



Annual Report 2023

Sri Jayewardenepura General Hospital & Postgraduate Medical Training Center

Prepared by:
Planning Unit

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Content

1. Corporate Information

1.1 Historical Facts	4
1.2 Corporate Governance Report	5
1.3 Vision and Mission	8
1.4 Our Strengths	9
1.5 Our Expectations	10
1.6 Hospital Staff	11
1.7 Medical Specialty Unit	17
1.8 Our Services	18
1.9 Our Website	19

2. Management Team

2.1 Chairman's Message	22
2.2 Director's Report	23
2.3 Board of Directors	24
2.4 Management Committee	25
2.5 Specialist Staff	26

3. Operational Information

3.1 Summary of Performance	31
3.2 General Performance	36
3.3 Sector Review	37
3.4 Ten Year Summary	54

4. Financial Reports

4.1 Statement of Financial Position	58
4.2 Financial Performance Statement	59
4.3 Cash Flow Statement	61
4.4 Statement of changes in equity	62
4.5 Detailed analysis of net assets	63
4.6 General information & Significant Accounting Policies –2023	64
4.7 Notes to the Accounts –2023	69
4.8 Schedules to the Financial statements	76

5. Auditor Reports

5.1 Auditor General's Report	86
5.2 Action taken to correct weaknesses mentioned in the Audit Quarries	100
5.3 Report of Audit Committee	128

6. Vision for the Future

6.1 Expected Medium Term Activities to Improve the Work Performance of Institute	131
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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 nine 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 Report

Corporate Governance is the structure of rules, practices and processes used to direct and manage the organization. Board of Directors of Sri Jayewardenepura General Hospital is the primary force that influences the corporate governance at SJGH. The Board is ultimately responsible for the management of the organization in the best interest of all its stakeholders (customers, employees, suppliers, consumers, government, public etc.) The Board shall have the powers to execute all things that are necessary for or conducive or incidental to the management and administration of the affairs of the hospital. SJGH is empowered by Act of the Parliament of Sri Lanka No. 54 of 1983.

BOARD OF DIRECTORS

Board of Directors comprises of eight members appointed by the Hon. Minister of Health and three ex-officio members.

Members appointed by the Minister are;

The Chairman of the Board

A representative of the Ministry of the Minister, nominated by the Minister

A representative of the Ministry of the Minister in charge of the subject of Finance nominated by that minister

Three persons elected by the Consultancy staff of the Hospital from among its own members

Two persons selected from among persons who have rendered distinguished service in their profession.

Ex-officio members are;

The Director General of Health Services

The Director of the Post Graduate Institute of Medicine

The Director of the Hospital

COMMITTEE OF MANAGEMENT

The Board may appoint a Committee of Management to administer the day to day affairs of the hospital. The Board may from time to time delegate to the Committee of Management such of its powers, duties and functions as may be determined by the Board.

The Committee of Management comprises of;

The Director of the Hospital

Three persons elected by the Consultancy staff of the Hospital provided that no more than one person is from the same cialty.

The Chief Matron of the Hospital

The Hospital Secretary of the Hospital or Chief Administrative Officer of the Hospital

The Chief Accountant of the Hospital

The Director of the Hospital shall be the Chairman of the Committee of Management. The Chairman of the Board shall have the right to attend any meeting of the Committee of Management.

AUDIT COMMITTEE

Audit Committee functions under the Chairmanship of the Ministry of Finance representative of the Board. Audit Committee is empowered to oversee and exercise due diligence and control over the financial aspects, operational aspects and performances of the Hospital. This Committee supervises and facilitates the functions of the Internal Auditor and coordinates the functions between the Internal and Government Auditors. Audit Committee provides a report to the Board of Directors quarterly.

The Audit Committee comprises of;

Ministry of Finance representative of the Board.

Two of other Board members

Audit Superintendent of the Auditor General's Department participates at the meetings on invitation.

REMUNERATION POLICY

Members of the Board shall be remunerated in such manner and at such rates as may be determined by the Minister in consultation with the Minister in charge of the subject of Finance.

Chairman of The Hospital is remunerated in keeping with the effective Circulars of the Government.

The Director and all other employees are remunerated in keeping with relevant circulars of the Government.

INTERNAL CONTROL

Accounting and auditing processes are used in the Hospital's finance related activities that ensure the integrity of financial reporting and regulatory compliance. Maximum measures are taken to comply with laws and regulations and prevent fraud, corruption, waste and abuse.

Different units in the Hospital are designed and designated with defined roles such as Administration, Finance, Procurement, Planning, Quality Assurance, Maintenance and many other supportive functions with provision of health care services to the public as the core function of the hospital. All routine activities are directly reported to the Director of the Hospital and subsequently to the Chairman, Hospital Board and to the Secretary of Ministry of Health.

Internal control system is monitored by the Internal Audit Unit and the Government Audit through detective, preventive and corrective controls. The Internal Auditor reports directly to the Chairman of the Hospital and Audit Committee assuring the independence and transparency of the Internal Audit activities.

PUBLIC ACCOUNTABILITY

SJGH is a Public Enterprise owned and operated by the Government of Sri Lanka. Therefore it demonstrates its competence, reliability, transparency and honesty in a way that allows the public to judge its trustworthiness in utilizing public funds and resources. Thus the Hospital Board is responsible for managing the funds and reporting to the Ministry of Health as the line Ministry and the General Treasury of the Ministry of Finance. Government Procurement Guidelines and Financial Regulations are followed and adhered to.

Annual Accounts, Annual Budget, Auditor General's Report, Annual Report, Quarterly performance Reports and Quarterly Progress Review Reports are forwarded to above authorities disclosing all financial activities of the hospital. Annual Report of the Hospital comprising of physical performance of the hospital, financial report and the Auditor General's report is annually submitted to the Parliament of Sri Lanka for its reference, provide information regarding performance, explain decision making and to justify conduct.

Stakeholders are the categories of individuals or organizations who either care about or have vested interest. Handling of stakeholders of the Hospital and attending to their relationships is considered of utmost importance in the management of this state owned enterprise. Stakeholders that fall under this can be identified as customers, employees, suppliers, community, government as well as competitors. In the process of management of stakeholders maximum efforts are taken to focus not only on business values but also on individual values and social values as well.

1.3 Vision and Mission



Vision

“To become the best health care provider of the region”



Mission

“Provide affordable, comprehensive, high quality , safe healthcare and develop competency in par with international standards in an ethical, friendly and compassionate atmosphere with the use of state of the art technology by a competent work force”

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 1856staff members.

EXECUTIVE STAFF

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE 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 cum LEAGAL OFFICER	SL 1	1	1		1
ACCOUNTANT (Contract)	SL 1	1	1		1
INTERNAL AUDITOR	SL 1	1	1	1	
CHIEF MATRON	MT 8	1	1		1
ASSIST. ACCOUNTANT (Con 01, Per 1)	SL 1	2	2	1	1
SUPPLIES OFFICER	SL 1	1	1	1	
ASSISTANT SUPPLIES OFFICER(Assignment)	SL 1	1			
MATRON	MT 8	3	3		3
ADMINISTRATIVE OFFICER (Con 1)	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			
IT SYSTEM ADMINISTRATOR	MN 6	1			
BIO - MEDICAL ENGINEER	SL 1	1			
CIVIL ENGINEER	SL 1	1	0		
Total		23	16	7	9

MEDICAL STAFF

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE CADRE	MALE	FEMALE
CONSULTANT	SL 3	50			
GENERAL PHYSICIAN			3	2	1
GENERAL SURGEON			3	3	
OBS & GYNAECOLOGIST			2	1	1
PAEDIATRICIAN			1	1	
EYE SURGEON			1	1	
CARDIOTHORACIC SURGEON			2	2	
ORTHOPAEDIC SURGEON			1	1	
OTOLARYNGOLOGIST (ENT SURGEON)			2	0	2
CARDIOLOGIST			2	1	1
ANAESTHETIST			4	1	3
HISTO PATHOLOGIST			2	1	1
RADIOLOGIST			3		3
NEPHROLOGIST - Covering Up 1, PERMA . 1			2		2
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.					
INTERVENTIONAL RADIOLOGIST			1	1	
RESIDENT SPECIALIST	SL 3	10	1		1
Total		60	43	20	23

MEDICAL OFFICERS

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE CADRE	MALE	FEMALE
PERMANENT	SL 2	180	126	30	96
CONTRACT			35	15	20
GOV. ANNUAL TRANSFER/SECONDMENT			26	15	11
INTERN MEDICAL OFFICERS			37	22	15
POST INTERN MEDICAL OFFICERS			40	12	28
P.G.I.M			57	35	22
Total		180	187	60	127

PARA MEDICAL STAFF

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE CADRE	MALE	FEMALE
SPEECH THERAPIST	MT 6	1	1	1	
CHIEF PHARMACIST	MT 8	1	1		1
PHARMACISTS perma. 17	MT 6	20	19	6	13
PHARMACIST locum 2,			0		
CHEIF PHYSIOTHERAPIST	MT 8	1	1	1	
PHYSIOTHERAPIST	MT 6	12	9	3	6
CHIEF RADIOGRAPHER	MT 8	1	1		1
RADIOGRAPHERS	MT 6	21	12	8	4
CHIEF Medical Laboratory Technologist	MT 8	1	1	1	
MEDICAL LABORATORY TECHNOLOGIST	MT 6	38	32	18	14
MLT - Locum			4	1	3
THEATRE TECHNICIAN	MT 2	6	4	4	
BIO MEDICAL TECHNOLOGIST	MN 3	8	5	5	
CARDIOGRAPHER	MT 4	14	8	3	5
CARDIOGRAPHER Contract			1		1
EEG TECHNICIAN	MT4	1	1	1	
P.H.I	MT 5	2	2	2	
OPHTHALMIC TECHNOLOGIST (Locum 01)			1		1
OPHTHALMIC TECHNOLOGIST (Contract 01)	MT 6	4	1		1
AUDIOMETRICIAN	MT 6	2	1		1
PERFUSIONIST (Permanent 3 , Contract 1)	MN 5	3	4	3	1
OCCUPATIONAL THERAPIST		1	0		
Total		137	109	57	52

NURSING STAFF

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE CADRE	MALE	FEMALE
NURSING SISTER (PERMANENT 27, Con. 2)	MT 7	30	20		20
STAFF NURSING - PERMANENT	MT 7	650	547	35	512
- Contract			6		6
- TEM. ATTACHED			44	5	39
- ASSIGNMENT			1		1
STUDENT NURSES		200	103		103
Total		880	721	40	681

CLERICAL & ALLIED SERVICE

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE CADRE	MALE	FEMALE
CHIEF CASHIER	MN 3	1			
MANAGEMENT ASSIST (MN 2)	MN 2	112	45	10	35
MANAGEMENT ASST. (MN 1)+CASHIER	MN 1	22	58	10	48
CONFIDENTIAL SECRETARY	MN 7	1	0		
ASSISTANT MEDICAL RECORD OFFICER	MN 4	1			
STORE KEEPER	MT 2	5	4	3	1
AUDIT ASSISTANT	MT 2	4	2	2	
PLANNING ASSISTANT	MN 4	3	3	1	2
ICT ASSISTANT	MT 1	3	3		
OTHER TRAINEE				2	
INTERN TRAINEE			7		7
Total		152	115	29	86

112

Managemenet Assistant MN2

11

Managemenet Assistant MN1

10

Ward Clerk

1

Cashier

1

Chief Cashier

135

OTHER STAFF

DESIGNATION	SALARY CODE	AP- PROVED CADRE	AVAILA- BLE CADRE	MALE	FEMALE
NUTRITIONIST	MN 5	2	2		2
COUNSELLOR	MN 5	1	1		1
LIBRARY ASSISTANT (Contract)	MN 4	2	1		1
RECEPTIONIST Perm. 04	MN 1	6	4	0	4
ELECTRICAL FOREMAN	MN 7	1	1	1	
BUILDING FOREMAN	MN 7	1	0	0	
B.M.T. FOREMAN	MN 7				
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	5	1	4
SEAMSTRESS (Per -02 , Con. 01)	PL 3	6	2		2
DRIVERS	PL 3	14	9	9	
THREE WHEELER DRIVER	PL 3	2	1	1	
HOUSE WARDEN Perma. 4 , Con. 1	MN 1	7	5	1	4
TELEPHONE OPERATORS (Per- 7)	PL 2	8	7	2	5
LAUNDRY SUPERVISORS	MN 1	1	0	0	
COOKS (Per 07 + Contract 02)	PL 3	20	9	8	1
LAB ORDERLY	PL 3	17	7	2	5
Total		124	72	43	29

PRIMARY STAFF

DESIGNATION	SALARY CODE	AP-PROVED CADRE	AVAILA-BLE CADRE	MALE	FEMALE
ORDERLY SUPERVISORS	PL1	6	2	1	1
ORDERLIES -Contract			7	3	4
ORDERLIES (PL 2 Salary is given)	PL 1	436	139	82	57
DARK ROOM ORDERLY	PL 1	1			
LABOURER (SKS)	PL 1	50	267	154	113
SKS (Contract)			6	6	
PHLEBOTOMIST	PL 2		4		4
Total		493	425	246	179

SUMMARY

DESIGNATION	AP-PROVED CADRE	AVAILA-BLE CADRE	MALE	FEMALE
Executive Staff	23	16	7	9
Medical Staff(Consultants&Res.Specialists)	60	43	20	23
Medical Officers	180	187	60	127
Para Medical Staff	137	109	57	52
Nursing Staff	880	721	40	681
Clerical And Allied Service	152	115	29	86
Other Staff	124	72	43	29
Primary Staff	493	425	246	179
Total	2049	1688	502	1186

1688

Chairman	1
Intern MO	37
Post Intern	40
P.G.I.M.	64
Intern Trainee	7
Other Trainee	19

Total **1856**

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) - 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) - Pediatrics - Neurosurgical - Cardiology - Cardio thoracic - General Medicine - Gynecology	7. Medical Checkup Unit– Variety of Medical Checkup packages available	
	8.Laboratory services - Blood bank and Transfusion medicine - Hematology - Biochemistry - Microbiology - Histopathology Chemical Pathology	
9. Radiology Services - Mammography - X –ray - Ultra Sound Scan - Computer Tomography (CT) - DSA Angiograms - IVP - Barium Studies. - CT Guided Biopsy - CT Angiograms. - Doppler Scans. - HSG. - Special Examinations - FNACUS Biopsy - Dexa scan - MRI scan	10.Cardiology Investigation - ECG Tests - Exercise ECG - Halter Monitoring - Angiography and Cardiac Catheterization 2 DEcho - Electro-cardio physiolo-	11.Neurology Investi- gation - 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 - Blood Transfusion Services - Chanel Service - Health Education - Immunization - Infection Control Service - Birth & Death Registration - Pharmacy -(24 h service) - Emergency Ambulance Service	Other Services - Banks (BOC, HNB) - Automated Teller Machine (BOC, HNB, Peoples ,Commercial) - Cafeteria - Post Office - Vehicle Park - Grocery Shop - Paying machines	

1.9 Our Website

info@sjghsrilanka.lk



“Sri Jayewardenepura General Hospital official Website”

2. Management Team



2.1 Chairman's Message



As we navigate the dynamic landscape of the healthcare industry, I am delighted to reflect on a year of significant achievements and growth in the Annual Report 2023 of Sri Jayewardenepura General Hospital and Post Graduate Medical Training Center.

Since its establishment in 1984 as a state-owned enterprise, Sri Jayewardenepura General Hospital and Postgraduate Medical Training Centre has been serving the nation by overcoming emerging challenges and satisfying patients' expectations. We strive to deliver high-quality healthcare services that exceed industry standards to the public at an affordable cost. Our efforts extend beyond clinical excellence; we actively seek ways to reduce costs without compromising quality. As a cohesive team, our Board of Directors, Senior Management, Consultants, and staff work tirelessly with unwavering commitment to achieve our goals. Each person's contribution has woven together a vibrant tapestry of success driving us toward becoming the best healthcare provider in the country in the near future.

As the Chairman of this prestigious organization, I seize this opportunity to express my heartfelt gratitude to the Hon. Minister of Health, Hon. State Minister of Health, and Ministry of Health for all the cooperation extended to propel us forward. We weather storms together, adjusting our sails as needed.

Thank you

Dr.Saranaga Alahapperuma
Chairman

Sri Jayewardenepura General Hospital & Postgraduate Medical Training Centre

2.2 Director's Report



It is with great pride that I present the Annual Report for the year 2023, reflecting the remarkable progress and achievements of Sri Jayawardenepura General Hospital. Over the past few years, our institution has consistently demonstrated resilience and growth, despite the challenges faced.

In the financial year 2023, our revenue reached an all-time high of Rs. 4.02 billion, marking a significant increase from Rs. 3.13 billion in 2022, Rs. 2.81 billion in 2021, and Rs. 2.35 billion in 2020. This upward trend is a testament to our dedication to providing quality healthcare services and the trust our community places in us.

Equally noteworthy is the rise in patient admissions, which totaled 49,854 in 2023. This compares to 42,633 in 2022, 39,916 in 2021, and 45,976 in 2020. The increasing number of patients we serve each year highlights our expanding reach and the critical role we play in the healthcare landscape of our nation.

These accomplishments are not merely numbers; they represent the lives we touch and the health outcomes we improve. As we move forward, we remain committed to our mission of excellence in healthcare, continually adapting to meet the needs of our patients and the challenges of the healthcare landscape.

I extend my heartfelt gratitude to our staff, stakeholders, and the community for their unwavering support. Together, we will continue to elevate the standards of healthcare at Sri Jayawardenepura General Hospital.

Dr. Rathnasiri A. Hewage
Director
Sri Jayawardenepura General Hospital & Postgraduate Medical Training Centre

2.3 Board of Directors-2023

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

Dr.Y.D. Nihal Jayathilaka– Chairman (30.06.2023)

Dr. R. A. Hewage- Director, SJGH

Dr.Asela Gunawardhana-Director General of Health Service

Prof.Senaka Rajapakshe- Director—PGIM

Ms. K. A. Ramya Kanthi- Treasury Representative

Dr.(Ms)C.C.Kariyawasam -Consultant -SJGH

Dr.H.R.Y.De Silva -Consultant Representative-SJGH

Dr.W.G.R.C.K. Sirisena -Consultant—SJGH

Mr.Rukmal Cooray- Board Member

Dr.Wimal Karadagoda- Board Member

Mr. Sunil Galagama– Health Ministry Representative (from 30.03.2023)

Mr A.P. Kurumbalapitiya - Treasury Representative (from 24.08.2024)

2.4 Management Committee-2023

Dr. Rathnasiri Hewage - Director, SJGH

Dr. C.Ranasinghe -Deputy Director, SJGH (up to 22.02.2023)

Dr. J. Herath-Consultant Cardiologist

Dr. S. Rupasinghe – Consultant ENT

Dr. B. Aeywickrama - Consultant Radiologist

Mr. D Totawatta - Accountant

Mrs. D.C. Wickramasena –Accountant (From 12.04.2023)

Mrs.A.N.Saputhanthri - Chief Nursing Officer

Mrs. Samitha Senanayake - Chief Nursing Officer(from 09.08.2023)

Mrs. S. Hadapangoda - Administrative Officer

Mrs. Manel Malwatta- Administrative Assistant(from 12.04.2023)

Mrs.W.T.G. Wasantha - Administrative Officer (from 09.08.2023)

2.5 Specialist Staff

	Name of Consultant	Specialty	Unit
1	Dr. D. H. H. Wariyapola <i>MBBS, MSOPH, DO(COL), FRCS,</i>	Ophthalmology	Ward16
2	Dr. (Mrs.) N. L. Amarasena <i>MBBS, MD (Colombo), FRCP (London), FCCP, FRACP (HON)</i>	Cardiology	Ward19
3	Dr. (Mrs.) M. Weerasekara <i>MBBS, DCH, MD (Pead.), MRCP (UK)</i>	Neonatology	NICU
4	Dr. C.E.de Silva <i>MBBS, MD, MRCP (UK), FCCP</i>	General Medicine	Ward12
5	Dr. A. D. Kapuruge <i>MBBS, MS, FRCS)</i>	Cardiothoracic Surgery	Ward20
6	Dr. K. Cassim <i>MBBS, MD</i>	Rheumatology	Ward 16A
7	Dr. (Mrs.) M.S. Wijerathne <i>MBBS (Hons), Melb, FRCS (Ed.)</i>	Neuro-Surgery	Ward18
8	Dr. H. H. Gunsekara <i>MBBS(Col), MD(Col), MRC(UK), FRCP</i>	Neurology	Ward16A
9	Dr.D.M.M.Manamperi	Paediatrics	Ward 01
10	Dr. P. J. Ambawatta <i>MBBS,(Col). Path.(Col), MD Pathology(Col)</i>	Histopathology	Path Lab
11	Dr. A.S. Rodrigo <i>MBBS, MD (HistoPathology)</i>	Histopathology	Path lab
12	Dr. (Mrs.) J. S. K. Rajasinghe <i>MBBS, MD ,FRCA (UK)</i>	Anaesthesia	Theatre
13	Dr. S.M.G. Karunarathne <i>MBBS, MS(SL), FSLCOG(UK) , FRCOG,</i>	Obstetric and Gynaecology	Ward 02
14	Dr. J.I. P. Herath <i>MBBS, MD</i>	Cardiology	Ward 19

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

	Name of Consultant	Specialty	Unit
29	Dr.K.G.Karunaratne <i>MBBS.MD,MRCS(Engd)</i>	Orthopaedics	Ward 11 A
30	Dr.(Mrs.)F.S.Maleen <i>MBBS India),MD(Obs & Gyn),</i>	Obstetric & Gynaecology	Ward 09
31	Dr. N.Vithanage <i>MBBS, Diploma in Pathology, MD (Chemical Pathology)</i>	Chemical Pathology	Path Lab
32	Dr. (Mrs.) R.A.S.T.Rupasingha <i>MBBS(Col), MD ,ORL(Col), DOHNS(Edin)),MRCP (UK)</i>	Otorhinolaryngology	Ward 11
33	Dr. S.R.P. Kottegoda <i>MBBS, MD</i>	Cardio - Electro Physiology	Ward 19
34	Dr.(Mrs)D.T.Muthukuda <i>MBBS,MD(Col),MRCP(UK)</i>	Endocrinologist	Endocrinology Unit
35	Dr.(Mrs)D.K.Y.Abeywardana <i>MD(Radiology)MBBS</i>	Radiology	X-ray
36	Dr.(Mrs)S.B.T.M.D.S.Tennakoon <i>MBBS,DFM,MRCP(Eng),MD-ORL,Head&Neck(Colombo)</i>	Otolaryngology	Ward 11
37	Dr.M.S.G.Perera <i>MBBS, MD</i>	Pulmonology	Ward –07
38	Dr.B.N.Abeywickrama <i>MD(Radiology)MBBS(COL)</i>	Interventional Radiologist	X-Ray
39	Dr.W.G.R.C.K. Sirisena <i>MBBS.MS.MRCS.(Edinburgh)</i>	Surgery	Ward 15
40	Dr.M.T.G.J.Kumara	Surgery	Ward 14
41	Dr.Mrs. Harshani perera	Consultant Nephrologist	Ward 21
42	Dr.Dilrukshi Perera	Anaesthesia	General Theater
43	Dr.A.G.T.Darshani(Cover Up)	Consultant Physician	ETU

3. Operational Information

Page 10 of 10



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 2023 Number of staff members was .

Summary	Approved Carder	Available Carder	Male	Female		
Executive Staff	23	16	7	9		
Medical Staff (con.& Re sp.)	60	43	20	23		
Medical Officers	180	187	60	127	1688	
Para Medical Staff	137	109	57	52	Chairman	1
Nursing Staff	880	721	40	681	Intern MO	37
Clerical & Allied Services	152	115	29	86	Post Intern	40
Other Staff	124	72	43	29	P.G.I.M.	64
Primary Staff	493	425	246	179	Intern Trainee	7
					Other Trainee	19
Total	2049	1688	502	1186	Total	1856

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

Indicator	2023	2022	Increase/ Decrease (%)
1. Number of Patient Beds	1008	1008	0
2.Total Number of Patient Admissions	49854	42633	16.94
3. Average Length of Stay (Days)	4.34	4.6	-5.65
4. Hospital Bed Occupancy (%)	58.57	54.74	7.00
a. Bed Occupancy of General Wards(%)	57.80	54.03	6.98
b. Bed Occupancy of Paying Wards(%)	65.88	61.73	6.72
5. Number of Out Patient Department Visits	25322	19537	29.61
6. Number. of Emergency treatment Unit Visits	25713	28576	-10.02
7. Total Number of Patients attended for Clinics	169500	153143	10.68
8. Total Number of Surgeries done	13054	12436	4.97
9. Number of Cardio Thoracic Surgeries done	747	664	12.50
10. Number of Kidney Transplants done	11	33	-66.67
11. Number of Dialysis done	4941	5278	-6.38
12. Number of Echo Cardiograms done	15259	12081	26.31
13.Number of Coronary angiogram Tests	1347	1200	12.25
14.Number of Stress Tests	1612	1063	51.65
15.Number of Deliveries	1818	2144	-15.21
16. Number of ECG Tests done	43622	40059	8.89
17.Number of EMG tests done	1237	1043	18.60
18. Number of X- ray Tests done	76348	72488	5.33
19.Number of CT studies	11802	10966	7.62
20.Number of Mammograms done	641	551	16.33
21.Number of Physiotherapy done	31717	35068	-9.56
22.Number of Channel patients	10016	7633	31.22
23. Number of Refraction Tests done	205	554	-63.00
24.Number of Nutrition Advices given	1863	1580	17.91
25. Number of Speech Therapies done	977	819	19.29
26. Number of Medical Check-ups	3921	5515	-28.90
27. Number of Psychological counseling done	1905	1758	8.36
28. Number of Pathological tests done	1136656	1053566	7.88
29.Total Number of endoscopy tests done	6118	5239	16.78
30.Total Number of Blood collection	4385	4525	-3.09
31.Total Number of deaths	720	721	-0.14

Following table shows the unit wise summary of in-patient care provided by Sri Jayewardenepura General Hospital in 2023.

Unit	Patient Admissions		Increase/ Decrease (%)	Bed Occupancy (%)		Increase/ Decrease (%)
	2023	2022		2023	2022	
Pediatric Unit	3176	1867	70.11	84.39	48.78	73.00
Neonatal Intensive Care Unit	831	798	4.14	57.31	59.01	-2.88
Gynecology and Obstetrics Unit	4047	4284	-5.53	42.62	64.21	-33.62
General Medical Unit	15744	13233	18.98	89.86	80.09	12.20
Surgical Unit	8567	6798	26.02	69.79	61.68	13.15
Orthopedic Unit	1854	1704	8.80	55.82	31.71	76.03
Day Care (Eye)	644	566	13.78	10.60	9.12	16.23
ENT Unit	1466	985	48.83	52.48	17.55	199.03
Urology Unit	1413	1145	23.41	70.42	75.26	-6.43
Ophthalmology (Eye) Unit	1066	1108	-3.79	43.55	48.11	-9.48
Neurology Unit	555	524	5.92	41.83	48.84	-14.35
Neuro - surgical Unit	885	847	4.49	43.14	80.04	-46.10
Cardiology Unit	2728	2464	10.71	73.22	46.25	58.31
Cardio-thoracic	1209	1148	5.31	51.35	70.47	-27.13
Nephrology & Dialysis Unit	5883	6641	-11.41	42.11	54.80	-23.16
Cardio-thoracic ICU	708	657	7.76	96.12	70.47	36.40
Intensive Care Unit	694	686	1.17	75.12	90.29	-16.80
Paying ward –Class I	1682	1563	7.61	115.42	117.07	-1.41
Paying ward –Class II	5047	4327	16.64	57.49	50.94	12.86

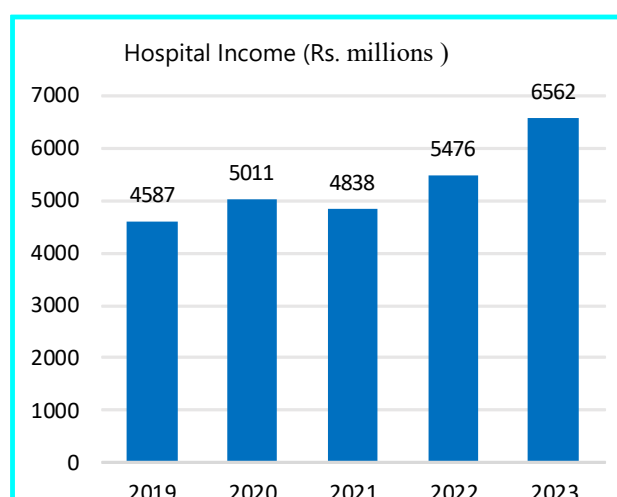
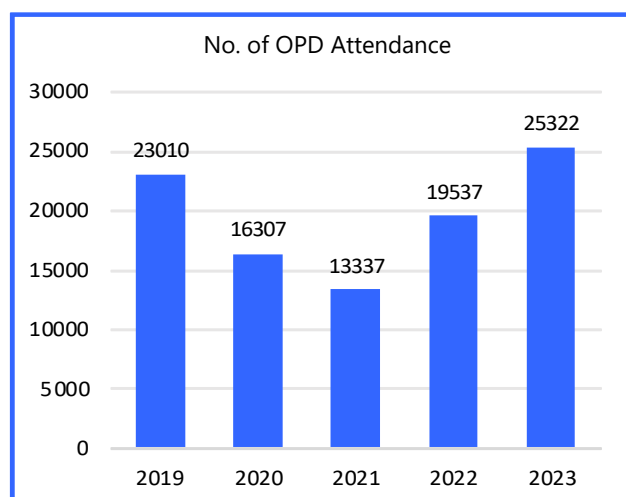
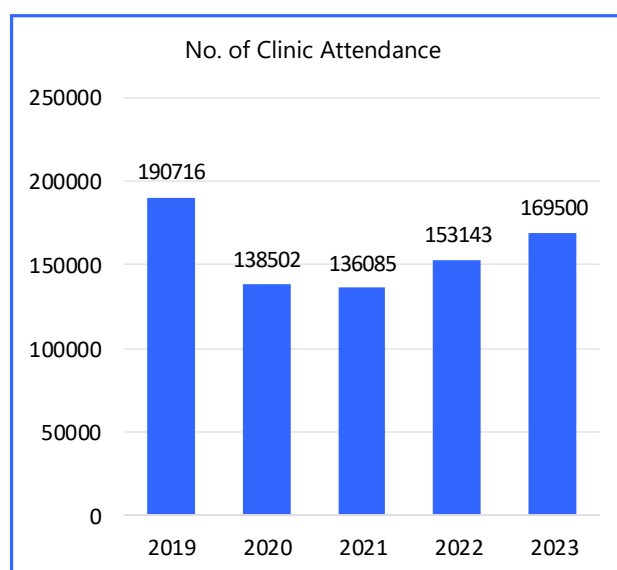
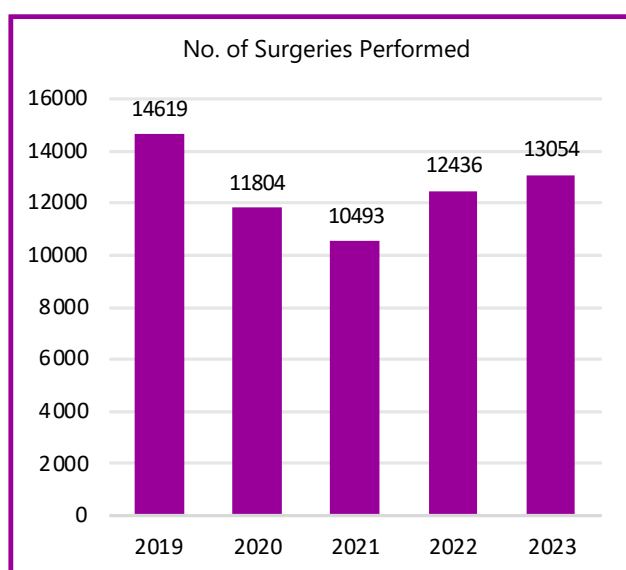
Following is the summary of the financial performance of Sri Jayewardenepura General Hospital in year 2023

Description	(Rs. '000)		Increase / Decrease	
	2023	2022	Value (Rs. '000)	Percentage (%)
Income generated from operations	4025146	3131723	893,423	28.52
Government Grant –Recurrent	2442500	2280000	162,500	7.12
Other Income	94839	64446	30,393	47.16
Other Operating Income (Interest)	16266	18525	-2,259	(12.2)
Capital Grant Amortization	375625	516173	-140,548	(27.23)
Total Income	6954376	6010867	943,509	15.69
Materials & Consumables used	2381901	1681749	700,152	41.63
Staff cost	3007227	3027085	-19,858	(0.66)
Depreciation & amortization	375625	516173	-140,548	(27.23)
Other operating expenses	820661	509218	311,443	61.16
Total expenses	6585415	5734225	851,190	14.84
Profit /Loss from operation	368961	276642	92,319	33.37
Finance cost	33111	25589	7,522	29.40
Other expenses	32080	3817	28,263	740.45
Profit /Loss before Taxation	303770	247234	56,536	22.87
Income tax	-	-	-	-
Profit /Loss after Taxation	303770	247234	56,536	22.87

3.2 General Performance

	2019	2020	2021	2022	2023
No. of beds in Hospital	1065	1072	993	1008	1008
Total No. of admissions	62466	45976	39916	42633	49854
No. of OPD Attendance	23010	16307	13337	19537	25322
No. of Clinic Attendance	190716	138502	136085	153143	169500
No. of Surgeries Performed	14619	11804	10493	12436	13054
Bed Occupancy Rate (%)	69.33	52.40	54.29	54.74	58.57
No. of Neonatal deaths	17	10	14	13	15
Total No. of deaths	847	592	813	721	720
Hospital Income (Rs.millions)	4587	5011	4838	5476	6562

Five year summery

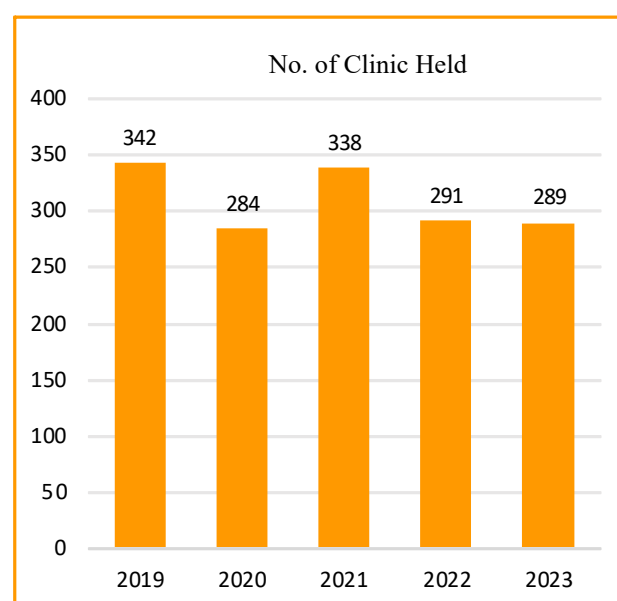
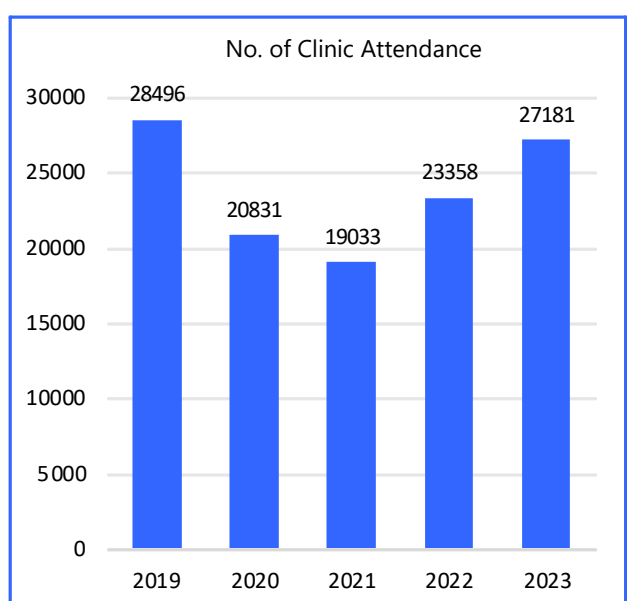
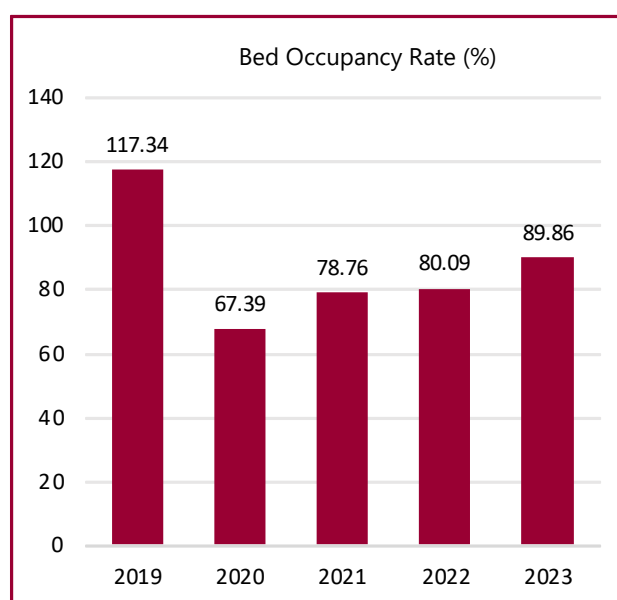
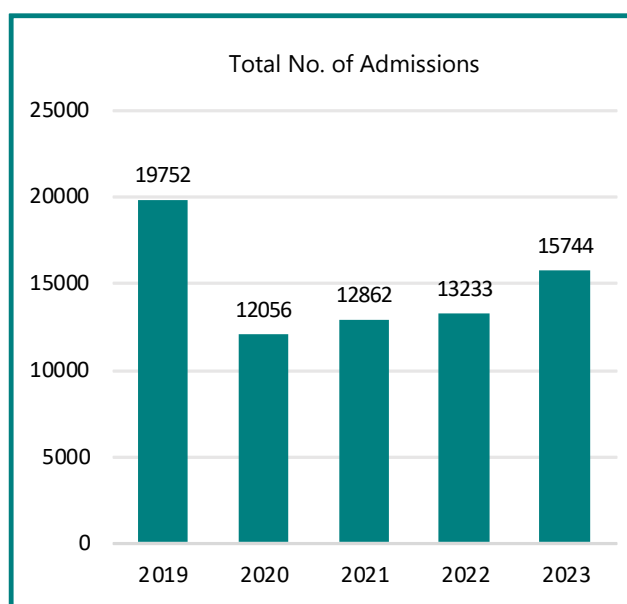


3.3 Sector Review

I. General Medical Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	342	284	338	291	289
No. of Clinic Attendance	28496	20831	19033	23358	27181
Total No. of Admissions	19752	12056	12862	13233	15744
Bed Occupancy Rate (%)	117.34	67.99	78.76	80.09	89.86

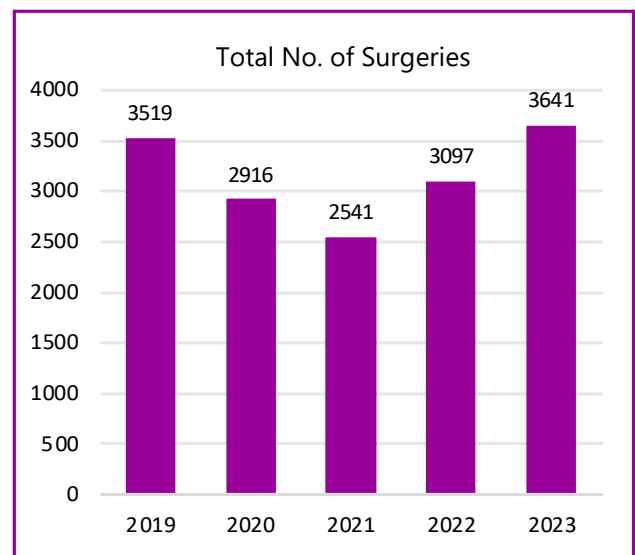
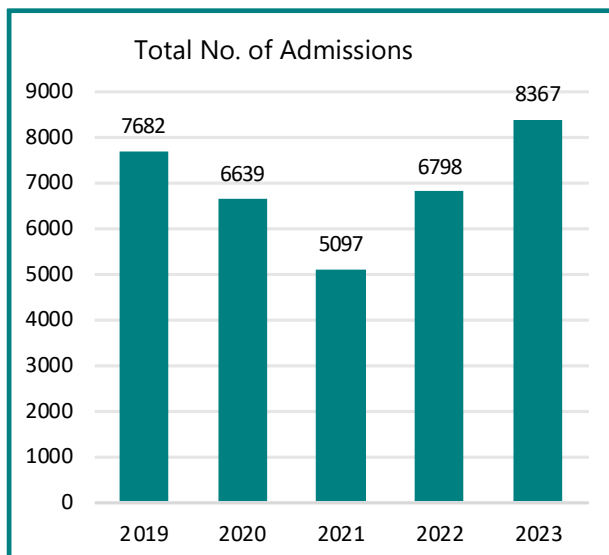
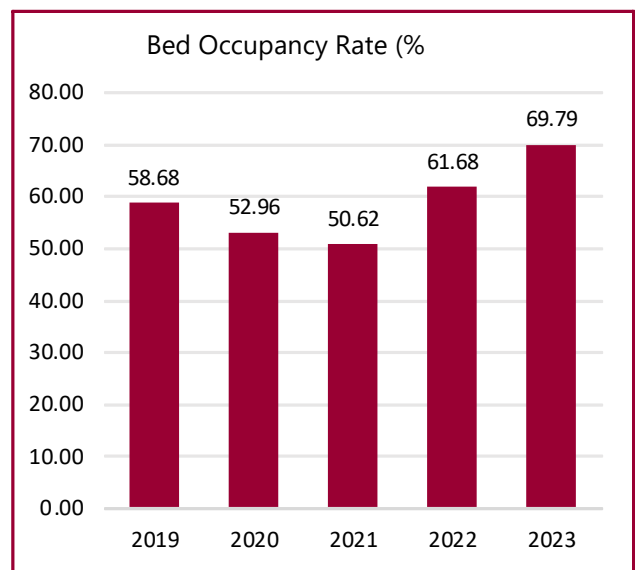
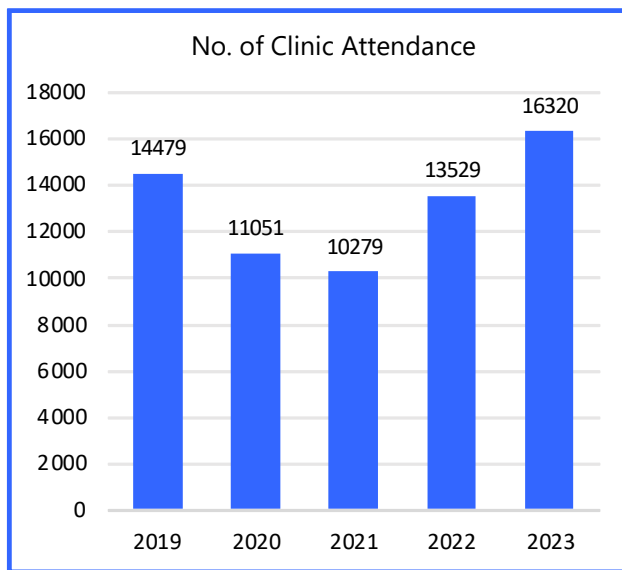
Five year summery



II. General Surgical Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	352	284	325	328	289
No. of Clinic Attendance	14479	11051	10279	13529	16320
Total No. of Admissions	7682	6639	5097	6798	8367
Total no. of Surgeries	3519	2916	2541	3007	3641
Bed Occupancy Rate (%)	58.68	52.96	50.62	61.68	69.79

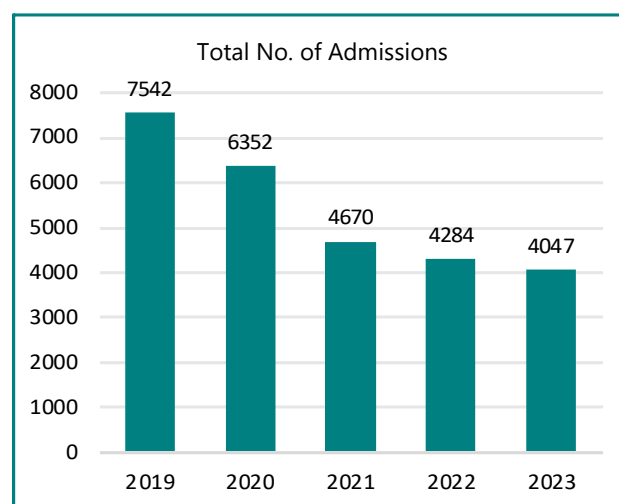
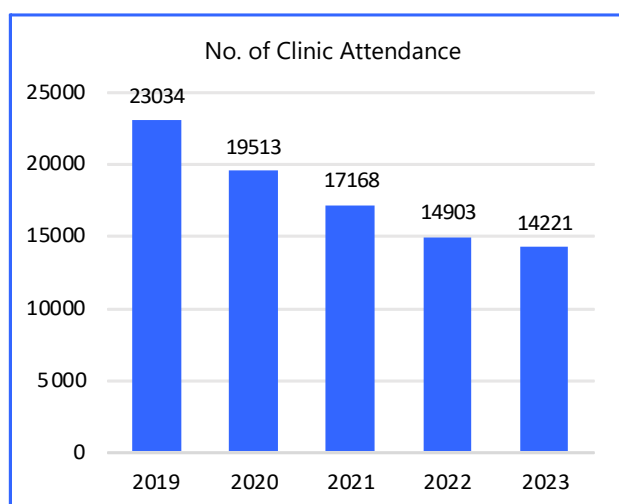
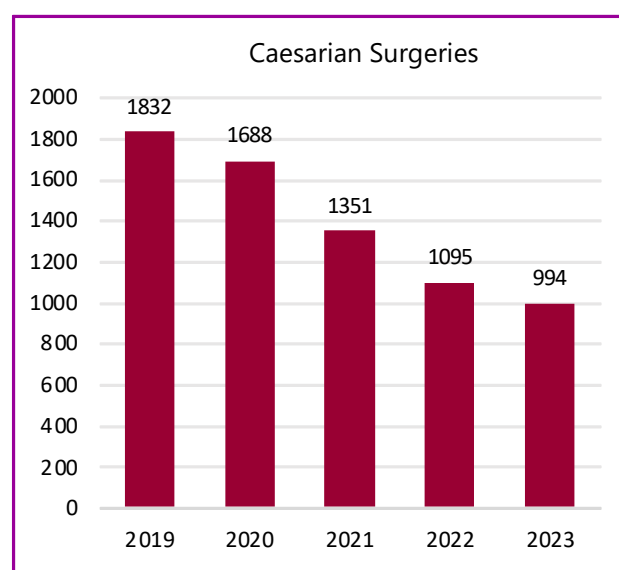
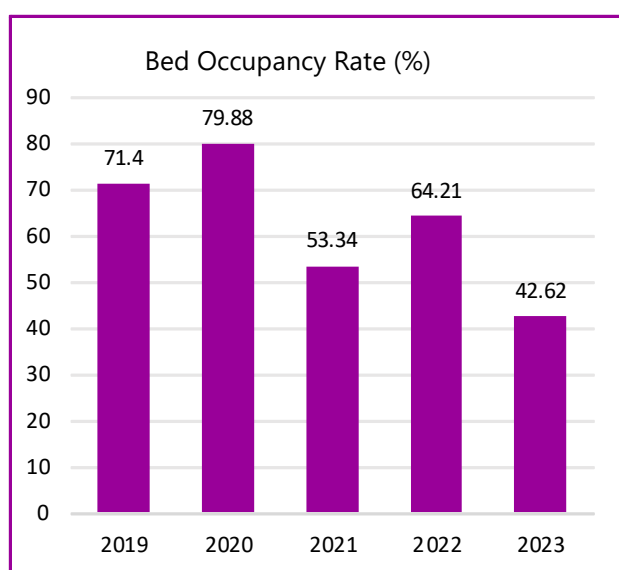
Five year summery



III. Gynaecology and Obstetrics Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	386	357	280	293	289
No. of Clinic Attendance	23034	19513	17168	14903	14221
Total No. of Admissions	7542	6352	4670	4284	4047
Bed Occupancy Rate (%)	71.40	79.98	53.34	64.21	42.62
No. of Deliveries	3444	3232	2688	2553	1818
Gyn surgeries	1149	1064	897	957	925
No. of caesarian surgeries	1832	1688	1351	1095	994

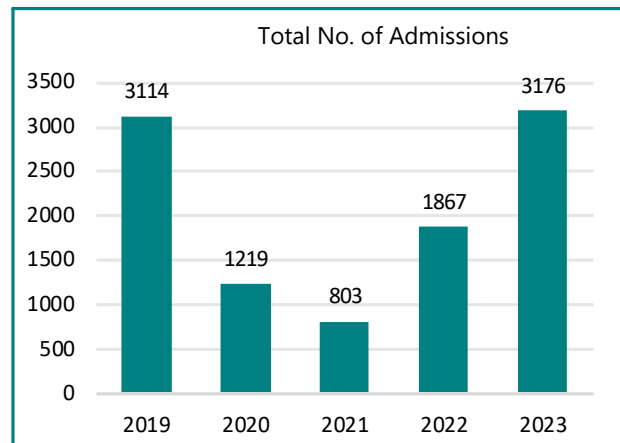
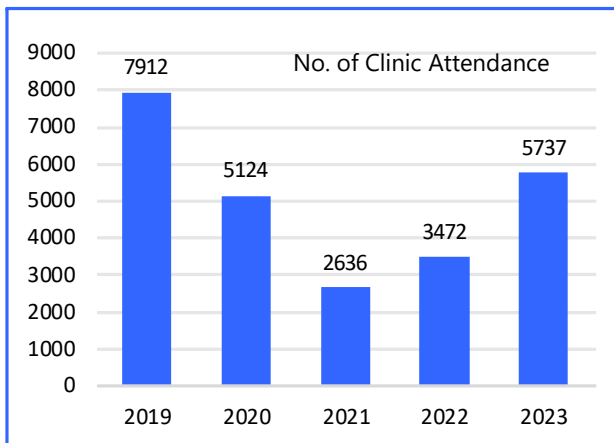
Five year summery



IV. Pediatric Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	466	426	360	372	354
No. of Clinic Attendance	7912	5124	2636	3472	5737
Total No. of Admissions	3114	1219	803	1867	3176
Bed Occupancy Rate (%)	58.64	24.17	19	48.78	84.39

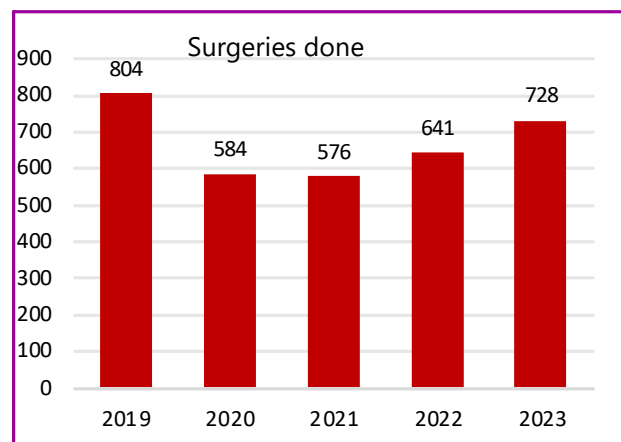
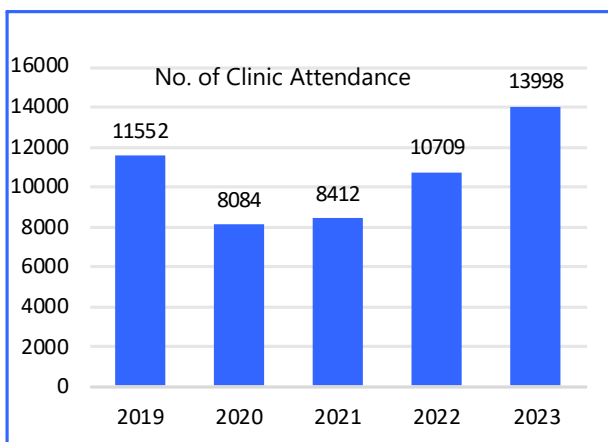
Five year summery



V. ENT Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	287	235	290	293	299
No. of Clinic Attendance	11552	8084	8412	10709	13998
Total No. of Admissions	1736	1179	826	985	1456
Bed Occupancy Rate (%)	63.57	42.83	34.70	17.55	52.48
No. of Surgeries done	804	584	576	641	728

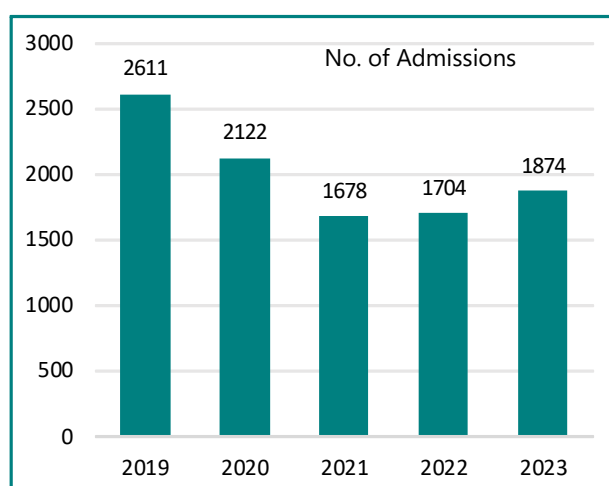
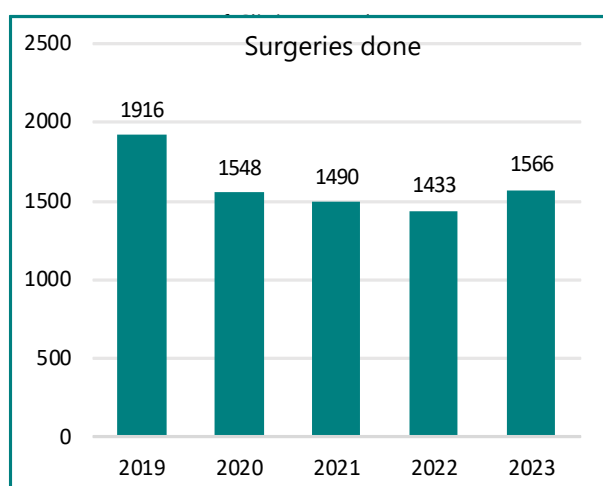
Five year summery



VI. Orthopaedic Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	196	155	187	191	166
No. of Clinic Attendance	12436	9179	9946	9897	9486
Total No. of Admissions	2611	2122	1678	1704	1874
Bed Occupancy Rate (%)	36.64	46.31	34.2	31.71	27.91
No. of Surgeries done	1916	1548	1490	1433	1566

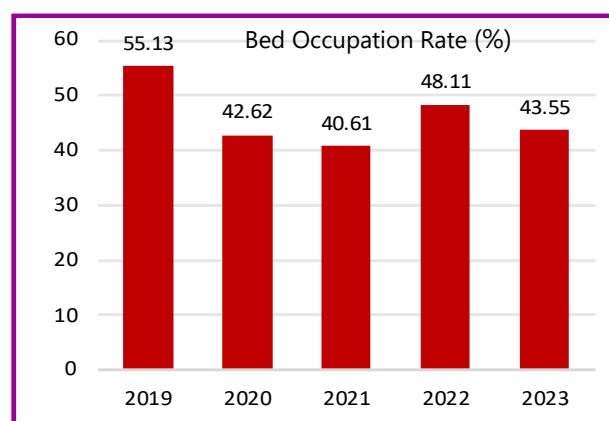
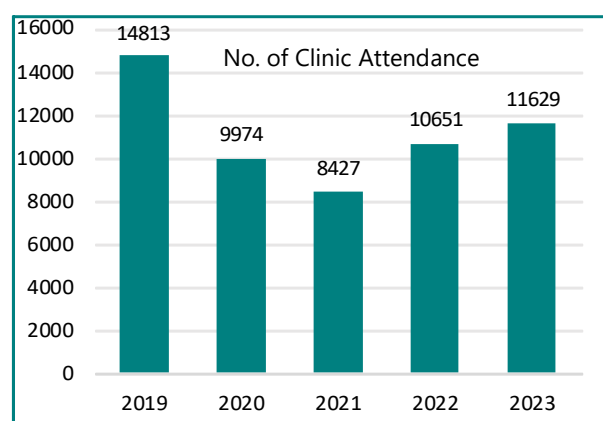
Five year summery



VII. Ophthalmology (Eye) Unit

	2019	2020	2021	2022	2023
No. of Clinics held	242	197	227	231	222
No. of Clinic Attendance	14813	9974	8427	10651	11629
No. of Admissions	1570	1145	894	1108	1066
Bed Occupation Rate (%)	55.13	42.62	40.61	48.11	43.55
No. of Surgeries performed	3159	2140	1868	2796	2447

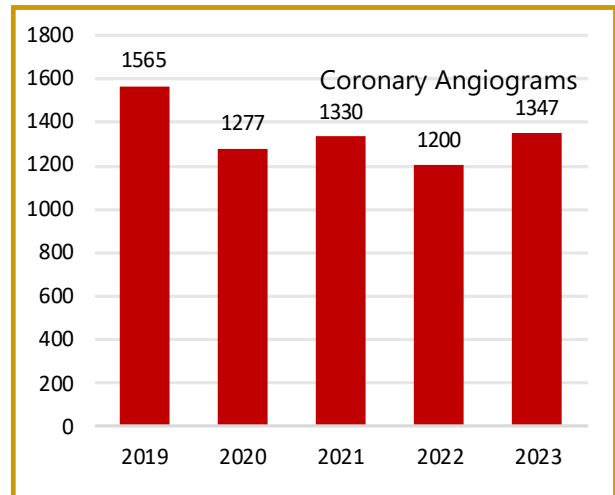
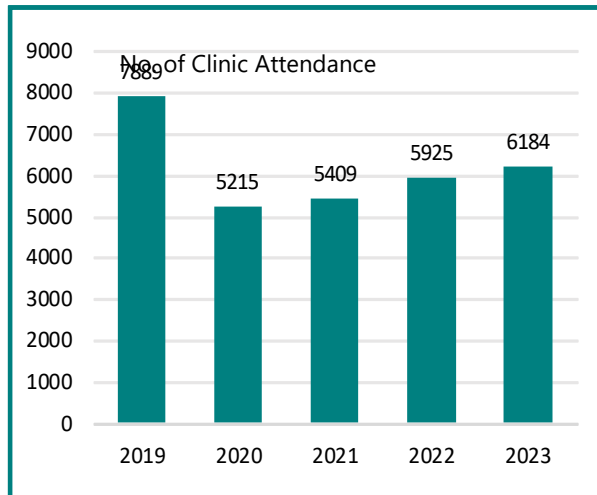
Five year summery



VIII. Cardiology Unit

	2019	2020	2021	2022	2023
No. of Clinics held	98	84	89	96	96
No. of Clinic Attendance	7889	5215	5409	5925	6184
No. of Admissions	3121	2560	2531	2464	2728
Bed Occupancy Rate (%)	87.47	72.94	77.26	46.25	73.22
No. of Coronary Angiograms	1565	1277	1330	1200	1347

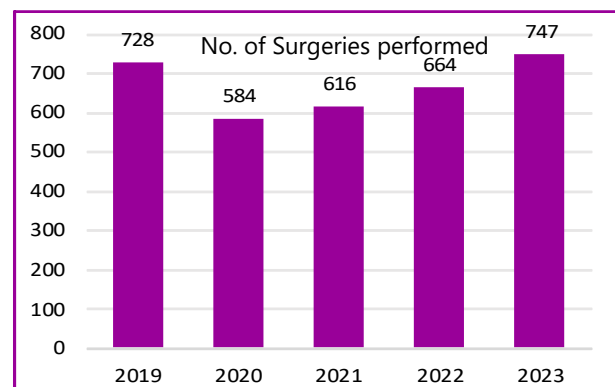
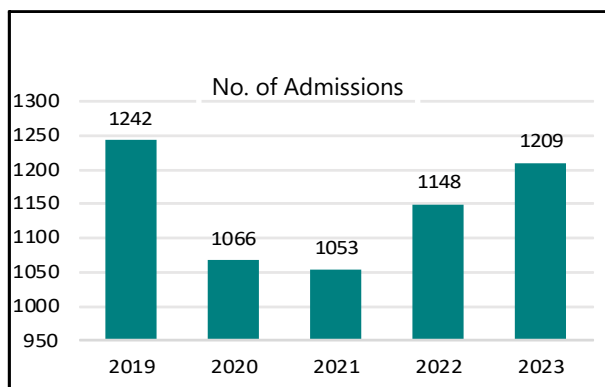
Five year summery



IX. Cardio-Thoracic Unit

	2019	2020	2021	2022	2023
No. of Clinics held	100	84	91	96	99
No. of Clinic Attendance	4771	3808	3804	4239	4858
No. of Admissions	1242	1066	1053	1148	1209
Bed Occupancy Rate (%)	65.82	72.94	45.91	70.47	51.35
No. of Surgeries performed	728	584	616	664	747

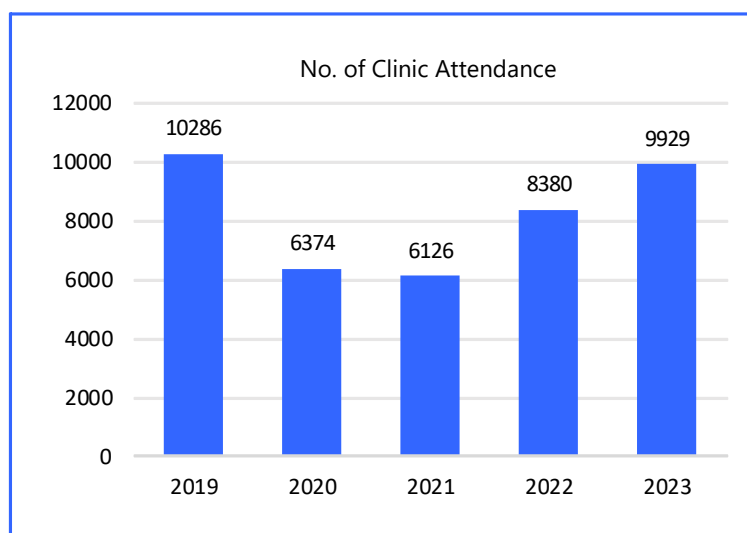
Five year summery



X. Dermatology Unit

	2019	2020	2021	2022	2023
No. of Clinics held	199	178	202	228	231
No. of Clinic Attendance	10286	6374	6126	8380	9929

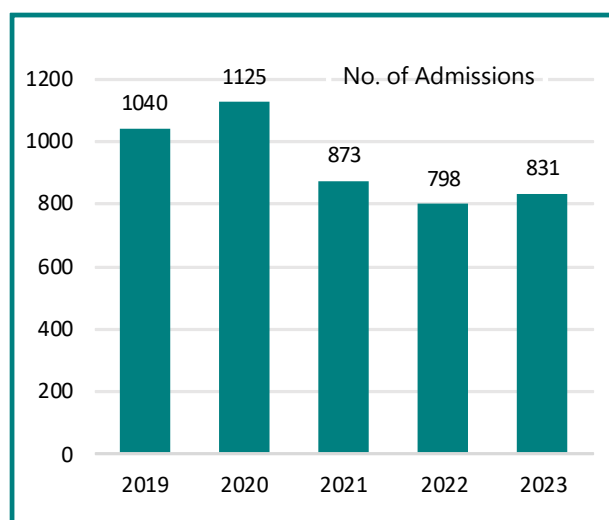
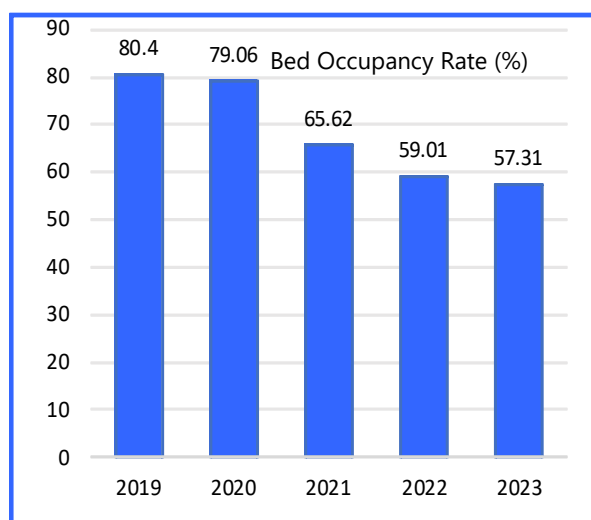
Five year summery



XI. Neonatal Intensive Care Unit (NICU)

	2019	2020	2021	2022	2023
No. of Admissions	1040	1125	873	798	831
Bed Occupancy Rate (%)	80.40	79.06	65.62	59.01	57.31

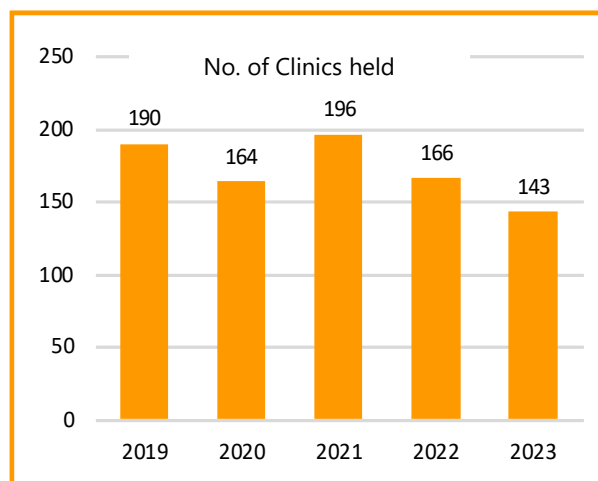
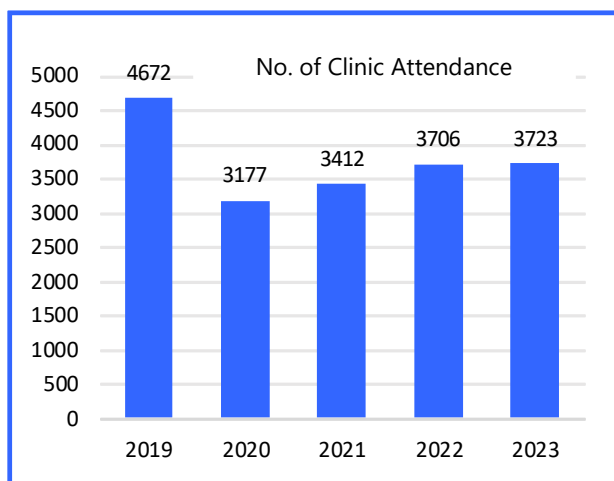
Five year summery



XII. Rheumatology and Rehabilitation Unit

	2019	2020	2021	2022	2023
No. of Clinics held	190	164	196	166	143
No. of Clinic Attendance	4672	3177	3412	3706	3723

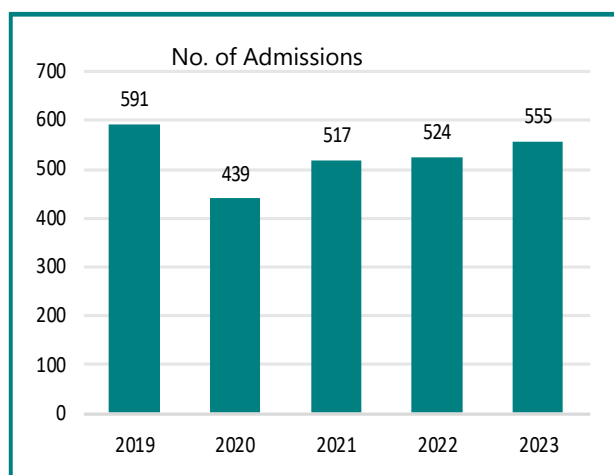
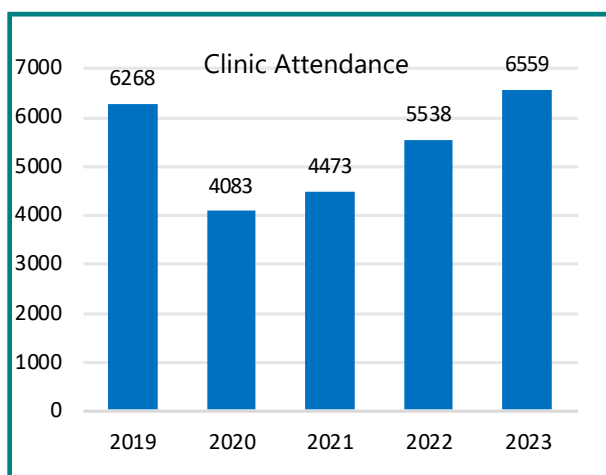
Five year summery



XIII. Neurology Unit

	2019	2020	2021	2022	2023
No. of Clinics held	93	78	73	96	95
No. of Clinic Attendance	6268	4083	4473	5538	6559
No. of Admissions	591	439	517	524	555
Bed Occupancy Rate (%)	46.92	35.29	56.28	48.84	41.83
No. of EEG performed	975	839	814	885	1042
No. of EMG performed	1467	891	1012	1043	1237

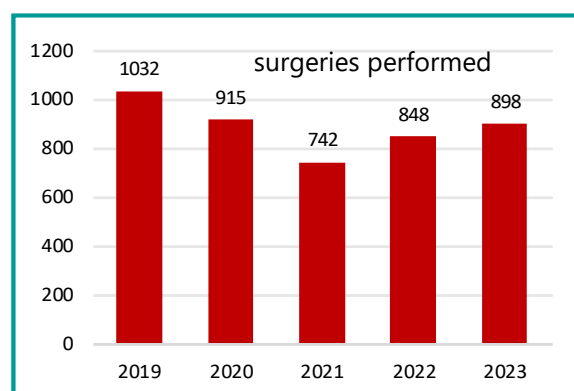
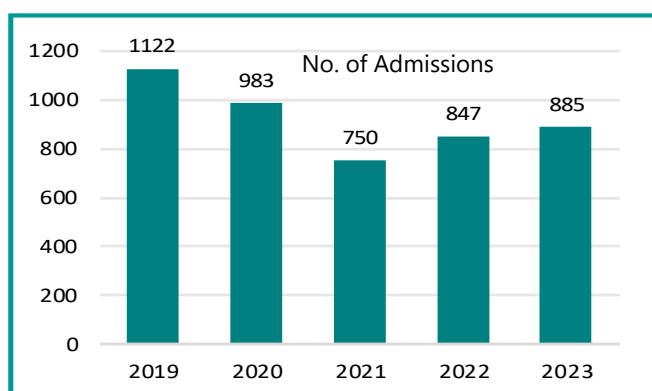
Five year summery



XIV. Neurosurgical Unit

	2019	2020	2021	2022	2023
No. of Clinics held	92	82	94	96	98
No. of Clinic Attendance	1032	915	742	848	898
No. of Admissions	1122	983	750	847	885
Bed Occupancy Rate (%)	47.41	46.12	43.02	80.04	43.14
No. of surgeries performed	164	219	278	284	158

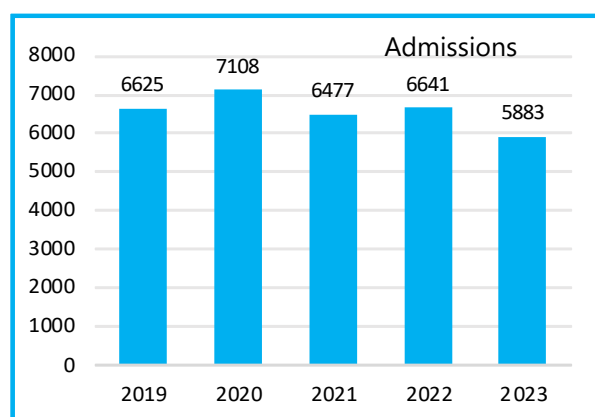
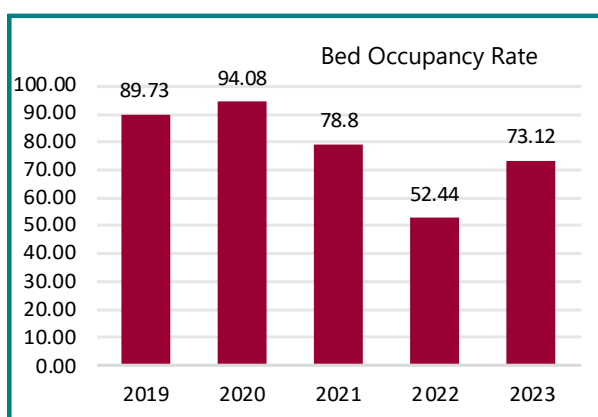
Five year summery



XV. Nephrology Unit

	2019	2020	2021	2022	2023
No. of Clinics held	242	205	191	182	191
No. of Clinic Attendance	15027	10147	11546	10587	10198
No. of Admissions with Dialysis	6625	7108	6477	6641	5883
Bed Occupancy Rate (%)	89.73	94.08	78.8	52.44	73.12
No. of Kidney transplantations	37	31	50	33	11
No. of Dialyses	6922	6412	5637	5278	4911

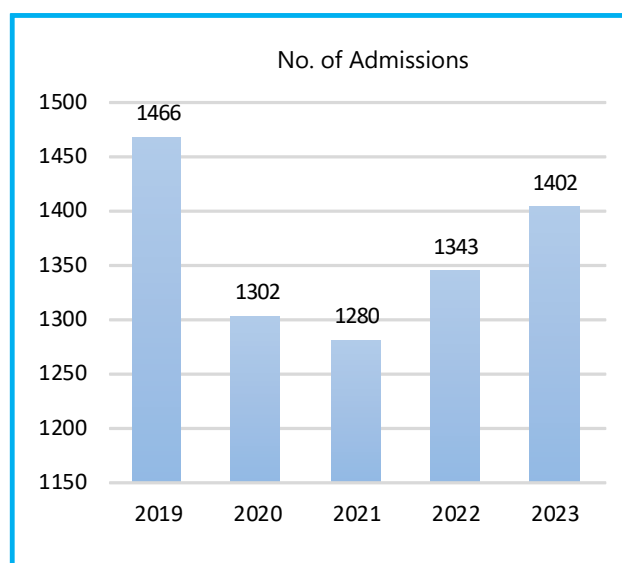
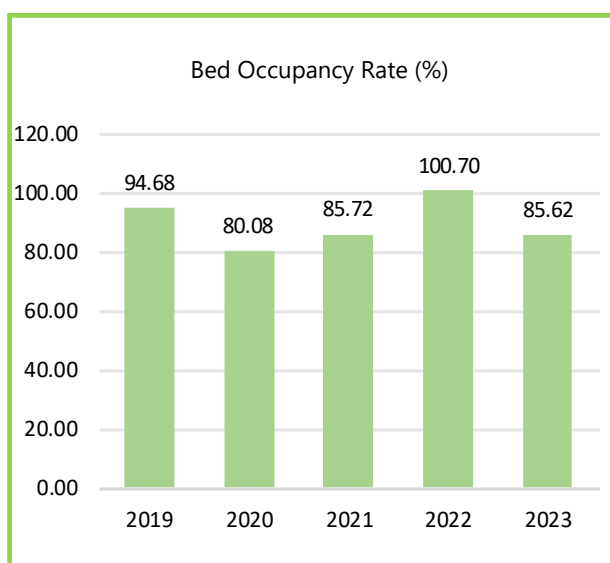
Five year summery



XVI. Intensive Care Units (ICU/CCU&CICU)

	2019	2020	2021	2022	2023
No. of Admissions	1466	1302	1280	1343	1402
Bed occupancy rate (%)	94.68	80.08	85.72	100.7	85.62

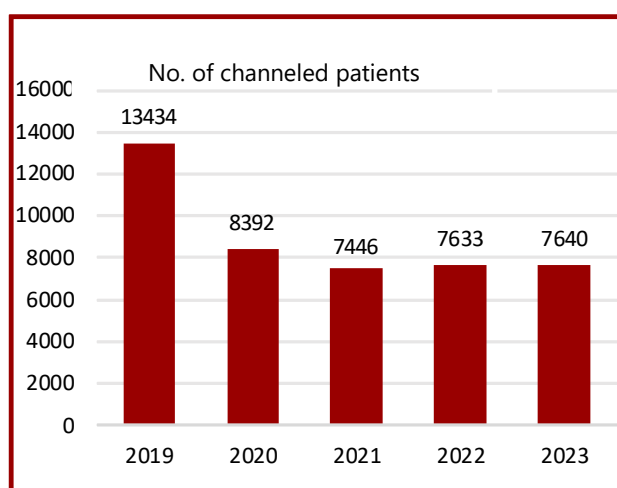
Five year summery



XVII. Channelling Service

	2019	2020	2021	2022	2023
No. of Channeled patients	13434	8392	7446	7633	7640

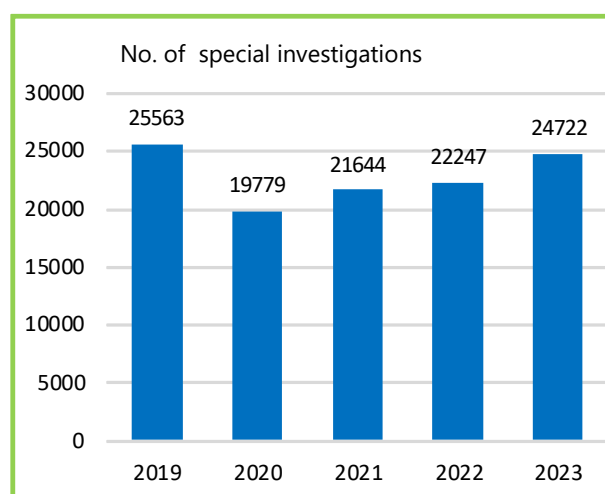
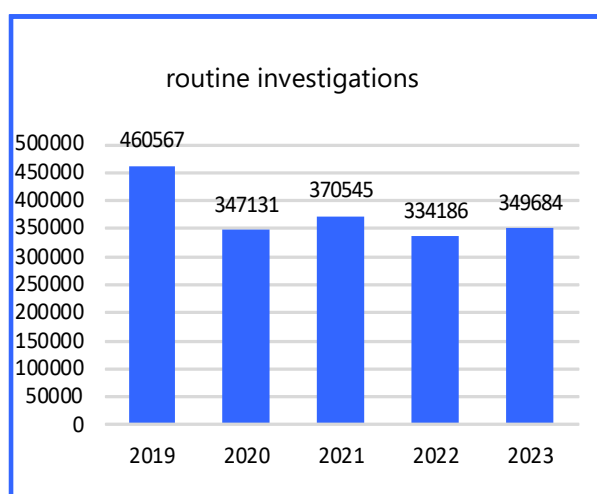
Five year summery



XVIII. Haematology Unit

	2019	2020	2021	2022	2023
No. of Clinics Held	52	42	44	47	49
No. of Clinic Attendance	2330	1614	1547	2027	1691
No. of routine investigations	460567	347131	370545	334186	349684
No. of special investigations	25563	19779	21644	22247	24722

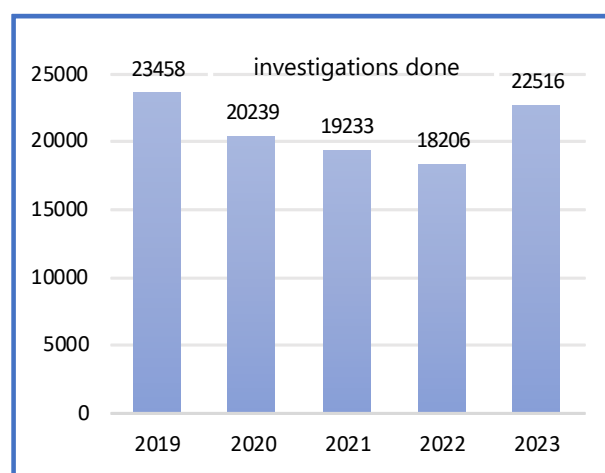
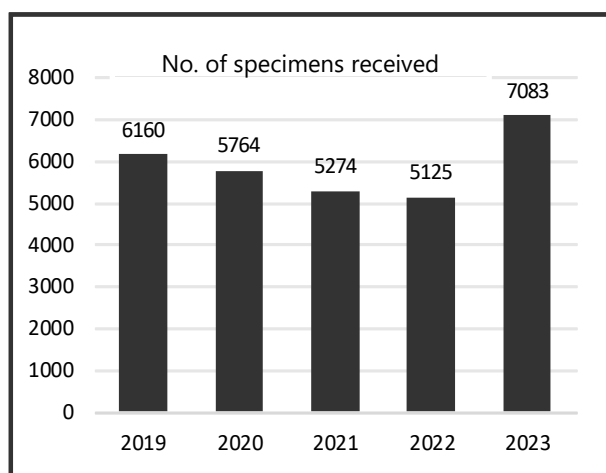
Five year summery



IXX. Histopathology Unit

	2019	2020	2021	2022	2023
No. of specimens received	6160	5764	5274	5125	7083
No. of investigations done	23458	20239	19233	18206	22516

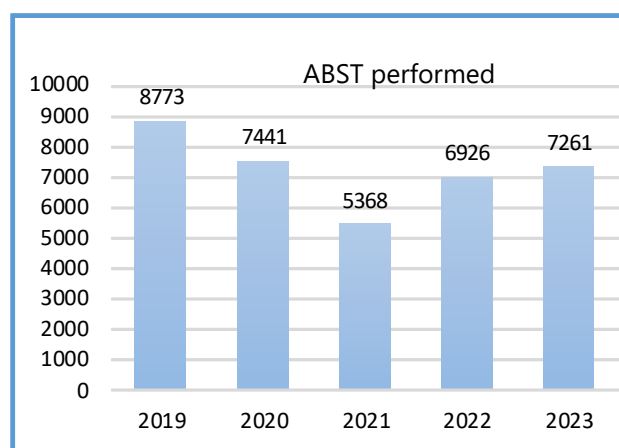
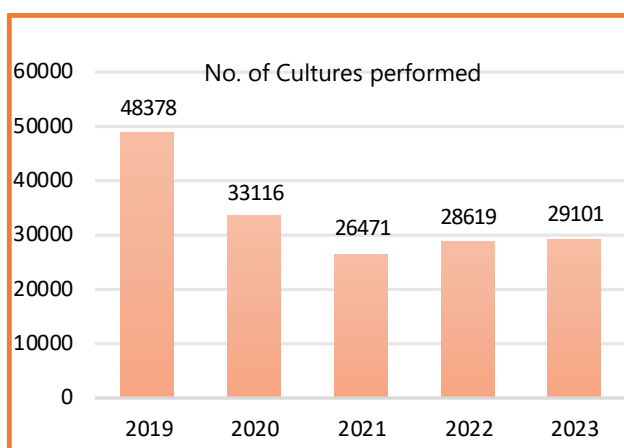
Five year summery



XX. Microbiology Unit

	2019	2020	2021	2022	2023
No. of Cultures performed	48378	33316	26471	28619	29101
No. of ABST performed	8773	7441	5368	6926	7261
No. of Serological Tests performed	37340	38676	58026	74416	25839
No. of AFB Tests performed	2518	1463	892	1251	5603

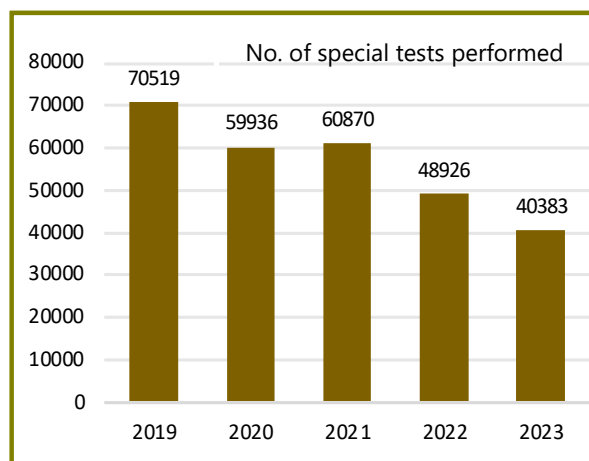
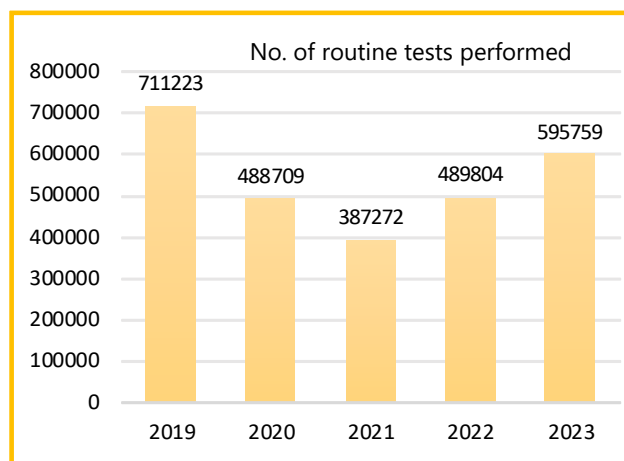
Five year summery



XXI. Biochemistry Unit

	2019	2020	2021	2022	2023
No. of routine tests performed	711223	488709	387272	489804	595759
No. of special tests performed	70519	59936	60870	48926	40383

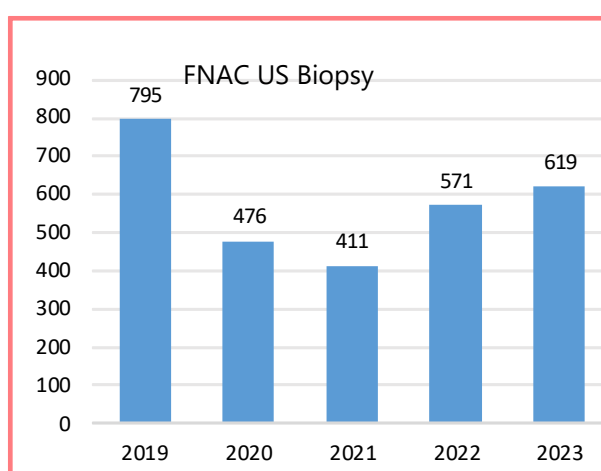
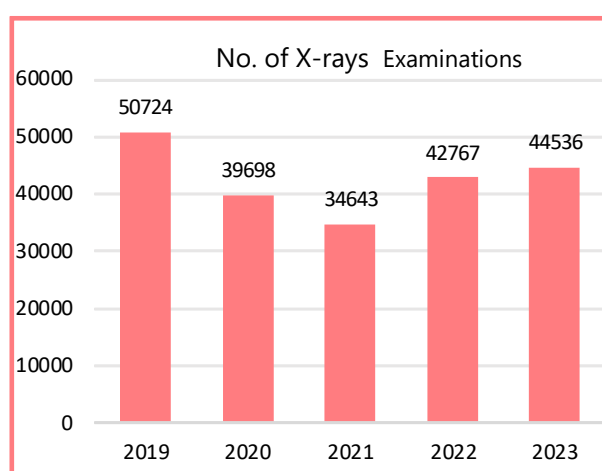
Five year summery



XXII. Radiology & Imaging Unit

	2019	2020	2021	2022	2023
No. of X-rays Examinations	50724	39698	34643	42767	44536
No. of Ultrasound Scans performed	12899	8974	7054	10945	12824
No. of CT Scans performed	13031	10551	9740	10966	11802
FNAC US Biopsy	795	476	411	571	619

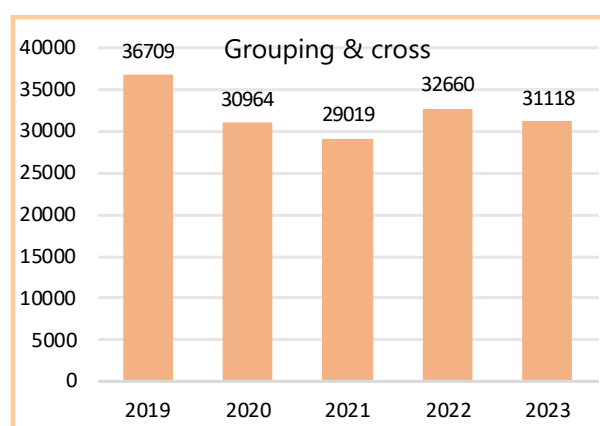
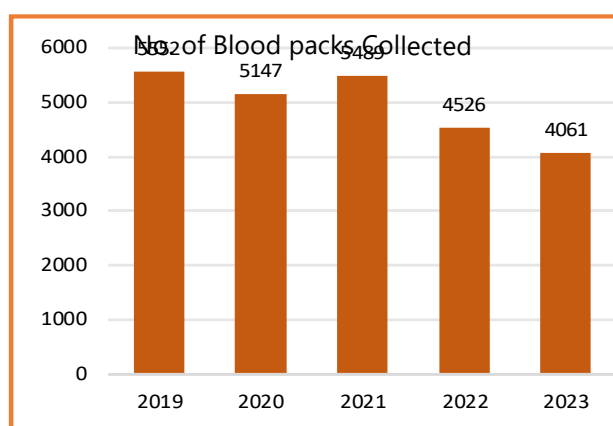
Five year summery



XXIII. Blood Bank

	2019	2020	2021	2022	2023
Total No. of Blood packs Collected	5552	5147	5489	4526	4061
No. of Red Cell Units Issued	5201	4991	4743	4584	4548
No. of ABO and Rh groupings	36709	30964	29019	32660	31118
Grouping & cross matching	10135	10492	11361	7364	7151

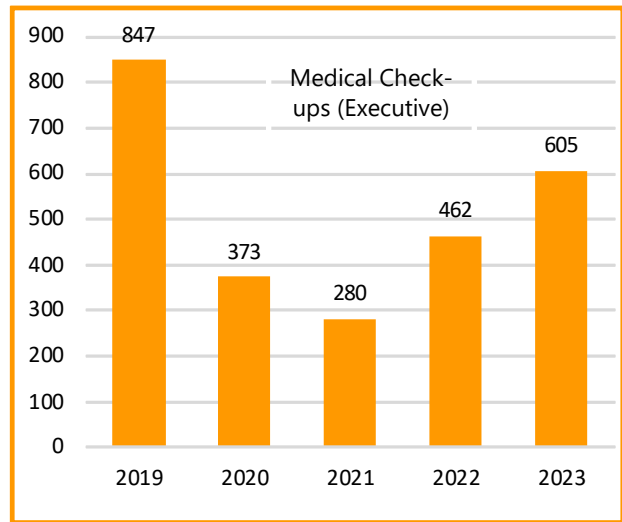
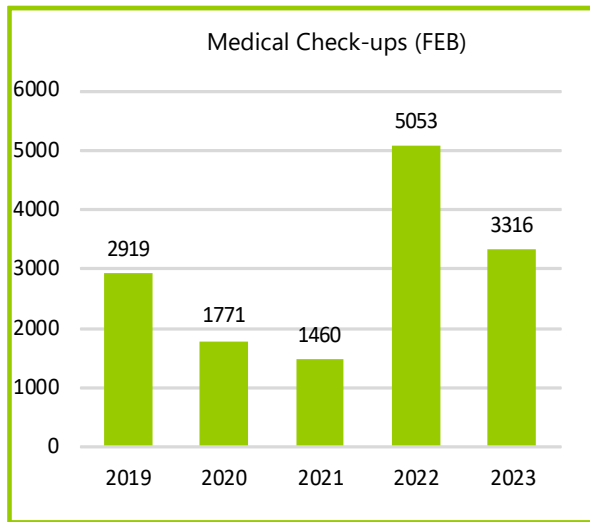
Five year summery



XXIV. Medical Check-up unit

	2019	2020	2021	2022	2023
Medical Check-ups (FEB)	2919	1771	1460	5053	3316
Medical Check-ups (Executive)	847	373	280	462	605

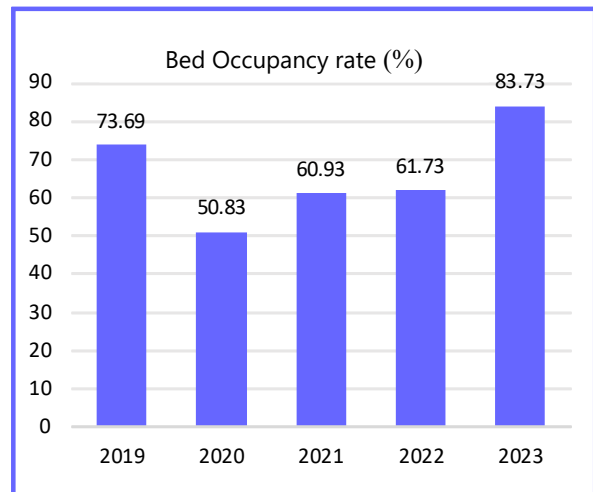
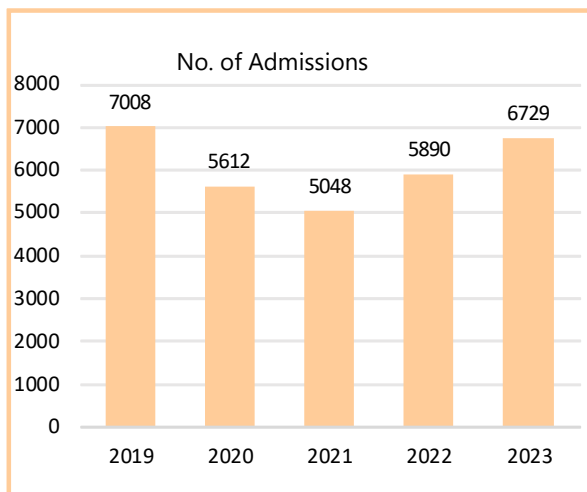
Five year summery



XXV. Paying Wards

	2019	2020	2021	2022	2023
No. of Admissions	7008	5612	5048	5890	6729
Bed Occupancy rate (%)	73.69	50.83	60.93	61.73	83.73

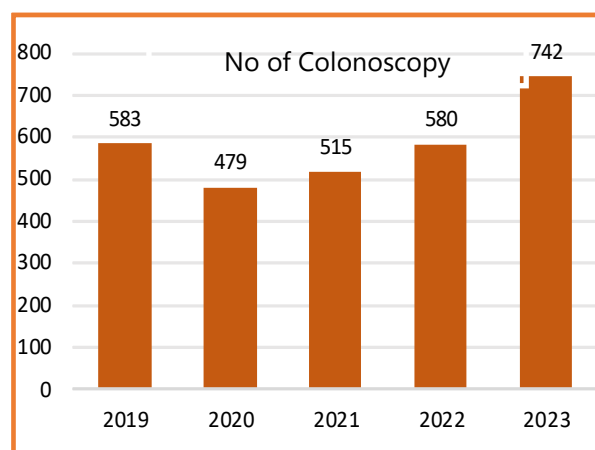
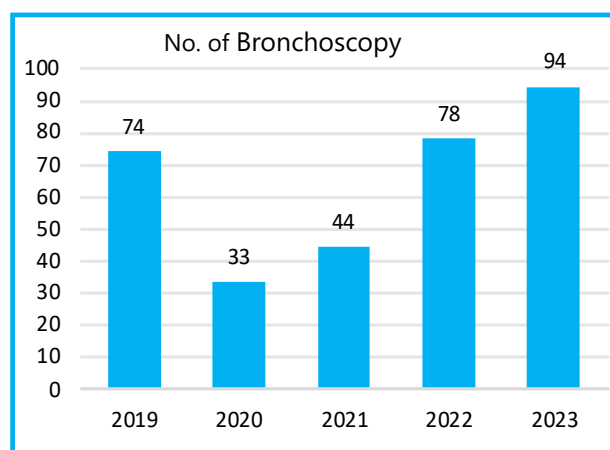
Five year summery



XXVI. Endoscopy Unit

	2019	2020	2021	2022	2023
No. of Bronchoscopy	74	33	44	78	94
No. of Upper GI Endoscopy	1717	1367	1214	1531	1879
No. of Colonoscopy	583	479	515	580	742
No. of Fibre Optic Laryngoscopy	1122	758	465	651	695
No. of Oesophageal Variceal Banding	213	146	130	165	128

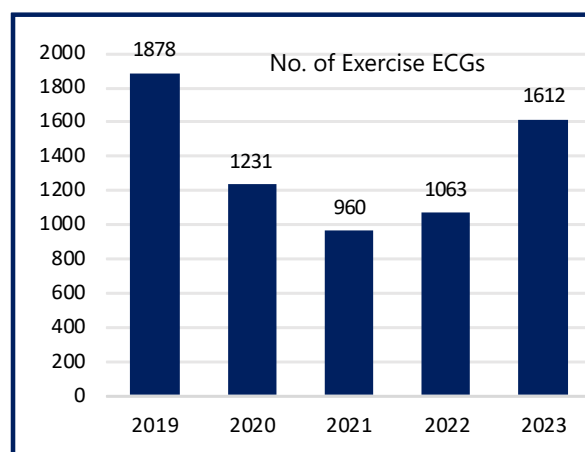
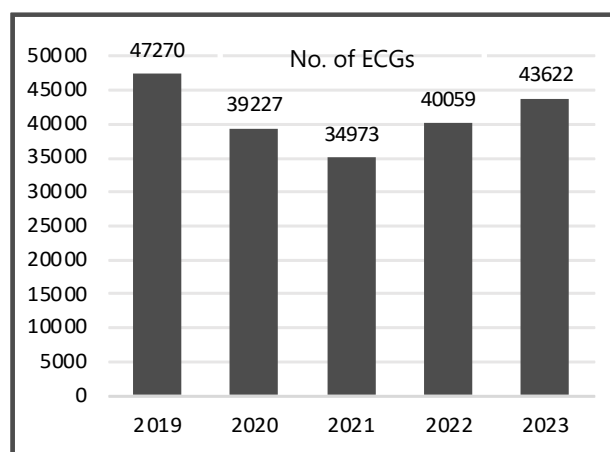
Five year summery



XXVII. ECG unit

	2019	2020	2021	2022	2023
No. of ECGs	47270	39227	34973	40059	43622
No. of Exercise ECGs	1878	1231	960	1063	1612
No. of Halter monitoring	1089	993	881	981	1287

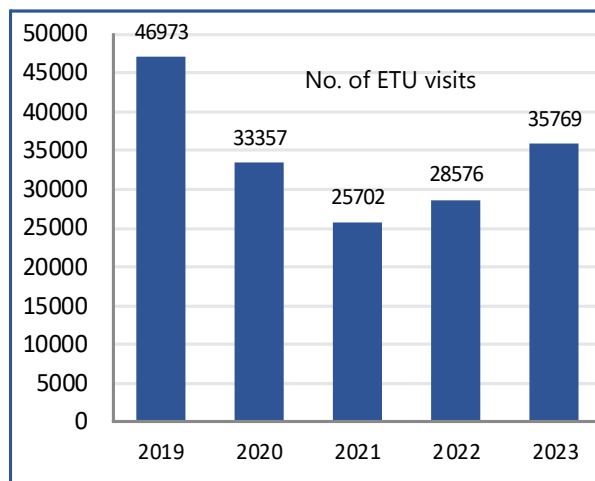
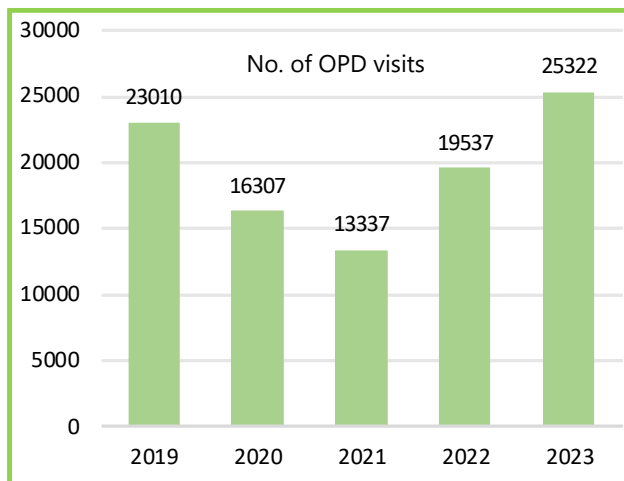
Five year summery



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

	2019	2020	2021	2022	2023
No. of OPD visits	23010	16307	13337	19537	25322
No. of ETU visits	46973	33357	25702	28576	35769

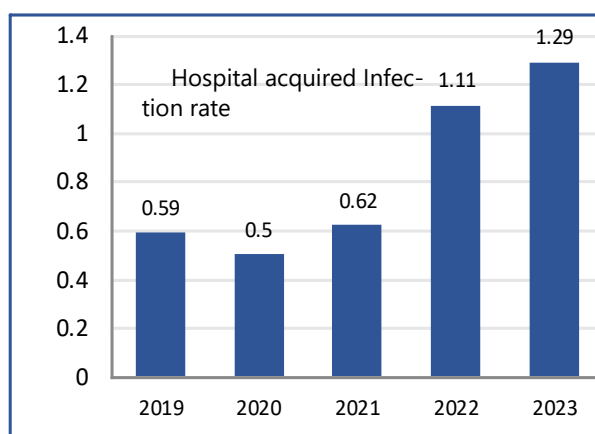
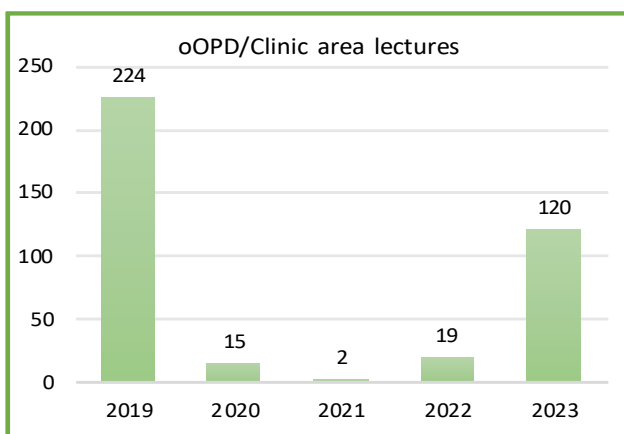
Five year summery



XXIX. Health Education and Infection Control Unit

	2019	2020	2021	2022	2023
Staff training programs	93	135	26	56	40
OPD/Clinic area Lectures	224	15	02	19	120
Hospital acquired Infection rate	0.59	0.5	0.62	1.11	1.29

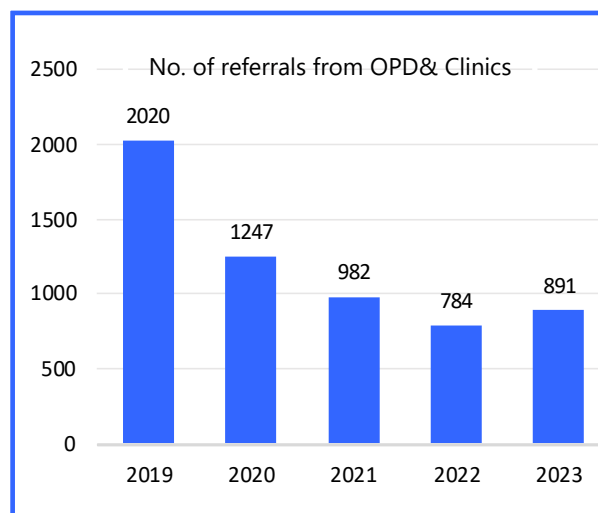
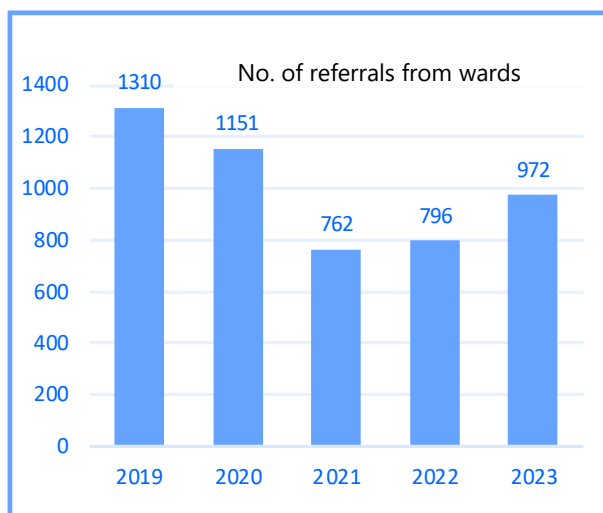
Five year summery



XXX. Nutrition Unit

	2019	2020	2021	2022	2023
No. of referrals from Wards	1310	1151	762	796	972
No. of referrals from OPD & Clinics	2020	1247	982	784	891

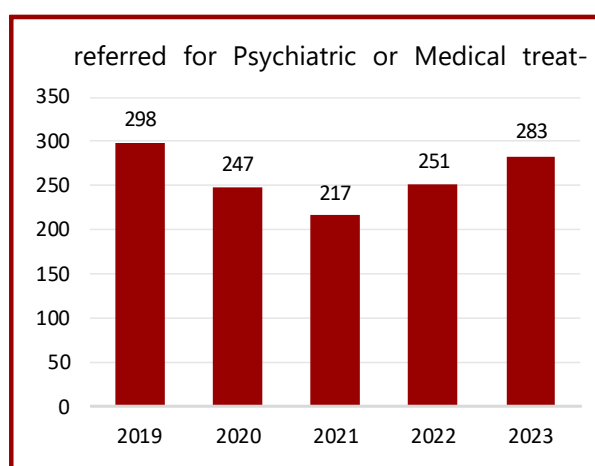
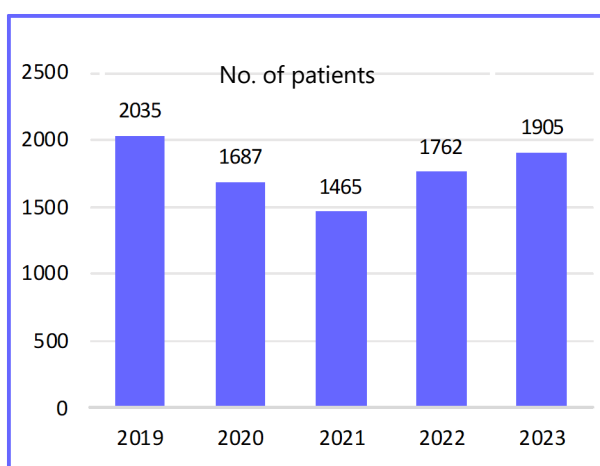
Five year summery



XXXI. Psychological Counseling Unit

	2019	2020	2021	2022	2023
No. of patients	203	1687	1465	1762	1905
No. of patients referred for Psychiatric or Medical treatments	298	247	217	251	283
No. of patients referred for legal advice	42	31	24	21	21
No. of awareness programs conducted	9	03	5	5	9

Five year summery



3.4 10 year summary

	2014 000'	2015 000'	2016 000'	2017 000'	2018 000'	2019 000'	2020 000'	2021 000'	2022 000'	2023 000,
Hospital Charges	1,316,437	1,493,892	1856261	2100845	2416957	2765655	2353147	2814751	3131723	4025146
Growth rate %	17.49	13.48	24.25	13.17	15.05	14.43	(14.92)	19.62	11.26	28.52
Govt. grants - recurrent	1,700,000	920,086	1300000	1300000	1659000	1750000	2612000	1969600	2280000	2442500
Growth rate %	70.07	(45.88)	41.29	-	27.62	5.49	49.26	-24.59	14.23	7.12
Interest income	5,470	7,163	7352	7035	7583	7128	6223	7449	18525	16266
Growth rate %	-0.80	30.93	2.63	-4.3	7.79	-6	(12.70)	19.70	148.69	(12.2)
Other income	34,271	40,089	47157	83869	66081	71402	45963	54136	64447	94834
Growth rate %	7.81	(16.97)	17.63	77.85	(21.21)	-8.5	(35.63)	17.78	19.05	47.16
Total income	3,056,179	2,635,921	3454557	3795483	4683145	4594186	5017333	4845936	5494635	6578751
Growth rate %	41.66	(17.46)	31.05	9.86	23.39	-1.9	9.21	(3.42)	13.39	19.73
Total expenditure	2,492,169	2,988,539	3630374	3945102	4566056	4702458	4843538	5100125	5247459	6274980
Growth rate %	20.68	19.92	21.47	8.66	15.74	3.21	3.00	5.3	2.89	19.58
Surplus / (deficit)	720,613	(352,618)	(175818)	(149619)	117086	-	173795	(254191)	247234	303770
Growth rate %	680.85	148.80	(50.13)	-14.9	(178.26)	-192.47	260.52	-246.26	-197.26	22.86
Govt. grants - Capital	190,225	265,654	998000	525269	958165	590000	193000	311400	44900	-
Growth rate %	-32.72	39.65	275.67	-47.36	82.41	-38.42	(67.29)	61.34	-85.58	-
Recurrent grants out of total Revenue %	56	35	37	37	35	38.09	52	43	41	37.12

3.4 10 year summary - continue

	2014	2015	2016	2017	2018	2019	2020'	2021	2022	2023
No. of beds in Hospital	1079	1076	1086	1092	1061	1065	1072	958	1008	1008
Bed occupancy percentage (%)	64.10%	63.04%	68.80%	79.65	66.28	69.33	52.40	54.29	54.74	58.57
No. of Patients admitted	53,424	55,143	59257	71054	58949	62466	45976	39916	42633	49854
Daily admissions average	146	151.08	162.34	194.67	161.50	171.05	125.96	109.35	116.80	136.5
Average daily sick	677.42	678.7	732	846.8	718.6	739	541.95	542.3	549.9	590.5
Average length of stay (days)	4.7	4.5	4.5	4.5	4.3	4.3	4.2	4.8	4.6	4.25
No. of clinics held	3,101	3196	3344	3841	3972	4704	4012	136085	4310	4297
No. of first time visits for clinics	27,987	28787	30956	34816	37663	37840	27717	28745	32514	36149
No. of subsequent visits	130,187	129,664	134202	142560	144507	152876	110785	107340	120629	133351
No. of visits to the Emergency Treatment Unit	35,060	36,752	46792	55681	43478	46973	33357	19236	28576	25713
Total No. of outpatient visits	18,733	21,377	21847	24196	22992	23010	16307	13337	19537	25322
Average of No. attended clinics	51.00	49.6	49.4	46.2	45.9	40.50	34.50	31.7	35.5	39.4

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	2023 Rs	2022 Rs
ASSETS			
Current Assets			
Cash & Cash Equivalents	01	322,911,179	411,288,413
Receivables and Pre-Payments	02	1,094,615,728	441,298,846
Inventories	03	646,697,517	613,849,413
Short Term Investments	04	20,000	20,000
		<u>2,064,244,424</u>	<u>1,466,456,672</u>
Non Current Assets			
Property, Plant & Equipment	05	13,235,767,229	13,342,641,948
Furniture & Fittings, Auto Mobiles, Others	05	42,907,635	46,852,846
Capital Work in Progress	06	87,801,364	217,772,925
Data Base of Scanned BHTs		16,372,542	16,372,542
		<u>13,382,848,769</u>	<u>13,623,640,261</u>
Total Assets		<u>15,447,093,193</u>	<u>15,090,096,933</u>
LIABILITIES			
Non Current Liabilities			
Employees' Benefits	07	659,208,429	709,258,158
		<u>659,208,429</u>	<u>709,258,158</u>
Current Liabilities			
Trade & Other Payables	08	1,504,277,380	1,221,559,737
Total Liabilities		<u>1,504,277,380</u>	<u>1,221,559,737</u>
NET ASSETS		<u>13,283,607,384</u>	<u>13,159,279,038</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		11,535,090,805	11,649,087,371
Other Donations		14,860,365	9,945,643
Deferred Income (Capital Grant)		889,786,835	1,165,412,155
Accumulated Surplus / (Deficit)	17	(172,955,782)	(681,991,291)
TOTAL NET ASSETS / EQUITY		<u>13,283,607,384</u>	<u>13,159,279,040</u>

The Financial Statements have been prepared in complying with the Sri Lanka public sector accounting standards. the appropriate 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. These Financial Statements were approved by the Board of Directors and signed on their behalf.


Chief Accountant


Director


Chairman

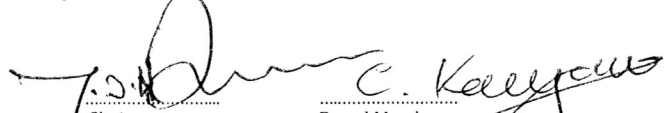

Board Member

Date 04/03/2024

D.C. Wickramasena

Accountant

Sri Jayewardenepura General Hospital
Therapathipaya, Nugegoda.


DR. Y.D. NIHAL JAYATHILAKA
MBBS (Colombo) MSc (Medical Administration)
Chairman
Sri Jayewardenepura General Hospital

Dr. (Ms) Chitranga Kariyawasan
MBBS (NCMC) D Path
MD (Haematology)
Consultant Haematologist
Sri Jayewardenepura General Hospital

4.2 Financial Performance Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT			
FOR THE YEAR ENDED 31 ST DECEMBER	Note	2023 Rs.	2022 Rs.
Revenue	09	6,562,485,158	5,476,170,001
Interest Income	10	16,265,833	18,525,439
Capital Grants Amortization	13	375,625,320	516,173,075
		6,954,376,311	6,010,868,515
		6,954,376,311	6,010,868,515
Materials & Consumables Used	11	2,381,901,436	1,681,749,461
Staff Costs	12	3,007,227,428	3,027,085,885
Depreciation	13	375,625,320	516,173,075
Other Operating Expenses	14	820,660,670	509,218,396
		6,585,414,855	5,734,226,817
Profit/(Loss) from Operations		368,961,456	276,641,698
Finance Costs	15	33,111,178	25,589,923
Other Expenses	16	32,080,356	3,817,397
Profit/(Loss) Before Taxation		303,769,922	247,234,378
Profit/(Loss) After Taxation		303,769,922	247,234,378
Profit & Loss Account Brought Forward	17	(476,725,704)	(929,225,669)
Profit & Loss Account Carried Forward		(172,955,782)	(681,991,291)

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT

WITHOUT CONSIDERING GOVERNMENT RECURRENT GRANT

FOR THE YEAR ENDED 31ST DECEMBER

	Note	2023 Rs.	2022 Rs.
Revenue	09	4,119,985,158	3,196,170,001
Interest Income	10	16,265,833	18,525,439
Capital Grants Amortization	13	375,625,320	516,173,075
		4,511,876,311	3,730,868,515
Materials & Consumables Used	11	2,381,901,436	1,681,749,461
Staff Costs	12	3,007,227,428	3,027,085,885
Depreciation	13	375,625,320	516,173,075
Other Operating Expenses	14	820,660,670	509,218,396
		6,585,414,855	5,734,226,817
Profit/(Loss) from Operations		(2,073,538,544)	(2,003,358,302)
Finance Costs	15	33,111,178	25,589,923
Other Expenses	16	32,080,356	3,817,397
Profit/(Loss) Before Taxation		(2,138,730,078)	(2,032,765,622)
Economic Service Charges		-	-
Profit/(Loss) After Taxation		(2,138,730,078)	(2,032,765,622)
Profit & Loss Account Brought Forward	17	(476,725,704)	(929,225,669)
Profit & Loss Account Carried Forward		(2,615,455,782)	(2,961,991,291)

4.3 Cash Flow Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

CASH FLOW STATEMENT		
FOR THE YEAR ENDED 31 ST DECEMBER	2023 Rs.	2022 Rs.
CASH GENERATED FROM OPERATIONS		
Profit/(Loss) Before Taxation	303,769,922	247,234,377
Adjustments in respect of Previous Year	205,265,588	(489,039)
Amortization of Capital Grant	(375,625,320)	(516,173,075)
Depreciation	375,625,320	516,173,075
Provision for Gratuity	62,407,294	62,931,893
Operating Profit/(Loss) before Working Capital Changes	571,442,803	309,677,231
Adjustments for Working Capital Changes		
(Increase) / Decrease in Inventories	(32,848,104)	(207,831,497)
(Increase) / Decrease in Receivables and Pre-Payments	(653,316,882)	(164,140,525)
Increase / (Decrease) in Trade & Other Payables	282,717,643	429,182,464
(Increase) / Decrease in HNB Call Deposit		
Cash Generated From Operating Activities	167,995,460	366,887,673
Gratuity Paid	(112,457,022)	(79,529,533)
Net Cash flows Generating From Operating Activities	55,538,438	287,358,140
Cash Flows From Investing Activities		
Capital Grant Received	100,000,000	44,900,000
Purchase of Property, Plant & Equipment	(54,783,634)	(11,633,803)
Capitalized during the Year	(319,103,600)	(264,441,805)
Capital Work In Progress	129,971,562	253,105,204
Net Cash Flows From Investing Activities	(143,915,673)	21,929,596
Net Increase/ (Decrease) in Cash & Cash Equivalents	(88,377,234)	309,287,736
Cash & Cash Equivalents at the beginning of the year	411,288,413	102,000,677
Cash & Cash Equivalents at the end of the period	322,911,179	411,288,413
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Cash in Hand & at Bank	322,911,179	411,288,414
	322,911,179	411,288,414

4.4 Statement of changes in equity

SRI JAYEWARDENEPURA GENERAL HOSPITAL

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2022 / 31ST DECEMBER 2023

	Contributed Capital	Other Reserves	Deferred Income	Accumulated Surplus/ Deficit	Other Donations	Total Net Equity
Balance as at 01 st January 2022	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
Other Donation Received	-				2,005,118	2,005,118
Amortization	-	-	(439,115,971)	-	-	(439,115,971)
Balance as at 31st December 2022	1,016,825,160		1,165,412,155	(681,991,288)	9,945,643	1,510,191,670
Balance as at 01 st January 2023	1,016,825,160	-	1,165,412,155	(681,991,288)	9,945,643	1,510,191,670
Profit for the year	-	-	-	303,769,922	-	303,769,922
Prior Year Adjustments	-		-	205,265,588	-	205,265,588
Capital Grant Received	-	-	100,000,000	-	-	100,000,000
Other Donation Received	-				4,914,722	4,914,722
Amortization	-	-	(375,625,320)	-	-	(375,625,320)
Balance as at 31st December 2023	1,016,825,160	-	889,786,835	(172,955,778)	14,860,365	1,748,516,582

4.5 Detailed analysis of net assets

SRI JAYEWARDENAPURA GENERAL HOSPITAL

DETAILED ANALYSIS OF NET ASSETS			
FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
		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	889,786,835	1,165,412,155
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		14,860,365	9,945,643
		1,921,472,360	2,192,182,958
Note - A			
Deferred Income (Capital Grants from SL Government)			
Balance as at 1 st January		1,165,412,155	1,559,628,126
Add : Capital Grants Received During the Year		100,000,000	44,900,000
Less : Capital Grant Amortization		375,625,320	439,115,971
Balance as at 31st December		889,786,835	1,165,412,155
Deferred Income (Capital Grants from MOH)			
Balance as at 01st January		-	75,697,104
Less : Capital Grant Amortization			75,697,104
Balance as at 31st December		-	-
Deferred Income (BMW Car from MOF)			
Balance as at 01st January		-	1,360,000
Less : Capital Grant Amortization			1,360,000

4.6 General Information & Significant Accounting Policies - 2023

SRI JAYEWARDENEPURA GENERAL HOSPITAL

GENERAL INFORMATION & SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. GENERAL INFORMATION

1.1 Reporting Entity

The Reporting Entity, the Sri Jayewardenepura General Hospital which is domiciled in Sri Lanka and located in Thalapathpitiya, Nugegoda which is a gift by the Government of Japan for the Citizen of Sri Lanka was declared opened on 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 2023**3. PROPERTY, PLANT & EQUIPMENT (Contd.)**Donations by Japanese Government

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

Other Assets

Other Buildings	5%
Furniture & Fittings and Other Equipment	20%
Electrical Equipment, Sewing Machines & Cylinders	10%
Medical Equipment	25%
Refrigerators & Photocopy Machines	15%
Automobiles	20%
Software (Locally Developed)	100%

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

4. INVENTORIES

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 2023**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 31/12/2023

Serial No.	Case No.	Case	Financial Commitment
01	51/68/05M	Professor R.L Satharasinghe	Rs.60 Mn with cost
02	01/Add/72/2013	Mr. E.M.K.B Ekanayake	Rs.1.8 Mn
03	02/427/2013	Mr. Lasantha	Rs.1.8 Mn
04	M2819/2017	Death of Udara Hasaral	Rs. 5 Mn
05	M/2307/15	Mr. E.M.K.B Ekanayake	Not estimated
06	CA (writ)116/2020	Dr.(Mrs) M.S Buddhadasa	Not estimated
07	CA (writ)186/2020	Dr.(Mrs) P.S.R Amarathunga	Not estimated
08	CA (writ)79/2020	Dr. P.U Kottage	Not estimated
09	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 2023

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 2023

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

$$P = [CE_1 + E_2 + E_3 + E_4 + E_5] / 5 - 1$$

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 State-

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 ST DECEMBER	2023 Rs.	2022 Rs.
Note: 01		
Cash & Cash Equivalents		
BOC Current A/C No. 227982 (Recurrent)	3,592,406	218,263,142
BOC Current A/C No. 7732950 (Capital)	39,090	3,046,235
BOC Current A/C No. (Recurrent)	16,370,819	50,000
BOC Current A/C No. (Recurrent)	5,040,823	157,789,453
BOC Current A/C No. 2888787 (Dialysis Fund)	2,692,010	1,758,776
HNB Current A/C No.036010002853	11,613,391	10,887,440
Fixed Deposits -(B O C)-Dialysis Fund	12,500,000	12,500,000
7 Day Call Deposits -(B O C)- Hospital	260,000,000	
Cash in Hand & Imprest Accounts	10,915,114	6,463,336
Petty Cash Imprest for Stamps	147,526	530,031
	322,911,179	411,288,413

Note: 02

Receivables and Pre-Payments

Miscellaneous Deposits	Schedule 01	6,467,898	8,751,242
Other Income Receivable	Schedule 02	2,805,486	3,381,160
Staff Distress Loans		144,997,271	150,992,550
Special Advance		20,517,500	
Salary Advance		174,500	174,500
Staff - Festival Advances		90,000	183,438
Sundry Debtors	Schedule 03	422,728	422,728
Hospital Charges Receivable	Note 02.1	856,670,201	252,903,490
Death Donation Recoverable		100,327	400,507
Bond Violation Receivable		48,976,069	11,645,026
Ministry of Health		13,393,748	12,444,204
		1,094,615,728	441,298,845

Note 02.1

Hospital Charges Receivable	869,565,375	257,903,490
Provision For Bad Debts	(12,895,174)	(5,000,000)
	856,670,201	252,903,490

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 ST DECEMBER	2023 Rs.	2022 Rs.
Note: 03		
Inventories - Location wise		
General Stores	50,721,829	53,540,379
Drugs Stores	63,957,612	77,423,241
Surgical Consumables Stores	216,471,118	162,597,500
Dressing Stores	22,834,492	8,141,178
Electro Medical Equipment (EME) Main Stores	6,058,325	6,027,638
Lab & Xray Main Stores	115,206,324	48,499,387
General Items in Sub Stores (all wards & other locations)	61,934,542	33,028,731
Drugs, Surgical, Dressing & Other Consumables in Sub Stores	143,549,987	234,486,056
	680,734,229	623,744,110
Less: Provision for Expiry Items	(34,036,712)	(9,894,697)
	<u>646,697,517</u>	<u>613,849,413</u>
Note: 04		
Short Term Investments		
National Savings Bank (Staff Security Deposits)	20,000	20,000
	<u>20,000</u>	<u>20,000</u>
Note: 05		
Property, Plant & Equipments		
Property, Plant & Equipment (Pls. refer page 15)	13,235,767,229	13,342,641,948
Furniture & Fittings, Automobiles and Others (Pls. refer page 15)	42,907,635	46,852,846
	<u>42,907,635</u>	<u>46,852,846</u>
Note: 06		
Capital Work in Progress	87,801,364	217,772,925
Schedule 04	87,801,364	217,772,925
	<u>87,801,364</u>	<u>217,772,925</u>
Note: 07		
Employees' Benefits - Gratuity		
Balance at the beginning of the year	709,258,157	725,855,797
Provision made during the Year	62,407,294	62,931,893
(-) Payment made during the year	(112,457,022)	(79,529,533)
Balance at the end of the year	<u>659,208,429</u>	<u>709,258,157</u>

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 ST DECEMBER		2023 Rs.	2022 Rs.
Note: 08			
Trade & Other Payables			
Creditors and Accrued Expenses	Note 8.1	1,355,297,424	1,104,863,724
Other Liabilities	Note 8.2	148,979,955	116,696,013
		1,504,277,380	1,221,559,737
Note 8.1			
Creditors and Accrued Expenses			
Accrued Expenses	Schedule 05	279,692,115	332,071,344
Audit Fees (Auditor Gen. Dept.)		4,118,560	6,404,400
Trade Creditors		1,029,037,773	766,387,979
M S D		42,448,977	
		1,355,297,424	1,104,863,723
Note 8.2			
Other Liabilities			
Performance/ Advance Bonds Deposits	Schedule 06	2,078,030	1,286,530
Sundry Creditors	Schedule 07	1,692,263	621,026
Professional Charges	Schedule 08	94,176,740	64,188,452
Hospital Charges - Deposits		24,257,576	10,326,929
Gratuity Payable		1,380,256	1,380,256
Dialysis Assistance Fund A/C - (Control Account)		2,693,380	1,760,146
Retention Payable		5,432,585	21,077,591
Tender Deposits		1,961,200	1,643,465
Dialysis Assistance Fund A/C - (Fixed Deposit)		12,500,000	12,500,000
Cheques Cancelled		2,807,925	1,911,619
		148,979,955	116,696,014

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

Note : 05

Property, Plant & Equipment
Furniture & Fittings, Automobiles and Others

2023

Description	Property, Plant & Equipment								Furniture & Fittings, Automobiles and Others			
	Freehold Land Rs.	Main Building Rs.	Other Buildings Rs.	Other Equipment/furniture Donated by Japan Rs.	Electrical Equipments Rs.	Refrigerator & Photo Copy Machines Rs.	Medical Equipments & Other Equipment Rs.	Total (Rs.)	Furniture & Fittings Rs.	Automobiles Rs.	Computer Software & Network Rs.	Total (Rs.)
COST / REVALUATION												
	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
					517,845	116,700	50,514,692	51,149,237	2,007,898		1,626,500	3,634,398
As at 31st December	4,845,500,000	4,832,000,000	3,287,900,000	118,265,001	395,582,655	56,233,147	4,328,818,707	17,864,299,510	72,371,144	30,600,000	63,205,043	166,176,187
DEPRECIATION												
		96,640,000 (78,900,603)	156,385,000 (126,208,384)	118,265,000	249,993,311	40,254,993	3,808,970,020	4,470,508,324 (205,108,987)	60,215,840	6,120,000 (4,912,767)	49,353,103	115,688,943 (4,912,767)
		96,640,000	156,385,000		25,907,897	4,271,489	79,928,558	363,132,944	3,365,976	6,120,000	3,006,400	12,492,376
Charge on Disposal/Adj.												
As at 31st December	-	114,379,397	186,561,616	118,265,000	275,901,208	44,526,482	3,888,898,578	4,628,532,281	63,581,816	7,327,233	52,359,503	123,268,552
NET BOOK VALUE												
	4,845,500,000	4,735,360,000	3,131,515,000	1	145,071,499	15,861,454	469,333,995	13,342,641,949	10,147,406	24,480,000	12,225,440	46,852,846
	4,845,500,000	4,717,620,603	3,101,338,384	1	119,681,447	11,706,665	439,920,129	13,235,767,229	8,789,328	23,272,767	10,845,540	42,907,635

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31 ST DECEMBER		2023	2022
		Rs.	Rs.
Note: 09			
Revenue			
Revenue from Hospital Care	Note 9.1	4,025,145,621	3,364,664,201
Government Grant - Recurrent		2,442,500,000	2,280,000,000
Other Income	Note 9.2	94,839,537	64,446,847
		6,562,485,158	5,709,111,048
Note 9.1			
Revenue from Hospital Care			
Accommodation Charges		373,414,919	322,648,040
Surgery Charges		326,946,027	245,920,012
Radiology Charges		163,221,401	122,761,753
Laboratory Charges		667,461,374	718,751,905
Physiotherapy Charges		20,258,650	16,556,945
Drugs Charges		1,473,535,803	1,150,228,469
Endoscopy Charges		37,771,850	18,757,003
Thoracic Surgery Charges		144,778,900	104,419,810
Eye Tests		23,454,700	23,196,774
Registration and Admission Charges		202,002,678	157,084,568
ENT Charges		2,331,900	2,164,625
Dialysis Charges		50,767,649	41,166,692
Doppler Charges		9,568,900	6,775,983
MSBE Charges		239,542,303	219,780,409
Clinic Charges		51,363,721	34,743,472
ECG / EEG / EMG Charges		2,802,650	2,196,250
Echo Tests Charges		12,612,150	8,549,315
E T U Charges		157,724,595	109,647,357
Nutritional Consultation Fees		274,400	183,310
Medical Check Up Charges		56,556,500	52,144,250
Dermatology Charges		5,126,400	3,304,045
Endocrinology Investigation Charges		3,628,150	3,683,214
		4,025,145,621	3,364,664,201
		4,025,145,621	3,364,664,201
Note 9.2			
Other Income			
Ambulance Charges		3,290,200	1,601,280
Revenue from Staff Meals		1,650,495	1,200,245
Revenue from Staff Rent and Electricity		7,365,706	5,720,401
Miscellaneous Income		28,757,664	13,433,948
Bonds settled by Staff Members		18,470,241	16,476,958
Sales Commission		377,053	326,901
Channeling Fees		6,218,738	219,900
Rent Income - Milk Bar		144,000	144,000
Rent Income - Commercial Bank		360,000	360,000
Rent Income - Osusala		1,590,000	1,440,000
Rent Income - PayGo		78,000	108,000
Rent Income - Hospital Shop		6,215,500	5,378,000
Rent Income - Hatton National Bank		540,000	540,000
Rent Income - Bank of Ceylon		720,000	720,000
Rent Income - People's Bank		180,000	180,000
Rent Income - Fruit Juice Bar		860,000	720,000
Rent Income - Post Office		12,000	12,000
		76,829,598	48,581,633

NOTES TO THE FINANCIAL STATEMENTS CONTD.**FOR THE YEAR ENDED 31ST DECEMBER****2023**
Rs.**2022**
Rs.**Other Income (Contd.)**

0.15% Service Charges on Professional Charges	945,345	773,313
Revenue from Car Park	16,982,094	14,951,901
Income From Supplier Registration	82,500	140,000

94,839,537**64,446,847****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	6,057,381	6,178,554
7 Day Call Deposit	10,159,582	12,291,100
School Book	48,870	55,785
	16,265,833	18,525,439

Note:11**Materials & Consumables Used****Purchases**

Drugs	650,829,857	531,062,154
Surgical Items	716,251,407	583,524,897
Dressings	129,327,561	107,742,645
Medical Oxygen	39,884,302	29,614,970
Lab Chemicals & Consumables	480,785,638	244,230,394
X-Ray Films & Chemicals	79,598,285	50,274,449
General Supplies	143,463,447	135,678,406
Electro Medical Engineering (EME - Consumables)	-	-

2,240,140,496

1,682,127,915

Add: Stocks brought forward (Opening)

623,744,110

415,912,612

Less: Stocks carried forward (Closing)

680,734,229

623,744,109

2,183,150,377

1,474,296,418

Add: Expiry Stocks

24,142,015

Add: Cost of meals (for patients and staff)

174,609,044

134,985,123

2,381,901,436**1,609,281,541****Note: 12****Staff Costs**

Salaries & Allowances	1,622,514,799	1,748,722,543
EPF	161,798,811	177,145,343
ETF	40,448,225	44,286,344
Overtime, Piece Rate & Extra Duty Payments	901,387,951	915,814,666
Uniform Allowance	12,852,850	14,519,725
Leave Encashments	-	50,000,000
Pension Contribution	9,643,871	9,392,794
Travelling Expenses	956,764	1,098,546

2,749,603,270**2,960,979,961****Add: Other Staff Related Expenses**

Cost of Free Medical Treatments - Staff/Dependents	103,269,308	172,451,011
S P C - Free Medical Drugs	87,450,960	72,467,921
Staff Welfare	395,500	262,350
Human Resources Development Expenses	33,600	151,900
Provision for Gratuity	66,474,791	65,691,673

3,007,227,428**311,024,855****Note:13****Depreciation**

Depreciation for the year (Ref. Note : 05)

375,625,320

516,173,075

375,625,320**516,173,075****Note:14****Other Operating Expenses****(a) Fuel**

Boilers	47,384,935	59,053,781
Motor Vehicles	4,299,364	4,987,607
	51,684,299	64,041,388

SRI JAYEWARDENAPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.FOR THE YEAR ENDED 31ST DECEMBER2023
Rs.2022
Rs.**Other Operating Expenses (Contd..)****(b) Utility Services**

Electricity Charges	262,020,823	150,194,045
Water Charges	78,133,247	53,643,934
Telephone Charges (Communication)	4,029,023	3,128,881
	344,183,093	206,966,860

(c) Repairs & Maintenance

Service Agreements signed with Suppliers	82,282,111	74,968,572
Repairs to Motor Vehicles	6,925,611	5,511,326
Repairs to Medical Equipment/Other Equipments (on breakdowns)	61,407,610	26,264,885
Repairs to Steel Furniture	-	8,100
Repairs to Buildings	893,087	1,608,675
	151,508,419	108,361,558

(d) Other Services

Janitorial and Cleaning Services	63,161,614	35,806,652
Hospital Landscaping	14,895,627	12,997,591
Garbage Disposal Service	6,318,000	4,489,000
Removal of Unclaimed Dead Bodies	527,500	588,000
Maintenance of Sewerage Line	17,355,834	14,693,763
Laundry Services	16,690,935	17,390,000
Security Services	23,764,840	23,085,889
License and Insurance	836,849	780,537
Legal Charges	305,152	458,080
Audit Fees	2,500,000	2,500,000
Disciplinary Procedure Expenses	348,085	509,425
Postage & Stamps	1,102,965	919,900
Refreshments	973,390	402,473
Allowances for Committees & Boards	2,647,300	1,968,140
Hospital Charges Exempted - (Clergy /Others)	106,400,447	60,490,034
Advertisements & Marketing	6,477,145	2,970,947
Sports Club	38,200	13,600
Miscellaneous Expenses	6,932,280	8,265,898
Rates & Taxes	2,008,696	2,008,696
	273,284,858	190,338,625
	820,660,670	569,708,431

Note: 15**Finance Costs**

Provision for Bad & D/ful Debts	-	-
Bank Charges	43,250	36,410
Credit Card Commissions	33,067,928	25,553,513
	33,111,178	25,589,923

Note: 16**Other Expenditure**

Income Adjustment - Debit Note / Credit Note	26,166,147	
Outside Lab Test Charges	5,914,209	3,817,397
	32,080,356	3,817,397

Note: 17**Accumulated Fund**

Profit & (Loss) A/C 1st January	(681,991,292)	(928,736,630)
Adjusted in respect of Previous Years	205,265,588	(489,039)
Profit & Loss Account Brought Forward (Adjusted)	(476,725,704)	(929,225,669)
Profit / (Loss) as per Income Statement	303,769,922	247,234,377
Profit & Loss A/C at the end of the Year	(172,955,782)	(681,991,292)

4. 8 Schedules to the Financial statements -2023

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2023)

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
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
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
		Deposit for Container	100,000
2023		Fuel Deposit - New Filling Station Maharagama	500,000
			6,467,898

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2023) CONTD.

Schedule : 02

Other Income Receivable

Company	Category	Year	Month	Amount Rs,	
Bank Of Ceylon	Electricity	2021	Dec	20,000	20,000
N L D B	Electricity	2009		5,553	
		2017		31,457	
		2019	Oct/Nov/Dec	14,362	
		2021	June to Dec	15,252	
		2023	Nov / Dec	25,668	
	Rent	2021	June to Dec	36,000	128,292
S P C	Rent	2023		1,590,000	
			2019/2020	197,000	
	Electricity	2021	Sep to Dec	62,141	1,849,141
Fruit Juice Bar	Electricity	2017	Dec	9,415	
		2023	Sep to Dec	49,352	
	Rent	2023	December	80,000	138,767
Food Shop	Electricity	2022	Nov / Dec	5,028	
		2023	December	6,716	11,744
Grocery Shop	Electricity	2023	Nov / Dec	28,616	28,616
Pastry Shop	Electricity	2017	Dec	3,702	
		2023	Aug to Dec	202,902	206,604
Commercial Bank	Electricity	2023	Aug to Dec	47,834	
	Rent	2023	December	30,000	77,834
People's Bank	Electricity	2020	Oct to Dec	12,517	
		2023	Aug to Dec	81,010	
	Rent	2023	December	15,000	108,527
PayGo	Rent	2022	December	42,000	42,000
		2023	December	6,000	6,000
Post Office	Rent	2022	Nov / Dec	1,000	1,000
		2023	Nov / Dec	2,000	2,000
Mobitel Company	Electricity	2020	June to Dec	56,999	56,999
Cheques Cancelled a/c - Income Receivable					128,468
					2,805,992

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2023) 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 31/12/2023) CONTD.

Schedule : 04

Capital Work In Progress

Projects	Balance As At 01/01/2023	Capitalised & Transfers	Payments / Retention	Balance As At 31/12/2023
Hot Heat System - Paying Wards	9,970,852.62	9,970,852.62		-
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	76,877,162.00			76,877,162.00
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		-
Clearing Medical Equipments			3,456,545.50	3,456,545.50
	217,772,924.81	133,426,928.04	3,456,545.50	87,802,542.27

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2023) CONTD.**Schedule : 05****Accrued Expenses**

Description	Rs
Raw Provision	25,519,854.15
Security Service	9,902,016.42
Laundry Service	1,450,000.00
Janitorial & Landscaping service	12,204,438.00
Sewerage Maintaining Service	4,008,156.50
Garbage Disposal Service	526,500.00
Unclaimed Dead Bodies Disposal service	42,500.00
State Pharmaceutical Corporation - Staff Bills	47,969,170.56
P A Y E Tax	13,433,216.25
Stamp Duty Payable	338,150.00
Service agreements - January/February Paid	14,393,782.62
EPF & ETF	28,001,738.63
Personel Emoluments - January/ February Paid	6,885,319.62
Payment for Advertiestment	453,238.00
Personel Emoluments - Received from Salary Dept	109,139,815.00
Fuel - Motor Vehicles	106,621.47
Repairs - Equipments	2,057,375.00
Outside Lab test Charges	752,593.50
Communication Expenses	512,300.85
Sundry Expenses	931,500.00
Legal Charges	7,500.00
Repairs - Moter Vehicle	487,146.24
Travelling & Subsistants	22,180.17
Electricity Expenditure - Pump House	547,002.02
	279,692,115.00

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2023) CONTD.

Schedule : 06

Performance Deposits

Description			Rs,
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	5,000.00	25,000.00
Grocery Shop -	3 Months Rent Deposit	2023	708,000.00
Perera & Sons -	3 Months Rent Deposit	2019	450,000.00
Quick Linen Washing -	Security Deposit	2019	20,000.00
Fruit Juice Bar -	3 Months 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
Rebel Cheff	3 Months Rent Deposit	2023	60,000.00
Food Shop	3 Months Rent Deposit	2023	543,000.00
Food Shop	Security Deposit	2023	25,000.00
			2,078,030.00

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2023) 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
Petty Cash - Supplies Officer		100,099.74
Fund Received For Special Project		971,137.50
Dialysis Fund - Creditor		2,000.00
		1,692,263.31

Schedule : 08

Professional Charges Payable

Description	Rs,
Balance B/forward	3,616,142.00
Payable for the Year 2019 - 2023	90,560,598.42
	94,176,740.42

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 2023 in terms of Section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The Financial Statements as at the year ended by 31 December 2023 comprising the Statement of Financial Position as at 31 December 2023 of Sri Jayawardanepura General Hospital Board, the Statement of Financial Performance as at the year ended by said date, the Statement of Changes in Equity, Cash Flow Statement for the year ended by said date, Information Relevant to the Quantified Accounting Policies and Notes to the Financial Statements was carried out under my direction in pursuance of the provisions in Section No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My report in terms of the Regulation No. 154(6) in the Constitution will be presented at the Parliament in due course.

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 Board as at 31 December 2023 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 Public Sector Accounting Standards.

1.2 Basis for the Qualified Opinion :

- (a) In terms of Section 48 in Sri Lanka Public Sector Accounting Standards, although assets & liabilities and income & expenditures must not be set off except as and when required or permitted by the standard, credit balances of Rs. 1.71 million in hospital charges debtor accounts had been set off by the debit balances in hospital charges debtor accounts and, debit balances of Rs. 2.2 million of trade creditor had been set off by the trade creditor debit balances within the year under review and stated in the financial statements accordingly. Although matters relating to this had been disclosed in previous years too, necessary correction had not been made.
- (b) In terms of Section 47 in Standard No. 3 of Sri Lanka Public Sector Accounting Standards, although comparative values submitted for the period of errors occurred in the first set of financial statements approved to issue after detecting the quantitative pre-period errors must be re-stated and corrected retrospectively, steps had not been taken as aforesaid and a balance of Rs. 205.26 million had been adjusted to the accumulated deficiency brought forward as previous years' adjustments.

- (c) In terms of Section 65 in Standard No. 7 of Sri Lanka Public Sector Accounting Standards, although fixed assets amounting to the cost of Rs. 4,347.17 had been fully depreciated due to not reviewing the effective life time for non-current assets, those assets had further been used. Accordingly, steps had not been taken to revise the estimated error occurred, in terms of Standard No. 3 of Sri Lanka Public Sector Accounting Standards.
- (d) Although total extent of the hospital land is 10.0229 Hectares, 9.8047 out of that had been revaluated in 2022 for Rs. 4,845.5 million and 0.2182 Hectares had not been revaluated.
- (e) The total of Rs. 4.95 and 31.12 million used to rectify the errors in the hospital bills within the year under review, instead of adjusting the relevant income accounts in debit notes and credit notes respectively, the variance of said balances amounting to Rs. 26.17 million had been stated under miscellaneous expenses as Income Adjustment. Income and expenses in the financial statements had been stated in excess by same amount due to above reason.
- (f) Although bond income receivable from 19 officers who violated the bonds within the year under review is Rs. 33.22 million, the bond income receivable (current asset) and the year's profit had been stated in excess by Rs. 4.11 million in financial statements due to accounting as Rs. 37.33. Total of the salaries paid amounting to Rs. 31.03 receivable from 19 officers who violated bonds within the year under review had been erroneously debited to the bond income, considering as a previous years' adjustment and, credited to the accumulated profit & loss account and therefore, the year's bond income and profit had been stated in deficit in financial statements.
- (g) Rs. 15.80 million which was charged from 15 nurses who violated bonds within the year under review had been credited to the accumulated profit & loss account without identifying as an income in the year and considering as a previous years' adjustment. Accordingly, the bond income and profit had been stated in deficit in financial statement by said amount.
- (h) A clear and proper method of accounting of charging and refunding of the professional charges had not been identified by the General Hospital Board within the year under review and, the professional charges income amounting to Rs. 653.93 million had been credited to the professional charges payable account and, professional charges amounting to Rs. 623.94 million paid in cash within the year under review had been debited to said account. Relating to the month of December 2023, Rs. 62.84 million from hospital charges income account had been credited to the professional charges payable account as hospital charges and, professional charges of the patients who discharge on Credit Letters. Steps had not been taken to settle the balance of Rs. 3.62 million available in the professional charges payable account since year 1998 even within the year under review and, although a balance of professional charges amounting to Rs. 27.72 million was available in said account, evidences relating to confirm the said balance had not been submitted to the audit.

- (i) Although an allocation amounting to Rs. 34.03 million for expired drugs in the previous year and, the year under review had been made respectively by Rs. 9.89 million and Rs. 24.14 million, an accounting policy relevant to the allocation for expired drugs had not been identified by the hospital and disclosed in the financial statements as well.
- (j) Electricity bill and water bill amounting to Rs. 39.89 relating to the month of December in the year under review had not been adjusted as accrued expenses and therefore, profit in the year had been stated in excess by said amount and, the current liabilities in deficit.
- (k) In terms of the service agreement for the Incinerator, out of the service charge paid for the period from 01st October 2023 to 30th December 2024, amount of Rs. 2.17 million paid for year 2024 had been accounted as an expenditure in the year without identifying as payments forward and therefore, profit in the year and current assets had been stated in deficit by said amount.
- (l) According to the financial statements relevant to 03 accounting matters of creditors, hospital charges debtors and pathological laboratory advances as at 31 December 2023 and, according to the amount and the files submitted to the audit, there was a variance of Rs. 56.77 million between value and, reasons for said variance had not been submitted.
- (m) The time analysis relating to 03 accounting subjects viz debtors, hospital charges and service charges amounting to 1,899.55 million as at 31 December 2023, those matters couldn't fairly verify, scrutinize or admit at the audit due not submission of the evidences such as Board approvals, utility documents etc.
- (n) The net balance of Rs. 22.73 million as at 31 December 2023 had been adjusted to the accumulated profit & loss account by debit notes and credit notes without preparing journal vouchers to rectify the errors occurred in trade creditor and trade debtor balances due to reasons such as removing of Goods Receiving Notes (GRN) takes place in the Stocks related computer system (Systolic) doesn't update in the accounting computer system (Accpac), double entry of the Goods Receiving Notes in the accounting computer system and recording the values with changes, although monies paid by the accounting system, those payments had not been adjusted to the absolute creditor balances, fines and delay charges had not been adjusted in the absolute creditor balances and, funds receiving relating to the absolute debtor balances had not been adjusted duly etc.
- (o) According to the debtor accounting policy, although 5 percent for bad debts must be allocated as per the recognized method for bad debts, Rs. 6.3 million had been allocated for bad debts non-complying to above and therefore, profit in the year under review had been decreased by said amount.

- (p) Rs. 7.11 million paid for work pre-advances relating to construction of the work building had been stated as capital works in progress in the financial statements, without stating it as advances.
- (q) Medical equipment, furniture and fittings amounting to Rs. 3.12 million received for donations within the year under review had been stated as a creditor balance instead of crediting it to the donation account and therefore, the donations had been stated in deficit by said amount.

I conducted the audit in compliance with 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 2023 of the Board

The information expect to provide me after the date of this audit report that had been included in the Annual Report 2023 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 at the audit or in another way.

When reading the Annual Report 2023 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 which will be presented to the Parliament in due course, in terms of the Regulation No. 154(6) in the Constitution.

1.4 Responsibilities of the 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 General Hospital Board or to cease operations, or has not realistic alternative but to do so.

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

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

1.5 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 Lanka 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 basis 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, frauds 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 qualified 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 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, except the recommendation described in Section 1.2(a), (c) and (d) in this report.
- 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 is a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management of the Board.

- 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 with any related written law or any other general or special directives issued by the management of the Board.

	Reference to the rules and directives	Description
(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka Section 2.1 and from 2.2 to 2.6 in Chapter II	Although recruitment procedures for every service and grade must be prepared and obtained approval to which including necessary qualifications, position's salary scale, age limit and other relevant details following the procedure contained in the Establishment Code, recruitment procedures had not been prepared and obtained approval to date.
(b)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka. (i) Financial Regulation No. 103 and 104 (ii) Financial Regulation No. 110 (iii) Financial Regulation No. 1642	Although investigations to determine the responsible persons for the losses incur due to vehicle accidents must be conducted, steps to identify the responsible parties for the vehicle accidents of the hospital had not been taken in terms of the Financial Regulations. Although a register of damages to report the damages must be maintained by every institution in terms of the form submitted, a register of damages for the vehicles of the hospital prepared according to the proper form had not been maintained. Although accidents occur by the officers who use vehicles of the institution or by the drivers of such vehicles while those officers are not in the vehicle must be reported to the police, steps had not been taken as aforesaid.
(c)	Treasury Circular No. 842 dated 19 December 1978.	A fixed asset register had not been maintained.
(d)	(i) Department of Management Services Circular No. DMS/1758-Vol.1 dated 10 October 2016.	Although proposals to re-structure the approved cadre must be prepared and referred to the National Salary and Cadre Commission and obtained approval from the Department of Management Services, steps had not been taken as aforesaid.

- 2.2.3 Non-compliance with powers, tasks and functions of the General Hospital 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. General Hospital Board's resources had been procured and used economically, efficiently and productively within relevant time periods, in compliance with the relevant rules and regulations.

2.3 Other Matters

- (a) Tax of 15% of the patients' bills for the Value Added Tax for the paying wards had been charged since October 2022. Following matters regarding this matter were revealed.
 - (i) Quarterly reports relating to Rs. 21.21 million charged as Value Added Tax for the period from October 2022 to end of the year under review had not been submitted to the Department of Inland Revenue, in terms of Section 21 of Chapter 3 in the Value Added Tax Act No. 14 of 2002
 - (ii) Although Value Added Tax had been charged only for the charges of paying wards in the hospital, the total tax fee charged had been set off with the taxes paid without setting off only the Value Added Tax paid relevant to that from said income, in terms of the provisions contained in the act.
 - (iii) Due to non-compliance with Section 26 in the act aforesaid in year 2016, 2017 and 2018, although an appeal regarding the fine of Rs. 5.2 million imposed by the Department of Inland Revenue had been submitted, information as to said fine was exempted were not submitted to the audit.
- (b) Following matters were revealed at the audit inspection carried out with regard to the recovery of payments against the patients' hospital bills.
 - (i) Hospital charges bills of certain patients had been exempted from payments on top management's approval and without board approval and a clear basis. Accordingly, bills for Rs. 28.82 million from year 2016 to end of the year under review had been exempted and reasons to remove the bills for Rs. 6.4 million through debit notes in year 2017 had not been submitted to the audit.
 - (ii) There was a debtor balance of Rs. 23.07 receivable from those patients who left the hospital without paying hospital charges and, the value of these bills was between the range from Rs. 360 to Rs. 2.04 million. Reasons for not charging the hospital charges from patients when they leave the hospital had not been explained to the audit.

- (iii) According to the information in the computer system of stocks and bills (Systolic), there were bills amounting to Rs. 2.05 million receivable from 22 patients who had been left the hospital after treatment but not settled the bills and, leaving patients without paying bills was a controversial matter at the audit.
 - (iv) Bills for 08 patients who left the hospital but no final bills were processing in the computer system and, the total of those bills as at 03 May 2024 was Rs. 35.72 million. Steps to identify these patients and recover the hospital charges receivable for the patient care services had not been taken.
 - (v) There was a debtor balance of Rs. 29.62 million relating to the hospital charges bills of those patients who left the hospital providing Credit Letters which is continuing since above 90 days and exceeding Rs. 1 million receivable from 09 institutions because of not reimbursed from the relevant insurance companies or service institutions.
- (c) The amount paid for medical and other staff relating to the paying wards as professional charges within 2021, 2022 and 2023 and, the income received from said wards were Rs. 648.3 million, 857.5 and 1,111.6 respectively and, following matters relating to that were revealed.
- (i) Charges for the surgeries and tests carried out after duty time using hospital resources had been determined on Specialist Doctors' discretion without a standard or policy. According to the sample test carried out in year 2023, professional charges at a range from 24% to 89% of bills value had been charged.
 - (ii) Professional fees had also been charged by the Doctors engaging in private service within the period of holiday payments were obtained and according to the sample audit inspection, Rs. 1.52 million had been charged as professional fees as aforesaid by 07 Medical Officers within the year under review.
 - (iii) In terms of the Cabinet Decision No. CP/1984/335(2) dated 18 July 1984 and, the Board Decision dated 15 November 2000, although professional fees for the surgeries carried out for the patients in the paying wards within normal duty times can't be charged, Rs. 4.91 million of professional fees as aforesaid had been charged within the year under review according to the sample audit inspection.
 - (iv) Rs. 60.73 million had been paid for professional fees within year 2023 for Assistant Doctors and other staff based on a Board Decision, without cabinet approval.
 - (v) Rs. 11.98 million had been charged within the year under review from patients for the professional fees of the surgeries carried out by 08 external Doctors who are not members of the hospital staff, using hospital resources and without having a proper approval and without entering into an agreement to engage in the private service and, only service charge of 0.15% had been paid to the hospital out of the amount aforesaid.

- (vi) The total service charge credited to the Board's income out of the total professional fees of Rs. 601.74 million paid to the staff within year 2023 was only Rs. 945.345. A Board decision relevant to implementation of the method of charging a service charge of 0.15% out of the professional fees which is continuing since year 1999 had not been produced to the audit and, steps to make necessary amendments timely had not been taken by the hospital management.
- (vii) Without deducting payee tax on the professional charges paid to the Medical and other staff by the hospital, only retention tax of 5% on the professional charges above Rs. 100.000 had been charged and remitted to the Department of Inland Revenue since January 2023, according to the Board decision No. S.B.M 1.4 dated 08 June 2023 and, based on the Department of Inland Revenue Circular No. SEC/2022/E/03 dated 22 December 2022. But according to the report dated 10 April 2024 relating to an appeal made by the hospital issued by the Tax Appeal Commission, the hospital had been informed that payee tax on the professional fees must be paid. Therefore, although payee tax computed on the professional fees paid to the Medical and other staff for the period from 2013/2014 to December 2023 must be remitted immediately, steps had not been taken as aforesaid.
- (d) Based on a Board decision, an officer for the post of Deputy Director of the hospital had been appointed with effect from 28 July 2021 based on covering duties subject to a payment of $\frac{1}{4}$ of the salary entitles to the permanent position, until an officer is appointed permanently. It had been decided that said officer's salary is paid by the Ministry of Health and only allowances for covering duties may be paid by the hospital. Following matters relating to this were revealed.
 - (i) In terms of Section 13.7 of Chapter II in the Establishment Code, although there is no entitlement for an additional remuneration relating to an appointment of covering duties, this officer had been paid Rs. 6.43 million viz Rs. 5.66 million for salaries and allowances for the period from 28 July 2021 to 31 December 2023 and, Rs. 775.170 for the allowances for covering duties up to 30 September 2023, contrary to the Establishment Code. Duty covering allowance had been suspended since October 2023 and although management had been instructed to recover those payments, steps had not been taken as aforesaid to date.
 - (ii) In the circumstance of the officer had not been given a list of duties to get confirmed that he had been assigned another duty rather than a permanent duty of the permanent staff in the hospital or covering duties of the Deputy Director post, payment of Rs. 4.77 million for additional duties and, paying fuel allowance of Rs. 1.28 million to this officer who has no entitlement to use a reserved vehicle according to the Public Enterprises Circular No. PED 01/2015 dated 25 May 2015 was a controversial matter at the audit.

- (iii) In terms of the Board decision, although this duty covering appointment on temporary basis had been given until a permanent officer is appointed, he had been deployed in the service for a period of above 2 ½ years and, steps to fill the vacancy on permanent basis had not been taken.
- (e) Sixteen (16) vehicles had been claimed by Sri Jayawardanepura General Hospital and following matters relating to those vehicles were revealed at the audit inspection.
 - (i) Six (06) vehicles had been provided to the hospital by the Department of Budget as per the request made by the Ministry of Health and according to the National Budget Circular No. 150. Although 7 years had been lapsed from the date of these vehicles received by the hospital, steps to acquire those vehicles had not been taken even as at the date of audit.
 - (ii) A preliminary investigation about the accidented vehicles and determine the responsible persons had not been conducted in terms of F.R. 104(1) and, those vehicles had been sent to repair after exceeding a period of above two years from the date of accident taken place and not compensated by insurance company due to the reason aforesaid. Although an estimate for Rs. 489,200 had been submitted by a private institution, repairs according to that had not been carried out so that the vehicle had been damaged. A new estimate of Rs. 1.73 million had been submitted by the relevant company. Although an advance of Rs. 97,840 had been paid, a huge cost had been incurred due to not sending the vehicle for repair within the prescribed period.
 - (iii) An ambulance which had been removed from running condition since May 2021 had been sent for repair in February 2022 and Rs. 1.2 million had been spent to repair the said ambulance within the year under review. But its air-conditioning system doesn't work properly, the rear door is in weak condition, the vehicle's interior doesn't suit to transport patients and therefore the said vehicle can't be used as an ambulance for the hospital needs.
- (f) Rs. 22.9 million for the maintenance services, fuel and electricity had been paid within the year under review for the Incinerator purchased on 03 November 2016 from a private institution at the value of Rs. 23.54 million to burn the clinical wastes and, the amount spent for water couldn't separate and identified. Although it had been stated that 300 to 400 kg. of clinical waste is burnt by this machine on daily basis, the report containing actually burnt quantities had not been submitted to the audit. Following matters relating to utilization and maintenance of this machine were revealed at the audit inspection.
 - (i) When purchasing the machine, although Technical Evaluation Committee had been recommended to purchase only the machine without entering into a maintenance service agreement, the parties had been entered into a maintenance service agreement after expiring the warranty period of the machine and, service charges amounting to Rs. 6.91 million had been paid at 03 times as at end of the year under review

- (ii) Although a considerable amount had been spent for maintenance services, it was observed that clinical wastes are not fully burnt. Although the Environment Protection License issued by the Central Environment Authority had been expired on 23 November 2023, the maintenance services had not been carried out by the maintenance services institution without delay. Therefore, the essential maintenance services had been delayed to carry on and, late to renew the license because the relevant smoke certificate was unable to obtain.
 - (iii) In terms of Section 4.7 and 4.8 in the expired Environment Protection License relevant to the year 2022/2023, steps about burnt ash had not taken. It was observed at the physical inspection carried out by the audit that there were half burnt clinical waste among the burnt ash. The burnt ash had been collected at the open environment which is harmful and there is a risk of getting together with water sources during rainy season. Steps had also not been taken to obtain the waste management license relating to hazardous waste management as informed by the Central Environment Authority.
- (g) Following matters were revealed at the inspection conducted about the rent income of the institutions carried out on rent basis.
 - (i) Although monthly rent of Rs. 45,000 and Rs. 15,000 had been charged from Hatton National Bank and Peoples' Bank which carry on the businesses at the hospital premises, agreement relating to that had not been entered into by and between both parties.
 - (ii) Necessary conditions to increase the rent and form new agreements timely had not been included in the agreement entered into by and between the hospital and the State Pharmaceutical Corporation which was established at the hospital premises in the year 2006. Due to this reason, monthly rent of Rs. 85,000 since year 2006 and Rs. 120,000 since year 2018 had been charged to date. Although a Board decision had been taken on 30 June 2023 to increase the monthly rent up to Rs. 150,000 and form a new agreement, steps to obtain valuation reports to decide rent and enter into a new agreement had not been taken.
 - (iii) Steps to charge a fee for the water used by the food stalls had not been taken in terms of the agreements.
- (h) Changes occur after entering the information of the computer system (Systolic) relating to the hospital charges bills and stocks (Systolic) of the General Hospital Board into the accounting computer system (Accpac) are not re-updated in the accounting system and therefore observed changes of the items of purchasing cost, creditors, debtors and hospital charges income exist in the system and, changes of the balances of different dates within same system (Systolic). This was a controversial matter whether the correct values of those items represent by the financial statements. The reasons for above are, there is no System link between computer systems in the hospital and, procedures relating to data entering, checking and approval in the computer system are not carried out under a proper authority.

- (i) Preparing of a recruitment procedure for the hospital had been assigned to a committee on a Board decision taken on 27 April 2023 and, Rs. 518,000 had been paid to said committee within the year under review. According to the information submitted to the audit, recruitment procedures relating to 84 positions had been prepared but not referred for approval. Approval for 12 recruitment procedures were unable to obtain from the Department of Management Services due to inconsistency of the salary codes relevant to them.
- (j) Two hundred sixty six (266) officers for 03 positions and, 04 officers for one position which was not in the approved cadre had been recruited as at 31 December 2023 without approval of the Department of Management Services.
- (k) Recovery of bond charges amounting to Rs. 43.22 million receivable from 26 officers who had been vacated post without paying the bonds, violating agreements within the year under review (within a period of 01 to 05 years) was in a slow situation.
- (l) Steps to recover the distress loan balance amounting to Rs. 5.68 million receivable from the employees whose services were suspended, vacated post and left abroad had not been taken to date and, Rs. 5.12 million out of above amount was the balances continuing since a time range of 2 to 7 years.
- (m) It had been decided by the cabinet decision No. 96/1347/120/143 dated 17 July 1996 to maintain the salary gap between different grades in Sri Jayawardanepura Hospital and, parallel grades in the Ministry of Health or the parallel positions in other departments at 35%, as a common policy. Based on this salary increment and by a cabinet decision dated 15 March 2018 and, under the general circulars issued by the Ministry of Health, it had been decided to add and pay the increment of 35% to the rate mentioned in the circular with effect from 01 January 2018 for the additional duty allowances and overtime allowances paid to the Medical Officers, Nurses and the officers in Supplementary Medical Service. Accordingly, Rs. 168.43 million, Rs. 162.47 million and Rs. 158.07 million had been paid respectively in 2021, 2022 and 2023 placing at a higher rate than the allowance paid by the circular, adding 35% to the additional duties and overtime allowance mentioned in the circular for the Medical Staff, Nurses and the Supplementary Medical Service Staff. Information relating to obtaining of cabinet or treasury approval for above were not submitted to the audit.
- (n) Following matters regarding the payment of gratuity amounting to Rs. 2.18 million (to which including a fine of Rs. 284,784) made to the Administrative Officer who retired on 24 April 2020 from the hospital service were revealed.
 - (i) Audit queries relating to appointment of this officer, payment of salaries, non-approval of designations and functioning duties of the Head of Human Resources had been issued 02 times by the audit respectively in 2017 and 2020. An officer to conduct a preliminary investigation had been appointed on the date before to retire the officer aforesaid. Information confirming a formal disciplinary inquiry was conducted were not submitted to the audit.

- (ii) According to the preliminary investigation conducted, the officer had been paid Rs. 2.75 million viz Rs. 1.17 million earned erroneously and computed as salaries and, Rs. 1.58 million paid erroneously for functioning duties in the post of Head of Human Resources as pointed out by the audit query and, steps had not been taken to recover the amount aforesaid accordingly.
- (iii) Although the officer's gratuity payment had been retained with the objective of set off the amount receivable from the officer, action had been filed in the Magistrate Court by the relevant officer after complaining to the Commissioner of Labor and, file relating to said case was not submitted to the audit. Accordingly, the officer had been paid a gratuity payment of Rs. 2.18 million (to which including a fine of Rs. 284,784). It was observed at the audit that the hospital compelled to pay Rs. 3.04 million to which including salaries, allowances and gratuity surcharges paid erroneously due to not taking quick disciplinary action and legal action as well.
- (iv) Following matters relating to the overall performance of the hospital within the year under review and last 04 years were revealed.
 - (i) Comparing with year 2019, number and utilization of beds in the hospital in 2023 had been decreased by 5.3% and 10% respectively. There was no change in the number of beds in 2023 comparing to year 2022 but utilization had been increased by 4%.
 - (ii) Comparing with year 2022, number of patients admitted to the hospital, number of patients attended the clinics and number of patients attended the Out Patient Division had been increased by 17%, 11% and 30% respectively.

W.P.C. Wickramarathna
Auditor General

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 2023 in terms of Section 12 of the National Audit Act No. 19 of 2018		
Audit Observations		Steps taken to rectify
1.2	Basis for the qualified opinion	
(a)	In terms of Section 48 in Sri Lanka Public Sector Accounting Standards, although assets & liabilities and income & expenditures must not be set off except as and when required or permitted by the standard, credit balances of Rs. 1.71 million in hospital charges debtor accounts had been set off by the debit balances in hospital charges debtor accounts and, debit balances of Rs. 2.2 million of trade creditor had been set off by the trade creditor debit balances within the year under review and stated in the financial statements accordingly. Although matters relating to this had been disclosed in previous years too, necessary correction had not been made.	These debit balances and credit balances were set off for the corrections made relevant to the debtors and creditors in year 2023. This set off was done just to correct the errors existed in debit and credit balances. Steps will be taken to look into this matter further and make corrections when preparing accounts in year 2023.
(b)	In terms of Section 47 in Standard No. 3 of Sri Lanka Public Sector Accounting Standards, although comparative values submitted for the period of errors occurred in the first set of financial statements approved to issue after detecting the quantitative pre-period errors must be re-stated and corrected retrospectively, steps had not been as aforesaid and a balance of Rs. 205.26 million had been adjusted to the accumulated deficiency brought forward as previous years' adjustments.	Steps will be taken to submit, according to the method stated when presenting accounts for year 2024
(c)	In terms of Section 65 in Standard No. 7 of Sri Lanka Public Sector Accounting Standards, although fixed assets amounting to the cost of Rs. 4,347.17 had been fully depreciated due to not reviewing the effective life time for non-current assets, those assets had further been used. Accordingly, steps had not been taken to revise the estimated error occurred, in terms of Standard No. 3 of Sri Lanka Public Sector Accounting Standards.	This has been identified as a top priority matter and revaluation is presently in progress to review the medical equipment, which had been delayed to date. The issue here was about biological medical equipment and those equipment had been listed and valuation is in progress.

(d)	Although total extent of the hospital land is 10.0229 Hectares, 9.8047 out of that had been revaluated in 2022 for Rs. 4,845.5 million and 0.2182 Hectares had not been revaluated.	It was detected after a long search that this hospital land is claimed by the Urban Development Authority and acquisition of the land has presently been initiated. The entire land will be revaluated, once the acquisition aforesaid would be over.
(e)	The total of Rs. 4.95 and 31.12 million used to rectify the errors in the hospital bills within the year under review, instead of adjusting the relevant income accounts in debit notes and credit notes respectively, the variance of said balances amounting to Rs. 26.17 million had been stated under miscellaneous expenses as Income Adjustment. Income and expenses in the financial statements had been stated in excess by same amount due to above reason.	This is a submission error and steps will be taken in future to submit correctly.
(f)	Although bond income receivable from 19 officers who violated the bonds within the year under review is Rs. 33.22 million, the bond income receivable (current asset) and the year's profit had been stated in excess by Rs. 4.11 million in financial statements due to accounting as Rs. 37.33. Total of the salaries paid amounting to Rs. 31.03 receivable from 19 officers who violated bonds within the year under review had been erroneously debited to the bond income, considering as a previous years' adjustment and, credited to the accumulated profit & loss account and therefore, the year's bond income and profit had been stated in deficit in financial statements.	I agree. Steps will be taken to remove from the account of year 2024. Rs. 37,331,043 which consists salaries and bonds of 19 Nurses was credited to the bond account and debited to the bond account receivable. Later, the value of salaries contain in said amount was debited to the bond account and, credited to the accumulated profit & loss account. This adjustment was made to deduct the salary expenditure relevant to past years, from current year's income.
(g)	Rs. 15.80 million which was charged from 15 nurses who violated bonds within the year under review had been credited to the accumulated profit & loss account without identifying as an income in the year and considering as a previous years' adjustment. Accordingly, the bond income and profit had been stated in deficit in financial statement by said amount.	Salaries and bond amount received from the salaries of relevant 15 Nurses was credited to the bond account and, the receipts were debited to the cash book. Later, the salaries paid to those 15 officers was adjusted to the accumulated profit & loss account from, the bond income account.
(h)	A clear and proper method of accounting of charging and refunding of the professional charges had not been identified by the General Hospital Board	Professional fees had been added to the hospital bill since October 2022 and, the method of charging professional fees could make good accordingly. Rs.

		within the year under review and, the professional charges income amounting to Rs. 653.93 million had been credited to the professional charges payable account and, professional charges amounting to Rs. 623.94 million paid in cash within the year under review had been debited to said account. Relating to the month of December 2023, Rs. 62.84 million from hospital charges income account had been credited to the professional charges payable account as hospital charges and, professional charges of the patients who discharge on Credit Letters. Steps had not been taken to settle the balance of Rs. 3.62 million available in the professional charges payable account since year 1998 even within the year under review and, although a balance of professional charges amounting to Rs. 27.72 million was available in said account, evidences relating to confirm the said balance had not been submitted to the audit.	663,017,022 was included in the hospital bills as professional fees within year 2023 and charged. Rs. 572,456,424 had been paid within year as professional fees. The amount mentioned by you is the professional fee relevant to December which had been included in the bills as aforesaid but not a professional fee which had been transferred without identifying clearly. Steps will be taken in future to remove the amount of Rs. 3,616,142 from accounts, which is coming from year 1998. The professional fee payable as at the end of year 2023 is 94,176,740. Steps will be taken to provide details relevant to these professional fees.
	(i)	Although an allocation amounting to Rs. 34.03 million for expired drugs in the previous year and, the year under review had been made respectively by Rs. 9.89 million and Rs. 24.14 million, an accounting policy relevant to the allocation for expired drugs had not been identified by the hospital and disclosed in the financial statements as well.	Steps to disclose a method of allocating for expired drugs in financial statements will be taken. Steps to prepare a method relevant to this and, submit to the Board of Directors will be taken.
	(j)	Electricity bill and water bill amounting to Rs. 39.89 relating to the month of December in the year under review had not been adjusted as accrued expenses and therefore, profit in the year had been stated in excess by said amount and, the current liabilities in deficit.	The relevant corrections had been made in January 2024 by the journal entry No. 11.
	(k)	In terms of the service agreement for the Incinerator, out of the service charge paid for the period from 01st October 2023 to 30th December 2024, amount of Rs. 2.17 million paid for the year 2024 had been accounted as an expenditure in the year without identifying as payments forward and therefore, profit in the year and current	Steps to correct in year 2024 will be taken.

		assets had been stated in deficit by said amount.	
	(l)	According to the financial statements relevant to 03 accounting matters of creditors, hospital charges debtors and pathological laboratory advances as at 31 December 2023 and, according to the amount and the files submitted to the audit, there was a variance of Rs. 56.77 million between value and, reasons for said variance had not be submitted.	<u>Creditors</u> Finding out the reasons relevant to these changes are in progress nowadays. Steps will be taken in future to correct the adjustment relevant to the findings, by entires. <u>Hospital charges debtors</u> Finding out the reasons relevant to these changes are in progress nowadays. Steps will be taken in future to correct the adjustment relevant to the findings, by entires. <u>Pathological laboratory advances</u> After obtaining trial balance to prepare the accounts of year 2023, these GRNs had been entered to the system by storekeepers before to lock the Accpac system. Information relevant to above had been given to the audit. I will instruct the relevant officers to prevent from such faults.
	(m)	The time analysis relating to 03 accounting subjects viz debtors, hospital charges and service charges amounting to 1,899.55 million as at 31 December 2023, those matters couldn't fairly verify, scrutinize or admit at the audit due not submission of the evidences such as Board approvals, utility documents etc.	<u>Service charges</u> This service charge is charged based one a Board Decision and, said Board Decision can't be detected. The Board of Director was made aware of with regard to charging of 0.15% out of the professional fees, as hospital services charges. The Board of Directors discussed this matter lengthy and had been decided to keep those charges at the same rate. <u>Creditors, hospital charges debtors</u> Debtor and creditor time analysis obtainable according to the Accpac accounting system was given to the audit. As we don't have the Source Codes relevant to this system, the standard formats can't be altered.
	(n)	The net balance of Rs. 22.73 million as at 31 December 2023 had been adjusted to the accumulated profit & loss account by debit notes and credit notes without preparing journal vouchers to rectify the errors occurred in trade creditor and trade debtor balances due to reasons such as	When making any correction in the Accpac accounting system, it could be done only by debit notes and credit notes. Creditor and debtor balances can't be set off by preparing journal vouchers.

		removing of Goods Receiving Notes (GRN) takes place in the Stocks related computer system (Systolic) doesn't update in the accounting computer system (Accpac). double entry of the Goods Receiving Notes in the accounting computer system and recording the values with changes. although monies paid by the accounting system. those payments had not been adjusted to the absolute creditor balances. fines and delay charges had not been adjusted in the absolute creditor balances and. funds receiving relating to the absolute debtor balances had not been adjusted duly etc.	
	(o)	According to the debtor accounting policy. although 5 percent for bad debts must be allocated as per the recognized method for bad debts. Rs. 6.3 million had been allocated for bad debts non-complying to above and therefore. profit in the year under review had been decreased by said amount.	Steps will be taken to correct in year 2024.
	(p)	Rs. 7.11 million paid for work pre-advances relating to construction of the work building had been stated as capital works in progress in the financial statements. without stating it as advances.	This amount exists in a separate account in the main ledger as pre-work advances and had been stated in financial statements as works in progress. This is a presentation error. Steps will be taken to state correctly in the accounts of year 2024.
	(q)	Medical equipment. furniture and fittings amounting to Rs. 3.12 million received for donations within the year under review had been stated as a creditor balance instead of crediting it to the donation account and therefore. the donations had been stated in deficit by said amount.	Steps will be taken to correct in year 2024.
	I conducted the audit in compliance with 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 2023 of the Board		
	The information expect to provide me after the date of this audit report that had been included in the Annual Report 2023 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 at the audit or in another way. When reading the Annual Report 2023 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 which will be presented to the Parliament in due course, in terms of the Regulation No. 154(6) in the Constitution.	
1.4	Responsibilities of the 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 General Hospital Board or to cease operations, or has not realistic alternative but to do so. Those charged with governance are responsible for overseeing the Board's financial reporting process. As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable the annual and periodic financial statements to be prepared of the Board.	
1.5	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 Lanka 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.	
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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 qualified 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	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, except the recommendation described in Section 1.2(a), (c) and (d) in this report.	
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 is a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management of the Board.	
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 with any related written law or any other general or special directives issued by the management of the Board.	

		Reference to the rules and directives	
	(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka	
	i.	<u>Section 2.1 and from 2.2 to 2.6 in Chapter II</u> Although recruitment procedures for every service and grade must be prepared and obtained approval to which including necessary qualifications, position's salary scale, age limit and other relevant details following the procedure contained in the Establishment Code, recruitment procedures had not been prepared and obtained approval to date.	The cabinet approved salary policy in Sri Jayawardanapura General Hospital is, add 35% to the salary which is valid in the Ministry of Health. There are 74 designations in this hospital and except 13 positions out of that, the corresponding position for all other positions are available in the ministry. When attempting to get approval for the recruitment procedures, variances in designations and salary codes were observed. Those salary codes were corrected and had been sent to the Department of Management Services based on the approval of Board of Directors. Drafts of the recruitment procedures prepared by the committee appointed to prepare them, subject to the approval aforesaid have already been prepared. Those drafts will be sent to the Department of Management Services via ministry through Board of Directors, get approval and take further action. All drafts have already by prepared and finalized.
	(b)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka.	
	i.	<u>Financial Regulation No. 103 and 104</u> Although investigations to determine the responsible persons for the losses incur due to vehicle accidents must be conducted, steps to identify the responsible parties for the vehicle accidents of the hospital had not been taken in terms of the Financial Regulations.	Investigations to determine the persons responsible for the vehicle accidents are presently in progress and, the relevant files had not been submitted to the audit by oversight.
	ii.	<u>Financial Regulation No. 110</u> Although a register of damages to report the damages must be maintained by every institution in terms of the form submitted, a register of damages for the vehicles of the hospital prepared according to the proper form had not been maintained.	The Administrative Office was advised to maintain a register for vehicle accidents in terms of F.R. 110 and, steps are presently taken to initiate the register aforesaid.

iii.	<u>Financial Regulation No. 1642</u> Although accidents occur by the officers who use vehicles of the institution or by the drivers of such vehicles while those officers are not in the vehicle must be reported to the police. steps had not been taken as aforesaid.	Although some vehicle accidents had been reported to the Police, the relevant files had not been submitted to the audit by oversight. All vehicle accident are presently being reported to the Police.
(c)	Treasury Circular No. 842 dated 19 December 1978. A fixed asset register had not been maintained.	Preparing of a fixed asset register is presently in progress. Revaluation of Bio Medical Equipment is carried out by Accounts Division with assistance of the Bio Medical Engineering Division, supervised by the Doctors training for Medical Administration. The form required for this purpose was approved at the audit meeting.
(d)	<u>Department of Management Services Circular No. DMS/1758-Vol.1 dated 10 October 2016.</u> Although proposals to re-structure the approved cadre must be prepared and referred to the National Salary and Cadre Commission and obtained approval from the Department of Management Services, steps had not been taken as aforesaid.	This process consists of 2 parts 1. The cabinet decision regarding this matter is, add 35% to the relevant salary scale in the Ministry of Health and pay salaries. There are 61 salary scales which could be done as aforesaid. 2. In addition to above, there are 13 salary scales that are not available in the Ministry of Health. The salary scales stated in No. 1 above had been approved by the Board of Directors and referred to the Ministry of Health to send to the Department of Management Services. We are informed by the Additional Secretary (Medical Services) in the Ministry of Health to send the entire recruitment procedure for all remaining 13 nos. of salary scales. Those 13 drafts have already been prepared. Forthwith the Board approval for same is granted, we will recommend it and refer to the Ministry of Health, to send to the Department of Management Services. Once the salary codes stated in 1 above and, the recruitment procedures stated secondly are received, the Director General of the Department of Management Services had been informed us at the discussion held

			regarding this matter that they will study it and grant their approval. Therefore, I inform you that steps will be taken to solve this issue which had not been solved within about 40 years approximately.
	2.2.3	Non-compliance with powers, tasks and functions of the General Hospital Board, according to the requirement contained in Section 12(g) of the National Audit Act No. 19 of 2018.	I state that the relevant officers will be made aware of the matters contained in the National Audit Act to carry on all affairs in the hospital to the best of compliance with the powers, tasks and functions and, to identify the defects and correct them.
	2.2.4	According to the requirement contained in Section 12(h) of the National Audit Act No. 19 of 2018. General Hospital Board's resources had been procured and used economically, efficiently and productively within relevant time periods in compliance with the relevant rules and regulations.	The hospital's resources will be procured and used economically, efficiently and productively within relevant time period in compliance with the relevant rules and regulations.
	2.3	Other matters	
	(a)	Tax of 15% of the patients' bills for the Value Added Tax for the paying wards had been charged since October 2022. Following matters regarding this matter were revealed.	
	i.	Quarterly reports relating to Rs. 21.21 million charged as Value Added Tax for the period from October 2022 to end of the year under review had not been submitted to the Department of Inland Revenue, in terms of Section 21 of Chapter 3 in the Value Added Tax Act No. 14 of 2002	I have given instructions to the relevant officers to take steps to submit the relevant quarterly reports to the Department of Inland Revenue.
	ii.	Although Value Added Tax had been charged only for the charges of paying wards in the hospital, the total tax fee charged had been set off with the taxes paid without setting off only the Value Added Tax paid relevant to that from said income, in terms of the provisions contained in the act.	Although Value Added Tax (VAT) is charged only on the room charges of the hospital, it is too difficult to identify separately the expenses relevant to those rooms. Therefore, the total taxes charged were set off with the amounts paid.
	iii.	Due to non-compliance with Section 26 in the act aforesaid in year 2016, 2017 and 2018, although an appeal regarding the fine of Rs. 5.2 million imposed by the Department of Inland Revenue had been	Steps will be taken to look into this matter and make aware of the audit division as soon as possible.

		submitted. information as to said fine was exempted were not submitted to the audit.	
	(b)	Following matters were revealed at the audit inspection carried out with regard to the recovery of payments against the patients' hospital bills.	
	i.	Hospital charges bills of certain patients had been exempted from payments on top management's approval and without board approval and a clear basis. Accordingly, bills for Rs. 28.82 million from year 2016 to end of the year under review had been exempted and reasons to remove the bills for Rs. 6.4 million through debit notes in year 2017 had not been submitted to the audit.	The Board of Director had been decided to. When any patient is brought to the hospital, treatments are given disregarding his/her financial situation, considering the life safety and, to exempt the relevant charges if he/she can't pay. - To exempt the charges of a patient (whose brain had been dead) which must be born until the organs are obtained. - To exempt the relevant charges of few patients whose liver is transplanted. Further, exemption of all bills as stated in the audit report has presently been stopped. The Board of Directors had instructed to the Investigating Division in the Ministry of Health to provide a report containing the details of those exempted charges and, steps will be taken to remove those amounts from books and submit to the audit.
	ii.	There was a debtor balance of Rs. 23.07 receivable from those patients who left the hospital without paying hospital charges and, the value of these bills was between the range from Rs. 360 to Rs. 2.04 million. Reasons for not charging the hospital charges from patients when they leave the hospital had not been explained to the audit.	Once a patient admits to the hospital, he/she or a person comes with the patient signs on a paper stating that the hospital charges will be paid. Accordingly, a patient bounds to pay the hospital charges. Signature from patient's party on a such legal document had not been obtain at the beginning and, the method aforesaid was initiated since year 2020. Accordingly, the hospital police is informed about the patients who don't pay the hospital charges when they discharged, to take legal action. But there were some events that hospital Police also had not been taken such legal action and reminders had been sent to the Police Inspector of Mirihana.

iii.	According to the information in the computer system of stocks and bills (Systolic), there were bills amounting to Rs. 2.05 million receivable from 22 patients who had been left the hospital after treatment but not settled the bills and, leaving patients without paying bill was a controversial matter at the audit.	Once a patient admits to the hospital, he/she or a person comes with the patient signs on a paper stating that the hospital charges will be paid. Accordingly, a patient bounds to pay the hospital charges. Signature from patient's party on a such legal document had not been obtain at the beginning and, the method aforesaid was initiated since year 2020. Accordingly, the hospital police is informed about the patients who don't pay the hospital charges when they discharged, to take legal action. But there were some events that hospital Police also had not been taken such legal action and reminders had been sent to the Police Inspector of Mirihana.
iv.	Bills for 08 patients who left the hospital but no final bills were processing in the computer system and, the total of those bills as at 03 May 2024 was Rs. 35.72 million. Steps to identify these patients and recover the hospital charges receivable for the patient care services had not been taken.	Steps will be taken to investigate this matter and remove from the computer system.
v.	There was a debtor balance of Rs. 29.62 million relating to the hospital charges bills of those patients who left the hospital providing Credit Letters which is continuing since above 90 days and exceeding Rs. 1 million receivable from 09 institutions because of not reimbursed from the relevant insurance companies or service institutions.	We admit that hospital charges from certain insurance company receive in delay and, I will instruct the relevant officers to take immediate action on this matter. I am aware that some bills had not been received by those institutions after the situation arisen in year 2021. Steps will be taken to look into this matter and take necessary action.
(c)	The amount paid for medical and other staff relating to the paying wards as professional charges within 2021, 2022 and 2023 and, the income received from such said wards were Rs. 648.3 million, 857.5 and 1,111.6 respectively and, following matters relating to that were revealed.	
i.	Charges for the surgeries and tests carried out after duty time using hospital resources had been determined on Specialist Doctors' discretion without a standard or policy. According to the sample test carried out in year 2023,	According to the cabinet decision, a committee to regulate the professional charges had been appointed by the Board of Directors. Steps will be taken in future according to the report issued by said committee.

	professional charges at a range from 24% to 89% of bills value had been charged	
ii.	Professional fees had also been charged by the Doctors engaging in private service within the period of holiday payments were obtained and according to the sample audit inspection. Rs. 1.52 million had been charged the professional fees as aforesaid by 07 Medical Officers within the year under review.	Steps had been taken to check properly before payment. following a direct coordination method among the operation theater. Administrative Division and Accounts Division. in order to avoid repeating of such errors.
iii.	In terms of the Cabinet Decision No. CP 1984/335(2) dated 18 July 1984 and. the Board Decision dated 15 November 2000. although professional fees for the surgeries carried out for the patients in the paying wards within normal duty times can't be charged. Rs. 4.91 million of professional fees as aforesaid had been charged within the year under review according to the sample audit inspection.	These affairs had been regulated through a direct coordination method among the operation theater and Accounts Division. Accordingly. this process will be continued properly in future.
iv.	Rs. 60.73 million had been paid for professional fees within year 2023 for Assistant Doctors and other staff based on a Board Decision without cabinet approval.	A committee to regulate the professional charges had been appointed by the Board of Directors. Steps will be taken in future according to the report issued by said committee.
v.	Rs. 11.98 million had been charged within the year under review from patients for the professional fees of the surgeries carried out by 08 external Doctors who are not members of the hospital staff. using hospital resources and without having a proper approval and without entering into an agreement to engage in the private service and charge professional fees in the hospital and. only service charge of 0.15% had been paid to the hospital out of the amount aforesaid.	Although the relevant service charge (0.15) from professional fees was charged as a management expenditure. other expenses incurred for this are charged from the patient together with a profit margin of 30%. Board decisions had been taken that a Specialist Doctor in the hospital must be available to hold the responsibility of those patients of the Specialist Doctors attend from outside and. necessary actions are in progress accordingly. Patients to the hospital could be admitted by external Specialist Doctors only under the supervision of a permanent Specialist Doctor in the hospital. Steps will be taken to provide details about this matter to the audit.
vi.	The total service charge credited to the Board's income out of the total professional fees of Rs. 601.74 million paid to the staff within year 2023 was only Rs. 945,345. A Board decision relevant to	This service charge is charged based one a Board Decision and. said Board Decision can't be detected. The Board of Directors was made aware of with regard to charging of 0.15% out of the

		implementation of the method of charging a service charge of 0.15% out of the professional fees which is continuing since year 1999 had not been produced to the audit and. steps to make necessary amendments timely had not been taken by the hospital management.	professional fees. as hospital services charges. The Board of Directors discussed this matter lengthly and had been decided to keep those charges at the same rate.
	vii.	Without deducting payee tax on the professional charges paid to the Medical and other staff by the hospital. only retention tax of 5% on the professional charges above Rs. 100,000 had been charged and remitted to the Department of Inland Revenue since January 2023. according to the Board decision No. S.B.M 1.4 dated 08 June 2023 and. based on the Department of Inland Revenue Circular No. SEC/2022/E/03 dated 22 December 2022. But according to the report dated 10 April 2024 relating to an appeal made by the hospital issued by the Tax Appeal Commission. the hospital had been informed that payee tax on the professional fees must be paid. Therefore. although payee tax computed on the professional fees paid to the Medical and other staff for the period from 2013/2014 to December 2023 must be remitted immediately. steps had not been taken as aforesaid.	Steps will be taken to submit these matters to the Board of Directors and regularize the charging of Value Added Tax. based on the Board decision.
	(d)	Based on a Board decision. an officer for the post of Deputy Director of the hospital had been appointed with effect from 28 July 2021 based on covering duties subject to a payment of $\frac{1}{4}$ of the salary entitles to the permanent position. until an officer is appointed permanently. It had been decided that said officer's salary is paid by the Ministry of Health and only allowances for covering duties may be paid by the hospital. Following matters relating to this were revealed.	
	i.	In terms of Section 13.7 of Chapter II in the Establishment Code. although there is no entitlement for an additional remuneration relating to an appointment	This officer had been paid an allowance for covering duties which was suspended since October 2023. Although Accounts Division was

		of covering duties. this officer had been paid Rs. 6.43 million viz Rs. 5.66 million for salaries and allowances for the period from 28 July 2021 to 31 December 2023 and. Rs. 775.170 for the allowances for covering duties up to 30 September 2023. contrary to the Establishment Code. Duty covering allowance had been suspended since October 2023 and although management had been instructed to recover those payments. steps had not been taken as aforesaid to date.	instructed by letter dated 13.01.2024 to recover the allowance paid in excess. it was given up on Chairman's instructions.
	ii.	In the circumstance of the officer had not been given a list of duties to get confirmed that he had been assigned another duty rather than a permanent duty of the permanent staff in the hospital or covering duties of the Deputy Director post. payment of Rs. 4.77 million for additional duties and. paying fuel allowance of Rs. 1.28 million to this officer who has no entitlement to use a reserved vehicle according to the Public Enterprises Circular No. PED 01/2015 dated 25 May 2015 was a controversial matter at the audit.	As this officer has no entitlement to use a reserved vehicle in terms of the Public Enterprises Circular No. PED 01/2015. the fuel allowance paid was suspended and. a vehicle in the pool was assigned together with a driver to travel upto the working place with effect from 03.02.2024. in terms of Section 4 in the circular aforesaid. However. approval of the former Chairman had been obtained on the same day to drive the vehicle by himself and park it at his home in the night. stating that higher cost would be incurred due to running the vehicle for 4 times as aforesaid.
	iii.	In terms of the Board decision. although this duty covering appointment on temporary basis had been given until a permanent officer is appointed. he had been deployed in the service for a period of above 2 ½ years and. steps to fill the vacancy on permanent basis had not been taken.	Newspaper advertisement to recruit a new person for the post of Deputy Director was published and 4 applications have been received. Board approval for the marking procedure at the interview had been granted. This position is paid on the SL-III salary scale and instructions in word had been given by Chairman to retain it until the salary scale of SL-I-Grade I in the Deputy Administrative Service is changed at the new recruitment.
	e.	Sixteen (16) vehicles had been claimed by Sri Jayawardanepura General Hospital and following matters relating to those vehicles were revealed at the audit inspection.	
	i.	Six (06) vehicles had been provided to the hospital by the Department of Budget as per the request made by the Ministry of Health and according to the National Budget Circular No. 150. Although 7	Letters relevant to acquisition of possession of the vehicles and. statements of transfer (Transfer Letter MTA06) had been informed to the Ministry of Health in writing. The relevant vehicles had been sent to the

		years had been lapsed from the date of these vehicles received by the hospital. steps to acquire those vehicles had not been taken even as at the date of audit.	Commissioner of Motor Traffic office by the Ministry of Health to transfer them and, a letter stating said matter had been sent to the hospital on 23.06.2023 This institution can't involve the matter of acquisition of these vehicles because 180 vehicles in the ministry must be acquired under this and, the transfer will be done once the acquisition aforesaid would be finalized. This was inquired from the Ministry of Health from time to time and stated that a book stock had been received. Books belong to our institution out of above will be selected and, steps will be taken to send reminder letters to the relevant authorities to expedite this matter and inquire from the Department of Motor Vehicle about this matter.
	ii.	A Preliminary investigation about the accidented vehicles had not been conducted and determined the responsible persons in terms of F.R. 104(1) and, those vehicles had been sent to repair after exceeding a period of above two years from the date of accident taken place and not compensated by insurance company due to the reason aforesaid. Although an estimate for Rs. 489,200 had been submitted by a private institution, repairs according to that had not been carried out so that the vehicle had been damaged. A new estimate of Rs. 1.73 million had been submitted d by the relevant company. Although an advance of Rs. 97,840 had been paid, a huge cost had been incurred due to not sending the vehicle for repair within the prescribed period.	<u>WPKO – 8733</u> Vehicle repair garages were closed during the period of Covid pandemic and, the time consumed to take decisions by Procurement Committees is also affected. Prices submitted by Miloy institution were higher and didn't approve so that referred to the Board of Directors. Thereby, it was submitted to the Comptroller General of the Ministry of Finance and informed to act accordingly. According to the cabinet decision, we are informed to send the vehicles in the government institutions (which must be repaired) to the Lakdiva Engineering Company which is a government approved institution. Accordingly, this vehicle bearing No. WPKO – 8733 was sent to Lakdiva Engineering Company Limited on 07.02.2022 We have made inquiries continuously about the repairs of this vehicle but no reply had been received from the institution. Although they were made aware of in writing, those repairs had not been completed to date. Therefore, we visited the Lakdiva Engineering (Private) limited several times to look into the repairing works. We have informed us that they will complete the repair works in the vehicle within one

		month and hand it over back to the hospital because the repair works were at the final stage. - Regarding the accident occurred to the vehicle No. WPKO – 8733, it had been certified by Mr. Athula Kahandaliyanage – the former Chairman and, Mr. Sarath Robertson – the former Administrative Officer that the accident aforesaid had not been occurred by the Driver who drove the vehicle. - The Driver's statement describes that the accident was occurred by knocking a door on the date which was opened by a wind generated due to a heavy, natural rain. - All matters relevant to cover those expenses by the insurance claim were completed but we are informed by the insurance Company in writing that insurance claims can't be paid due to inability of completing the repair works within the specified time period.
iii.	An ambulance which had been removed from running condition since May 2021 had been sent for repair in February 2022 and Rs. 1.2 million had been spent to repair the said ambulance within the year under review. But its air-conditioning system doesn't work properly, the rear door is in weak condition, the vehicle's interior doesn't suit to transport patients and therefore the said vehicle can't be used as an ambulance for the hospital needs.	<u>WPLW-0489</u> Rear door of the vehicle bearing above number was in a weak condition since earlier to send it to Lakdiwa Engineering (Pvt) Ltd. for repair. A letter requesting to repair it had been given by the Driver of the ambulance which is available in the file. But we didn't advise Lakdiwa Engineering (Pvt) Ltd. to repair the air-conditioning system in the vehicle as mentioned in the audit query. Only defect in the engine had been corrected by said institution. But the vehicle had been parked for a long time in the garage. Engine had been fully dismantled and repaired and, interior of the vehicle had become polluted. The air-conditioning system had become non-operational condition due to above reason. We are

			informed by said repairing institution to drive this vehicle slowly until the curing period of the engine get completed and. the engine may be damaged if the vehicle is driven disregarding the instructions aforesaid and. the warranty given for the repair may also become nullified. Therefore. this ambulance is presently used for other needs such as transporting blood etc. rather than transporting patients. Further. necessary steps are presently taken to proceed with the repair works as mentioned in the audit query.												
f.	Rs. 22.9 million for the maintenance services. fuel and electricity had been paid within the year under review for the Incinerator purchased on 03 November 2016 from a private institution at the value of Rs. 23.54 million to burn the clinical wastes and. the amount spent for water couldn't separate and identified. Although it had been stated that 300 to 400 kg. of clinical waste is burnt by this machine on daily basis. the report containing actually burnt quantities had not been submitted to the audit. Following matters relating to utilization and maintenance of this machine were revealed at the audit inspection.														
i.	When purchasing the machine. although Technical Evaluation Committee had been recommended to purchase only the machine without entering into a maintenance service agreement. the parties had been entered into a maintenance service agreement after expiring the warranty period of the machine and. service charges amounting to Rs. 6.91 million had been paid at 03 times as at end of the year under review.	This machine had been purchased in the year 2016. Four (04) bidders had been taken part in this procurement. Following prices had been submitted according to the bids aforesaid.	<table><tr><th>Bidder</th><th>Expense of the machine</th><th>Service expenditure of 05 years</th></tr><tr><td>M w Holdings</td><td>Rs. 21.210.90 0.00</td><td>Rs. 10.605.45 0.00</td></tr><tr><td>Analytical Instrument Ltd</td><td>Rs. 25.522.52 2.52</td><td>Rs. 3.825.000. 00</td></tr><tr><td>Far East Shred Servicing Ltd</td><td>Rs. 17.750.00 0.00</td><td>Rs. 12.487.68 0.00</td></tr></table>	Bidder	Expense of the machine	Service expenditure of 05 years	M w Holdings	Rs. 21.210.90 0.00	Rs. 10.605.45 0.00	Analytical Instrument Ltd	Rs. 25.522.52 2.52	Rs. 3.825.000. 00	Far East Shred Servicing Ltd	Rs. 17.750.00 0.00	Rs. 12.487.68 0.00
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P&W	Rs.	Rs.									
Associate	28.597.82	3.186.100.									
Int. Ltd	0.75	00									
	ii.	Although a considerable amount had been spent for maintenance services, it was observed that clinical wastes are not fully burnt. Although the Environment When defects in the incinerator are reported, it was repaired at several times by the relevant institution and, the Environment Protection License from									

		Protection License issued by the Central Environment Authority had been expired on 23 November 2023. the maintenance services had not been carried out by the maintenance services institution without delay. Therefore, the essential maintenance services had been delayed to carry on and late to renew the license because the relevant smoke certificate was unable to obtain.	the Central Environment Authority had been obtained upto November 2023. This machine was inspected on 21.05.2024 by the National Engineering Research Development Centre (NERD) and report is due to be received. Display indicating the temperature of upper and lower burners in the machine is defective and, temperature of one burner is displayed at a time. The NERD had been stated that said figures can't also be accepted. Parties had been entered into a new agreement on 22.11.2023. Steps to carry on the services by the service providing institution, to obtain the Environment Protection License and the emission certificate will be taken immediately upon receipt of the recommendations relating to the defects and repairs of the machine, according to the report issued by the NERD.
	iii.	In terms of Section 4.7 and 4.8 in the expired Environment Protection License relevant to the year 2022/2023, steps about burnt ash had not taken. It was observed at the physical inspection carried out by the audit that there were half burnt clinical waste among the burnt ash. The burnt ash had been collected at the open environment which is harmful and there is a risk of getting together with water sources during rainy season. Steps had also not been taken to obtain the waste management license relating to hazardous waste management as informed by the Central Environment Authority.	Ash of the clinical wastes removed by the incinerator were disposed to a place nominated by the Central Environment Authority, in compliance with the rules of said authority, under the supervision of the officers in said authority, avoiding harms to the environment. According to the report issued by the National Engineering Research and Development Centre (NERD), a total burn of clinical wastes is expected after repairing this machine and, the ash removed by this machine will be disposed under supervision of the officers in the Central Environment Authority, avoiding harms to the environment, together with obtaining the Hazardous Waste Management License too. Steps to carry on the repairs of the machine have presently been taken and, estimate to obtain the emission report of the incinerator from ITI institution had also been obtained. EPL license and SWM license from the Central

		Environment Authority could also be obtained.
g.	Following matters were revealed at the inspection conducted about the rent income of the institutions carried out on rent basis.	
i.	Although monthly rent of Rs. 45,000 and Rs. 15,000 had been charged from Hatton National Bank and Peoples' Bank which carry on the businesses at the hospital premises, agreement relating to that had not been entered into by and between both parties.	The relevant officers were instructed to act according to a rent agreement with Hatton National Bank and the Peoples' Bank.
ii.	Necessary conditions to increase the rent and form new agreements timely had not been included in the agreement entered into by and between the hospital and the State Pharmaceutical Corporation which was established at the hospital premises in the year 2006. Due to this reason, monthly rent of Rs. 85,000 since year 2006 and Rs. 120,000 since year 2018 had been charged to date. Although a Board decision had been taken on 30 June 2023 to increase the monthly rent up to Rs. 150,000 and form a new agreement, steps to obtain valuation reports to decide rent and enter into a new agreement had not been taken.	According to the liability exists about money, the Board of Directors of the hospital decided to increase the monthly rent of the State Pharmaceutical Corporation upto Rs. 150,000.00 Steps will be taken in future to obtain a valuation report and, sign a memorandum of understanding with the State Pharmaceutical Corporation.
iii.	Steps to charge a fee for the water used by the food stalls had not been taken in terms of the agreements.	Water meters for these shops will be fixed in future and charge a fee for water consumption.
h.	Changes occur after entering the information of the computer system (Systolic) relating to the hospital charges bills and stocks (Systolic) of the General Hospital Board into the accounting computer system (Accpac) are not re-updated in the accounting system and therefore observed changes of the items of purchasing cost, creditors, debtors and hospital charges income exist in the system and, changes of the balances of different dates within same system (Systolic). This was a controversial matter whether the correct values of those items represent by the financial statements. The reasons for above are,	Steps will be taken to make aware of the relevant institution about the issue exists in the Systolic System. I will instruct the hospital information technology staff to look into this change of the total in the timely reports which occurs later, together with the relevant institution.

		there is no System link between computer systems in the hospital and. procedures relating to data entering, checking and approval in the computer system are not carried out under a proper authority.	
	i.	Preparing of a recruitment procedure for the hospital had been assigned to a committee on a Board decision taken on 27 April 2023 and. Rs. 518,000 had been paid to said committee within the year under review. According to the information submitted to the audit, recruitment procedures relating to 84 positions had been prepared but not referred for approval. Approval for 12 recruitment procedures were unable to obtain from the Department of Management Services due to inconsistency of the salary codes relevant to them.	There are 74 designations in this hospital and except 13 positions out of that, the corresponding position for all other positions are available in the ministry. When attempting to get approval for the recruitment procedures, variances in designations and salary codes were observed. Those salary codes were corrected and had been sent to the Department of Management Services based on the approval of Board Directors. Drafts of the recruitment procedures prepared by the committee appointed to prepare them, subject to the approval aforesaid have already been prepared. Those drafts will be sent to the Department of Management Services via ministry through Board of Directors, get approval and take further action. All drafts have already by prepared and finalized.
	j.	Two hundred sixty six (266) officers for 03 positions and. 04 officers for one position which was not in the approved cadre had been recruited as at 31 December 2023 without approval of the Department of Management Services.	This issue could be seen due to changing of the codes of MN1 and MN2 when recruiting Management Assistant in this hospital and, changing of the codes of Orderly and Assistant Health Staff PL1 and PL2. However, considering the total of Management Assistant (MN1 & MN2) and, the total of PL1 and PL2. I inform you that there is no surplus in the staff. Further, the Phlebotomist designation has not been approved yet and FR 71 applications were sent to the Department of Management Services. We have informed them to report further information relevant to above.
	k.	Recovery of bond charges amounting to Rs. 43.22 million receivable from 26 officers who had been vacated post without paying the bonds, violating agreements within the year under review (within a period of 01 to 05 years) was in a slow situation.	The Legal Officer was informed to recover the bonds of Nurses who violated the agreements and, legal action has already been taken. Legal action had been instituted against some of them.

	l.	Steps to recover the distress loan balance amounting to Rs. 5.68 million receivable from the employees whose services were suspended, vacated post and left abroad had not been taken to date and, Rs. 5.12 million out of above amount was the balances continuing since a time range of 2 to 7 years.	Steps will be taken to collect information about the debt balances receivable from those employees who vacated post, whose service was suspended and who had been left for abroad and, charge from the respective guarantors otherwise to institute action about those debt balances.
	m.	It had been decided by the cabinet decision No. 96/1347/120/143 dated 17 July 1996 to maintain the salary gap between different grades in Sri Jayawardanepura Hospital and, parallel grades in the Ministry of Health or the parallel positions in other departments at 35% as a common policy. Based on this salary increment and by a cabinet decision dated 15 March 2018 and, under the general circulars issued by the Ministry of Health, it had been decided to add and pay the increment of 35% to the rate mentioned in the circular with effect from 01 January 2018 for the additional duty allowances and overtime allowances paid to the Medical Officers, Nurses and the officers in Supplementary Medical Service. Accordingly, Rs. 168.43 million, Rs. 162.47 million and Rs. 158.07 million had been paid respectively in 2021, 2022 and 2023 placing at a higher rate than the allowance paid by the circular, adding 35% to the additional duties and overtime allowance mentioned in the circular for the Medical Staff, Nurses and the Supplementary Medical Service Staff. Information relating to obtaining of cabinet or treasury approval for above were not submitted to the audit.	The Board of Director had been decided in 2028 to add 35% for the additional duty allowances and overtime allowances paid to the officers in medical, nursing and supplementary medical service under the general circular in the Ministry of Health in terms of the powers vested to the Hospital Board under Section 2(c) in Chapter 07 Sri Jayawardanepura General Hospital act.
	n.	Following matters regarding the payment of gratuity amounting to Rs. 2.18 million (to which including a fine of Rs. 284,784) made to the Administrative Officer who retired on 24 April 2020 from the hospital service were revealed.	
	i.	Audit queries relating to appointment of this officer, payment of salaries, non-approval of designations and functioning duties of the Head of Human Resources had been issued 02 times by the audit respectively in 2017 and 2020. An officer	This is not a preliminary investigation but an inspection carried out to solve the issue arisen when getting his clear certificate by one-man investigation board nominated by the Board of

		to conduct a preliminary investigation had been appointed on the date before to retire the officer aforesaid. Information confirming a formal disciplinary inquiry was conducted were not submitted to the audit.	Directors to get the clear certificate aforesaid.
	ii.	According to the preliminary investigation conducted, the officer had been paid Rs. 2.75 million viz Rs. 1.17 million earned erroneously and computed as salaries and, Rs. 1.58 million paid erroneously for functioning duties in the post of Head of Human Resources as pointed out by the audit query and, steps had not been taken to recover the amount aforesaid accordingly.	Although Board of Directors tried to recover this amount which was paid as allowances, we are informed to deposit the said amount in the Labor Tribunal. But the said amount had been released by the Courts without recovering the relevant amount.
	iii.	Although the officer's gratuity payment had been retained with the objective of set off the amount receivable from the officer, action had been filed in the Magistrate Court by the relevant officer after complaining to the Commissioner of Labor and, file relating to said case was not submitted to the audit. Accordingly, the officer had been paid a gratuity payment of Rs. 2.18 million (to which including a fine of Rs. 284,784). It was observed at the audit that the hospital compelled to pay Rs. 3.04 million to which including salaries, allowances and gratuity surcharges paid erroneously due to not taking quick disciplinary action and legal action as well.	All files relevant to this which were under the custody of Legal Division had been handed over the government audit division. According to Section 13 in the Gratuity Act No. 12 of 1983, the gratuity could be forfeited only if the employees' service had been terminated based on a reason such as, fraud by any employee to the institution, misappropriation of employer's funds, making damages deliberately to the employer's properties etc. But this officer had not been convicted and suspended his service for the allegations aforesaid until he got retired. Therefore, the hospital is directed by the Magistrate Court via summons to pay the gratuity in terms of the Gratuity Act. In case gratuities are not paid and defaulted at such event, the persons responsible may be convicted and fined or imprisoned. Action had been institute in the Magistrate Court to recover the gratuity in terms of the Gratuity Act and, the gratuity payable was paid in terms of the act aforesaid.
	o.	Following matters relating to the overall performance of the hospital within the year under review and last 04 years were revealed.	
	i.	Comparing with year 2019, number and utilization of beds in the hospital in 2023	The total decrease of beds in year 2023 comparing with year 2019 was 57. 14

	had been decreased by 5.3% and 10% respectively. There was no change in the number of beds in 2023 comparing to year 2022 but utilization had been increased by 4%.	Beds out of that had been decreased under ward No. 01. Ten beds per cubicle in ward No. 01 had been occupied in year 2019 and it was reduced upto 08 beds per cubical since year 2022 considering the difficulty of accessing the patients which also is a reason for the decrease of these 14 beds. Beds in ward No. 07 had been decreased by 21 and. 16 beds in 02 cubicles were removed and arranged an Intensive Care Unit with three beds to use in Covid-19 season. Six beds in said ward were removed and arranged a breast feeding management unit which was a reason for the decrease of these 21 beds. Eleven beds had been decreased in ward No. 09 in year 2023 comparing with year 2019 and. new beds were substituted in said ward after removing beds in said ward. One cubicle in said ward was converted into a HDU and. two beds in the beds were reserved for Urodynamic tests which was a reason for the decrease these 11 beds. In addition to above. the remaining beds had been increased / decreased in small amounts with exchanging of beds among wards. However. the beds utilization is about 59% and decrease of beds in the hospital had not been affected to the patient care service. Although it is correct that beds utilization in year 2023 had been decreased by 10% comparing with year 2019. there was a decrease in admission of patients amidst Covid Pandemic after year 2019. Therefore. steps had been taken by present management to keep maintain the continuous increase of
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			beds utilization since year 2020 to 2023 at the rate of 52%, 54%, 55% and 59%.
	ii.	Comparing with year 2022, number of patients admitted to the hospital, number of patients attended the clinics and number of patients attended the Out Patient Division had been increased by 17%, 11% and 30% respectively.	Number of patients admitted to the hospital, number of patients attended the clinics and number of patients attended the outpatient division had been increased.

Report of the Audit Committee-2023

Report of the Audit Committee

Sri Jayewardenepura General Hospital

Introduction

The Audit Committee of Sri Jayewardenepura General Hospital is pleased to present its report for the year ended 31st December 2023. The Audit Committee, established by the Director Board, is committed to ensuring that the hospital's financial reporting, internal controls, and audit processes are robust, transparent, and effective.

Composition of the Audit Committee

The Audit Committee is composed of the following members:

- **Mr. A.P. Kurumbalapitiya**
Chairperson - Audit Committee
(Director General, Department of Management Audit, Ministry of Finance, Economic Stabilization and National Policies)
- **Mr. Sunil Galagama**
Member - Audit Committee
(Additional Secretary – Development, Ministry of Health)
- **Dr. (Ms.) Chithranga Kariyawasan**
Member - Audit Committee
(Consultant Haematologist, Sri Jayewardenepura General Hospital)

The members have fulfilled their responsibilities with diligence.

Meetings

During the year 2023, the Audit Committee held six (06) meetings. The dates of the meetings are as follows:

Quarter	Date
1st Quarter	January 19, 2023
2nd Quarter	April 24, 2023
	June 14, 2023
	June 26, 2023
3rd Quarter	October 11, 2023
4th Quarter	January 23, 2024

Key Responsibilities and Activities

The Audit Committee's primary responsibilities include:

1. Financial Reporting:

- Reviewed the annual financial statements of the hospital to ensure accuracy and compliance with applicable accounting standards.
- Assessed significant financial reporting issues and judgments made by management in preparing the financial statements.

2. Internal Controls and Risk Management:

- Evaluated the effectiveness of the hospital's internal control systems.
- Monitored the hospital's risk management processes and recommended improvements where necessary.

3. External and Internal Audits:

- Reviewed the results of the external audit conducted by the National Audit Office and took necessary action.
- Reviewed the recommendations of the internal audit reports and took necessary action.

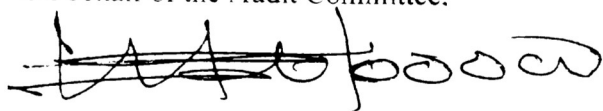
4. Compliance:

- Ensured compliance with relevant laws, regulations, and internal policies.

Conclusion

The Audit Committee is committed to continuously developing the financial reporting, internal controls, and risk management processes of Sri Jayewardenepura General Hospital. We extend our gratitude to the management and staff for their cooperation and commitment throughout the year.

On behalf of the Audit Committee,



A.P. Kurumbalapitiya

Chairperson

Audit Committee

Date: August 14, 2024

6. Future Vision



6.1 Expected Medium Term Activities to Improve the Work Performance of Institute

Objectives	Activities
Development of identified most demanded services	Development of infrastructure of identified services
Improve the capacity of Accident & Emergency Services.	♦ Supplying of identified equipment and consumables ♦ Strengthen triage at entrance and continuous review
Expanding existing outpatient department services.	♦ Allocate facilities (Shifting& Expansion of OPD) ♦ Provide Efficient and Effective Service to the customers ♦ Collect the Customer feedback ♦ Continue Monitoring and Evaluation
. Expand Para-medical services.	♦ awareness programme on physiotherapy service. ♦ Introduce new services (rehabilitation)
Establishing new units for identified specialised treatments under Japan Srilanka bilateral cooperation	♦ Angio CT Machine ♦ Purchase of ,Local component for(300 Mn) . Japanese Grant, Instruments for Dental Unit., Dental X-Ray Machine ,Angio CT Room. Cardiac Catheterization lab
Introducing home visit & pre-hospital services.	♦ Appoint a team ♦ Prepare proposal ♦ Getting board approval ♦ Prepare guidelines Implement the Home visits (door step care) ♦ Review the progress ♦ Getting Board approval for telemedicine unit

Objectives	Activities
Optimize the laboratory services to suit the customers need	♦ Utilization of facilities to full capacity ♦ Strengthening the material supply chain ♦ Establishing sample collection and Home visit sample collecting services ♦ Introducing an ISO Standard program to the laboratory.
Introducing new training programs in patient management for foreign students.	♦ Signing MOUs with High-commissions/ tourist agencies ♦ Arrange partnerships with foreign and local private universities ♦ Appoint program coordinator ♦ Design training programs and schedules ♦ Recruit students from partner universities ♦ Make awareness of potential students and professionals ♦ Enroll and commence training programs
Identified the healthcare needs of potential clients.	♦ Appointment of team to identify market ♦ Allocate Budget for the survey ♦ Conduct market survey ♦ Identify the customer need ♦ incorporate customer need in to the Hospital rolling plan
Develop the marketing plan	♦ Get approval for proposal ♦ Allocation of funds ♦ Prepare TO ♦ Select marketing team ♦ Development of plan ♦ Get the board approval for the plan ♦ Implementation of the plan ♦ Submitting report and recommendation to the SJGH boards
Optimize the machine and equipment for better performance	♦ Conduct work study to measure performance ♦ Appoint expert committee to provide recommendations ♦ Budget for optimizing of machines and equipment ♦ Review of performance of machines and equipment following optimization
Ensure proper fire protection and detection mechanism	♦ Conduct work study to measure performance ♦ Appoint expert committee to provide recommendations ♦ Budget for optimizing of machines and equipment ♦ Review of performance of machines and equipment following optimization

Objectives	Activities
Ensure efficient waste management	◆ Appoint a team/s for assessment of the existing and future needs ◆ Conduct assessment on waste management ◆ Analyze the technical report on each categories separately ◆ Budgeting costs for correction of identified issues ◆ Implement the recommendations of the report
Business process reengineering	◆ Appoint a team ◆ Plan to convert rigid structure of operations to flexible structures ◆ Use in-depth ICT ◆ Make changes in key areas ◆ Monitor and follow up
Increase agility of patient care services	◆ Sense the rapidly changing environment ◆ Priorities patient care services based on patient needs ◆ Define sprints and daily stand ups ◆ Evaluate at the end of sprints
Minimize delay in access to health services	◆ Identify the gaps by conducting patient interviews ◆ Design paperless access to minimize delays at service environment ◆ Implement paperless services provision method with online booking ◆ Monitoring and evaluation for further development
Foster a Culture of Patient-Centered Care	◆ Identify the existing culture by conducting an observational study ◆ Define the gaps identified ◆ Design appropriate interventions ◆ Implement the designed interventions to foster patient centered care ◆ Continuous Monitoring and Supervision
Optimize continuous professional development for all categories of staff.	◆ Identify areas where training is needed through stakeholder involvement ◆ Design training programmes ◆ Implement the designed programmes ◆ Evaluate and further develop the programmes

Objectives	Activities
Enrich Research & development culture	◆ Establish ethical committees ◆ Conduct routine reviews ◆ Train the staff on research and foster research culture within SJGH ◆ Conduct symposium on research and development ◆ Award exceptional achievements
Establish standards of quality patient care services.	◆ Establish quality circles , WITs etc. ◆ Training on 5S, Kaizen concepts ◆ Develop standard to compare current with future status ◆ Implement the training on quality improvement ◆ Review progress quarterly
Ensure compliance with legal requirements	◆ Identify legal requirements in asset management ◆ Appoint team to report on assets compliance ◆ Review report and apply recommendations ◆ Regular review to monitor compliance
Conformity with international standards.	◆ Identify international standards related to asset management ◆ Appoint team to review conformity and report ◆ Review recommendations and ensure conformity
Asset management information system	◆ Requirement analysis for asset management ◆ Planning and budgeting for asset management module into HIMS ◆ Development of asset management system ◆ Training of staff on usage of system
Ensure efficient facility maintenance system	◆ List all the components in the maintenance system ◆ Appoint a technical committee ◆ Create guidelines for machines and equipment maintenance ◆ Maintain separate records for each equipment ◆ Update service agreements with agents ◆ Monitor system continuously

Objectives	Activities
Enhance and maintained conformity with international standards	◆ Conducting audit to gather information ◆ Appointing a committee ◆ Conducting meeting with members and technical experts ◆ Preparation of a report with recommendations by following International standards ◆ Approval of the report from the Board of SJGH ◆ Upgrading and maintenance according to a prepared schedule. ◆ Preparation of the Self Assessment Report to compare with international standards
Renovate the systems to maximize efficiency to give optimal patient care.	◆ Appointment a committee of experts ◆ Conduct an audit ◆ Development of a plan ◆ Incorporate it to annual plan and budget ◆ Implement the necessary changes ◆ Implement actions to rectify non conformities
Ensure proper communication and awareness among staff.	◆ Identifying the deficiencies in communication ◆ Discuss for suitable action ◆ Conduct for training and workshops ◆ Implement actions to rectify weaknesses ◆ Evaluate periodically to take necessary change

- ◆ Refurbish existing of Toilet block in OPD area
- ◆ Interior work .El.V system, Network Interior system for Admin Building
- ◆ Stainless Steel Doors for CTOT
- ◆ Refurbishment of Main pump system
- ◆ Construction of Generator Room
- ◆ .PABX System
- ◆ Renovation of air Conditioning system at cardiac building including new standby Chiller and Japanese building
- ◆ Renovation of Eye Clinic
- ◆ Solar system for Hospital
- ◆ Installation of Fire Protection & Detection system
- ◆ Installation of sola system by JAICA fund-local part
- ◆ Civil work to establishment of Dental unit under Japanese grant –local expenditure
- ◆ Bio-Medical /Surgical/Lab equipment
- ◆ OrthopantogramX-ray and civil work (local component) for of Japanese aid
- ◆ Room medication for CT Angiography Machine room
- ◆ Cardiac Catheterization Machine
- ◆ lectrophysiologyAblation Machine