

2024 வାର्षிக வාර்வா ஆண்டு அறிக்஑ை Annual Report



விக்஑ ஑ுமாரதுங்க அது஑ீமரது ரீ஑ல
விக்஑ குமாரதுங்க ஑்஑கார்த்த வைத்தியசாலை
Wijaya Kumaratunga Memorial Hospital

Annual Report

2024

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Vision
To provide excellent healthcare and set an example of a model hospital
Mission
To utilize the facilities and staff presently available to a maximum in order to serve the health needs of the people of the area and the country with dedication and efficiency. In the long term, to expand the facilities available in the Hospital to provide State of the Art Healthcare in the areas of Medical, Surgical, Ophthalmology, Diabetes and Wound Care.
Corporate Objective
The objective of the Hospital is to provide efficient healthcare service to the general public who come for treatment irrespective of social differences whilst providing efficient treatment on ophthalmic, surgical and diabetic management of high caliber

Annual Report and the Statement of Accounts of Wijaya Kumaratunga Memorial Hospital for the Year 2024

01st January, 2024 to 31st December, 2024

HISTORICAL BACKGROUND

Wijaya Kumaratunga Memorial Hospital was established by an Act of Parliament referred to as “The Wijaya Kumaratunga Memorial Hospital Board Act No. 38 of 1999” and published in the Gazette of the Democratic Socialist Republic of Sri Lanka on 12th November 1999.

Wijaya Kumaratunga Memorial Hospital was established in memory of late Mr. Wijaya Kumaratunga who was assassinated on 16th February 1988. Her Excellency Chandrika Bandaranaike Kumaratunga, the then President, initiated the Project to build a hospital to serve the people of Seeduwa, the hometown of Mr. Wijaya Kumaratunga.

This hospital was constructed by the Wijaya Kumaratunga Memorial Foundation on a three-acre block of land at Seeduwa along the Colombo Negombo Highway within the limits of Katunayake-Seeduwa Urban Council and Katana Electorate in the Gampaha District. At the inception, the Hospital consisted of two wards (60 beds) and an OPD and served as a Primary Healthcare Unit specifically for the people of Seeduwa. The Hospital was officially opened to the public by Her Excellency, the then President Chandrika Bandaranaike Kumaratunga on the 09th of October 1999, the birthday of late Mr. Wijaya Kumaratunga. Management of the Hospital was to be by a Board of Directors and main source of fund was from the Government. At present, the Hospital caters to a large population by providing Primary Care and Tertiary Care in relation to Medicine, Surgical and Ophthalmology.

While the Board of Directors take policy decisions, the operational and administration of day-to-day management of Wijaya Kumaratunga Memorial Hospital has been vested in the Wijaya Kumaratunga Hospital Board by “Wijaya Kumaratunga Hospital Board Act No. 38 of 1999” and published by a Government Gazette of Democratic Socialist Republic of Sri Lanka. Wijaya Kumaratunga Memorial Hospital is not profit-oriented as a matter of policy, but has its limited billing system where it charges selected areas such as surgical operations and some investigations. This is just to recover the cost. However, underprivileged people are exempted even from this nominal cost.

As part of development, the construction of a separate building consisting of an Eye Ward with 88 beds was initiated in the year 2004 bringing the total number of beds to 148. Then with a view to providing a high-quality service to the public, the existing standards were enhanced and a fully functional Eye Ward including an Operating Theatre was commissioned during the year 2007.

In 2012 the construction of a separate two-story building was completed and currently it is used for the purpose of General Stores, Duty Rooms, Rest Rooms and a Lecture Hall, etc.

In 2015, on the advice of the National Engineering research and development center (NERD). The construction of a three – story building was completed at a cost of Rs.12.431 million and it has been named the Laboratory Building. Currently it is used for Laboratory ,Medical Record room, Internal Audit unit, Drug stores, Utility Rooms etc.

In 2016 Surgical Unit was established and Surgical Ward opened in Ground floor of the Laboratory Building. The services of the Surgical Unit in year 2016 was expanded with the donation of Endoscopy Unit.

In 2017 Surgical Ward was shifted to Eye Building and OPD Laboratory was shifted to New Laboratory Building. Architectural drawings of proposed New Ward Complex Project were analyzed in the later part of 2017.

Procurement activities of the proposed ward complex was initiated in 2019 by the Ministry of Health. But the construction of Ward Complex was not started due to the policy decision of the government.

As main projects Renovation of Operation Theatre and construction of Doctors Rest Room was completed in 2019 which has been needed for several years.

Renovation works of Eye Building was the major project done in year 2020.

As Covid 19 pandemic disrupt the hospital services ,the Steps have been taken to provide continues healthcare service following the protective methods and guidelines of Ministry of Health in year 2020 & 2021 .Renovation of Family Medical Clinic was the major project done in year 2021 .In 2021 the Director ,Dr. Roy Perera was able to get a new X Ray Unit from Division of Bio Medical Engineering Services , Ministry of Health as a donation .Eye Unit was Equipped with new Ophthalmic Operating Microscope worth Rs. Mn. 19.32 in year 2021.

In 2022 Family Medical Clinic was moved to Drugs Stores and Drug Stores was established in the Gound Floor of Laboratory Building. In 2022, it was implemented new charging system for clinic and revised surgery charges considering the situation of the Country. Government funds were saved as hospital was not providing IOL lenses for IOL surgeries.

According to the decision taken by the Board of Directors the rates of high cost surgeries named T.P.P.V. and Silicon Oil Removal increased during the year.

Further Registration Fee of Wound Care, Surgical and Eye Clinic patients have been cancelled and some revisions done in the charging system.

On 04 November 2024, with the aim of improving patient comfort and patient care, Ward No. 01 was converted into a Day Surgery Unit for Cataracts, allowing eye surgeries to be performed quickly and easily

The hospital has 4 wards and total of 118 beds at present (in 2024)

Corporate Information 01-01-2024 ~ 31-12-2024	
Name	Of
Organization	
Wijaya Kumaratunga Memorial Hospital	
Address	
Wijaya Kumaratunga Memorial Hospital, Seeduwa	
Management	
By the Board of Director	
Legal Form	
Establishment by an Act of Parliament No.38 of 1999	
Auditors	
<ul style="list-style-type: none"> • Auditor General, National Audit Office, 306/72, Polduwa Road, Battaramulla • Internal Audit Unit, Ministry of Health, No 26, Sri Sangaraja Mw, Colombo 10 	

Board of Directors 01-01-2024~ 31-12-2024	
Chairperson	
Former President, Hon. Chandrika Bandaranaike Kumaratunga	
Directors	
Dr. Asela Gunawardhana, Director General of Health Services , Ministry of Health Mr. N.A. Umagiliya, Ms. Sumana Yapa Mr. Ananda Wimalasena Dr. Charith Fonseka, Consultant Eye Surgeon Dr. Chamara Kumarage, Consultant Eye Surgeon	

Audit Committee

01-01-2024 ~ 31-12-2024

Chairman

Ms. Sumana Yapa, Additional Director General, Department of National Planning, Ministry of Finance

Observer

Mrs. R.M.S. Wasantha, Chief Internal Auditor Ministry of Health.
Mrs. A.K.D. Inoka, Superintendent of Audit, National Audit Office, Battaramulla.

Member

Dr. D.G.A. Ranaweera, Chief Medical Officer, Director (Duty Cover up), Wijaya Kumaratunga Memorial Hospital

In attendance

Mrs. P.D.T.P.N. Bernard -Accountant, Wijaya Kumaratunga Memorial Hospital

Mr. R.A.A.S.K. Ranasinghe- Administrative Officer, Wijaya Kumaratunga Memorial Hospital

Bankers – Bank of Ceylon, Seeduwa

The Chairman's Letter forwarding Annual Report

Hon .Minister of Health,
Ministry of Health
385, Baddegama Wimalawansa Thero Mw.
"Suwasiripaya",
Colombo 10.

Annual Report and the Statement of Accounts of
Wijaya Kumaratunga Memorial Hospital Board
for the Year 2024

In terms of section 14 (2) of the Financial Act No.38 of 1971, I, on behalf of Wijaya Kumaratunga Memorial Hospital Board, submit the relevant Accounts and the Report of Wijaya Kumaratunga Memorial Hospital Board for the year ended 31st December, 2024.

Thank you.

Yours faithfully,



Chandrika Bandaranaike Kumaratunga,
Chairperson
Wijaya Kumaratunga Memorial Hospital,
Seeduwa.

Copy : Secretary, Ministry of Health

Staff Strength as at 31st December 2024

Designation	Approved Cadre	In Position
Director	1	0
Consultant Anesthetist	1	1 – Secondary
Consultant Physician	2	1 - Temporary assignment
Consultant Family Physician	1	0
Consultant Surgeon	1	1
Consultant Endocrinologist	1	0
Consultant Eye surgeon	2	2
Chief Medical Officer	1	1
Medical Officer	28	17
Dental Surgeon	2	0
Internal Auditor	1	0
Accountant	1	1
Registered Medical Officer	2	2
Special Grade Nursing Officer	1	0
Nursing Sister	3	1
Nursing Officer	85	77
Administrative Officer	1	1
Pharmacist	6	6
Radiographer	2	1
Medical Laboratory Technologist	5	3
Ophthalmic Technologist	4	4
Nutritionist	1	0
Forman	1	0
AC Technician	1	0
E.C.G. Recordist	2	2
Management Assistant	11	11
Dispenser	3	2
Diet Stewardess	1	1
Ward Clerk	1	0
House Warden	1	0
Medical Record Room Assistant	1	0
Health Driver	5	5
Electrician	1	1
Maintenance Labour	3	2
Lab Orderly	2	2
Cook	3	2
Receptionist/Telephone Operator	3	1
Saukya Karya Sahayaka (Senior),(Junior)	69	60
Total	260	208

Includes : Chief Medical Officer work as a Director (Duty Coverup)

Nursing Sister work as a Special Grade Nursing Officer

Services Provided by the Hospital

Introduction:

Wijaya Kumaratunge Memorial Hospital provides both outdoor and indoor care services. The outdoor patient department (OPD), Primary Care Unit (PCU), Endoscopy Unit and specialized clinics provide outdoor care services. Indoor services are provided by the medical ward, Surgical ward, Eye ward, wound care ward as well as Operation Theatre.

Average bed occupancy rate during 2024 was 64.91%

Total number of hospital admissions was 15,202 in 2024.

Patient care services are supported by Dispensary, X-ray unit, Medical Laboratory, Unit of Ophthalmology and ECG unit of the hospital. Hospital provides non specialized as well as specialized services to the public. Ministry of Health has categorized the hospital as type A Divisional hospital in 2020.

Patients who have identified that they are suffering from medical, surgical and ophthalmic disorders who need indoor patient care are admitted to the wards from OPD, PCU and specialized clinics. The patients who need special investigations such as MRI, CT scan etc. are referred to National Hospital, North Colombo Teaching Hospital.

With the revision of Hospital Chargers & buying the IOL lenses by the patient himself w.e.f. year 2022 it was reduced the financial burden to the government.

1. Out Patients' Department (OPD)

The majority of patients attending the OPD are from Seeduwa, Kotugoda, Raddoluwa Kandana, Ja-Ela, and Katunayake. Employees from Export Processing Zone of Katunayake are also among them. Apart from that, few patients from Minuwangoda and Gampaha are coming to the hospital to seek treatment.

OPD functioning from 8 am to 4 pm daily except Sundays and public holidays. On public holidays OPD functioning from 8 am to 10.30 am. Almost all drugs were supplied to OPD patients by hospital Pharmacy. ECG and X Ray facilities were also provided for OPD patients.

OPD Patients also referring to Medical Clinic, Endocrinology Clinic, and Family Medical Clinic when needed.

The total number of patients attended the OPD during 2024 were 109,090. OPD has performed 2,756 dressings and 874 injections in 2024. Table 1 shows the statistics in OPD during last five years.

2. Primary Care Unit (PCU)

The PCU which operates round the clock caters for all kinds of emergencies brought to the hospital. Victims of road traffic accidents, industrial accidents and factory emergencies from export processing zone, stab injuries, domestic accidents are among them. Acute emergencies are managed in the PCU and patients who need Medical, Surgical and Ophthalmic further management were admitted to the relevant wards in the hospital. Patients who need advanced medical care were referred to Base Hospital Negombo, North Colombo Teaching Hospital & National Hospital of Sri Lanka.

The total number of patients who attended the PCU during 2024 were 19,790. Total attendance to PCU during last five years is shown in table 1.

3. Dental Unit

Dental Unit is open for patients from Monday to Saturday. Priority is given to senior citizens in all Weekdays and school children on Saturdays.

The types of treatments which are conducting in the clinic are restorative treatment, scaling & polishing, extractions, pediatric dental treatments and minor oral surgeries. Under minor oral surgeries we are doing mucoseal removal, impacted 3rd molar removal & management of road traffic accidents.

In the year 2024, total of 5,641 patients attended the dental unit. Total attendance of Dental Unit during last five years is shown in table 1.

4. Medical Unit

The Physical Medical Unit consists of one ward separated for male and female patients, and a medical clinic. The ward has 10 beds for male patients and 10 beds for female patients. Medical Clinics conducts from Monday to Saturday. Patients with, diabetes, hypertension, asthma and various medical problems are attending to this clinic. In Saturdays there is a Endocrinology Clinic which is conducted by Consultant Endocrinologist. It is a specialized diabetic clinic too, in which we are treating for the juvenile diabetes patients (type 1 diabetic), Thyroid deficiencies and other endocrinology disorders.

The total number of patients attended the medical clinic in 2024 was 46,667 Table 2 shows the statistics of medical clinic, Ward 1(Male Ward) and Ward 2 (Female Ward) during last five years.

Other Special Clinics

- Other Clinics (NCD, Well Women and Family Planning)

Non communicable disease (NCD) Clinic, well women and family planning clinic were conducted by Grade Medical Officers on weekly basis. These clinics enhance social awareness about hidden diseases in public, they have organized awareness campaign periodically.

- 510
- 158
- 11

patients were treated by, NCD & well woman and family planning Clinics respectively during year 2024.

Table 3, 4 shows the statistics of other clinics during last five years.

- Visiting Clinics

As the hospital has no permanent Consultant Endocrinologist, Endocrinology Clinic was conducted by Visiting Consultant Endocrinologist.

Psychiatric Clinic was conducted by the senior Medical Officer who was trained at Psychiatric Unit Negombo and work under the supervision of Consultant, District Hospital, Negombo.

A Respiratory Clinic has started from 21/06/2023 to treat patients who have respiratory issues.

Furthermore, a new clinic related to kidney diseases was initiated in July 2024

Endocrinology Clinic and Psychiatric Clinic are functioning once in the week and patients referring from nearby hospitals and referral from the hospital clinics were treated here.

Total of ,

- 11,281
- 2,388
- 384
- 386

patients attended at Endocrinology Clinic, Psychiatric Clinic and Respiratory Clinic respectively in 2023.

Table 4 shows the statistics of visiting clinics during last five years.

5. Surgical Unit

The Surgical Unit of WKMH was newly established in mid-2016 in the beginning. The surgical unit consist of a 27 bedded ward and a surgical clinic with one Consultant Surgeon and two Medical Officers.

A new endoscopy unit with UGIE and LGIE facilities was donated to Surgical Unit in latter part of 2016.

In the Theatre complex there is a separate General Surgical Theatre for Surgical Operations and most of the week days it was occupied by the surgical unit.

The services provided by Surgical Unit was as follows.

The annual turnover of surgical clinic for the year 2024	6653
Total surgeries	1002
Major surgeries and intermediate surgeries	436
Minor surgeries.	287
Duplex scans	525
Sclerotherapy procedures for Varicose Veins.	227
PRP (Platelet Rich Plasma Therapy) injections,	241
MP (Methyl Prednisolone) Injections	68
FNAC (Fine Needle Aspiration Cytology) procedures.	-
Total Endoscopy Procedures	317
UGIE (Upper Gastro Intestinal Endoscopy) procedures,	62
LGIE (lower Gastro Intestinal Endoscopy) procedures	94
Colonoscopies	27
Proctoscopy including RBL (Rubber band ligation for hemorrhoids) procedures and Sclerotherapy Injections for hemorrhoids.	49
Biopsy +UGIE & LGIE	40
Endovenous Radiofrequency Ablation (EVRFA)	279

Wound Care Clinic and Ward

Wound care section consists with 14 bedded ward and clinic managed under the Consultant General Surgeon.

Patients from various part of the country visited hospital for the wound care clinic. Chronic wounds were treated in inward basis and wound care clinic. Every Year hospital spend huge amount from the allocations to Wound Care unit and Surgical Unit.

Total of 7013 patients attended to Wound Care clinic in 2024.

Statistics of the Wound Section during last five years is shown in table 5.

6. Ophthalmology Unit/Eye Unit

Two Consultant Eye Surgeon and five Medical Officers were attached to this unit. This unit was consisted with Eye Clinic, 40 bedded Eye Ward and Operation Theatre.

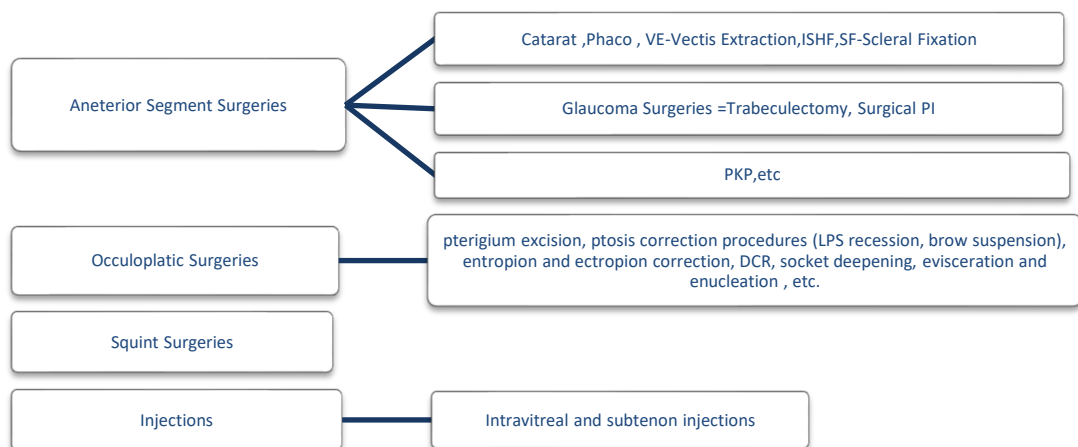
Following services has been provided by this unit.

- ✚ Ophthalmic Surgeries
- ✚ Eye Clinic
- ✚ 24-hour casualty management service
- ✚ Ophthalmological investigations
- ✚ Laser treatment

Eye Unit provide there treatments not only for the patients in the catchment area, but also patients from various places of the country.

Ophthalmic surgeries

Mainly every type of Cataract Surgeries is performed and following chart shows the different type of surgeries conducted.



In year 2024, 10588 major surgeries and 645 minor surgeries were performed. Accordingly total of 11233 surgeries have been performed in 2024.

Eye Clinics

The patients with various ophthalmic problems, from all parts of the country, attend this clinic. We are treating patients with medical retina, surgical retina, uveitis, variety of corneal diseases, strabismus, ocular tumours, oculoplasty and neuro-ophthalmic cases. All casualties are treated in Ophthalmology clinics in every day.

In addition to General Ophthalmology Clinic, Diabetic Retinopathy clinic, Glaucoma clinic and Pediatric clinic were conducted. 197, 233 and 1099 patients get treatments from these clinics respectively.

In year 2024, 45241 General Ophthalmology Clinic patients have been treated. Total of 46770 patients attended to Eye clinic in 2024.

24-hour Accident and Emergency service

In year 2024, 8847 accident and emergencies were treated at the Eye Ward after daily clinic hours.

Ophthalmological investigations

The unit consists of wide variety of ocular investigation facilities

- I. Medical retina screening- Spectral domain OCT machine, B scanner, FFA
- II. Glaucoma screening- OCT- RNFL
- III. Biometry- A and B ultrasound scanner, IOL master

In year 2024, 3100 OCT tests and 11050 Biometry tests have been done in Eye Unit.

DCSU (Daily Cataract Surgery Unit)

For the treatment of cataracts, a one-day surgical unit was established in Ward No. 01 on 04th November 2024, with the aim of providing patients with more convenient and efficient care. From November to December 2024, treatment was provided to 1,591 patients

Laser treatment

We do large number of diabetic retinopathy management using this laser facility. In addition, we also manage retinal vein occlusions, retinal peripheral degenerations etc. Angle closure glaucoma is also managed using laser treatment.

In year 2024, 362 total laser treatments have been done including 21 PRP Laser, 15 FLT Laser, 311 YAG CAP, 14 Barrier Laser, and 01 other lasers.

Supportive Services

Medical Laboratory

Medical laboratory has equipped with modern facilities and a separate sample room has been set up to streamline blood sampling. Medical Laboratory was staffed with four MLT s. Laboratory is functioning from Monday to Saturday and one Sunday per month. The total number of 53,507 laboratory investigations were carried out in year 2024.

ECG

The ECG Unit which was managed by two technicians provides service to OPD patients as well as the inward patients. When the unit is closed emergency ECGs are taken by the PCU. Number of ECG's taken during the year 2024 was 5184.

X-ray

X Ray Unit was staffed with one Radiographer and had facilities to take all type of body X Rays. With the installation of new CR System exposure to harmful chemicals were minimized.

Number of X-rays taken during the year 2024 was 3904.

Statistics of Supportive Services during last five years is shown in the table 7.

Summary of Performance Statistics

Section/Year					
	2020	2021	2022	2023	2024
OPD	71,212	47,514	82,565	113,317	109,090
OPD Injection	1,102	1,126	1,072	871	874
OPD Dressing	8,703	6,395	5,312	2,824	2,756
PCU	15,134	11,256	15,438	18,196	19,790
Dental	4,757	3,671	4,610	4,032	5,641

Medical Unit

Section/Year					
	2020	2021	2022	2023	2024
Medical Clinic	34,012	30,212	36,160	45,777	46,667

Section/Year					
	2020	2021	2022	2023	2024
WD-1 (Medical Ward-Male)	731	619	749	757	568 (until Oct)
WD-2 (Medical Ward-Female)	1,046	851	1,009	1216	1089

Visiting Clinics

Section/Year					
	2020	2021	2022	2023	2024
Diabetic & Hypertention Clinic	5,413	2,960	-	-	-
Pediatric Clinic	182	-	-	-	-
Psychiatric Clinic	1,895	1,601	1,898	2299	2,388
ENT Clinic	135	-	-	-	-
Endocrine Clinic		1,659	7,659	8409	11,281

Other Special Clinics

Section/Year					
	2020	2021	2022	2023	2024
Family Medicine Clinic	6,929	5,275	6,013	-	-
NCD Clinic	279	426	555	770	510
Well Woman Clinic	15	439	687	209	158
Family Planning Clinic		16	54	24	11

Eye Unit

Section/Year					
	2020	2021	2022	2023	2024
Eye Clinic	30,078	27,603	31,893	44,549	46,770
Eye Surgery	3,724	5,521	5,823	9,927	11,283

WD-3 Eye Ward (Male & Female)	4,410	5,679	5,941	10363	10,425
Laser Treatements	723	1,072	873	867	363
Refractive Investigations	5,602	5,549	9,638	9484	11,050
DCSU	-	-	--	-	1591

Surgical Unit

Section/Year					
	2020	2021	2022	2023	2024
Surgical Clinic	3,261	4,829	6,545	6783	6,653
Endoscopy tests	748	566	430	432	317
General Surgeries	675	767	903	1062	1,012
WD-6 (Male & Female Ward)	2,544	2,284	2,496	2731	2,733
Wound Care Patients	11,179	9,316	11,035	5679	7,013
WD-5 -wound care ward (Male & Female Ward)	119	119	176	330	387

Supportive Services

Section/Year					
	2020	2021	2022	2023	2024
LAB Tests	69,697	53,177	55,696	55129	53,507
X RAY Investigations	1,929	1,816	1,963	1518	3,904
ECG Investigations	5,409	3,869	4,045	4297	5,184

The Major Achievements in year 2024

1) Purchasing Medical Equipment -Main Equipment

<u>Description</u>	<u>Cost-Rs.</u>
Laparoscopy Monitor	3.73 Mn

2) Purchasing Furniture & Fittings, Machinery, IT Equipment

	<u>Rs.MN</u>
IT Equipment (List Provided),	0.20
Furniture & Fittings	0.11
Machinery	0.62

Major Events in year 2024

- Blood Donation Programme was held on 16th February 2024
- Young Generation Diabetic Awareness Progrme held on 17th February 2024.
- Young Generation Diabetic Awareness Progrme held on 17th February 2024.
- Health Education Unit conducted blood sugar test for hospital staff and their family on 19th February 2024.
- Eye Camp was conducted in Veyangoda to underprivilege people in that area on 02-06-2024.
- Reopening Ceramony of Operation Theater 01st July 2024
- Discussion with staff their duty problems by Hospital Chairperson Hon.Chandrika Bandaranayaka 03rd October 2024
- Prithenchanting Ceremony for 25th Anniversary of Hospital 12th October 2024.
- Almsgiving Ceramony for 25th Anniversary of Hospital 13th October 2024.
- Diabetic Day Program 30th November 2024.
- Brest Cancer awareness Program 10th December 2024.

Donations

- On **2024.07.05**, the **ATG Institution** donated a **Green Laser Machine** valued at **Rs. 12.8 million** to the hospital.
- **Mr. Neel Umagiliya** donated **Rs. 2,619,851.50** for the **Operating Theatre Tiling Project**.

- During the months of **July and August 2024**, a total of **Rs. 2,555,931.99** was donated by the following institutions for a project related to the operating theatre (**Theater Door Replacement**):
 - **EMerchemie NB (Ceylon) LTD** – Rs. 1,000,000.00
 - **George Steuart Health Pvt Ltd** – Rs. 350,000.00
 - **Lenstech Innovation Pvt Ltd** – Rs. 500,000.00
 - **Dial Textile Industries Pvt Ltd** – Rs. 500,000.00
 - **Hemas Pharmaceuticals (Pvt) Ltd** – Rs. 1,000,000.00
- In **July 2024**, **Mr. Ajith Dias** donated **Rs. 250,000.00** to provide **eyeglasses for low-income individuals**.
- The **Rotary Club of Colombo Metropolitan** donated **Rs. 1,276,760.00** for the purchase of the following **medical equipment**:
 - Retina Scopes – 03 units
 - Pulse Oximeter
 - Digital BP Meter
 - Fingertip Pulse Oximeter
- **Mr. Neel Umagiliya, Mr. H.H.P. Amaraseena**, and several others collectively donated **Rs. 35,000.00** to the hospital for the year 2024.

Financial Statements

for the year ended 31/12/2024

Wijaya Kumaratunga Memorial
Hospital

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Financial Performance

For the Year Ended 31st December 2024

		2024	2023 (Restated)
Revenue		Rs	Rs
Government Grant (Recurrent)		456,800,000.00	403,200,000.00
Amortization Capital Grant		23,213,279.24	22,483,420.64
Amortization of Donations		4,697,257.42	5,364,357.56
Other revenue	15	<u>127,335,336.29</u>	<u>110,784,767.60</u>
Total Revenue		<u>612,045,872.95</u>	<u>541,832,545.80</u>
Expenses			
Wages Salaries and employee benefits	16	317,918,824.63	257,199,616.53
Supplies and consumables used	19	203,344,059.45	179,641,776.80
Depreciation	17	27,910,536.66	27,847,778.20
Depreciation Revalued Assets		10,290,000.00	2,250,000.00
Other expenses	18	99,537,746.55	86,480,546.68
Total expenses		<u>659,001,167.29</u>	<u>553,419,718.21</u>
Surplus/(deficit) for the period		(46,955,294.34)	(11,587,172.41)

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Financial Position

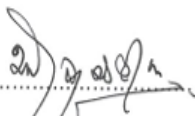
AS AT 31st DECEMBER 2024

		2024	2023 (Restated)
ASSETS		Rs	Rs
Current Assets			
Cash and Cash Equivalents	1	3,746,003.08	6,619,238.71
Receivables	2	18,562,652.08	16,886,586.01
Inventories	3	43,455,277.18	42,766,376.07
Prepayments	4	740,179.50	363,999.64
		<u>66,504,111.84</u>	<u>66,636,200.43</u>
Capital Working Progress	5	31,643,712.74	31,643,712.74
Non Current Assets			
Infrastructure , plant and equipment	6	101,587,107.51	93,397,764.43
Land and buildings (WDV)	7	187,380,615.26	186,525,390.79
		<u>288,967,722.77</u>	<u>279,923,155.22</u>
Total Assets		<u>387,115,547.35</u>	<u>378,203,068.39</u>
LIABILITIES			
Current Liabilities			
Payables	8	14,017,238.14	13,614,869.10
Creditors	9	199,334,096.53	169,815,329.37
		<u>213,351,334.67</u>	<u>183,430,198.47</u>
Non Current Liabilities			
Provision For Gratuity	10	60,340,465.62	53,728,397.07
Total Liabilities		<u>273,691,800.29</u>	<u>237,158,595.54</u>
Net Assets		<u>113,423,747.06</u>	<u>141,044,472.85</u>

NET ASSETS / EQUITY

Capital	11	75,787,890.44	75,787,890.44
Government Grant - Capital	12	154,174,161.26	167,665,562.84
Donation	13	28,494,198.36	13,368,228.23
Reserves - Capital gain		2,131,366.30	2,131,366.30
Revaluation Reserve		40,200,000.00	22,500,000.00
Accumulated surpluses/(deficits)	14	(187,363,869.30)	(140,408,574.96)
Total Net Assets / Equity		113,423,747.06	141,044,472.85

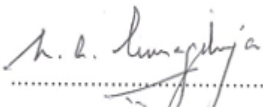
The Board of Directors is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.


 Chandrika Kumarathunga

Chairperson
 Board of Directors
CHAIRPERSON
WIJAYA KUMARATHUNGA MEMORIAL HOSPITAL
SEEDUWA.

Wijaya Kumarathunga Memorial Hospital

Date: 18/02/2025


 N.A. Umagiliya

Director
 Board of Directors

Wijaya Kumarathunga Memorial Hospital

Date: 18/02/2025


DIRECTOR BOARD
WIJAYA KUMARATHUNGA MEMORIAL HOSPITAL
SEEDUWA.


 Dr. D.G.A. Ranaweera

Director (Coverup)
 Wijaya Kumarathunga Memorial Hospital

Date: 18/02/2025

Director (Duty Cover)
Wijaya Kumarathunga Memorial Hospital
Seeduwa.


 P.D.T.P.N. Bernard

Accountant
 Wijaya Kumarathunga Memorial Hospital
 Seeduwa

Wijaya Kumarathunga Memorial Hospital

Date: 17/02/2025

Wijaya Kumarathunga Memorial Hospital - Seeduwa
Cash Flow Statement for Year Ended 31st December 2024

	Rs
CASH FLOWS FROM OPERATING ACTIVITIES	
Surplus/(deficit)	(46,955,294.34)
<u>Non-cash movements</u>	
Increase / (Decrease) in provision for Depreciation	38,200,536.66
Increase / (Decrease) in provision for Depreciation (Cumulative Dep)	
Amortization	(27,910,536.66)
Increase / (Decrease) in payables	402,369.04
Increase / (Decrease) in Creditors	29,518,767.16
(Increase) / Decrease in inventory	(688,901.11)
Increase / (Decrease) in provisions relating to employee cost	6,612,068.55
(Increase) / Decrease in prepayment	(376,179.86)
(Increase) / Decrease in receivables	(1,676,066.07)
Net Value of Revalued Vehicles (charged to expences)	1.00
Net cash flows from operating activities	<u><u>(2,873,235.63)</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of plant and equipment	(9,721,877.66)
Capital Work in progress increase	-
Capital Grant received	9,721,877.66
Net cash flows from investing activities	<u><u>(0.00)</u></u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Net cash flows from financing activities	
Net increase/(decrease) in cash and cash equivalents	(2,873,235.63)
Cash and cash equivalents at beginning of period	6,619,238.71
Cash and cash equivalents at end of period	<u><u>3,746,003.08</u></u>
<u>Notes to the Cash Flow Statement</u>	
Cash and Cash Equivalents	
Cash at Bank	2,221,411.07
Cash at Bank - Donation Account	858,272.01
Cash in Hand	666,320.00
	<u><u>3,746,003.08</u></u>

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Changes in Net Assets / Equity

For the Year Ended 31st December 2024

(All in SL Rupees)

	Govt Grant Capital	Donations from other entities	WKM Foundation	BOI	UDA	Reserves - Capital Gain	Revaluation Reserve	Net Surplus / (Deficit)	Total
Balance as at 01/01/2024	167,665,562.84	13,368,228.23	29,632,139.32	28,155,751.12	18,000,000.00	2,131,366.30	22,500,000.00	(140,408,574.96)	141,044,472.85
PPE Revaluations during the year	-	-	-	-	-	-	17,700,000.00	-	17,700,000.00
Capital Grant Received during the year	9,721,877.66	19,823,227.55	-	-	-	-	-	-	29,545,105.21
Capital Grant Amortization	(23,213,279.24)	(4,697,257.42)	-	-	-	-	-	-	(27,910,536.66)
Net Surplus / (Deficit) for the year	-	-	-	-	-	-	-	(46,955,294.34)	(46,955,294.34)
Adjustments during the year	-	-	-	-	-	-	-	-	-
Balance as at 31/12/2024	154,174,161.26	28,494,198.36	29,632,139.32	28,155,751.12	18,000,000.00	2,131,366.30	40,200,000.00	(187,363,869.30)	113,423,747.06

Wijaya Kumaratunga Memorial Hospital - Seeduwa
Fixed Assets Schedule as at 31st December 2024

(All in SL Rupees)

Items	Cost As at 01-01-2024	Add. Dur. the Year	Disposal Dur. the Year	As at 31-12-2024	Rate	As at 01.01.2024	Depreciation / Addition dur. year	Dispo. dur. the year	As at 31-12-2024	Written down value as at 31-12-2024
Land	27,159,873.50	-	-	27,159,873.50		-			-	27,159,873.50
Building & Fittings	220,529,625.95	5,310,067.55	-	225,839,693.50	2%	61,164,108.66	4,454,843.08		65,618,951.74	160,220,741.76
Vehicle	31,000,000.00	9,200,000.00	-	40,200,000.00	20%	10,749,999.00	10,290,000.00	8,499,999.00	12,540,000.00	27,660,000.00
Furniture Fittings & Instrument	17,939,889.14	480,157.50	-	18,420,046.64	10%	11,074,427.27	1,199,608.77		12,274,036.04	6,146,010.60
Machinery	31,672,316.63	711,470.00	-	32,383,786.63	15%	21,765,735.75	3,856,853.79		25,622,589.54	6,761,197.09
Computer	8,189,642.90	204,140.00	-	8,393,782.90	20%	5,728,683.63	1,060,789.30		6,789,472.93	1,604,309.97
Medical Equipment	308,966,729.14	22,839,270.16	-	331,805,999.30	15%	255,051,967.73	17,338,441.72		272,390,409.45	59,415,589.85
Capacity Building	-	-	-	-	10%	-	-		-	-
TOTAL	645,458,077.26	38,745,105.21	-	684,203,182.47		365,534,922.04	38,200,536.66	8,499,999.00	395,235,459.70	288,967,722.77

Donation

19,823,227.55

Revaluation

9,200,000.00

Actual PPE Additions

9,721,877.66 9,721,877.66

Wijaya Kumarathunga Memorial Hospital - Seeduwa

(All in SL Rupees)

Notes to Accounts

	2024	2023 (Restated)
<u>Cash & cash equivalents</u>	1	
Cash at Bank	2,221,411.07	6,527,058.71
Cash at Bank - Donation Account	858,272.01	-
Petty Cash	-	-
Cash in Hand	666,320.00	92,180.00
	<u>3,746,003.08</u>	<u>6,619,238.71</u>
<u>Receivables</u>	2	
Deposit Account	395,429.10	395,429.10
Festival Advance	273,750.00	303,750.00
Special Advance	-	-
Receivable - Canteen & Milk shop	95,600.00	98,600.00
Recoverable - Interim & Language Allow		147,404.00
Recoverable from Staff members (Nopay, etc)	196,560.00	4,964.51
Recoverable from Staff members (Bonds, etc)	2,755,715.93	2,185,557.00
Receivable Covid Center	2,249,167.05	2,249,167.05
Distress Loan	12,596,430.00	11,501,714.35
	<u>18,562,652.08</u>	<u>16,886,586.01</u>
<u>Inventories</u>	3	
Stationary	749,680.99	641,208.47
Drugs	38,122,844.74	39,023,785.91
Lab Chemical	3,147,504.22	2,203,432.43
Linen Items	230,279.39	124,878.54
General Stores	832,864.56	514,359.59
Repair & Maintenance	150,280.40	111,678.50
X Ray	219,642.08	102,720.64
Dental	2,180.80	44,311.99
	<u>43,455,277.18</u>	<u>42,766,376.07</u>
<u>Prepayments</u>	4	
Service Agreement of Medical Equip	252,009.34	123,931.77
Service Agreements of with Fax, Duplicating MC, etc	43,603.64	8,510.01
Licence / Insurance Renewal	95,699.86	147,420.36
QB System Maint / payroll	12,500.00	27,500.00
Service Agreement of Lift	278,251.66	
Generator Services	58,115.00	56,637.50
	<u>740,179.50</u>	<u>363,999.64</u>
<u>Capital Working Progress</u>	5	
Working Progs - New Building office	662,076.27	662,076.27
Working Progs - New Building 2	30,981,636.47	30,981,636.47
	<u>31,643,712.74</u>	<u>31,643,712.74</u>
<u>Infrastructure, plant and equipment</u>	6	
Machinery	6,761,197.09	9,906,580.88
Furniture	6,146,010.60	6,865,461.87
Vehicle	27,660,000.00	20,250,001.00
Computer	1,604,309.97	2,460,959.27
Medical Equipment	59,415,589.85	53,914,761.41
	<u>101,587,107.51</u>	<u>93,397,764.43</u>

Wijaya Kumarathunga Memorial Hospital - Seeduwa

(All in SL Rupees)

Notes to Accounts

	2024	2023 (Restated)
<u>Land and buildings</u>	7	
Land	27,159,873.50	27,159,873.50
Building & Fittings	160,220,741.76	159,365,517.29
	<u>187,380,615.26</u>	<u>186,525,390.79</u>
<u>Accrued Expenses</u>	8	
Audit Fees Payable	842,000.00	801,456.00
Electricity Bill Payable	1,975,812.86	2,196,294.54
Telephone / Website Charges Payable	37,686.15	27,382.35
Fuel Payable	88,088.00	51,716.00
Subsistence Payable		5,450.00
Lawyer's Fees Payable		80,000.00
Payable for Lab Chemical		1,780,390.52
Rep & Maint Bills Payable - Medical Equipment / Machinery	263,593.77	69,547.34
Allowance Payable for Board Secretary	35,000.00	35,000.00
Waste Management Bills Payable	258,724.44	247,990.24
TEC / Tender Board members Allow	178,000.00	-
WHT Payable	7,568.25	-
Rep & Maint Bills Payable - Building		61,453.51
	<u>3,686,473.47</u>	<u>5,356,680.50</u>
<u>Payables</u>		
Refundable Tender Deposit Payable	155,200.00	195,900.00
Retention Money Payable	447,900.40	413,419.10
Gratuity Payable	759,993.76	1,276,659.38
Stamp Duty Payable		50.00
Payable to Welfare Society / Catholic Society		700.00
Allowance & other Salary related payables		293.54
Salary / COL payable to Staff	2,923,912.50	583,708.25
Allowance Payable for Visiting Doctors	671,658.57	418,615.41
Risk Allowance payable to NOs	8,400.00	2,800.00
Allowance Payable for Trainees	44,070.00	41,600.00
Other Payables	15,000.00	
EPF ETF Payable		25,464.67
Overtime, Extra duty & PH Payments Payable	5,304,629.44	5,298,978.25
	<u>10,330,764.67</u>	<u>8,258,188.60</u>
	14,017,238.14	13,614,869.10
<u>Creditors</u>	9	
SPC	-	-
MSD	159,269,184.95	131,669,487.89
Nalin Thushara / Panagoda	389,670.00	154,577.00
Star Cleaners		-
Sudeena Suppliers	3,996,393.85	2,387,149.00
Industrial Gas	13,218.08	9,221.01
Swastha Environmental	-	3,454,922.34
Super Will Shilne	3,701,569.96	-
Ceylon Fisheries Corpo	190,000.00	443,103.55
LRDC Security service	792,423.22	715,232.11
CECB	30,981,636.47	30,981,636.47
	<u>199,334,096.53</u>	<u>169,815,329.37</u>

Wijaya Kumarathunga Memorial Hospital - Seeduwa

(All in SL Rupees)

Notes to Accounts

	2024	2023 (Restated)
Reserves		
10 Provision for Gratuity	60,340,465.62	53,728,397.07
	<u>60,340,465.62</u>	<u>53,728,397.07</u>
Capital & Reserves		
11 Wijaya Kuamaratunga Mem. Foundation	29,632,139.32	29,632,139.32
Board of Investment	28,155,751.12	28,155,751.12
U.D.A.	18,000,000.00	18,000,000.00
	<u>75,787,890.44</u>	<u>75,787,890.44</u>
Government Grant - Capital		
12 As at 01/01	167,665,562.84	190,148,983.48
Addi. Dur. the Year	9,721,877.66	-
Amortization	23,213,279.24	22,483,420.64
As at 31/12	<u>154,174,161.26</u>	<u>167,665,562.84</u>
Donation		
13 Balance B/F	13,368,228.23	18,193,897.81
Donation for the period	19,823,227.55	538,687.98
Amortization of Donated Assets	4,697,257.42	5,364,357.56
	<u>28,494,198.36</u>	<u>13,368,228.23</u>
Accumulated Deficit		
14 B/F Balance as at 01.01	(140,408,574.96)	(128,821,402.55)
Surplus for the period	(46,955,294.34)	(11,587,172.41)
	<u>(187,363,869.30)</u>	<u>(140,408,574.96)</u>
Other Income		
15 Private Medical Certificate Charges	208,400.00	196,920.00
Sundry Income	2,410,251.07	5,553,564.12
Tender Deposit - Non Refundable	276,500.00	266,000.00
Interest Of Distress Loan	515,489.27	522,890.68
Eye Operation Charges - Major	79,343,900.00	55,095,950.00
Eye Operation Charges - Minor	1,105,500.00	797,300.00
General Operation - Major / Intermediate	4,639,000.00	5,540,500.00
General Operation - Minor	3,735,040.00	3,659,100.00
Interest - Special. Advance	8,732.00	9,042.80
FFA	4,500.00	43,500.00
FLT	58,500.00	88,500.00
Peripheral	39,000.00	-
YAG PI	16,500.00	48,000.00
PRP	53,000.00	729,500.00
YAG CAPSULOMY	498,000.00	446,250.00
OCT	4,327,350.00	4,059,000.00
Diet	7,400.00	7,650.00
Upper GI	228,000.00	208,000.00
Sigmoid copy	536,000.00	816,000.00
Colonoscopy	187,500.00	330,000.00
Duplex	1,744,400.00	1,454,250.00
Breast	-	-

Wijaya Kumarathunga Memorial Hospital - Seeduwa

(All in SL Rupees)

Notes to Accounts

	2024	2023 (Restated)
Lipid Profile	916,440.00	1,113,300.00
PRP injection	796,000.00	782,250.00
Biopsy	143,500.00	168,000.00
Grid	-	1,500.00
Health Package	-	-
Other Donations	944,783.95	-
MP Injunction	231,000.00	266,000.00
HBA1C	2,400.00	171,000.00
Lid Laser	1,500.00	-
other endoscopy treatments	-	-
USS Guided Sele	781,000.00	782,250.00
Barrier Laser	-	-
Proctoscopy	-	-
Clinic Collections	23,575,750.00	27,628,550.00
	<u>127,335,336.29</u>	<u>110,784,767.60</u>
<u>Expenditure</u>	16	
<u>Wages, Salaries and Employee benefits</u>		
<u>Salary & Allowances</u>		
Salary & Allowances - MO	62,337,553.24	43,789,508.04
Salary & Allowances - Other Staff	19,751,303.76	19,831,911.54
Salary & Allowances - Para Medical	15,587,032.87	12,456,530.01
Salary & Allowances - Nurses	73,796,548.46	58,522,867.15
Salary & Allowances - Minor Staff	44,142,753.31	37,110,876.44
E.P.F.12 %	20,930,327.59	16,928,144.58
E.T.F. 3%	5,232,582.66	4,232,037.50
E.T.F Surchage	-	-
Extra Duty Payments - MO	25,406,443.85	23,089,415.34
Over Time - Other Staff	5,138,563.43	5,301,878.46
Over Time - Para Medical	4,051,180.33	3,944,508.67
Over Time - Nurses	18,656,879.94	16,987,143.30
Over Time - Minor Staff	10,568,621.00	9,816,218.05
Gratuity Expenses	12,319,034.19	5,188,577.45
	<u>317,918,824.63</u>	<u>257,199,616.53</u>
<u>Depreciation</u>	17	
Buildings & fittings	4,454,843.08	4,398,865.84
Furniture, Fitting & Instruments	1,199,608.77	915,308.29
Machinery	3,856,853.79	3,669,317.72
Computer	1,060,789.30	1,138,596.63
Medical Equipment	17,338,441.72	15,815,686.72
Vehicle	10,290,000.00	8,660,003.00
	<u>38,200,536.66</u>	<u>34,597,778.20</u>
<u>Travelling</u>	18	
Subsistence Allowance	333,412.00	128,739.50
Transport Expenses	77,632.00	115,760.00

Wijaya Kumarathunga Memorial Hospital - Seeduwa

(All in SL Rupees)

Notes to Accounts

	2024	2023 (Restated)
<u>Maintenance</u>		
Electricity	24,698,467.87	22,344,186.27
Water	2,950,701.65	2,060,532.29
Telephone	439,412.76	393,802.04
Postage	140,620.00	92,240.00
<u>Repair & Maintenance</u>		
Repair & Maintenance - Building	4,347,330.63	3,557,638.55
Repair & Maintenance - Machinery	4,319,609.57	3,540,819.84
Repair & Maintenance - Vehicle	2,273,560.09	1,660,842.16
Repair & Maintenance - Computer	470,216.02	463,181.48
Repair & Maintenance - Medical Equipment	8,836,686.44	5,447,773.91
Repair & Maintenance - Furniture	-	11,100.00
<u>Contractual Service</u>		
Cleaning	14,356,834.44	14,372,703.30
Laundry	5,675,480.00	2,085,465.00
Security	8,867,278.89	8,116,243.10
Food Provision	11,285,549.16	12,304,913.96
Board member fees & Audit Comm fees	286,000.00	114,000.00
Secretary Fees	420,000.00	420,000.00
Sundry expenses	297,184.00	384,966.94
Advertisement	713,304.00	1,408,556.70
Other Bank Charges	98,731.05	69,830.00
Audit Fees	842,000.00	801,456.00
Lawyer Fees	15,000.00	397,000.00
Rental	-	242,728.69
Fuel For Generator	488,400.00	663,900.00
Feed costs	229,997.00	194,367.00
Stationary & Hardware Items	422,365.40	237,696.90
NAITA Trainees	474,190.00	372,725.00
Waste Management	2,912,452.84	1,490,853.24
Fuel - Vehicle	2,858,720.50	2,520,650.50
Insurance	232,820.12	220,262.88
Reg. / License Fees	30,953.11	37,619.43
Training Programes	53,000.00	62,000.00
Licence Fees Others	89,837.01	145,992.00
	<u>99,537,746.55</u>	<u>86,480,546.68</u>

(All in SL Rupees)

	2023			
	Opening Stock as at 01.01.2023	Purchases on 2023	Closing Stock as at 31.12.2023	Consumption for the Year 2023
Lab Chemicals	4,329,026.46	6,296,817.58	2,203,432.43	8,422,411.61
X-Ray films & Chemicals	60,150.13	764,910.94	102,720.64	722,340.43
Drugs	29,989,710.18	168,329,558.38	39,023,785.91	159,295,482.65
Linen Items	240,793.54	537,870.00	124,878.54	653,785.00
Consu. & General Stores	922,817.47	2,033,429.85	514,359.59	2,441,887.73
Stationery	886,738.82	1,968,046.00	641,208.47	2,213,576.35
Repair & Maintenance (ii)	173,495.50	950,539.00	111,678.50	1,012,356.00
Dental Consumable	35,485.99	128,500.00	44,311.99	119,674.00
	36,638,218.09	181,009,671.75	42,766,376.07	174,881,513.77

	2024			
	Opening Stock as at 01.01.2024	Purchases on 2024	Closing Stock as at 31.12.2024	Consumption for the Year 2024
Lab Chemicals	2,203,432.43	7,729,398.16	3,147,504.22	6,785,326.37
X-Ray films & Chemicals	102,720.64	496,229.57	219,642.08	379,308.13
Drugs	39,023,785.91	184,011,057.16	38,122,844.74	184,911,998.33
Linen Items	124,878.54	989,700.00	230,279.39	884,299.15
Consu. & General Stores	514,359.59	2,459,563.21	832,864.56	2,141,058.24
Stationery	641,208.47	1,895,511.48	749,680.99	1,787,038.96
Repair & Maintenance (ii)	111,678.50	1,308,270.85	150,280.40	1,269,668.95
Dental Consumable	44,311.99	421,762.88	2,180.80	463,894.07
	42,766,376.07	199,311,493.31	43,455,277.18	198,622,592.20

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Consumption of Supplies

Lab Chemicals	6,785,326.37	8,422,411.61
X-Ray films & chemicals	379,308.13	722,340.43
Drugs	184,911,998.33	159,295,482.65
Linen Items	884,299.15	653,785.00
Consu. & General stores	2,141,058.24	2,441,887.73
Stationery	1,787,038.96	2,213,576.35
Repair & Maintenance (ii)	1,269,668.95	1,012,356.00
Dental Consumable	463,894.07	119,674.00
Consu. Medical Equipment	4,161,101.57	4,288,905.00
Gas	560,365.68	471,358.03
	203,344,059.45	179,641,776.80

Pending Court Cases

20

1. Court case against the Board of Directors of WKMh filed by Dr Wasantha Kumara Gamage
Since the Court Case is still in progress the monetary value payable cannot be identified at this state.
2. Court case against Dr N.G.A. De Silva filed by the Board of Directors of WKMh - Case filed, not called yet.
3. Court case against Mr M.A.D. Ruwan Pushpakumara (former Canteen owner) filed by the Board of Directors of WKMh.
Case filed, not called yet.

Payable to Sunil Construction & CECB for Eye Clinic Electrical Work

Modification in the Eye Clinic was done in 2020 as a Capital Building Work. The Final Bill for Electrical Work relating to this modification was not approved by CECB at that period due to some reason hence the Final Bill due for Rs 1,185,766.56 for Sunil Construction and the due amount for CECB for their consultancy fees Rs 83,452.66 was not taken in to Account. This final bill was handed over to WKMh on 6th Sep 2023. WKMh has processed this bill to the Ministry and requested for Allocations under FR 115 (Capital Allocations) to release this payment but as at 31/12/2024. Allocations not received hence this due amount was not A accounted in the Final Account for 2024 too.

Notes to Accounts

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Wijaya Kumaratunga Memorial Hospital, Seeduwa

Significant Accounting Policies

GENERAL

1.1 Basic of Preparation

- 1.1.1 Financial Statements are prepared in accordance, with the format of Sri Lanka Public Sector Accounting Standards
- 1.1.2 The Financial Statements of the Board are prepared under the historical cost convention.
- 1.1.3 The Financial Statements of the Board are prepared in Sri Lanka Rupees (Rs.)

1.2 Government Grants

Board receives two type of Government grants namely,

Capital Grant

Recurrent Grant

- 1.2.1. The Capital grant is accounted as per the Sri Lanka Public Sector Accounting Standards. The method sets up the Capital grant as deferred income which is recognized as income on basically the useful life of the assets (e.g. annually depreciated value of the assets is accounted as income for the years)
- 1.2.2. Recurrent Grant has been recognized as income of the period and credited to the Statement of Income & Expenditure.

1.3 Taxation

No provision for taxation is provided as the Board has made a deficit during the year.

1.4 Comparative information.

The Accounting policies has been consistently applied by the Board are consistent with those of the previous year's figures.

2. ASSETS AND BASES OF THEIR VALUATION.

2.1 Property, Plant & Equipment, Depreciation and Re-valuation.

- 2.1.1. Property, Plant & Equipment are stated at cost or valuation less accumulated depreciation. The cost of Property, Plant & Equipment is the cost of purchase or construction together with any incidental expenses incurred in bringing the assets to its working condition for its intended use.

Expenditure incurred for the purpose of acquiring extending or improving assets of a permanent nature by means of which to carry on the services provided or to increase the capacity of the services provided has been treated as capital expenditure.

- 2.1.2. Depreciation is provided on the assets other than on freehold land using straight line method at the rates as stated below,

Building & Fittings	2%
Vehicle	20%
Furniture, Fittings & Instruments	10%
Machinery	15%
Medical Equipment	15%
Computer	20%
Capacity Building	10%

- 2.1.3. Full Depreciation is provided in the year of purchase or acquisition and no depreciation is provided in the year of disposal.
- 2.1.4. For the purpose of cash flow statement cash and cash equivalents consist of cash in hand and cash at bank.



3. **LIABILITIES & PROVISIONS**

3.1 **Capital Commitments & Contingencies**

All material Capital expenditure commitments and contingents' liabilities at the date of Balance sheet have been disclosed in the notes to the accounts.

3.2 **Valuation of Inventories/ Stocks**

Inventories have been valued at cost.

4. **INCOME & EXPENDITURE**

4.1. **Revenue**

4.1.1. The revenue of the Board represents the charges for private medical certificate and Government Recurrent Grant and Miscellaneous income.

4.1.2. All income has been recognized on an accrual basis.

4.2. **Expenditure.**

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

For the purpose of presentation of the Income & Expenditure Statement, the Directors are of the view the nature of expenses method fairly presents the elements of the Board's performance hence such a presentation method is adopted



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



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எனது இல.
My No.

} THO/F/WKMH/1/24/01

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Your No.

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திகதி
Date

} 2025 මැයි 20 දින

Chairman

Vijaya Kumaratunga Memorial Hospital Board

Report of the Auditor General on the Financial Statements of Vijaya Kumaratunga Memorial Hospital Board for the year ended 31st December 2024 in terms of Section 12 of the National Audit Act No.19 of 2018 and other Legal and Regulatory Requirements

The said report is attached herewith.

G.H.D. Dharmapala

Auditor General (Acting)

Copies 01- Secretary , Ministry of Health

02 - Secretary , Ministry of Finance, Economic Stabilization and National Policies



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Date

2025 මැයි 20 දින

Chairman ,

Vijaya Kumaratunga Memorial Hospital Board.

Report of the Auditor General on the Financial Statements of Vijaya Kumaratunga Memorial Hospital Board for the year ended 31st December 2024 in terms of Section 12 of the National Audit Act No.19 of 2018 and other Legal and Regulatory Requirements

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Vijaya Kumaratunga Memorial Hospital Board for the year ended 31st December 2024 consisting of the statement of financial position as at 31st December 2024, the statement of financial performance, the statement of changes on equity and the statement of cash flow for the year then ended was carried out under my direction in pursuance of the provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read with the provisions of the National Audit Act No.19 of 2018 and the Financial Act No. 38 of 1971. My Report to be submitted in pursuance of the provisions in Article 154 (6) of the constitution will be tabled in Parliament in due course.

Except the effects from the matters described in the section of basis for my qualified opinion in my report, I am of the opinion that the financial statements of Sri Lanka Atomic Energy Board for the year ended 31st December 2024 give a true and fair view of its financial position, financial performance and cash flows for the year then ended in accordance with the Public Sector Accounting Policies (SLPSAP).

1.2 Basis for Qualified Opinion

(a) The overstatement of consumables and losses in the financial statements was due to an error in accounting for medicines valued at Rs. 256,724 that had been withdrawn from use.

(b) In line with Paragraph 22 of Sri Lanka Public Sector Accounting Standards No. 07, expenses that enhance the value of an asset should be capitalized. However, the repair expenses for medical equipment amounting to Rs. 4,078,788 were incorrectly recorded

as accrued expenses instead of being capitalized. As a result, the annual loss was overstated, and non-current assets were understated by the same amount..

(c) In line with Paragraph 65 of Sri Lanka Public Sector Accounting Standard No. 7, the financial statements failed to disclose fully depreciated assets still in use, amounting to Rs. 215,473,265. Additionally, as required by Sri Lanka Public Sector Accounting Standard No. 3, the effective useful life of these assets was not reviewed, and their correct carrying value was not reported in the financial statements

(d) During the 2023 revaluation of five vehicles owned by the Board, one vehicle with an original cost of Rs. 8.5 million was revalued to Rs. 17.7 million. However, this revaluation gain was not recorded in the 2023 financial statements and was instead recognized in the 2024 financial statements. As a result, the opening carrying value of property, plant, and equipment for 2024 was understated by Rs. 9.2 million. Furthermore, this omission was not disclosed in the financial statement notes, as required under Sri Lanka Public Sector Accounting Standards No. 07.

(e) The gratuity provision as of 31st December was understated by Rs. 552,122 (reported as Rs. 60,340,465 instead of the correct Rs. 60,892,587), resulting in corresponding understatements in non-current liabilities, gratuity expenses, and the annual loss.

(e) The goods survey report failed to identify and account for the surplus value of three types of goods, resulting in an omission from the financial records.

(g) The financial statements failed to disclose an outstanding payment of Rs. 328,771 for yellow polythene bags purchased in 2018 for clinical waste disposal, despite the Public Accounts Committee's directive on 11 November 2022 to recover this amount from the company. .

I carried out my audit in accordance with the Sri Lanka Auditing Standards (SLAuSs). My responsibilities falling under those standards are further described

in the section of Auditor's Responsibilities for the audit of the financial statement in my report. I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other information included in the annual report 2024 of the Board

Other information means the information that has been included in the annual report 2024 of the Board expected to be provided after the date of the report of this audit but not included in the financial statements and my audit report thereof. The management shall be accountable for this other information.

Other information is not covered by my opinion for the financial statements and I do not give any confirmation or express any opinion in that regard in any manner.

My accountability with regard to my audit on the financial statements is to consider whether the above identified other information is substantially inconsistent with the financial statements or my knowledge obtained during my audit or in any manner, in reading such information and doing so when such information can be available.

In reading the annual report 2024 of the Board, if I observe any material misstatements, such matters should be communicated to the controlling parties for rectification. If such matters are further included without doing such rectification will be included into the report to be tabled in Parliament by me in due course in terms of the Article 154 (6) of the constitution.

1.4 Responsibilities of the management and controlling parties on Financial Statement

Management is responsible to determine the necessary internal control mechanism for the preparation and fair presentation of this financial statements in accordance with the Public Sector Accounting Standards where such statements can be free from material misstatement whether due to fraud or error.

In preparing the financial statements, the management is accountable to determine the possibility of continuous existence of the entity and except if the management intends to liquidate the entity or discontinue its operations where no alternatives, then it is the responsibility of the management to maintain accounts based on the

ongoing concept and disclose the matters with regard to the continuous existence of the Board.

Controlling parties will bear the responsibility with regard to the financial reporting process of the Board.

As per Sub Section 16 (1) of the National Audit Act No.19 of 2018, it is the responsibility of the Board to maintain proper books and records of all its income and expenditure and assets and liabilities in order to enable it to prepare annual and periodic financial statements that have to be prepared by it.

1.5 Auditor's Responsibility on Audit of Financial Statement

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from the material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance; however is not a guarantee that an audit conducted in accordance with the Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise due to fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to make influence on the economic decisions of users taken based on these financial statements.

As a part of an audit in accordance with Sri Lanka Auditing Standards, I exercise the professional judgment and maintain professional scepticism throughout my audit. I also:

- Identified and assessed the risks from material mistake of the financial statement, whether due to fraud or error, design and perform audit procedures to responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as the fraud may involve collusion, fake, deliberate omissions, misrepresentations, or the override of internal control.

- Obtained an understanding of internal control relevant to the audit in order to design the audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the internal control.
- Evaluated the relevance of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Decided the suitability of the application based on the continuation of the Board for accounting based on the audit evidence obtained whether a material uncertainty appears on the continuation of the Board due to events and conditions. If I observe any material uncertainty, I have to pay my attention in my audit report with regard to such disclosures in the financial statements and if such disclosures are not sufficient then I have to change my opinion. I made my observations based on the evidence obtained up to the date of this audit report. However, continuation of the Board may come into cease on the future events and conditions.
- Evaluated the total presentation, structure and content of the financial statements, along with the disclosures and whether the financial statements are representing the underlying transactions and events in a manner that achieve fair presentation.

I brought the important audit findings, major weakness of internal control and other matters being identified during my audit into the notice of the relevant parties.

2. Report on Other Legal and Regulatory Requirements

2.1 The National Audit Act No. 19 of 2018 includes the special provisions regarding the following matters.

2.1.1 Except the effects from the matters described in the section basis for my qualified opinion in my report, I obtained the information and explanations required for the audits as per the requirements set out under section 12 (a) of the National Audit Act No. 19 of 2018, and the Board had maintained the proper financial statements as shown by my examinations.

- 2.1.2 The Board's financial statements are consistent with the previous year as per the requirements set out under section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018.
- 2.1.3 In accordance with the requirements set out under section 6 (1) (d) (iv) of the National Audit Act No 19 of 2018, except the recommendations made by me in the paragraphs of 1.2 (d) during the previous year, other recommendations have been included in the presented financial statements.
- 2.2** In keeping the proceedings adopted and the evidence obtained to the material facts, nothing has come to my notice so as to make the following remarks.
- 2.2.1 According to the requirements set out under section 12 (d) of the National Audit Act No. 19 of 2018, a member of the governing body of the Board has a conflict of interest, directly or indirectly that existed outside of the ordinary course of business in relation to any agreement involving the Board.
- 2.2.2 According to the requirements set out under Section 12 (f) of the National Audit Act No. 19 of 2018, except the following observations, the Board has acted not comply with any relevant written law or other general or special directives issued by the governing body of the Board.

Referring to rules and regulations

- (a) State Enterprise Manual No. PED 01/2021 dated 16th November 2021 , Section 3.2.
- (b) Public Administration Circular No. 09/2009 dated 16th April 2009

n-compliance

The recruitment and promotion procedures for approved staff positions, which require preparation and approval from the Department of Management Services, had not been established as of 31 December 2024, in violation of stipulated requirements.

Although all government institutions are required to maintain records of officers' attendance and departure from the office through the use of fingerprint machines , fingerprint machines had not been used to verify attendance and departure at the Board.

- 2.2.3 2.2.3 According to the requirements set out under section 12 (g) of the National Audit Act No.19 of 2018, except the following observations, the Board has been acted in contradiction to its powers and functions.
- 2.2.4 2.2.4 According to the requirements set out under section 12 (h) of the National Audit Act No.19 of 2018, except the following observations, the Board has not procured its resources according to the relevant regulations and utilized them economically, efficiently and productively within the period.
- (a) The hospital failed to constitute a properly representative Technical Evaluation Committee, as mandated by section 6.4.1 of the 2022 Medicines and Devices Procurement Guidelines, for 22 separate purchases of medicines and devices totaling Rs. 34,387,771. The required committee should have included representatives from the Ministry of Health, State Pharmaceuticals Corporation, Treasury, Medical Research Institute, Epidemiology Unit, and at least two specialist consultants, except in emergency or essential purchase situations..
- (b) The HbA1C Analyzer machine was purchased for Rs. 4,800,000 in 2021 and installed in the laboratory to assess patients' blood sugar level history. However, since December 6, 2023, the machine has not been operational due to the high cost of the reagents required to perform the tests. Although the manufacturer's specifications require the machine to be turned on and off at least once a week to maintain its functionality, it has remained completely idle because it is not currently being used for testing. Due to this prolonged period of inactivity, an inspection revealed that eight new capillary units need to be installed. Each of these units costs Rs. 250,000, resulting in a significant additional expense. This situation arose because the price of the necessary reagents was not properly evaluated during the procurement process before purchasing the machine.

2.3 Other points

- (a) The Board had incurred an expenditure of Rs. 2,249,167 in the year 2022 to operate as a Covid Intermediate Treatment Center, as per the instructions of the Ministry of Health. However, no steps have been taken by the Board to recover this amount..
- (b) The board had failed to recover the outstanding restaurant rent of Rs. 95,600, which had remained in arrears since 2022.
- (c) During the review of daily attendance records for cleaning staff, it was identified that two female employees were utilizing identical signatures, with both signatures consistently absent on days when either individual was not present. Subsequent physical verification conducted on 24th, 25th, and 26th March 2025 confirmed that payments had been fraudulently disbursed under two fictitious names and corresponding fabricated identification numbers. In light of these findings, it is imperative for management to enhance scrutiny in validating the roster of personnel

engaged in daily services. Furthermore, a comprehensive audit should be undertaken to identify all instances of payments issued under fraudulent identities during the fiscal year under review. Appropriate measures must be instituted to recover these misappropriated funds either from the contracting institution or the accountable parties responsible for oversight. Strengthened verification protocols should be implemented to mitigate the risk of such discrepancies in the future

- (d) The Endoscopy Unit currently performs both Upper Gastrointestinal Endoscopy (UGIE) and Lower Gastrointestinal Endoscopy (LGIE) procedures. However, due to the lack of a full-time dedicated physician, examinations are conducted only once per week by a single visiting doctor. With a fee of approximately Rs. 4,000 per procedure, the unit's limited operational capacity has resulted in significant revenue loss for the hospital. As of March 2025, around 160 patients remained on the waiting list, leading to delayed diagnostics and foregone income estimated at Rs. 640,000 (160 patients × Rs. 4,000).
- (e) Although the financial statement reflects a payable amount of Rs. 30,981,636 to the Central Engineering Consultancy Bureau, this expenditure pertains to the year 2019 for the preparation of structural plans for the Board's proposed ward complex. However, since only the basic plan was drawn and no further work has been undertaken, this expenditure has now become wasteful..
- (e) The Board's waste disposal is handled by a private garbage service, for which Rs. 406,500 was paid in 2024. However, the Seeduwa-Katunayake Municipal Council could have provided the same service at a lower rate of Rs. 6,000 per garbage load. Instead, the hospital incurred an additional expense of Rs. 136,500 due to the private provider charging higher rates of Rs. 8,500 and Rs. 10,000 per garbage load. Furthermore, the service provider submitted irregular bills—lacking proper invoices with the institution's registration number—raising concerns over transparency. Since the Board processed payments against these non-compliant documents, the audit could not verify whether the payments were made against legitimate bills..
- (h) As per the Statement of Financial Performance for the year under review and the Statement of Financial Position as at the reporting date, the Board recorded a loss of Rs. 46,955,294, compared to the previous year's loss of Rs. 11,587,172. This represents a year-on-year increase in losses by 405.23%, indicating a significant deterioration in financial performance.

G.H.D. Dharmapala

Auditor General (Acting)