps had not been taken as aforesaid even as at the date of this report. |
| (f) Guideline No. 2.3 in the Guideline | Although a strategic plan enabling to achieve |

for Statutory Governance in the Public Enterprises Circular No. 01/2021 dated 16 November 2021 the objectives in the act must be prepared, such plan had not been prepared for the year under review.

2.2.3 Non-compliance with 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.

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

- (a) The contract of removing waste which had been awarded to the private company at Rs. 4.65 million for the year 2020/2021 had been awarded at Rs. 7.25 million for the year 2022/2023. Following matters regarding that are observed.
 - (i) Although quantity of normal mixed waste in the hospital removed per day is between 400-500 Kg. which had been identified by the Public Health Inspector, it was observed that a lorry to which could be loaded 5,000 Kg. arrives daily to the hospital in terms of the agreement. Accordingly, a loss had been occurred to the hospital because procurement had not been done studying the quantity of waste collects in the hospital and identifying the hospital's requirement, before to call tender.
 - (ii) Although lorry must be arrived within prescribed time to remove the waste, it was observed according to the sample test that 70 days had not been arrived within prescribed time and therefore the due supervision process had not been carried out in terms of Section 7(b) in the agreement.
 - (iii) In terms of Guideline 5.4.8 in the Procurement Guideline, although a performance security which must be valid for 28 days after the date of the contract expected to be completed, the relevant period had not been covered by the security produced.
- (b) In terms of the security service agreement dated 30 December 2020 relating to the year 2020/2021 entered into by and between the hospital and a private company, the contract company had been agreed to provide services for a period of one year with effect from 01 November 220 at a contract price of Rs. 2.46 million per month. Following matters in this regard are observed.
 - (i) The security service had been continued for a period of 14 months from time to time without an annual procurement and steps had not been taken to enter into service agreements at 2 occasions, as prescribed.
 - (ii) In terms of Section 2(c) in the service agreement, although it had been stated that copies of the receipts issued for the payment of contributions to the Employees Provident Fund and the Employees Trust Fund must be

submitted by the service providing company, the payments had been made without getting the relevant conformations.

- (iii) As stated in the service agreement for year 2021/2022, the number of employees to be deployed in the day shift is 42 and it was observed that the number employees engaged in duty within 07 months in the year 2022 was at a range of 21 – 28. Accordingly, it was problematic whether proper security services is rendered by the relevant company, as expected.
- (c) Cleaning service (janitorial service) in Sri Jayawardanepura General Hospital relating to year 2021/2022 and 2022/2023 had been awarded to 2 companies. Following matters regarding the continuance of cleaning services in the hospital, getting this service by the hospital and payments made for that are observed.
 - (i) Although it had been included in the service agreements as a condition that all cleaning chemicals used when providing services must have been approved and confirmed their quality by Sri Lanka Standard Institution or Industrial Technology Institute, it had not been evaluated whether the cleaning chemicals agreed to provide by the bidders are in compliance with the SLS Standards and the prices submitted for those chemicals by the bidders are fair, because the laboratory reports needed to confirm the above matter had not been demanded by the bidding documents.
 - (ii) Quality of the chemicals must had not been confirmed from time to time in terms of the agreement because the minimum criterias about the cleaning chemicals which must be provided by the suppliers had not been established. According to the laboratory test reports issued in relation to 6 cleaning chemicals by the Technical Institute, it had been confirmed that 5 chemicals were not according to the prescribed standard. It was observed that the payment of Rs. 665,639 made to the supplier by the hospital for chemicals for the agreement year of 2021/2022 was an non-economic payment and Rs. 338,900 had also been paid for December 2022 and January 2023 for getting chemicals without an inspection about standard, relating to the agreement year of 2022/2023 too.
 - (iii) Chemical stocks received monthly by the hospital had been kept uder the custody of Public Health Inspector in the hospital and the cleaning service providing institution and there were variances at a range of 5 liters to 160 liters than the stocks that were in the hospital and between the stocks indicated on that day by the computer system in the hospital which was detected at the physical inspection carried out on 25 January 2023 in this regard.
 - (iv) In terms of Condition No. (d) in the agreement, although cleaning chemicals and equipment provided by the supplier must be issued to the heads of each division by the storekeeper in the hospital as per there requirement, the cleaning materials had been issued to the supplier's stores in the hospital contrary to above and without a basis. Stocks that were in the supplier's stores had not been taken into consideration thereby. Due to this reason, a stock of Glass Cleaner of 245 liters relating to the previous year agreement year was in the supplier's store and observed that there

were cleaning chemicals in the stores which had been exceeded the monthly requirement. Accordingly, there was a risk of various irregularities relating to the cleaning materials such as allowing supplier to provide cleaning chemicals and equipment which must be provided monthly to the hospital at his own discretion, availability of cleaning chemicals stocks which are not disclosed by the hospital's computer system, allowing to continue the cleaning chemicals which were exceeded the monthly requirement without due supervision etc.

- (d) The clinical waste burning machine which had been purchased on 03 November 2016 from a private institution at a price of Rs. 23.54 million (with VAT) had been used by a private institution and the hospital staff as well and burnt the clinical waste since December 2016 to date. Following matters at the inspection made with regard to the utilization and maintenance of this machine were disclosed.

(i) When purchasing the machine, its cost including maintenance services had not been evaluated because it had been stated that the machine's maintenances works could be done by the hospital's maintenance staff at a low cost and efficiently. The Technical Evaluation Committee had been recommended to purchase only machine without a maintenance service agreement and therefore the tender of lowest price amounting to Rs. 26.35 million to which included the maintenance service of 6 years after the 02 years' warranty period. In terms of the service agreement entered into, Rs. 4.01 million had been spent by the hospital as service charges as at the date of audit viz 10 February 2023. Accordingly, the Technical Evaluation Committee's decision to save Rs. 10 million to the hospital within a period of 06 years due to evaluation without adding the maintenance expenses of the machine when purchasing it, had not been effective.

(ii) Clinical wastes are daily burnt by the clinical waste burning machine (Incinerator) and the concrete pits to which disposed the ash remain from above process have already been filled and therefore, ash had presently been disposed without a proper method harmfully to the hospital environment. It was observed at the audit that health threat could be arisen within upcoming rainy season due to collecting of ash removed from the machine at the open space. Accordingly, there is a risk of losing the permission to operate the waste burning machine based on the breach of conditions when renewing the Environment Protection License (EPL) which is obtained from the Central Environment Authority, due to above reason.

- (e) Contract of constructing a three storeyed building for the hospital work shop and to continue offices for the garden cleaning staff had been awarded at a price of 87.02 million (without VAT) on 09 November 2016. Twelve containers had been rented at a monthly rental of Rs. 257,000 because the building in which the work shop established had been demolished at the beginning of construction of the building aforesaid. An additional rent of Rs. 14.39 for 56 months as at 31

December 2022 had been incurred to the hospital because construction works of the building had not been completed by April 2018 in terms of the agreement.

2. Other matters

- (a) Following matters were observed at the inspection of using 04 equipment for patient sample tests, existed at the biochemistry laboratory.
- (i) Data in the equipment of Fully Automated Analyser-Abbott Architect C8000 had not been taken to another data storing unit (taking Backup) once in a precise time, considering the daily use of the equipment aforesaid.
 - (ii) It was also unable to check whether how many tests had been carried out using the equipment because entering data into the equipment, altering and deleting them could be done using ADMIN password instead MLT password by the laboratory to get accesses to the equipment.
 - (iii) The reactivities and other consumable materials issuing book maintained by the laboratory had not been updated within the year under review so that the information such as; on which days reactivities for the equipment had been issued, how many tests had been carried out using old reactivities at the event of issuing a reactive newly, the reasons if expected number of tests couldn't obtain from the reactive and information to confirm whether they are supervised by the hospital management were not possessed by the hospital
 - (iv) The relevant data had been entered into the hospital information system at 11 occasions without a precise time frame by way of confirming the accuracy and timeliness of the information provided by the information system established in the hospital.
 - (v) According to the information system in the hospital, 203 reactive sets (of which cost was Rs. 16.19 million) had been used for 27 types of tests carried out by the Fully Automated Chemistry Analyser-Abbott C 800 equipment. Although number of tests could be carried out according to the standard use is about 291,164, the number of tests carried out according to the Monthly Statistics Sheets was 127,804 which was a minimum percentage of 44% out of the standard use. The hospital management had not been paid its attention towards the effective use of laboratory equipment through providing services for pexternal patients.
- (b) Details relating to the amount paid to the Doctors and other staff as professional charges relevant to the paying wards from 2020 to 2022 and the income received from those wards contain in the table below.

	2020 Rs.	2021 Rs.	2022 Rs.
The proessional fee charged	363,441,668	363,748,356	514,552,338
Income received from paying wards	232,400,926	284,583,346	342,927,187
Total	595,842,594	648,331,702	857,479,525

Following matters regarding this are observed.

- (i) Professional charges for the surgeries and tests carried out extraneously to the duty time using hospital resources had been determined at the discretion of Specialist Doctors without a standard or precise policy and steps to establish standards of determining these charges for the hospital had not been taken by the management.
 - (ii) Rs. 6.66 million had been charged as professional charges for 79 surgeries carried for the patients in paying wards within normal duty time at the main operation theatre in 2022.
 - (iii) Surgeries had been carried out by 10 external Doctors who don't belong to the hospital staff within year 2022 using hospital resources and Rs. 23.78 million had been charged by those Doctors from patients as professional charges within said year. Only service charge of 0.15% out of above amount had been charged to the hospital. Approvals relating to engage in private service in the hospital by external Doctors and charging of professional fees had not been submitted to the audit. It was observed that the patients' responsibility is assigned to the hospital because the hospital had not been entered into an agreement with those Doctors.
 - (iv) Rs. 110.28 million had been paid in 2022 as professional charges for the Assistant Doctors and other staff on a Board decision without cabinet approval.
 - (v) Service charge credited to the board's income out of the total professional charges amounting to Rs. 514.55 million which had been paid to the staff within year 2022 was only Rs. 773,312. Steps had not been taken by the management to make necessary amendments appropriately to the service charge of 0.15% which is coming since year 1999.
 - (vi) Payee taxes on the professional charges refunded to the Specialist Doctors and other staff had not been charged and total of the payee taxes which had not been deducted as aforesaid for 2014, 2015 and 2016 was Rs. 108.52 million.
- (c) An officer to cover the duties of the Deputy Director which was vacant had been recruited on 28 July 2021 on temporary basis on a Board decision without approval of the Public Service Commission and Rs. 1.19 million and Rs. 2.98 million had been paid for allowances and salaries respectively relating to an appointment of covering duties contrary to Section 13.7 of Chapter II in the Establishment Code. List of additional duties assigned relating to the payment of Rs. 2.69 million for the additional duty allowances had not been submitted to the audit. The officer had been engaged in the service above 1 ½ years by now and steps had not been taken to fill the vacancy on permanent basis even as at the date of audit viz 24 March 2023.

- (d) In terms of the Extra Ordinary Gazette No. 2080/22 dated 16 July 2018, relating to the allowances increased by the government for the employees engaged in the cleaning service industry, Rs. 2.30 million had been paid to the supplier by Sri Jayawardanepura General Hospital as arrears of cleaning services without obtaining receipts to confirm the payment of contributions to the Employees' Trust Fund for the period from August 2018 to October 2018.
- (e) Following matters which was observed at the inspection of files relating to the legal actions taken for the cases of the hospital are stated.
 - (i) Regarding professional charges payable to the Specialist Doctors for years 2008 and 2009, a fraud had been detected and conducted a preliminary investigation in 2012. According to the report of the relevant disciplinary inquiry, it had been directed to recover the cheated amount of Rs. 1.05 million and court measures shall be taken to recover the same in case failed to recover within one month. Although it had been informed that court measures will be taken to recover the said amount, it had not been recovered even as at the end of the year under review and action had been filed in the District Court of Nugegoda after a delay of 02 years. Although letters addressing the head of the institution had been sent by the Department of Attorney General advising to produce the relevant evidences for the case on 15.05.2020, 24.06.2020, 12.08.2020 and 16.04.2021, more than one year had been consumed to provide the information.
 - (ii) An officer served as a Management Assistant in Sri Jayawardanepura General Hospital had been terminated from service with effect from 24 July 2013 after the preliminary investigation and disciplinary inquiry conducted regarding a rip-off made by him. According to the case filed in Homagama Labour Tribunal by the officer and the order delivered at the appeal case instituted by the hospital relating to that, it had been informed that the officer shall be reinstated on the same post which he held, on the present salary step, without service breaking, after a payment of Rs. 1.98 million. Accordingly, the hospital had to incur an idle expense of Rs. 1.98 million as salaries for the period of the service stopped.
 - (iii) According to the judgment of the case filed in the Appeal Court by a former officer (female) who held the post of Staff Assistant against suspending her from service and deducting salaries based on a Board decision, the officer had been reinstated and the hospital was compelled to pay Rs. 91,985 for the salaries deducted.
- (f) Although building constructed with the objective of continuing the administrative matters in the hospital had been taken over on 08 May 2021, it had not been used for the matter of objective even as at the date of this report.
- (g) There were 16 vehicles claimed by Sri Jayawardanepura Hospital and following matters were detected at the audit examination carried out regarding those vehicles.

- (i) As per the National Budget Circular No. 150, although 05 years had been lapsed by receiving 06 vehicles to the hospital from the Department of National Budget on a request made by the Ministry of Health, steps had not been taken to acquire those vehicles even as at the date of this report.
- (ii) A vehicle received by this hospital from the Ministry of Finance in 2018 had been involved in an accident on 22 November 2019 and the responsible persons had not been determined by conducting investigations in terms of Financial Regulations. According to an estimate dated 20 October 2022 amounting to Rs. 489,200 submitted by a private company, the vehicle had been sent for repair but it is problematic whether those expenses could be covered by the insurance claim because time above 03 years had been lapsed.
- (iii) Three vehicles claimed by the hospital are not in running position even as at 10 March 2023 because repairs of those vehicles had not been carried out on due dates.
- (h) Two hundred thirty one (231) officers for 02 categories of posts exceeding approved cadre and 09 officers for 05 positions which were not in the approved staff had been appointed as at 31 December 2022 without seeking approval from the Department of Management Services.
- (i) Following matters were detected at the audit examination carried out regarding additional duty allowances, overtime and holiday payments made for the medical staff and nursing and supplementary interrim medical service staff.
 - (i) A policy decision had been taken by cabinet decision No. 96/1347/120/143 dated 17 July 1996 to maintain the salary gap among various grades in Sri Jayawardanapura Hospital and the parallel grades in the Ministry of Health or parallel posts in other departments at 35%. As per the Board decision No. 402/02:17 dated 15 March 2018 and under General Circular of the Ministry of Health, Rs 143.55 million, Rs. 168.45 million and Rs. 159.21 million had been paid in 2020, 2021 and 2022 respectively for additional allowances and overtime allowances for the officers in medical, nursing and supplementary medical service adding 35% and placing at a higher rate value than the allowance granted by the circular. Information to confirm whether a cabinet approval or treasury approval with regard to above had been obtained, were not submitted to the audit.
 - (ii) Comparing the list of surgeries maintained in the main operation theatre and payment vouchers for additional duties of medical staff which were taken as a sample test by the audit, Rs. 5.45 million had also been charged as professional charges by medical staff for carrying out operations engaging in private service within the period of additional allowances obtained.
 - (iii) At the sample audit examination conducted about holiday allowances for medical staff, it was observed that professional charges had been charged by some medical officers engaging in private service within the period of holiday

allowances obtained. According to the list of surgeries of the paying wards carried out in the main operation theatre which was taken as a sample test, the total of profession allowances charged by 07 Doctors as aforesaid was Rs. 2.96 million.

- (j) The overall performance in the hospital within year under review and last 05 years is was as follows.

	2018	2019	2020	2021	2022
No. of beds in the hospital	1,061	1,065	1,072	993	1008
Beds utilization (%)	66	69	52	54	55
No. of patients admitted	58,849	62,466	45,976	39,916	42,633
Patients' participation for clinics	182,170	190,716	138,502	136,085	153,143
No. of patients attended to Out Patient Division	22,992	23,010	16,307	13,337	19,537
Total No. of deaths	745	847	597	813	721
No. of various tests carried out	1,507,104	1,663,527	1,244,598	1,241,800	1,251,270
No. of various surgeries carried out	15,231	15,347	12,388	11,109	13,100

Following matters in this regard are observed.

- (i) Number of beds and utilization of beds in the hospital in 2022 comparing to year 2018 had been decreased by 5% and 11.5% respectively. Number beds and utilization of beds in 2022 comparing to year 2021 had been increased by 15% and 1% respectively.
- (ii) It was observed that progress of the tests and surgeries carried out by the hospital had been increased and number of tests and surgeries in 2022 comparing to year 2021 had been increased by 9,470 and 1,991 respectively.
- (iii) Number of patients admitted to the hospital, number of patients attended to clinics and number of patients attended to Out Patient Division comparing to year 2021 had been increased by 7%, 13% and 46% respectively.

W.P.C. Wickramarathna
Auditor General

Report of the Auditor General on the affairs of Sri Jayawardanapura General Hospital Board including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2022 in terms of Section 12 of the National Audit Act No. 19 of 2018		
Audit Observations		Measures taken to correct
1.2	Basis for the Quantified Opinion	
	(a)	<p>In terms of Section 48 of Sri Lanka Public Sector Accounting Standard No. 01, although assets & liabilities and income & expenditure shall not be settled unless in the event of required or granted by the standard, it had been stated in the financial statements that credit balances of Rs. 7.77 million had been settled by debit balances in hospital charges debtor accounts, debit balances of trade creditors amounting to Rs. 0.39 million had been settled by credit balance of trade creditors, Rs. 172.45 million incurred for free medical treatments for hospital staff and Rs. 60.49 million incurred for free medical treatments for clergies had been settled by hospital charges income. This had been pointed out in previous years too but no steps had been taken to make necessary corrections.</p> <p>Correction of errors in debtor and creditor sub accounts occurred since year 2016 in the Accpac accounting system by which the hospital's accounting matters are carried out were done by Debit Notes and Credit Notes under previous years' adjustments. Errors in the credit letters of debtors as well as errors in the Goods Receiving Notes (GRN) of Creditors were correct under the method aforesaid. These errors may become correct in future because the debtor accounts will be arranged in the Systolic system too.</p> <p>Cost of medical treatments for the hospital staff will be entered as Staff Cost within Strategic Business Unit which is due to be implemented in future and the cost of medical treatments for religious clergies will be indicated as overhead expenses.</p>
	(b)	<p>Rs. 72.47 million incurred for drugs provided free of cost for the hospital staff had been deducted from materials and consumables used within year under review, without stating under staff expenses.</p> <p>SPC Free Medical Drugs Expenditure As stated above, cost of medical treatments for the hospital staff will be entered as Staff Cost within Strategic Business Unit which is due to be implemented in future.</p>
	(c)	<p>In terms Paragraph 65 of Standard 7 of Sri Lanka Public Sector Accounting Standards, although fixed assets to the cost of Rs 3,681.26 million had been fully depreciated because the effective life time for non-current assets had not been reviewed annually, those assets had further been used. Accordingly, steps had not been taken to revise the estimated error occurred, in terms of Standard 7 of Sri Lanka Public Sector Accounting Standards.</p> <p>About 30% of this matter has presently been corrected and I expect to finalize it as soon as possible working with the officers nominated by Bio Medical Engineering Division in the Ministry of Health because the hospital doesn't possess expert knowledge needed to reevaluate the medical equipment.</p>

	(d)	Capital grants of Rs. 44.9 million received relating to year 2022 to Sri Jayawardanepura Hospital had not been disclosed in the statement of financial performance, in terms of Standard 11 of Sri Lanka Public Sector Accounting Standards.	
	(e)	Revaluation reports relating to the lands and buildings within year 2022 had been received by the hospital on 09 October 2022 and 25 October 2022. Depreciation and revaluation reserve had been stated in deficit by Rs. 25.34 million because non-depreciation for the period upto the date of revaluation due to the revaluated amounts had not been accounted since 01 January 2022. Details relating to revaluated assets also had not been disclosed in the financial statements.	Will be corrected. Details relating to the revaluated assets will also be disclosed in the financial statements.
	(f)	Depreciation and profit in the year had been disclosed by Rs. 210.02 in excess and by same amount in deficit respectively in the financial statements because the revaluated had not been revaluated as at the date of asset valuation letter, revaluated since 01 January 2022 and those values were accounted by depreciating to the assets.	Will be corrected when preparing final accounts for year 2023 by adjusting to the retained profit.
	(g)	In revaluating the land claimed by the hospital to Rs. 4,845.50 million, the extent of the land considered was 9.8047 Hectares. As extent of the entire land claimed by the hospital was 10.229 Hectares, an allotment in extent of 0.2182 Hectares had not been revaluated.	Will be revaluated to the extent of the land described in the plan.
	(h)	Clear and proper method to account the recovery and refunding of professional charges within year under review had not been identified by the General Hospital Board and professional charges of Rs. 377.29 paid in cash within year under review had been debited to the professional charges payable account by crediting professional charges income of Rs. 404.57 million to said account. Rs.	Professional charges were added to the hospital bill with effect from October 2022 and balance of the hospital charges controlling account will be corrected by that. Professional charges of those patients who discharge by Credit Notes could be identified correctly in future because the Systolic system and AccPac accounting system will be linked. Steps will be taken to identify the balances of professional

		50.83 from hospital charges account had been credited to the professional charges payable account on 31 December 2022 without identifying the hospital charge and professional charge of those patients who discharge from the hospital, based on credit letter. Also steps had not been taken even in the year under review to settle the balance of Rs. 3.61 million in the professional charges payable account exists since year 1998 or identify it as an income.	charges coming since 1998, as an income.
	(i)	According to the financial statements relating to 04 subjects viz creditors, debtors, distress loan and distress loan interest as at 31 December 2022 and lists, documents and computer records submitted to the audit, there was a variance of Rs. 42.02 million and reasons for said variance had not been clarified.	<p>(i) <u>List of individual creditor balances</u> According to the financial statements and documents, changes in the balances had been occurred due to defects in the systems since year 2016 and when entering data to the system (Human Error). Correction to identify these changes have been initiated since year 2023.</p> <p>(ii) <u>List of individual debtor balances</u> According to the financial statements and documents, changes in the balances had been occurred due to defects in the systems since year 2016 and when entering data to the system (Human Error). Correction to identify these changes have been initiated since year 2023.</p> <p>(iii) <u>Distress Loan Balance</u> It is admitted that there is a change in the distress loan balance reports and the subject officers have been instructed to find out reasons for the relevant changes.</p>
	(j)	Three (03) account subjects that are hospital charges debtors, trade creditors and service charges amounting to Rs. 1,025.06 million as at 31 December 2022 couldn't satisfactorily scrutinize or verify or accept at the audit because no evidences such as time analysis, board approvals and subsidiary documents etc. were submitted to the audit.	<p>(i) <u>Professional Charges</u> Steps will be taken to find out the relevant Board decisions and submitted to the audit.</p> <p>(ii) <u>Time analysis – Creditors and Debtors</u> Time analysis reports covering the arrears period which is presently available through Accpac accounting system had been provided to the audit. Answer will be given by ascertaining whether the time limits could be changed as requested.</p>

	(k)	<p>Although payments of Rs. 297.23 million and Rs. 401.45 million payable to the Medical Supplies Division for purchasing of drugs and other surgical materials respectively from 2010 to 2015 and 2016 to 2021 had been settled within previous year with the payment of Rs. 748.55 million receivable from the Ministry of Health against the heart surgeries carried out for the patients referred by said ministry based on a Board decision, approval from the treasury to settle these payments had not been obtained. Also the amount of Rs. 8.93 million receivable from the Ministry of Health spent within 2017, 2018 and 2019 for University Academies by the hospital had been settled with the amount payable to the Medical Supplies Division without obtaining approval from the Treasury.</p>	<p>Although effort to recover these moneys were taken since number of years, but couldn't and the relevant settlements were done under a Board approval. Discussions relating to this matter with General Treasury are in progress so that these could be recovered in future.</p>
	(l)	<p>Trade creditors of above Rs. 3 million had been written off in the financial statements as at 31 December 2022 due to the reasons such as GRN removals in the Systolic system had not been updated in the Acepack computer system, GRN had been recorded twice in the Acepack computer system and values had been recorded with changes, payments had not been adjusted with individual creditor balances although those payments had been paid by Acepack computer system and fines and delay charges had not been adjusted within individual creditor balances. The net balance of Rs. 160.35 million had been adjusted to the accumulated profit & loss account without preparing journal vouchers to correct above errors and without making the relevant adjustments by previous year's adjustment account.</p>	<p>Errors in the Acepac balance system could be corrected only by Debit Note and Credit note. Journal vouchers for that can't be used. Only corrections among two accounts in the main ledger could be done by journal vouchers. Both main ledger and sub-ledger must be corrected in the corrections of creditors and debtors. These adjustments had been done through previous years' adjustment account. The balance of Rs. 160,365/- in said previous years' account had been indicated in the final accounts by crediting to the profit & loss account. Steps to correct this amount will be taken in future.</p>
	(m)	<p>According to the accounting standard relating to debtors, although 5% must be allocated for bad debts according to the accepted method, profit in the year under review had been stated in excess by Rs. 7.89 million due to computation of bad</p>	<p>Will be corrected when preparing accounts for year 2023 by adjusting to the retained profit.</p>

		debt allocations in deficit by Rs. 7.89 million, non-compliance to above.	
	(n)	Steps had not been taken about 05 individual debtor balances amounting to Rs. 18.97 million relating to the period from 2016 to 2021 viz to recover those moneys or remove from accounts on appropriate approvals.	Steps will be taken to recover or write off those moneys.
	(o)	Although hospital charges amounting to Rs. 19.96 receivable from patients within debtor balance from 2016 to 2019 had been cut off from accounts within year under review, the Board approval relating to that was not submitted to the audit.	No any bill had been released since later part of 2019 up to date. The value exists since 2016 will be submitted to the Board of Directors and act on its decision.
	(p)	Pre-work advance of Rs. 17.99 had been stated in financial statements as works in progress without stating as advances. Although pre-work advance amounting to Rs. 9.45 million relating to 02 toilet rehabilitation projects in 2018 and 2020 out of the amount aforesaid had been settled, the relevant adjustments in financial statements had not been made.	These works had been indicated in the schedule of the works in progress, only when producing the pre-advance final accounts. Steps will be taken to adjust the amounts of 1,152,547/- and Rs. 8,623,769/- which had been settled.
	(q)	Although capitalization of women's residential building to Rs. 64.36 million in excess in 2021 and removal of Rs. 72.95 in excess from works in progress account had been pointed out by last audit report, corrections relevant to that had not been made even within the year under review.	The relevant adjustment couldn't make because all buildings were revaluated in 2022. Steps will be taken to correct by accounts for 2023.
	I conducted the audit in compliance to the Sri Lanka Audit Standards (S.L.A.S). My responsibility under this audit standards had further been described in the part of Auditor's responsibility in relation to the financial statements in this report. My belief is, the audit evidences obtained by me to provide a basis for my qualified opinion is sufficient and appropriate.		
1.3	Other information contained in the Annual Report 2022 of the Board		
	The information expect to provide me after the date of this audit report that had been included to the Annual Report 2022 of the Board but doesn't contain in the financial statements and my audit report relating to that means 'other information'. The management is responsible for these 'other		

	<p>information.</p> <p>Other information relating to the financial statements doesn't disclose from my opinion and, I won't give any assurance or make judgment with regard to that.</p> <p>Regarding my audit relating to the financial statements, my responsibility is to read the other information identified aforesaid as and when those information could be obtained and, to consider whether those information would be quantitatively incompatible with the financial statements or according to the knowledge I acquired the audit or in another way.</p> <p>When reading the Annual Report 2022 of the Board, if I determine that there are quantitative misstatements, the said misstatements should be communicated to the controlling parties for correction. If there are misstatements that can't be further corrected, such misstatements will be included in my report presented to the Parliament in due course, in terms of the Regulation No. 154(6) in the Constitution.</p>	
1.4	Responsibilities of management and those charged with governance for the financial statements.	
	<p>Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has not realistic alternative but to do so.</p> <p>Those charged with governance are responsible for overseeing the Board 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</p>	

	proper books and records of all its income, expenditure, assets and liabilities, to enable the annual and periodic financial statements to be prepared of the Board.	
1.5	Auditor's responsibility for the audit of financial statements	
	<p>As a whole, the financial statements, my intension is to issue the auditor's report including my opinion with a fair confirmation which is free from quantified misstatements occurred due to the frauds and errors. Although the fair assurance is a higher level assurance, it won't always be a confirmation of disclosing of the quantified misstatements when auditing in terms of Sri Lank Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.</p> <p>The audit was conducted by me in terms of Sri Lanka Auditing Standards with professional judgment and professional apprehensive. Further,</p> <ul style="list-style-type: none"> • The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls. • Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained. • The advisability of the accounting policies used, fairness of the accounting estimates 	

		<p>and, related disclosures made by the management were evaluated.</p> <ul style="list-style-type: none"> • The relevancy of using the basis about the continuance existence of the institution for the accounting, based on the audit evidences obtained in relation to whether a quantified uncertainty about the continuance existence of the Board due to the incidents or circumstances, was determined. In case I determine that there is a sufficient uncertainty, my audit report's attention should be drawn towards the disclosures made in the financial statements with regard to that and, in case said disclosures are insufficient, my opinion should be audited. However, the continuance existence could be ended based on the future incidents or circumstances. • Presentation of the financial statements containing disclosures, structure and content were evaluated and, the transaction and incidents based for that were evaluated as they had been included to the financial statements fairly and appropriately. <p>The controlling parties are made aware of with regard to the significant audit findings identified within my audit, key internal control weaknesses and other matters.</p>	
2.	Report on other legal & regulatory requirements		
	2.1	Special provisions in relation to the following requirements contain in the National Audit Act No. 19 of 2018.	
	2.1.1	According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, except the effect of the matters described in the part of the basis for the quantified opinion in my report, all information and clarifications need for the audit were obtained by me and, the proper financial reports had been maintained by the Board, according to my investigation.	

	2.1.2	According to the requirement contained in Section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Board suit with the previous year.	
	2.1.3	Except the observations given in paragraphs 1.2 (a) and (p) in this report, according to the requirement contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations issued by me in the previous year contain in the financial statements presented.	
	2.2	Nothing was brought to my attention to make the following statements based on the measures followed, evidences obtained and, within restriction to the quantitative matters.	
	2.2.1	According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management.	
	2.2.2	According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following observations, it had been acted non-compliance to any related written law or any other general or special directives issued by the management.	
	Reference to the rules and directives		
	(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka	
	i.	II Sections 2.1 and 2.2 - 2.6 in Chapter II Although recruitment procedures must be prepared and obtain relevant approval for same following procedures stated in the Establishment Code, the recruitment procedures had not been prepared and obtained approval even as at the date of this report.	Although task of preparing the recruitment procedures assigned to an external party, it was unsuccessful and steps were taken to get it achieved by an internal party which also was unsuccessful. Accordingly, a committee consists of external officers from the institution had been appointed in terms of the Board Decision No. 469:12:02 to solve the human resources issues. It has been decided to prepare the recruitment

			procedure based on the information given after solving the human resources issues.
	ii.	<u>Section 5.8 in Chapter XIX</u> Water and electricity charges must be paid by the officer when he/she uses government quarters. But Rs. 200 and Rs 25 had been charged from each person as 'water charges' and 'Changing room' in boarding-houses disregarding the consumption of residents and electricity charge from residents had not been charged.	Steps will be taken to fix meters to measure the residential consumption of water and electricity and charge accordingly.
	(b)	Financial Regulation of the Democratic Socialist Republic of Sri Lanka	
	i.	<u>Sections 103 and 104 in Financial Regulations</u> Although investigations to determine the persons who are responsible for the losses occur due to vehicle accidents must be conducted, steps had not been taken to identify the responsible parties in terms of the Financial Regulations.	Steps to conduct investigations regarding the accidents taken place in year 2019, to identify the relevant responsible persons for the relevant losses and take necessary steps had not been taken by the then administration. But necessary steps to conduct investigations regarding the accidents take place presently are taken in terms of Financial Regulation 103 and 104.
	ii.	<u>Sections 395(b), 395(c) in Financial Regulations</u> Although reconciliation statement for each month for the bank accounts must be prepared before 15 th day of next month, the bank reconciliation statements relating to the main current account of the hospital had been prepared on 21 April 2023.	Financial Regulations 395 / 396 We were compelled to further check the bank reconciliations because there were differences when preparing them. Hence, I admit that we were unable to submit the bank reconciliation reports on due date. Steps regarding the cheques that exceeded 06 months had been taken in terms of Financial Regulations.
	(c)	<u>Guideline No. 5.2 in the Procurement Guideline for procurement of the Medical Equipment for 2007</u> Although Technical Evaluation Committee for purchases except purchasing at urgent and essential events must be consisted of a representative from the Ministry of Health, a representative from the State Pharmaceutical Corporation, two consultants possessing minimum relevant expertise and a representative nominated from the General Treasury, members had	Sri Jayawardanepura Hospital consists of 1,067 beds. The need of purchasing could be divided into 2 parts. 1. Local tender boards purchasing upto Rs. 25 million. 2. Departmental tender boards purchasing upto Rs. 25-200 million Many purchases done in the hospital were below Rs. 25 million. When appointing Technical Evaluation Committees for these purchasing, we have acted in compliance

		<p>not been appointed at purchasing relating to surgical equipment amounting to Rs. 1.96 million and X-Ray System equipment amounting to Rs. 9.76 million according to that.</p>	<p>with Guideline No. 2.8.5 in the Procurement Guidelines, to date. The method adopted presently in other Teaching Hospital is, appointment of officers for Technical Evaluation Committees relevant to local tender boards, calling quotations, submit those prices to local tender boards. If tender exceeds the local tender board's limit, it is submitted to the departmental tender board and next obtain approval. This process had been carried out by Sri Jayawardanepura Hospital with the objective of functioning its affairs efficiently and competitively with private sector.</p> <p>Composition of the committee members of the Technical Evaluation Committee has been described the Guideline No. 5.2.1 in the Procurement Guideline issued to purchase drugs and medical equipment. But it had not been specified that the composition aforesaid belongs to which procurement limit. Accordingly, it may be relevant to all procurements from local procurement purchasing board limit to cabinet procurement board.</p> <p>But it is difficult to implement that composition for the procurements for Sri Jayawardanepura General Hospital. As it is very difficult to meet the ministerial level officers and drugs and medical equipment must be purchased often, it can't be carried out practically.</p> <p>However, steps will be taken to seek advices from the Additional Secretary (Procurement) to the Ministry of Health, submit this matter to the Board of Directors and refer to the Public Finance Ministry regarding applying this proviso for the procurements carried out hereinafter.</p>
	(d)	<p><u>Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services</u></p> <p>Although proposals to restructure the approved staff must be prepared, referred to the Salaries and Cadre Commission and obtained approval from the</p>	<p>Although task of preparing the recruitment procedures assigned to an external party, it was unsuccessful and steps were taken to get it achieved by an internal party which also was unsuccessful. Accordingly, a committee consists of external officers from the institution had been appointed in terms</p>

		Department of Management Services, steps had not been taken as aforesaid even as at 31 December 2022.	of the Board Decision No. 469:12:02 to solve the human resources issues. It has been decided to prepare the recruitment procedure based on the information given after solving the human resources issues.
	(e)	<p><u>Public Finance Circular No. PFD 08/2019 dated 17 December 2019</u></p> <p>Although purchasing under shopping procurement must be carried out via electronic system with effect from January 2020 by the entity, steps had not been taken as aforesaid even as at the date of this report.</p>	<p>In terms of Circular No. 08/2019 dated 17.12.2019, necessary steps to implement the electronic government procurement method in Sri Jayawardanepura General Hospital too have been taken. Accordingly, a Board paper was submitted to the Board meeting held on 16.12.2020 seeking approval to get registration for electronic government procurement method and to appoint the Supply Officer as the Liaison Officer for that. Approval for above had been granted at the Board meeting held 25.02.2021.</p> <p>We were unable to act duly relating to above due to the pandemic situation prevailed that time. However, necessary steps regarding this will be taken in future.</p> <p>It had been delayed to implement this method due to the circumstance prevailed in the country and adequate matters regarding the relevant method had not been studied. But steps will be taken to follow this method in future.</p> <p>Presently hospital has been registered in the website of the Ministry of Finance and steps will be taken to study the matters relating to procurement process and adhere to this method very soon. Further, large number of registered suppliers of Sri Jayawardanepura General Hospital had been registered in the website of the Ministry of Finance. Steps will be taken to inform the remaining suppliers too to register here.</p>
	(f)	<p><u>Guideline No. 2.3 in the Guideline for Statutory Governance in the Public Enterprises Circular No. 01/2021 dated 16 November 2021</u></p> <p>Although purchasing under shopping procurement must be carried out via electronic system with effect from January 2020 by the entity, steps had not</p>	First draft of the three years' strategic plan has already been prepared and will be submitted to the COPE on 25.05.2023

		been taken as aforesaid even as at the date of this report.	
	2.2.3	Non-compliance with 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.	Steps will be taken to make aware of the relevant officers regarding the matters contained in the National Audit Act, to function all affairs in the hospital in compliance with the powers, tasks and activities in optimum way according to the act by identifying the defects and to correct them.
	2.2.4	According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, Commission's resources had not been procured and used economically, efficiently and productively within relevant time periods in compliance with relevant rules and regulations except following observations.	
	(a)	The contract of removing waste which had been awarded to the private company at Rs. 4.65 million for the year 2020/2021 had been awarded at Rs. 7.25 million for the year 2022/2023. Following matters regarding that are observed.	
	i.	Although quantity of normal mixed waste in the hospital removed per day is between 400-500 Kg. which had been identified by the Public Health Inspector, it was observed that a lorry to which could be loaded 5,000 Kg. arrives daily to the hospital in terms of the agreement. Accordingly, a loss had been occurred to the hospital because procurement had not been done studying the quantity of waste collects in the hospital and identifying the hospital's requirement, before to call tender.	Although this contract had been awarded in this manner, it had been identified at a supervision carried out later that a financial loss may be incurred to the hospital through this process and negotiation has presently been initiated with the agreed company. Discussion regarding a method of disposing waste was held at Maharagama Divisional Secretariat in the presence of the relevant contractor, Director of Apesksha Hospital to which he provides services and officers of Maharagama Divisional Secretariat. It is expected to arrive at a final decision about disposing of waste once the decisions taken at said discussion is implemented.
	ii.	Although lorry must be arrived within prescribed time to remove the waste, it was observed according to the sample test that 70 days had not been arrived within prescribed time and therefore the	This mater has presently been corrected into a good extent after informing to arrive at the due time, 3.00 pm. – 6.00 pm. (except few days on unavoidable reasons) by the hospital and do that duty.

		<p>due supervision process had not been carried out in terms of Section 7(b) in the agreement.</p>	<p>Photocopies of two pages of the note book left at the hospital to mark after arrival of the Comfactor covering January and February months have submitted herewith to confirm above.</p> <p>The comfactor when it arriving daily to the hospital to remove the waste is firstly checked by the security division and next date of arrival of said vehicle, time, driver's signature and the security officer's signature who checked that vehicle are placed.</p> <p>After arriving to the temporary waste collecting place and when loading waste, these works are properly done under a security officer and the Public Health Inspector who is on duty on that day.</p>
	iii.	<p>In terms of Guideline 5.4.8 in the Procurement Guideline, although a performance security which must be valid for 28 days after the date of the contract expected to be completed, the relevant period had not been covered by the security produced.</p>	<p>I admit that this had been occurred by oversight. As payments of this contract are made after completion of the relevant task, although performance bond was in deficit of few days, the risk had been minimized. However, attention regarding this will be drawn at future tenders and act accordingly.</p>
	(ආ)	<p>In terms of the security service agreement dated 30 December 2020 relating to the year 2020/2021 entered into by and between the hospital and a private company, the contract company had been agreed to provide services for a period of one year with effect from 01 November 2020 at a contract price of Rs. 2.46 million per month. Following matters in this regard are observed.</p>	
	i.	<p>The security service had been continued for a period of 14 months from time to time without an annual procurement and steps had not been taken to enter into service agreements at 2 occasions, as prescribed.</p>	<p>This contract had been awarded to LRDC which is a government company. Although procurement activities relating to this contract had been initiated before 4 months to expire the existing contract, we were compelled to extend the existing contract due to delay in obtaining bidding documents and bidding evaluation matters. As this contract had been extended at five occasions, we were unable to sign the</p>

			agreement at two occasions. Instructions to avoid such oversights have already been given.
	ii.	In terms of Section 2(c) in the service agreement, although it had been stated that copies of the receipts issued for the payment of contributions to the Employees Provident Fund and the Employees Trust Fund must be submitted by the service providing company, the payments had been made without getting the relevant conformations.	Steps will be taken to get the payment confirmation certificates from the relevant service provider to confirm the payment of Employees' Provident Fund and Employees' Trust Fund contributions and submit to the audit.
	iii.	As stated in the service agreement for year 2021/2022, the number of employees to be deployed in the day shift is 42 and it was observed that the number employees engaged in duty within 07 months in the year 2022 was at a range of 21 – 28. Accordingly, it was problematic whether proper security services is rendered by the relevant company, as expected.	Fines are charged from the amount paid monthly for the less numbers of employees and instruction are often given to maintain the prescribed number of employees.
	(අ) i.	Cleaning service (janitorial service) in Sri Jayawardanepura General Hosital relating to year 2021/2022 and 2022/2023 had been awarded to 2 companies. Following matters regarding the continuance of cleaning services in the hospital, getting this service by the hospital and payments made for that are observed.	
	i.	Although it had been included in the service agreements as a condition that all cleaning chemicals used when providing services must have been approved and confirmed their quality by Sri Lanka Standards Insitution or Technical Institution, it had not been evaluated whether the cleaning chemicals agreed to provide by the bidders are in compliance with the SLS Standards and the prices submitted for those chemicals by the bidders are fair, because the laboratory reports needed to confirm the above matter had not been demanded by the bidding documents.	<p>It is admitted that attention regarding this matter had not been drawn when calling tenders and the samples provided when implementing tenders have been referred to ITI for the relevant test.</p> <p>However, necessary instructions to consider when evaluating matters contained in the tender conditions in future tenders have been given.</p>

	ii.	<p>Quality of the chemicals must had not been confirmed from time to time in terms of the agreement because the minimum criterias about the cleaning chemicals which must be provided by the suppliers had not been established. According to the laboratory test reports issued in relation to 6 cleaning chemicals by the Technical Institute, it had been confirmed that 5 chemicals were not according to the prescribed standard. It was observed that the payment of Rs. 665,639 made to the supplier by the hospital for chemicals for the agreement year of 2021/2022 was an non-economic payment and Rs. 338,900 had also been paid for December 2022 and January 2023 for getting chemicals without an inspection about standard, relaitng to the agreement year of 2022/2023 too.</p>	<p>We admit that attention towards this matter had not been drawn when calling tenders and the samples provided when implementing tenders have been referred to ITI for relevant test.</p> <p>However, instructions have been given to take necessary steps to use chemicals with standards for evaluation of the matters contained in the tender conditions, in future tender affairs.</p>
	iii.	<p>Chemical stocks received monthly by the hospital had been kept uder the custody of Public Health Inspector in the hospital and the cleaning service providing institution and there were variances at a range of 5 liters to 160 liters than the stocks that were in the hospital and between the stocks indicated on that day by the computer system in the hospital which was detected at the physical inspection carried out on 25 January 2023 in this regard.</p>	<p>Relevant goods receiving and issuing had not been updated because computer system had not been provided to the Public Health Inspector's office. Instructions will be given to officers to avoid from repeating such inconsistent stock balances by updating the computer system relevant to cleaning chemicals.</p>
	iv.	<p>In terms of Condition No. (d) in the agreement, although cleaning chemicals and equipment provided by the supplier must be issued to the heads of each division by the storekeeper in the hospital as per there requirement, the cleaning materials had been issued to the supplier's stores in the hospital contrary to above and without a basis. Stocks that were in the supplier's stores had not been taken into consideration thereby. Due to this reason, a stock of Glass Cleaner of 245 liters relating to the previous year agreement year was in the supplier's store and observed that there were cleaning chemicals in the stores which</p>	<p>These cleaning materials are issued by main stores only to the heads of departments in the hospital. Materials such as brooms, mops are ordered by heads of departments via computer system and next those materials are issued by the main stores. Never these materials had been provided to the supplier's stores without a basis.</p> <p>Stock of glass cleaner (to which payment had not been made) brought additionally by the supplier relevant to previous agreement year had been handed over to the new supplier without taking back with him.</p> <p>Cleaning materials are issued to the Public Health Inspector by main stores and chemicals to the supplier's stores are issued</p>

		had been exceeded the monthly requirement. Accordingly, there was a risk of various irregularities relating to the cleaning materials such as allowing supplier to provide cleaning chemicals and equipment which must be provided monthly to the hospital at his own discretion, availability of cleaning chemicals stocks which are not disclosed by the hospital's computer system, allowing to continue the cleaning chemicals which were exceeded the monthly requirement without due supervision etc.	by the Public Health Inspector based on the requirement. Future orders are considered by main stores considering the stocks available in the main stores and the orders made by heads of departments. However, instructions have been given to the relevant officers to act about cleaning materials with a proper supervision.															
	(e ₁)	The clinical waste burning machine which had been purchased on 03 November 2016 from a private institution at a price of Rs. 23.54 million (with VAT) had been used by a private institution and the hospital staff as well and burnt the clinical waste since December 2016 to date. Following matters at the inspection made with regard to the utilization and maintenance of this machine were disclosed.																
	i.	When purchasing the machine, its cost including maintenance services had not been evaluated because it had been stated that the machine's maintenances works could be done by the hospital's maintenance staff at a low cost and efficiently. The Technical Evaluation Committee had been recommended to purchase only machine without a maintenance service agreement and therefore the tender of lowest price amounting to Rs. 26.35 million to which included the maintenance service of 6 years after the 02 years' warranty period. In terms of the service agreement entered into, Rs. 4.01 million had been spent by the hospital as service chages as at the date of audit viz 10 February 2023. Accordingly, the Technical Evaluation Committee's decision to save Rs. 10 million to the hospital within a period of 06 years due to evaluation without adding the maintenance expenses of the	<div>This machine had been purchased in 2016. Four bidders had participated this procurement. Following prices had been submitted according to said bids.</div> <table><tr><th>Bidder</th><th>Cost of the Machine Rs.</th><th>Service charge of 5 years Rs.</th></tr><tr><td>M.w. Holdings</td><td>21,210,900.00</td><td>10,605,450.00</td></tr><tr><td>Analytical Instrument Ltd</td><td>25,522,522.52</td><td>3,825,000.00</td></tr><tr><td>Far East Shred Servicing Ltd</td><td>17,750,000.00</td><td>12,487,680.00</td></tr><tr><td>P&W Associate Int. Ltd</td><td>28,597,820.75</td><td>3,186,100.00</td></tr></table> <div>According to the prices above, Technical</div>	Bidder	Cost of the Machine Rs.	Service charge of 5 years Rs.	M.w. Holdings	21,210,900.00	10,605,450.00	Analytical Instrument Ltd	25,522,522.52	3,825,000.00	Far East Shred Servicing Ltd	17,750,000.00	12,487,680.00	P&W Associate Int. Ltd	28,597,820.75	3,186,100.00
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		<p>machine when purchasing it, had not been effective.</p> <p>Evaluation Committee recommendation had been given based only on the cost of the machine. Accordingly, M W Holdings had been recommended by which submitted the second lowest price. Far East Service by which submitted the lowest had been rejected.</p> <p>But service cost of 05 years of the recommended institution had been considered at the Procurement Committee meeting. The said institution had been agreed at a discussion held to provide training to the hospital staff and approval had been granted by the Procurement Committee without disregarding service cost accordingly.</p> <p>But after ending the warranty period of two years, although all services must be carried out by the hospital, lack of employees had been occurred due to reasons such as a suitable service team had not been trained, retirement of employees in Bio Medical Engineering unit, internal transfers and resigning from service etc. Parties had been entered into annual service agreements because the Bio Medical Engineer had been informed the hospital that maintenance works of the machine can't be carried out properly. Agreements had been executed extraneously to the prices mentioned in the basic tender. Hospital was compelled to enter into agreement with this institution because these services must be done compulsorily and not alternatives.</p> <p>I admit that the Technical Evaluation Recommendations and Procurement Committee approvals in this basic tender had not been exercised effectively. Accordingly, the service agreement had been implemented based on the reasons such as inadequacy of hospital staff and non-availability of other alternatives and amount of Rs. 10 million expected to save couldn't save.</p>
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ii.	<p>Clinical wastes are daily burnt by the clinical waste burning machine (Incinerator) and the concrete pits to which disposed the ash remain from above process have already been filled and therefore, ash had presently been disposed without a proper method harmfully to the hospital environment. It was observed at the audit that health threat could be arisen within upcoming rainy season due to collecting of ash removed from the machine at the open space. Accordingly, there is a risk of losing the permission to operate the waste burning machine based on the breach of conditions when renewing the Environment Protection License (EPL) which is obtained from the Central Environment Authority, due to above reason.</p>	<p>As the burning machine (Clinical Waste Incinerator) aforesaid didn't function properly, it was repaired at several times by the relevant institution but was not successful. Hence, as the clinical waste don't burn properly, half burnt particles containing Carbon remain in large quantities in addition to ash. Hence ash pits are rapidly filling and disposing of ash had become as a problematic matter. As this situation continues due to the machine's inefficiencies, we have tried to give those ash to an institution by which manufactures blocks but was not successful. Based on this circumstance, we have met the Chairman of Central Environment Authority as the last alternative and discussed this matter with him. The matter was informed him in writing and he agreed to take those as to Sanitary Land Fill Dompe which is implemented by the Central Environment Authority. Samples of those ash had been sent to ITI Institution to test whether heavy metals contain therein. I expect that the Central Environment Authority will take necessary steps to take out the ash on receipt of the report aforesaid is received. The EPL certificate relevant to this burning machine has already been received and had been requested for the SWM certificate.</p>
e.	<p>Contract of constructing a three storeyed building for the hospital work shop and to continue offices for the garden cleaning staff had been awarded at a price of 87.02 million (without VAT) on 09 November 2016. Twelve containers had been rented at a monthly rental of Rs. 257,000 because the building in which the work shop established had been demolished at the beginning of construction of the building aforesaid. An additional rent of Rs. 14.39 for 56 months as at 31 December 2022 had been incurred to the hospital because construction works of the building had not been completed by April 2018 in terms of the agreement.</p>	<p>I agree with this statement.</p> <p>This building was constructed after demolishing an old building. Containers rented are using for the tasks carried in the old building. Rent period of the containers had to be extended because the relevant contract was not completed within prescribed period. This is a result of an unforeseen incident. Further, all constructions amidst Covid-19 pandemic were not functioned duly and this matter too had been mainly affected for the delay. However, few relevant containers had released and 06 other containers have been release by now.</p>

		Containers using presently are as follows. 01. <u>Containers obtained on rent basis</u> •For P.H.I. - 02 •For janitorial division - 02 •For garden cleaning division - 02 •For laboratory - 01 •For kitchen foods - 01 ----- 08 ----- 02. <u>Containers for the hospital</u> •For Accounts division - 01 •For main stores division - 02 •For MRO division - 04 • For P.H.I. - 01 •For male Nursing staff - 01 ----- 09 ----- 03. Containers for SPC - 01	
	03.	Other matters	
	(e)	Following matters were observed at the inspection of using 04 equipment for patient sample tests, existed at the biochemistry laboratory.	
	i.	Data in the equipment of Fully Automated Analyser-Abbott Architect C8000 had not been taken to another data storing unit (taking Backup) once in a precise time, considering the daily use of the equipment aforesaid.	Although data storing capacity relevant to the Abbott Architect C 8000 equipment stated under this number is about 50,000, method of transferring all test data to the hospital's data stores system at the same time is presently in progress. Necessary data could be obtained via hospital's data system. Large number of tests in the Bio Chemical Division are carried out by this machine so that the data value of 50,000 could be exceeded. The date of downloading information would be whatever, information are obtained for the precise time limit (from 01 to 30/31 in every month.)
	ii.	It was also unable to check whether how many tests had been carried out using the equipment because entering data into the equipment, altering and deleting them could be done using ADMIN password instead MLT password by the laboratory	A common password namely ADMIN had been provided by the the company by which supplied the relevant machine only to access to the relevant machine and other machines. It is impossible to access to the hospital's information system using the password

		to get accesses to the equipment.	<p>aforesaid. Even they delete the tests carried out by the machine, those data stores in the hospital's data system.</p> <p>I expect to take necessary steps to update the systems that are required for the all tests to be carried out only via Barcode method in future. Thereby, many matters stated here could be corrected.</p>
	iii.	The reactivities and other consumable materials issuing book maintained by the laboratory had not been updated within the year under review so that the information such as; on which days reactivities for the equipment had been issued, how many tests had been carried out using old reactivities at the event of issuing a reactive newly, the reasons if expected number of tests couldn't obtain from the reactive and information to confirm whether they are supervised by the hospital management were not possessed by the hospital	Reactivities from stores are issued only by SYSTOLIC system. Number of tests carried out up to date could be obtained from the system aforesaid. Accordingly, the number of tests carried out by one set of reactivities could be obtained. These data are required to measure the Pricing, Auditing and Performance. The hospital management is able to obtain the information required for that from SYSTOLIC system.
	iv.	The relevant data had been entered into the hospital information system at 11 occasions without a precise time frame by way of confirming the accuracy and timeliness of the information provided by the information system established in the hospital.	A circular had been issued directing that consumption of consumables of every division in the hospital must be entered to the computer system on the 25 th day of each month and advised to act according to the circular.
	v.	According to the information system in the hospital, 203 reactive sets (of which cost was Rs. 16.19 million) had been used for 27 types of tests carried out by the Fully Automated Chemistry Analyser-Abbott C 800 equipment. Although number of tests could be carried out according to the standard use is about 291,164, the number of tests carried out according to the Monthly Statistics Sheets was 127,804 which was a minimum percentage of 44% out of the standard use. The hospital management had not been paid its attention towards the effective use of laboratory equipment through providing services for pexternal patients.	<p>Monthly reports about tests carried out are prepared based on the data stored in said machine</p> <p>MLTs don't know a technical method of detecting whether certain amount of data after exceeding data volume had been cleared off automatically from the machine. Accordingly, I will find out a suitable method to increase the memory capacity in the machine from 200,000 to 300,000 as proposed by the audit query.</p> <p>Our opinion is that other matters stated below may also affect the change observed above.</p>

		<p>I. Although QC samples apply daily in the machine, the quantity of reagents incur for that are not included in the lists containing the number of tests carried out.</p> <p>II. Using Calibrators Even after avoiding technical errors while machine is in operation, calibrators must be applied when calibration limit in the machine has been exceeded and when new sets of reactivities include to the machine. Although reagents for this are applied separately by the machine for testes, those are not applied for monthly data reports.</p> <p>III. Many testing equipment are disconnected within a short time at power outages in the laboratory.</p> <p>If such thing happens when relevant machine is operated in maximum capacity in active condition using samples, the said process will be totally failed. Then power must be re-supplied and all tests must be Ordered again and all reactivities incurred previously will be again incurred. Those information also won't be applied for monthly reports. Regarding this situation, we intend to amalgamate all machines in the laboratory via a Central UPS system. But this had not been done up to date so that large quantity of reactivities are damaged and issue relating to the durability of these machines arise. Therefore, I will take steps to minimize the wastage aforesaid via a Central UPS system.</p> <p>IV. Repeat Analysis Repeat analysis has to be done to issue morefully accurate reports based on the matters such as nature of the sample, quantitative nature, clinical information and inconsistency of test information.</p> <p>Although samples are re-applied by deleting the original barcode at such events, those information don't include in the monthly document as a separate test.</p> <p>Also in case an error curve is received at an</p>
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			<p>event of higher result value must be received, a dilution test must be carried out for said sample and such testing events also don't include in the monthly testing documents.</p> <p>V. Repeat barcode processing We have also observed that one barcode is tested in the machine several times at once due to defects in obtaining samples from wards. But those are included in the data information for monthly reports as one test. Few such events have annexed as examples.</p> <p>VI. When calculating test information for audit query, the number of reactive tests obtained as at 31 December 2022, the maximum number of tests could be carried out by the machine had been obtained through the value obtained by multiplying by the number of tests could be carried out by said sets. But the types of reactivities obtained after 31 December won't become zero in the laboratory as at 01 January. Those are really stored in refrigerators in the laboratory, prior to use. When preparing audit report, the reactive sets remaining in the refrigerator had not been taken into consideration which may be an oversight in the audit query.</p>												
	(b)	<p>Details relating to the amount paid to the Doctors and other staff as professional charges relevant to the paying wards from 2020 to 2022 and the income received from those wards contain in the table below.</p> <table> <tr> <th></th><th>2020 ----- Rs.</th><th>2021 ----- Rs.</th><th>2022 ----- Rs.</th></tr> <tr> <td>The professional fee charged</td><td>363,441,668</td><td>363,748,356</td><td>314,552,338</td></tr> <tr> <td>Income received from</td><td>232,400,926</td><td>264,583,346</td><td>342,927,187</td></tr> </table>		2020 ----- Rs.	2021 ----- Rs.	2022 ----- Rs.	The professional fee charged	363,441,668	363,748,356	314,552,338	Income received from	232,400,926	264,583,346	342,927,187	
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paying wards											
Total	595,842,394	648,131,782	857,479,525								
	i.	Professional charges for the surgeries and tests carried out extraneously to the duty time using hospital resources had been determined at the discretion of Specialist Doctors without a standard or precise policy and steps to establish standards of determining these charges for the hospital had not been taken by the management.	Professional charges are regulated by the Private Health Services Regulatory Council (PHRC). An effort taken by said authority to prepare and implement a method of regulating prices of these charges had been averted by some personnel who opposed it through a WRIT Order. Steps will taken according to the judgment of the case once it concluded.								
	ii.	Rs. 6.66 million had been charged as professional charges for 79 surgeries carried for the patients in paying wards within normal duty time at the main operation theatre in 2022.	Regulating of these affairs have been initiated preparing a direct coordination method between operation theatre and accounts division. Accordingly, this process will be duly implemented in future.								
	iii.	Surgeries had been carried out by 10 external Doctors who don't belong to the hospital staff within year 2022 using hospital resources and Rs. 23.78 million had been charged by those Doctors from patients as professional charges within said year. Only service charge of 0.15% out of above amount had been charged to the hospital. Approvals relating to engage in private service in the hospital by external Doctors and charging of professional fees had not been submitted to the audit. It was observed that the patients' responsibility is assigned to the hospital because the hospital had not been entered into an agreement with those Doctors.	<p>Although relevant service charge (0.15) from professional charges were charged as a management expenditure, other expenses incur for this are charged from the patient and 35% of profit for that is charged to the hospital. Service of Specialist Doctors to whom are not paid salaries and other allowances by the hospital could be given to the patients by this method and a financial profit may be get to the hospital and patient care services may also be enhanced as well.</p> <p>Steps are taken to submit information about Specialist Doctors who come extraneously, to the Board of Directors and obtain approval for same.</p>								
	iv.	Rs. 110.28 million had been paid in 2022 as professional charges for the Assistant Doctors and other staff on a Board decision without cabinet approval.	As an example, it is essential to obtain service of a supportive team extraneously to the duty time when carrying out a surgery by a Specialist Doctor. Overtime for this period is not paid from government funds and the relevant expenditure is reimbursed through Out of Pocket method. The patient gives his/her consent in writing for this charge.								

v.	Service charge credited to the board's income out of the total professional charges amounting to Rs. 514.55 million which had been paid to the staff within year 2022 was only Rs. 773,312. Steps had not been taken by the management to make necessary amendments appropriately to the service charge of 0.15% which is coming since year 1999.	Although relevant service charge (0.15) from professional charges were charged as a management expenditure, other expenses incur for this are charged from the patient and 35% of profit for that is charged to the hospital.
vi.	Payee taxes on the professional charges refunded to the Specialist Doctors and other staff had not been charged and total of the payee taxes which had not been deducted as aforesaid for 2014, 2015 and 2016 was Rs. 108.52 million.	An appeal regarding this matter is heard in the Appeal Commission and further affairs will be carried out according to the judgement given thereby.
(c)	An officer to cover the duties of the Deputy Director which was vacant had been recruited on 28 July 2021 on temporary basis on a Board decision without approval of the Public Service Commission and Rs. 1.19 million and Rs. 2.98 million had been paid for allowances and salaries respectively relating to an appointment of covering duties contrary to Section 13.7 of Chapter II in the Establishment Code. List of additional duties assigned relating to the payment of Rs. 2.69 million for the additional duty allowances had not been submitted to the audit. The officer had been engaged in the service above 1 ½ years by now and steps had not been taken to fill the vacancy on permanent basis even as at the date of audit viz 24 March 2023.	Although it has been mentioned in the letter sent by the Ministry of Health as 'Duty Covering Up' in the post of Deputy Director, this officer had been engaged for permanent duties in the post of Deputy Director under Full Time basis. Powers of the Secretary to the Ministry of Health had been used for above and we must be informed to obtain approval from the Public Service Commission to give him an acting appointment. Although said information have not been received by us up to date, we have informed by the Ministry of Health to pay him salaries and his salary information also had been sent us. I will stop his acting allowance and recover it from the date it was paid. We had no option to recruit him on permanent basis because recruitment of permanent officers had been stopped by government circulars within past period. Steps will be taken to recruit a permanent officer for the post of Deputy Director.
(d)	In terms of the Extra Ordinary Gazette No. 2080/22 dated 16 July 2018, relating to the allowances increased by the government for the employees engaged in the cleaning service industry, Rs. 2.30 million had been paid to the supplier by Sri Jayawardanapura General Hospital as arrears of cleaning services without obtaining receipts to confirm the	Officer who certified the payment of Rs. 2,30,335.98 on 04 September 2019 to Ultra Clean (Pvt) Limited who is a janitorial supplier had been left the service from Accounts Division. Letters and documents confirming the contribution payments for Employees' Provident Fund and Employees' Trust Fund by relevant supplier had been submitted. The relevant payments

		payment of contributions to the Employees' Trust Fund for the period from August 2018 to October 2018.	had been paid accordingly.
	(c).	Following matters which was observed at the inspection of files relating to the legal actions taken for the cases of the hospital are stated.	
	i.	Regarding professional charges payable to the Specialist Doctors for years 2008 and 2009, a fraud had been detected and conducted a preliminary investigation in 2012. According to the report of the relevant disciplinary inquiry, it had been directed to recover the cheated amount of Rs. 1.05 million and court measures shall be taken to recover the same in case failed to recover within one month. Although it had been informed that court measures will be taken to recover the said amount, it had not been recovered even as at the end of the year under review and action had been filed in the District Court of Nugegoda after a delay of 02 years. Although letters addressing the head of the institution had been sent by the Department of Attorney General advising to produce the relevant evidences for the case on 15.05.2020, 24.06.2020, 12.08.2020 and 16.04.2021, more than one year had been consumed to provide the information.	<p>Reason to delay filing of action can't be detected from the file. It seems when reading this file that the case had been filed in year 2015. No prescription had been accrued because case had been filed within prescribed period.</p> <p>As originals of the documents in this case had not been provided properly, in order to produce certified copies of the evidences and documents submitted in the court, it was a problem to confirm as true copies witnessing the originals. We are informed by the Attorney General's Department to produce a list of evidences and documents for the causes of action Nos. 02, 03 and 04 in the plaint. The former Administrative Officer had been informed from time to time to provide copies of the documents needed to confirm those causes of action. Those documents had been immediately provided to the Attorney General's Department on 06.01.2022.</p>
	ii.	An officer served as a Management Assistant in Sri Jayawardanepura General Hospital had been terminated from service with effect from 24 July 2013 after the preliminary investigation and disciplinary inquiry conducted regarding a rip-off made by him. According to the case filed in Homagama Labour Tribunal by the officer and the order delivered at the appeal case instituted by the hospital relating to that, it had been informed that the officer shall be reinstated on the same post which he held, on the present salary step, without service breaking, after a payment of Rs. 1.98 million. Accordingly, the hospital had to incur an	The judgment of this case was to reinstate the employee without service break, at the same place she served, in the same post she held, on the present salary step with past salaries amounting to Rs. 1,989,309/-. Accordingly, the employer was compelled to reinstate the employee with past salaries in terms of the court order.

		idle expense of Rs. 1.98 million as salaries for the period of the service stopped.	
	iii.	<p>According to the judgment of the case filed in the Appeal Court by a former officer (female) who held the post of Staff Assistant against suspending her from service and deducting salaries based on a Board decision, the officer had been reinstated and the hospital was compelled to pay Rs. 91,985 for the salaries deducted.</p>	<p>According to the judgment of the case delivered by the Appeal Court filed by Mrs. Kalyani Silva against Sri Jayawardanepura General Hospital, it had not been ordered to reinstate this officer and not ordered to give her the post in questioned to the officer. Based on a decision taken by the Board of Directors, the order had been given nullifying only placing her on MN2 salary step. Accordingly, only demoting her in the salary step had been nullified by the Appeal Court.</p> <p>Extract – Directive of the case</p> <p>“ Hence, I proceed to issue a mandate in the nature of a writ of Certiorari as prayed for in paragraph (d) of the prayer of the Petition of the Petitioner.</p> <p>Moreover, I am not inclined to grant other reliefs as prayed for by the Petitioner and I have arrived at that decision based on the defense taken up by the Respondents. The contention of the Respondents is that they were compelled to suspend the appointments made to the post of ‘Staff Assistant’ as the required approval of the Department of the Management Services had not been obtained to establish the said post of ‘ Staff Assistant’.</p> <p>I am aware that the Public Sector cadre management, remuneration management and consultancy are also among the objectives of the Department of Management Services. It is a prime duty of the said Department to provide the necessary management service assistance to the Public Sector Organizations. Accordingly, I take the view that this Court should not trespass the authority of the Department of Management Services at this stage substituting or recommending any decision of this Court for that of the said authority in reference to the change of designations of SJGH. It is the duty of the Board of SJGH to resolve, according to law, the issues on changing the designations of</p>

			<p>the employees.” Extraction over</p> <p>As we must work together with the Department Management Services to take decisions about this post, the Court has mentioned clearly in its judgment that no unnecessary interferences will be done.</p>
	(f)	Although building constructed with the objective of continuing the administrative matters in the hospital had been taken over on 08 May 2021, it had not been used for the matter of objective even as at the date of this report.	Although it was expected to use it for another task based on a Board decision, the ground floor is presently used for the task constructed based on the primary estimate. Further, I has been planned to use the first and second plan for the tasks in the primary plan and approval of the National Planning Department has been received to use it for Primary Care Centre, if needed. However, as it could be used for the prescribed task in future and no additional cost is required for the internal plan.
	(g)	There were 16 vehicles claimed by Sri Jayawardanepura Hospital and following matters were detected at the audit examination carried out regarding those vehicles.	
	i.	As per the National Budget Circular No. 150, although 05 years had been lapsed by receivin 06 vehicles to the hospital from the Department of National Budget on a requed made by the Ministry of Health, steps had not been taken to acquire those vehicled even as at the date of this report.	The relevant information had been requested from the Ministry of Health and Bank of Ceylon. This acquisition had been delayed due to delay of those information. Steps will be taken to acquire those vehicles and add to the fixed assets register.
	ii.	A vehicle received by this hospital from the Ministry of Finance in 2018 had been faced an accident on 22 November 2019 and the responsible persons had not been determined by conducting investigations in terms of Financial Regulations. According to an estimate dated 20 October 2022 amounting to Rs. 489,200 submitted by a private company, the vehicle had been sent for repair but it is problematic whether those expenses could be covered by the insurance claim because time above 03 years had been lapsed.	Steps will be taken about accidents as per Financial Regulation 103 and 104.

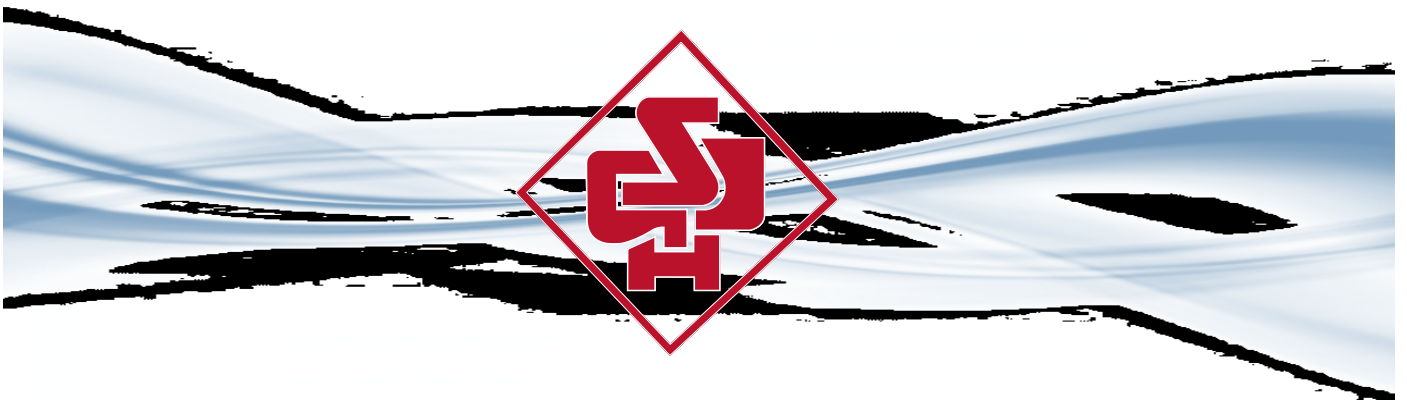
	iii.	Three vehicles claimed by the hospital are not in running position even as at 10 March 2023 because repairs of those vehicle had not been carried out on due dates.	According to a Parliamentary decision taken within this period regarding repairs of government vehicles, this vehicle had also been sent to Lakdiva Engineering Company of Ministry of Transportation on 07.02.2022. Often inquired via telephone and met the top officials to accelerate the repairs. But due to lack of spare parts of these vehicles, time had been consumed to submit prices and we are informed by heads of said institution that repairs will be carried out forthwith receipt of the spare parts.
	(h)	Two hundred thirty one (231) officers for 02 categories of posts exceeding approved cadre and 09 officers for 05 positions which were not in the approved staff had been appointed as at 31 December 2022 without seeking approval from the Department of Management Services.	<p>Last approval of the Department of Management Services for Sri Jayawardenepura General Hospital staff had been received by letter dated 10.10.2016. Approval had been received from the Department of Management Services to recruit permanent employees.</p> <p>But Board approval is sought when recruiting for all posts (temporary / contract). Those vacancies in the hospital had been filled on the Board approval with the objective of functioning the hospital's affairs efficiently, which was only 196</p>
	(i)	Following matters were detected at the audit examination carried out regarding additional duty allowances, overtime and holiday payments made for the medical staff and nursing and supplementary interrim medical service staff.	
	(i)	A policy decision had been taken by cabinet decision No. 96/1347/120/143 dated 17 July 1996 to maintain the salary gap among various grades in Sri Jayawardanepura Hospital and the parallel grades in the Ministry of Health or parallel posts in other departments at 35%. As per the Board decision No. 402:02:17 dated 15 March 2018 and under General Circular of the Ministry of Health, Rs 143.55 million, Rs. 168.45 million and Rs. 159.21 million had been paid in 2020, 2021 and 2022 respectively for additional allowances and overtime allowances for the officers in medical,	Thirty five percent (35%) is added to the basic salary when paying salaries for all staff in the hospital. When paying salaries for other officers other than medical and nursing staff, overtime is paid dividing the basic salary to which included 35% by 240. Medical officers' overtime rate per hour had been determined as 1/80 and nursing staff as 1/160. Accordingly, the rate of overtime per hour had been determined by adding 35% to the rate mentioned in the circular based on the Board approval.

		nursing and supplementary medical service adding 35% and placing at a higher rate value than the allowance granted by the circular. Information to confirm whether a cabinet approval or treasury approval with regard to above had been obtained, were not submitted to the audit.																			
	(ii)	Comparing the list of surgeries maintained in the main operation theatre and payment vouchers for additional duties of medical staff which were taken as a sample test by the audit, Rs. 5.45 million had also been charged as professional charges by medical staff for carrying out operations engaging in private service within the period of additional allowances obtained.	A direct coordination system had been developed between operation theatre and accounts division and initiated to regulate these affairs. Accordingly, the process will be done in a proper manner in future.																		
	(iii)	At the sample audit examination conducted about holiday allowances for medical staff, it was observed that professional charges had been charged by some medical officers engaging in private service within the period of holiday allowances obtained. According to the list of surgeries of the paying wards carried out in the main operation theatre which was taken as a sample test, the total of profession allowances charged by 07 Doctors as aforesaid was Rs. 2.96 million.	The said issue could also be solved at the regulation mentioned above.																		
	(d.)																				
	The overall performance in the hospital within year under review and last 05 years is was as follows.																				
		<table><tr><td></td><td>2018</td><td>2019</td><td>2020</td><td>2021</td><td>2022</td></tr><tr><td>No. of beds in the hos pital</td><td>1,061</td><td>1,063</td><td>1,072</td><td>993</td><td>1008</td></tr><tr><td>Bed s utili zati on (%)</td><td>66</td><td>69</td><td>52</td><td>54</td><td>55</td></tr></table>		2018	2019	2020	2021	2022	No. of beds in the hos pital	1,061	1,063	1,072	993	1008	Bed s utili zati on (%)	66	69	52	54	55	
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	No. of patients admitted	58,849	62,466	45,976	39,916	42,633
	Patients , participation for clinics	182,170	190,716	138,502	136,085	153,143
	No. of patients attended to Out Patient Division	22,992	23,010	16,307	13,337	19,537
	Total No. of deaths	745	847	594	813	721
	No. of various tests carried out	1,507,104	1,663,27	1,244,596	1,241,800	1,251,270
	No. of various surgeries carried	15,231	15,347	12,388	11,109	13,100

	out						
	Following matters in this regard are observed.						
	(i)	Number of beds and utilization of beds in the hospital in 2022 comparing to year 2018 had been decreased by 5% and 11.5% respectively. Number beds and utilization of beds in 2022 comparing to year 2021 had been increased by 15% and 1% respectively.					Comparing with year 2018, the number of beds had been decreased by 11.5% in 2020 due to need of increasing the gap between beds during the Covid pandemic period.
	(ii)	It was observed that progress of the tests and surgeries carried out by the hospital had been increased and number of tests and surgeries in 2022 comparing to year 2021 had been increased by 9,470 and 1,991 respectively.					Agree with this observation.
	(iii)	Number of patients admitted to the hospital, number of patients attended to clinics and number of patients attended to Out Patient Division comparing to year 2021 had been increased by 7%, 13% and 46% respectively.					Comparing with year 2021, it is observed that the number of patients admitted to the hospital, number of patients who attended the clinics and the number of patients who attended the Out Patient Division had been increased.

6. Future Vision



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

- ♦ Reinstallation of Fire Protection & Detection system
- ♦ Car Park Gate Control system
- ♦ CCTV System
- ♦ PABX System
- ♦ Construction of Generator Room for new building
- ♦ Purchase of new Transformer
- ♦ Purchase of Endoscopy system
- ♦ Local component for Japanese Grant
- ♦ Instruments for Dental Unit.
- ♦ Dental X-Ray Machine
- ♦ Angio CT Room.
- ♦ Cardiac Catheterization lab
- ♦ Develop a skills based training and development plan for all staff.
- ♦ Develop new Corporate plan
- ♦ Development of a hospital maintenance policy and standards with service level standards approved by the board.
- ♦ Development of a hospital Pricing Policy approved by the board for all services with evolution every 3 months.
- ♦ Internal complaint management system to be implemented
- ♦ Train reception and help staff for best patient support and care.
- ♦ Costing and pricing policy for all services
- ♦ Hospital Navigation Display Boards and sitemaps to make it more user friendly for patients.
- ♦ Staff welfare annual activity plan with monthly events.
- ♦ Set up a Business Promotion unit directly reporting to the director
- ♦ Develop a skills based training and development plan for all staff.
- ♦ Develop SOR for all position
- ♦ Establish WIT 's in all units