



Annual Report 2020

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	5
1.3 Vision and Mission	7
1.4 Our Strengths	8
1.5 Our Expectations	9
1.6 Hospital Staff	10
1.7 Medical Specialty Unit	13
1.8 Our Services	14
1.9 Our Website	15

2. Management Team

2.1 Chairman's Message	17
2.2 Director's Message	18
2.3 Board of Directors	19
2.4 Management Committee	19
2.5 Specialist Staff	20

3. Operational Information

3.1 Summary of Performance	24
3.2 General Performance	28
3.3 Sector Review	29
3.4 Ten Year Summary	47

4. Financial Reports

4.1 Statement of Financial Position	50
4.2 Financial Performance Statement	51
4.3 Cash Flow Statement	53
4.4 Statement of changes in equity	54
4.5 Detailed analysis of net assets	55
4.6 General information & Significant Accounting Policies –2020	56
4.7 Notes to the Accounts –2020	61
4.8 Schedules to the Financial statements (as at 31/12/2020)	68
4.9 Performance report	76

5. Auditor Reports

5.1 Auditor General's Report	78
5.2 Action taken to correct weaknesses mentioned in the Audit Quarries	90

6. Vision for the Future

6.1 Expected Medium Term Activities to Improve the Work Performance of Institute	114
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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).

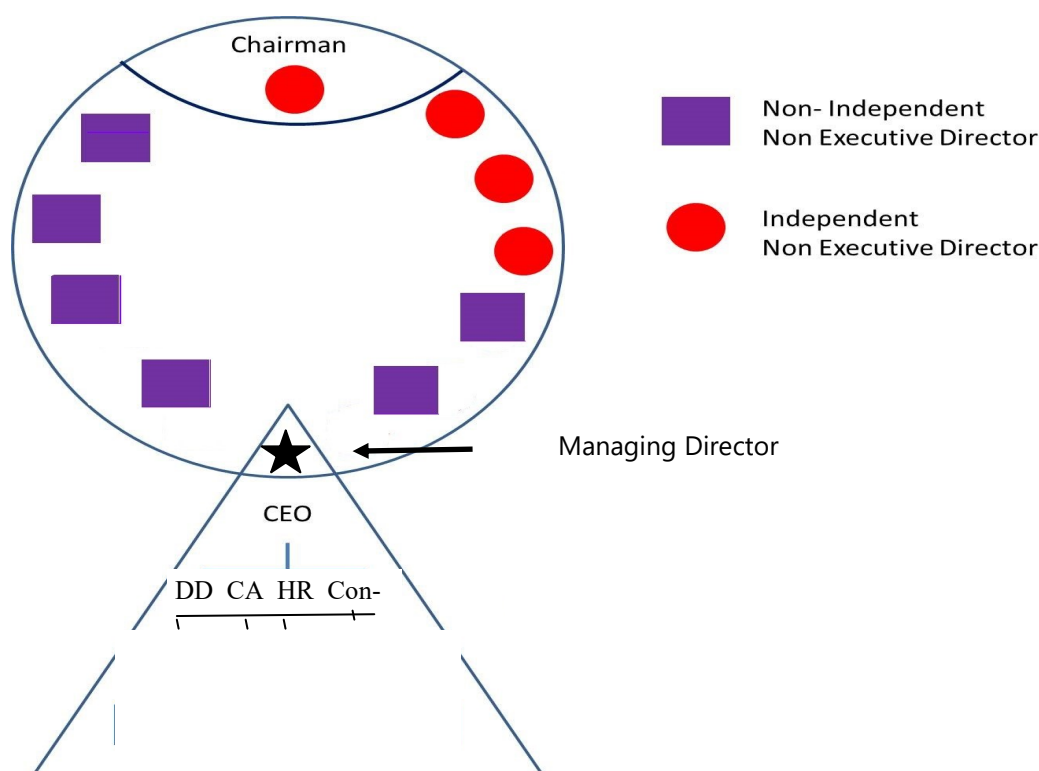
Sri Jayewardenepura General Hospital was setup to supplement the curative health service in Sri Lanka and to assist in the training of medical undergraduates, postgraduates and other health care personnel. While the Board of Directors take policy decisions, operational control is vested on a Committee 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 six years and has maintained the state of excellence expected and has developed continuously by acquiring most of the modern medical facilities.

1.2 Corporate Governance

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

The Board and the members



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

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

1.2 Corporate Governance-continue

Remuneration of Board Members

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

The Committee of Management

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

Audit Committee

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

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

1.3 Vision and Mission

Vision

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

Mission

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

1.4 Our Strengths

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



1.5 Our Expectations



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

1.6 Hospital Staff

Sri Jayewardenepura General Hospital Consists 1980 staff members.

EXECUTIVE STAFF

	<u>SALARY</u>	<u>APPROVED</u>	<u>AVAILABLE</u>	<u>MALE</u>	<u>FEMALE</u>
	<u>CODE</u>	<u>CADRE</u>	<u>CADRE</u>		
CHAIRMAN			1	1	
DIRECTOR	SL 3	1	1	1	
DEPUTY DIRECTOR	SL 3	1	1		1
SECRETARY	SL 1	1	0	0	
BOARD SECRETARY			1		1
ACCOUNTANT	SL 1	1	0	0	
INTERNAL AUDITOR	SL 1	1	1	1	
CHIEF MATRON	MT 8	1	1		1
ASSISTANT ACCOUNTANT	SL 1	2	2	1	1
SUPPLIES OFFICER	SL 1	1	1	1	
ASSISTANT SUPPLIES OFFICER(Assignment)	SL 1	1	1	1	
MATRON	MT 8	3	3		3
ADMINISTRATIVE OFFICER	SL 1	1	0		
ADMINISTRATIVE ASSISTANT	MN 7	1	1		1
MEDICAL RECORD OFFICER	MN 5	1	1	1	
MAINTENANCE ENGINEER	SL 1	1	1	1	
BIO-CHEMIST	SL 1	1	1		1
WELFARE OFFICER	MN 4	1	1		1
IT SYSTEM ADMINISTRATOR	SL 1	1			
BIO - MEDICAL ENGINEER	SL 1	1	1	1	
CIVIL ENGINEER	SL 1	1	0		
MARKETING MANAGER		0	0		
FOOD AND BEVERAGE MANAGER		0	0		
Total		22	18	8	10

MEDICAL STAFF

CONSULTANT	SL 3	50	44	24	20
GENERAL PHYSICIAN			3	2	1
GENERAL SURGEON			4	3	1
OBS & GYNAECOLOGIST			2	1	1
PAEDIATRICIAN			1	1	
EYE SURGEON			1	1	
CARDIOTHORACIC SURGEON			2	2	
ORTHOPAEDIC SURGEON			2	2	
OTOLARYNGOLOGIST (ENT SURGEON)			2	0	2
CARDIOLOGIST			2	1	1
ANAESTHETIST			5	2	3
HISTO PATHOLOGIST			2	1	1
RADIOLOGIST			4	1	3
NEPHROLOGIST			1	1	
HAEMATOLOGIST			1		1
NEONATOLOGIST			1		1
MICROBIOLOGIST			1		1
RHEUMATOLOGIST			1	1	
NEURO SURGEON			1		1
NEURO PHYSICIAN			1	1	
DERMATOLOGIST			1		1
TRANSFUSION MEDICINE			1		1
ELECTRO CARDIO PHYSIOLOGIST			1	1	
UROLOGIST			1	1	
ENDOCRINOLOGIST			1		1
ONCOLOGIST			0		
PLASTIC SURGEON			0		
PAEDIATRIC SURGEON			0		
PULMONOLOGIST			1	1	
CHEMICAL PATHOLOGIST			1		1
V.P.O.P.D.			1	1	
INTERVENTIONAL RADIOLOGIST			1	1	
RESIDENT SPECIALIST	SL 3	10	1	1	
Total		60	45	25	20

1.6 Hospital Staff –Continue

MEDICAL OFFICERS	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
PERMANENT	SL 2	180	127	33	94
CONTRACT			65	21	44
GOV. ANNUAL TRANSFER/SECONDMENT			25	10	15
INTERN MEDICAL OFFICERS			30	10	20
POST INTERN MEDICAL OFFICERS			38	16	22
P.G.I.M			58	21	37

Total 180 217 64 153

PARAMEDICAL STAFF

SPEECH THERAPIST	MT 6	1	1	1	
CHIEF PHARMACIST	MT 8	1	1		1
PHARMACISTS	MT 6	20	19	10	9
CHIEF PHYSIOTHERAPIST	MT 8	1	1	1	
PHYSIOTHERAPIST	MT 6	12	12	5	7
CHIEF RADIOGRAPHER	MT 8	1	1	1	
RADIOGRAPHERS	MT 6	21	13	7	6
RADIOGRAPHERS - Contract	MT6		4	1	3
CHIEF Medical Laboratory Technologist	MT 8	1	1		1
MEDICAL LABORATORY TECHNOLOGIST	MT 6	38	32	16	16
MLT - Assignment Basis			8	4	4
THEATRE TECHNICIAN	MT 2	6	4	4	
BIO MEDICAL TECHNOLOGIST	MN 3	8	5	5	
CARDIOGRAPHER (Per.11)	MT 4	14	11	3	8
EEG TECHNICIAN	MT4		1	1	
P.H.I	MT 5	2	2	2	
OPHTHALMIC TECHNOLOGIST	MT 6	4	1		1
AUDIOMETRICIAN	MT 6	2	1		1
PERFUSIONIST	MN 5	3	3	2	1
OCCUPATIONAL THERAPIST		1	0		

Total 136 121 63 58

NURSING STAFF

NURSING SISTER	MT 7	30	24		24
STAFF NURSING - PERMANENT	MT 7	650	646	39	607
- LOCUM			0		0
- TEM. ATTACHED			8	2	6
- ASSIGNMENT					
STUDENT NURSES		200	53		53

Total 880 731 41 690

CLERICAL & ALLIED SERVICE

STAFF ASSISTANT	MN 3				
MANAGEMENT ASSISTANT (MN 2)	MN 2	76	76	16	60
MANAGEMENT ASST. (MN 1)+CASHIER	MN 1	59	64	11	53
CONFIDENTIAL SECRETARY	MN 7	1	1		1
ASSISTANT MEDICAL RECORD OFFICER	MN 4	1	1	1	
STORE KEEPER	MT 2	5	4	3	1
AUDIT ASSISTANT	MT 2	4	2	2	
PLANNING ASSISTANT	MN 4	3	3	1	2
ICT ASSISTANT	MT 1	3	3	3	

Total 152 154 37 117

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

1.6 Hospital Staff –Continue

OTHER STAFF	SALARY	APPROVED	AVAILABLE	MALE	FEMALE
	CODE	CADRE	CADRE		
NUTRITIONIST	MN 5	2	2		2
COUNSELLOR	MN 5	1	1		1
LIBRARY ASSISTANT	MN 4	2	1		1
RECEPTIONIST	MN 1	6	5	0	5
ELECTRICAL FOREMAN	MN 7	1	1	1	
BUILDING FOREMAN	MN 7	1	0	0	
B.M.T. FOREMAN	MN 7		1	1	
BOILER MAN	PL 3	3	2	2	
SKILLED WORKERS		25	20		
CARPENTERS (03)	PL 3		3	3	
MASONS (02)	PL 3		2	2	
PAINTERS (03)	PL 3		2	2	
PLUMBERS (03)	PL 3		2	2	
ELECTRICIANS (12)	PL 3		10	10	
WELDER (01)	PL 3		1	1	
ALUMINIUM FABRICATOR (01)	PL 3			0	
CHEF	MN 1	1	1	1	
DIET STREWEARDESS	MN 1	7	7	1	6
SEAMSTRESS(Per -03 + Assig. 01)	PL 3	6	4		4
DRIVERS	PL 3	14	11	11	
THREE WHEELER DRIVER	PL 3	2	1	1	
HOUSE WARDEN	MN 1	7	6	1	5
TELEPHONE OPERATORS (Per-06, Con. 01)	PL 2	8	7	1	6
LAUNDRY SUPERVISORS	MN 1	1	1	1	
COOKS (Per 13 + Contract 01)	PL 3	20	14	13	1
LAB ORDERLY	PL 3	17	13	7	6
Total		124	100	63	37

PRIMARY STAFF	SALARY	APPROVED	AVAILABLE	MALE	FEMALE
	CODE	CADRE	CADRE		
ORDERLY SUPERVISORS	PL 1	6	5	2	3
ORDERLIES	PL 1	436	196	119	77
DARK ROOM ORDERLY	PL 1	1			
LABOURER	PL 1	50	259	165	94
CASUAL LABOURERS			1	1	
PHLEBOTOMIST	PL 2		6	2	4
		493	467	289	178

Summary

	APPROVED	AVAILABLE	MALE	FEMALE		1853
	CADRE	CADRE				
Executive Staff	22	18	8	10	Chairman	1
Medical Staff(Consultants&Res.Specialists	60	45	25	20	Intern	30
Medical Officers	180	217	64	153	Post Intern	38
Para Medical Staff	136	121	63	58	P.G.I.M.	58
Nursing Staff	880	731	41	690		
Clerical And Allied Service	152	154	37	117		
Other Staff	124	100	63	37		
Primary Staff	493	467	289	178		
Total	2047	1853	590	1263	Total	1980

1.7 Medical Specialty Units

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

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

1.8 Our Services

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

Patient Care services

1.General Medicine	2.General Surgery	5. ICU (Intensive Care Unit) <ul style="list-style-type: none"> • General ICU • Neurosurgical • Cardiology • Cardio thoracic 	
3. OPD-Out Patient Treatment (8.00am –4.00 pm)			
4. Specialized Clinics in all Specialties			
6. HDUs' (High Dependency Units) <ul style="list-style-type: none"> • Pediatrics • Neurosurgical • Cardiology • Cardio thoracic • General Medicine • Gynecology 		7. Medical Checkup Unit– Variety of Medical Checkup packages available	
		8.Laboratory services <ul style="list-style-type: none"> • Hematology • Biochemistry • Microbiology • Histopathology • Chemical Pathology 	
9. Radiology Services <ul style="list-style-type: none"> • Mammography • X –ray • Ultra Sound Scan • Computer Tomography (CT) • DSA Angiograms • IVP • Barium Studies. • CT Guided Biopsy • CT Angiograms. • Doppler Scans. • HSG. • Special Examinations • FNACUS Biopsy 		10.Cardiology Investigation <ul style="list-style-type: none"> • ECG Tests • Exercise ECG • Halter Monitoring • Angiography and Cardiac Catheterization • 2 DEcho • 	11.Neurology Investigation <ul style="list-style-type: none"> • EMG Tests • EEG Tests
		12. Endoscopy services (UGIE,LGIE)	
		13. Urological treatment services	
		14. ENT related tests	
		15. Vision and related tests	
		16. Nutrition advisory services and consultation	
		17 Physiotherapy services	
18. Psychological Counseling Services			
19. Speech Therapy services			
20. Supportive services <ul style="list-style-type: none"> • Blood Transfusion Services • Chanel Service • Health Education • Immunization • Infection Control Service • Birth & Death Registration • Pharmacy -(24 h service) • Emergency Ambulance Service 		<h3>Other Services</h3> <ul style="list-style-type: none"> • Banks (BOC,HNB) • Automated Teller Machine (BOC, HNB, Peoples ,Commercial) • Cafeteria • Post Office • Vehicle Park • Grocery Shop • Paying machines 	

1.9 Our Website

info@sjghsrilanka.lk



"Sri Jayewardenepura General Hospital official Website"

2. Management Team



2.1 Chairman's Message



I am pleased to give this message for the Annual Report of Sri Jayewardenepura General Hospital and Postgraduate Medical Training Center for the year 2020. Sri Jayewardenepura general hospital is a Government owned state Enterprise and has provided immense service to the public of this country as a health service care provider since its inception in 1984

2020 was a difficult year for the hospital with on-going Covid epidemic affecting all service of this hospital as well as the country. Despite this with the support of the Hon. Minister of Health, Ministry of health, staff of this hospital and the Board of management, we have been able to maintain the service and continue to provide and remain as a leading health care provider of this country.

My fervent hope is that next year we will be able to improve and strengthen our services with abatement of the Covid epidemic.

Prof.S.D.Jayarathne

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

Chairman

Sri Jayewardenepura General Hospital and Postgraduate Medical Training Center

2.2 Director's Message



As the Director of Sri Jayawardenepura General Hospital (SJGH) I am honored to deliver my message to the Annual Report 2020, which I strongly believe as an important analytical forecaster in shaping the future direction of this prestigious tertiary care hospital and postgraduate training institution.

As the year 2020 marks the global covid-19 pandemic along with many others we also faced difficulties to execute the fiscal and developmental plans to endeavor this hospital to the standards of the most caring and leading healthcare provider in the island. The Covid 19 pandemic was a great challenge to SJGH. We were able to establish a separate PCR laboratory with donated Rs.9 million worth of laboratory equipment. The laboratory facility was built by SJGH staff. We were able to conduct a major portion of total PCR tests needed on the Island at lowest cost which forced private sector hospitals to reduce their price to our price with the Government. We had reasonable income to match reduced income due to travel restrictions due to the pandemic situation.

Further, our team managed a large number of covid-19 patients in open units and a newly added Covid-19 ICU of SJGH. We were successfully able to supply medical gas for inward beds and the critical care facility was improved vastly to cater the then much needed demands. As a pioneer in the healthcare system to combat the pandemic. We were the main healthcare providers to initiate the vaccination campaign and I must acknowledge and highlight the tremendous service and dedication extended by our team of healthcare providers in these difficult periods using digital infrastructure of SJGH and other Government digital infrastructure providers.

We accomplished to contain the financial burden within the system through reimbursement and did not channel it to the patients. We succeeded in maintaining the old indices with a slight reduction despite the major challenges faced due to the covid-19 pandemic. While opposing the encountered challenges the improvement in quality of service from the patients' perception was increased.

I am humbly proud to proclaim that as a team, we continue to gear forward competing well with the national and private healthcare providers securing its prestigious commitment and dedication to heal the nation with utmost quality of care and cutting edge technology.

I would also take this opportunity to convey my gratitude to the Ministry of Health, the Chairman and other Board of Directors, Members of the Board of Management, and my dedicated staff for their remarkable commitment and service.

Dr. Ratnasiri A. Hewage

Director

Sri Jayawardenepura General Hospital & Postgraduate Medical training Center

2.3 Board of Directors

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

Dr. Rathnasiri A .Hewage - Director, SJGH

Dr.Asela Gunawardhana -Director General of Health Service

Prof. Senaka Rajapakse - Director—PGIM

Mr.J.R.C.Jayathilake - Treasury Representative

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

Dr. P.J.Ambawatta - Consultant Representative

Dr. Madhva Karunaratne - Consultant Representative

Mr. N. Manjula Weerakkody— Board Member

Mr. Bhashwara Gunarathna- Board Member

Mr. S.Janaka Sri Chandraguptha - Health Ministry Representative

2.4 Management Committee

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

Dr. Rathnasiri Hewage - Director, SJGH

Dr Santhushya Fernando -Deputy Director, SJGH

Dr. S.A.Gunawardana - Consultant General Surgeon

Dr. (Mrs) Maheshi Wijeratne - Consultant Neuro Surgeon

Dr.K.V.C.Janaka - Consultant Physician

Mr. I Jayasundera - Accountant

Mrs.A.N.Saputhanthri - Chief Nursing Officer

2.5 Specialist Staff

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

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

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

3. Operational Information



3.1 Summary of the Performance



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

In 2020 Number of staff members was .

Summary	Approved Carder	Available Carder	Male	Female	1853	
Executive Staff	22	18	8	10	Chairman	1
Medical Staff	60	45	25	20	Intern	30
Medical Officers	180	217	64	153	Post Intern	38
Para Medical Staff	136	121	63	58	P.G.I.M.	58
Nursing Staff	880	731	41	690	Total	1980
Clerical & Allied Services	152	154	37	117		
Other Staff	124	100	63	37		
Primary Staff	493	467	289	178		
Total	2047	1853	590	1263		

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

Indicator	2020	2019	Increase/ De-crease(%)
1. Number of Patient Beds	1072	1065	0.66
2.Total Number of Patient Admissions	45976	62466	-26.40
3. Average Length of Stay (Days)	4.2	4.3	-2.33
4. Hospital Bed Occupancy (%)	52.40	69.33	-24.42
a. Bed Occupancy of General Wards(%)	53.00	69.81	-24.08
b. Bed Occupancy of Paying Wards(%)	50.83	73.69	-31.02
5. Number of Out Patient Department Visits	16307	23010	-29.13
6. Number. of Emergency treatment Unit Visits	33357	46973	-28.99
7. Total Number of Patients attended for Clinics	138502	190716	-27.38
8. Total Number of Surgeries done	11804	14619	-19.26
9. Number of Cardio Thoracic Surgeries done	584	728	-19.78
10. Number of Kidney Transplants done	31	37	-16.22
11. Number of Dialysis done	6412	6922	-7.37
12. Number of Echo Cardiograms done	13167	18053	-27.06
13.Number of Coronary angiogram Tests	1277	1565	-18.40
14.Number of Stress Tests	1231	1878	-34.45
15.Number of Deliveries	3232	3444	-6.16
16. Number of ECG Tests done	39227	47270	-17.02
17.Number of EMG tests done	891	1467	-39.26
18. Number of X– ray Tests done	65040	82600	-21.26
19.Number of CT studies	10551	13031	-19.03
20.Number of Mammograms done	527	773	-31.82
21.Number of Physiotherapy done	26437	38240	-30.87
22.Number of Channel patients	8392	13434	-37.53
23. Number of Refraction Tests done	2231	4127	-45.94
24.Number of Nutrition Advices given	2398	3330	-27.99
25. Number of Speech Therapies done	856	1253	-31.68
26. Number of Medical Check-ups	2144	3766	-43.07
27. Number of Psychological counseling done	1687	2035	-17.10
28. Number of Pathological tests done	1061864	1427043	-25.59
29.Total Number of endoscopy tests done	4830	6298	-23.31
30.Total Number of Blood collection	5147	5552	-7.29
31.Total Number of deaths	592	847	-30.11

Following table shows the unit wise summary of in-patient care provided by Sri Jayewardenepura General Hospital in 2020.

Unit	Patient Admissions		Increase/ Decrease (%)	Bed Occupancy (%)		Increase/ Decrease (%)
	2020	2019		2020	2019	
Pediatric Unit	1219	3114	-60.85	24.17	58.64	-58.78
Neonatal Intensive Care Unit	1125	1040	8.17	79.06	80.40	-1.67
Gynecology and Obstetrics Unit	6352	7542	-15.78	79.98	71.40	12.02
General Medical Unit	12056	19752	-38.96	67.99	117.34	-42.06
For VP OPD	13	38	-65.79	2.38	8.22	-71.05
Dermatology Unit	12	42	-71.43	4.47	19.82	-77.45
Surgical Unit	6639	7682	-13.58	52.96	58.68	-9.75
Orthopedic Unit	2122	2611	-18.73	46.31	36.64	26.39
ENT Unit	1179	1736	-32.09	42.83	63.57	-32.63
Urology Unit	1500	2036	-26.33	57.74	68.84	-16.12
Ophthalmology (Eye) Unit	1145	1570	-27.07	42.62	55.13	-22.69
Neurology Unit	439	591	-25.72	35.29	46.92	-24.79
Neuro - surgical Unit	983	1122	-12.39	46.12	47.41	-2.72
Cardiology Unit	2560	3121	-17.98	72.94	87.47	-16.61
Cardio-thoracic	1066	1242	-14.17	48.17	65.82	-26.82
Nephrology Unit & Dialysis Unit	7168	6625	8.20	94.08	89.73	4.85
Cardio-thoracic ICU	568	698	-18.62	78.29	96.35	-18.74
Intensive Care Unit	734	768	-4.43	81.88	93.01	-11.97
Paying ward –Class I	1569	1446	8.51	107.77	113.02	-4.65
Paying ward –Class II	4043	5562	-27.31	45.05	66.26	-32.01

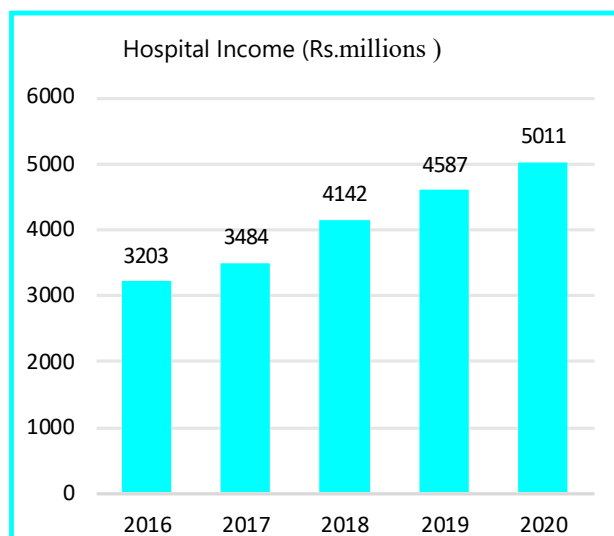
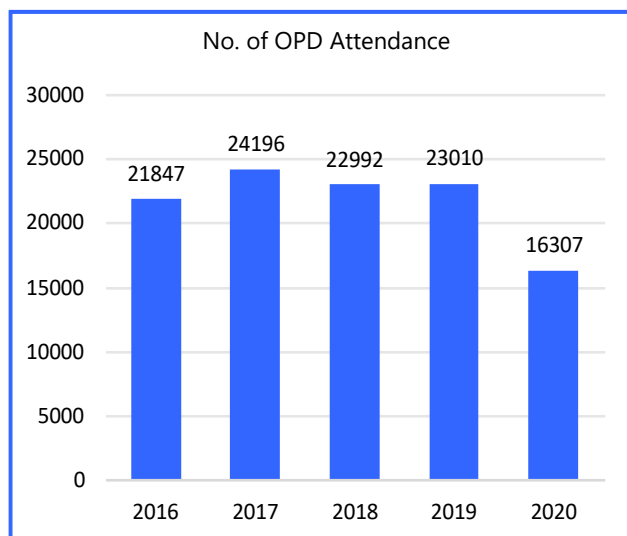
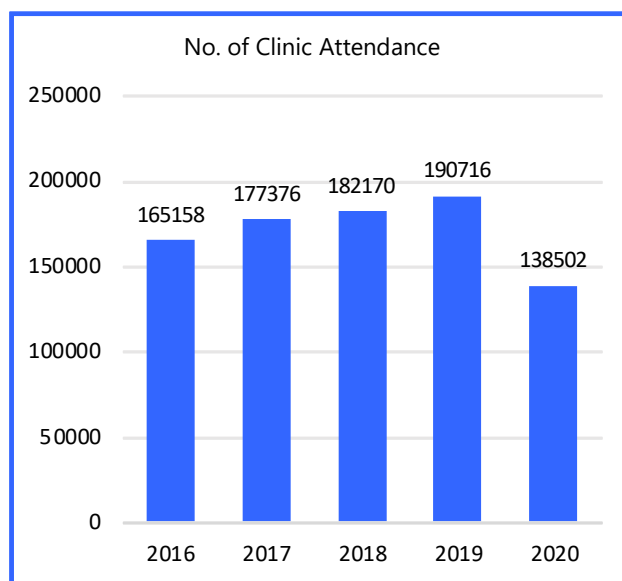
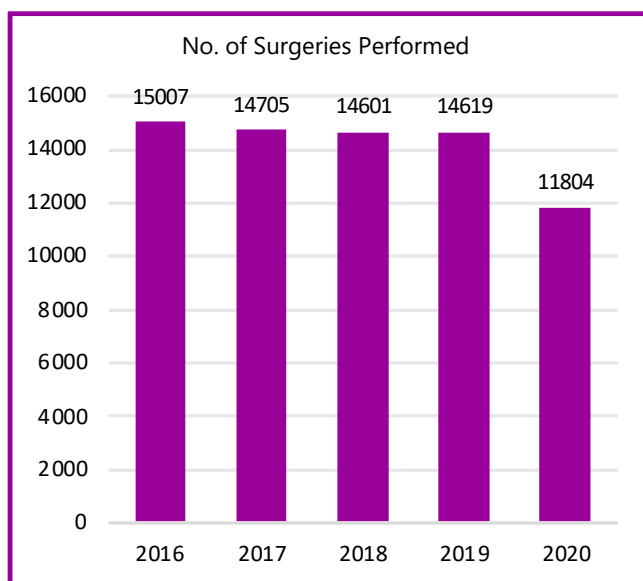
Following is the summary of the financial performance of Sri Jayewardenepura General Hospital in year 2020

Description	(Rs. '000)		Increase / Decrease	
	2020	2019	Value (Rs. '000)	Percent- age (%)
Income generated from operations	2353147	2765655	(412508)	-15%
Government Grant –Recurrent	2612000	1750000	862000	49%
Other Income	45963	71402	(25439)	-36%
Other Operating Income (Interest)	6223	7128	(905)	-13%
Capital Grant Amortization	532946	613956	(81010)	-13%
Total Income	5550279	5208141	342138	7%
Materials & Consumables used	1300727	1432558	(131831)	-9%
Staff cost	3000627	2691910	308717	11%
Depreciation & amortization	532946	613956	(81010)	-13%
Other operating expenses	516302	535748	(19446)	-4%
Total expenses	5350602	5274172	76430	1%
Profit /Loss from operation	199677	(66031)	265708	402%
Finance cost	16175	16663	(488)	-3%
Other expenses	9705	11625	(1920)	-17%
Profit /Loss before Taxation	173797	(94319)	268116	284%
Income tax	0	13953	(13953)	(100)%
Profit /Loss after Taxation	173797	(108272)	282069	261%

3.2 General Performance

	2016	2017	2018	2019	2020
No. of beds in Hospital	1086	1092	1061	1065	1072
Total No. of admissions	59257	71054	58949	62466	45976
No. of OPD Attendance	21847	24196	22992	23010	16307
No. of Clinic Attendance	165158	177376	182170	190716	138502
No. of Surgeries Performed	15007	14705	14601	14619	11804
Bed Occupancy Rate (%)	68.80	79.65	66.28	69.33	52.40
No. of Neonatal deaths	9	21	23	17	10
Total No. of deaths	805	942	745	847	592
Hospital Income (Rs.millions)	3203	3484	4142	4587	5011

Five year summery

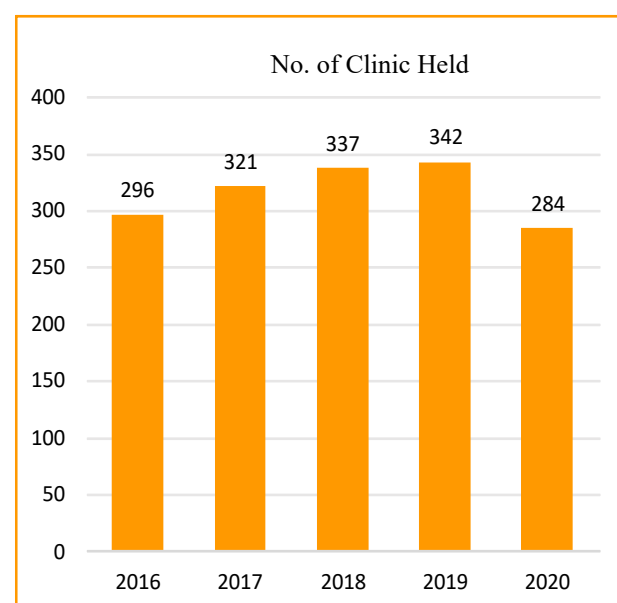
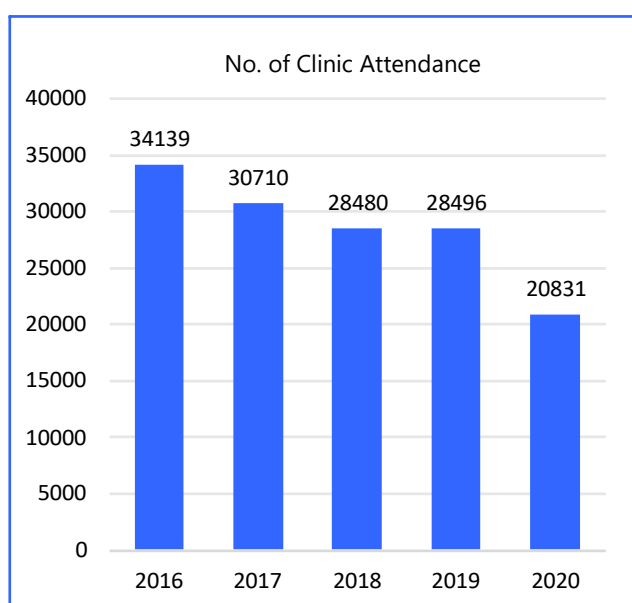
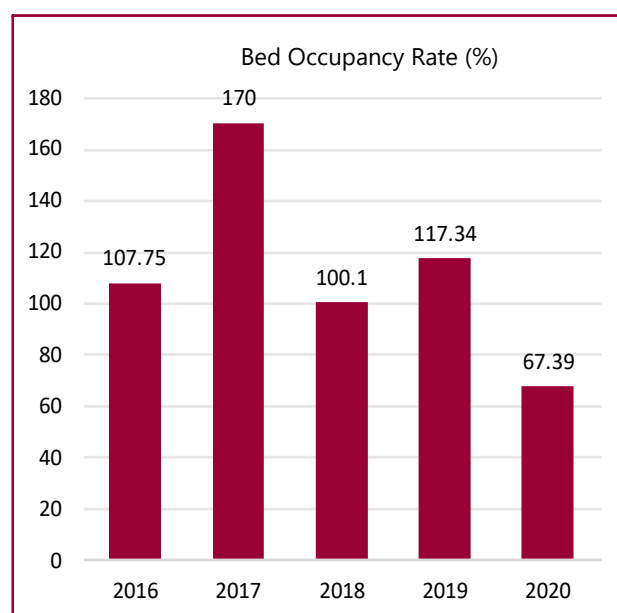
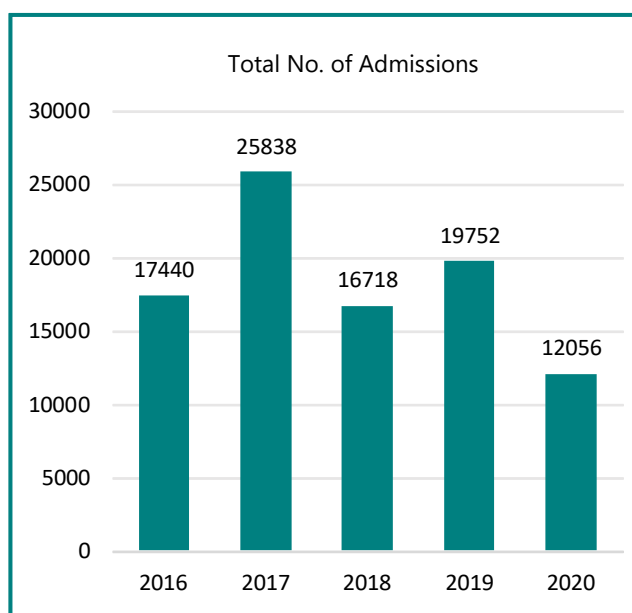


3.3 Sector Review

I. General Medical Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	296	321	337	342	284
No. of Clinic Attendance	34139	30710	28480	28496	20831
Total No. of Admissions	17440	25838	16718	19752	12056
Bed Occupancy Rate (%)	107.75	170	100.1	117.34	67.99

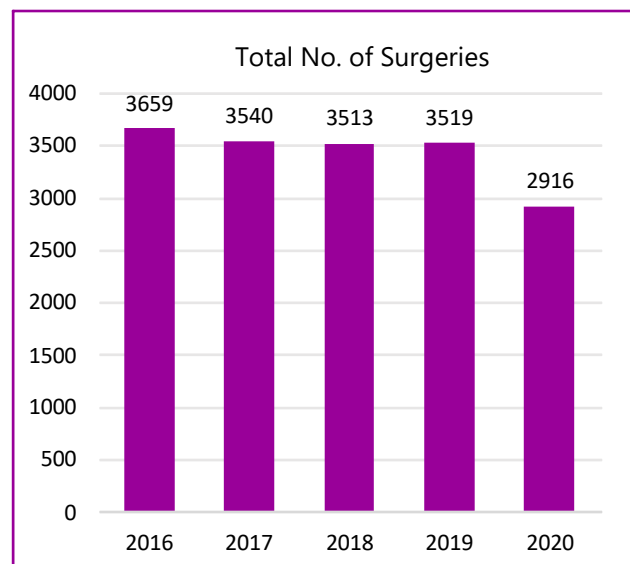
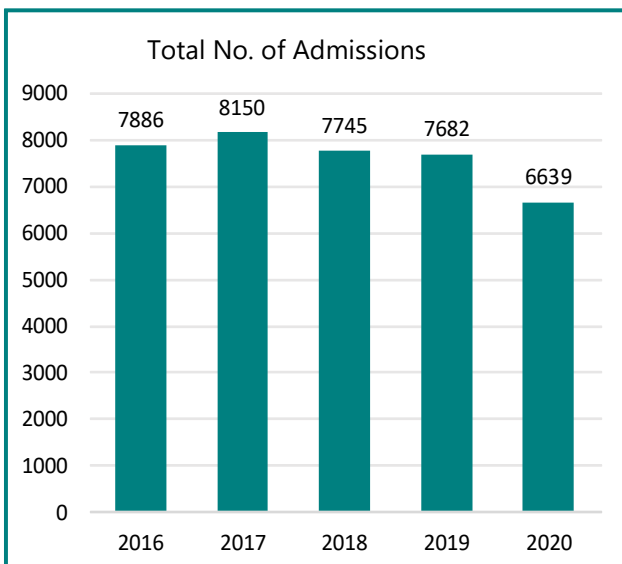
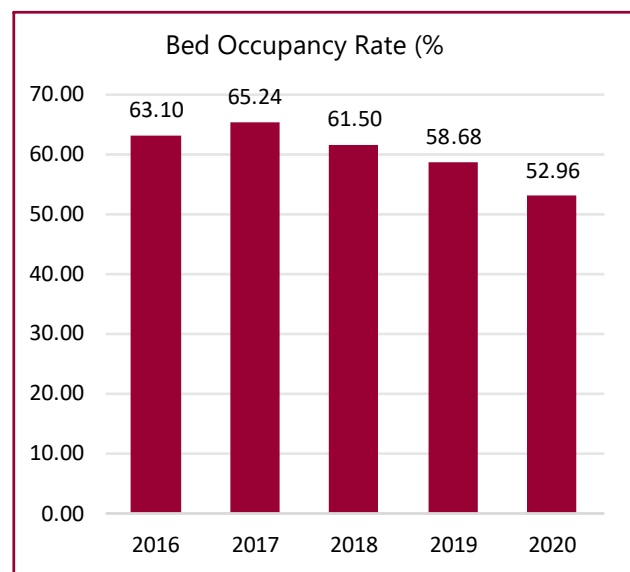
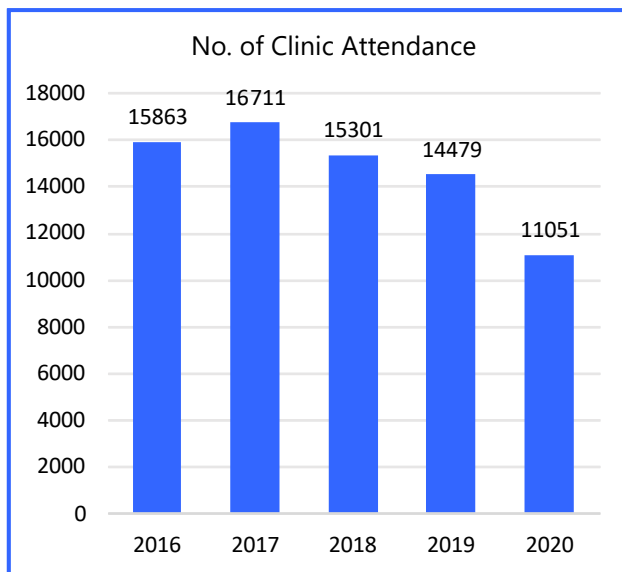
Five year summery



II. General Surgical Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	393	378	378	352	284
No. of Clinic Attendance	15863	16711	15301	14479	11051
Total No. of Admissions	7886	8150	7745	7682	6639
Total no. of Surgeries	3659	3540	3513	3519	2916
Bed Occupancy Rate (%)	63.10	65.24	61.50	58.68	52.96

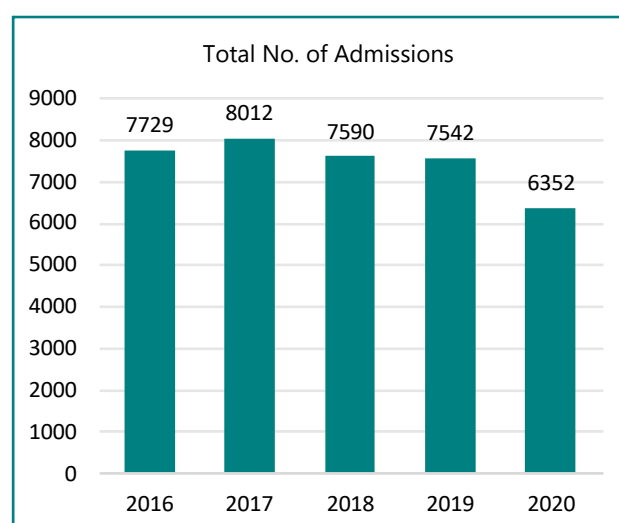
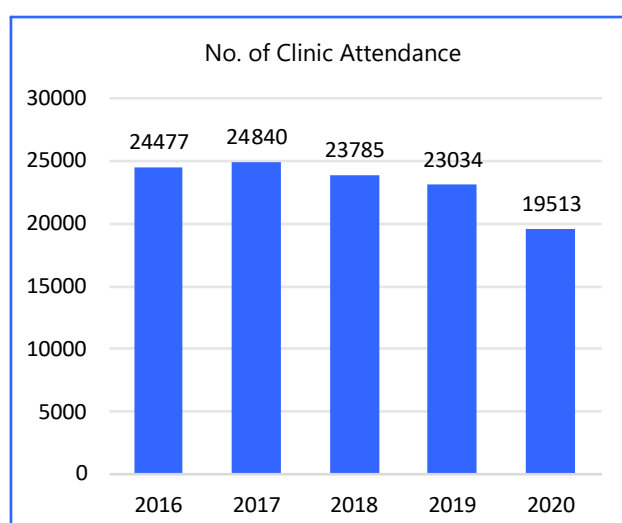
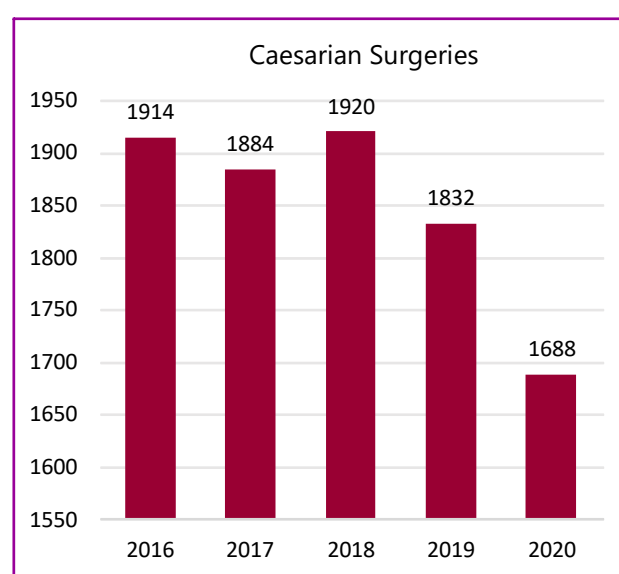
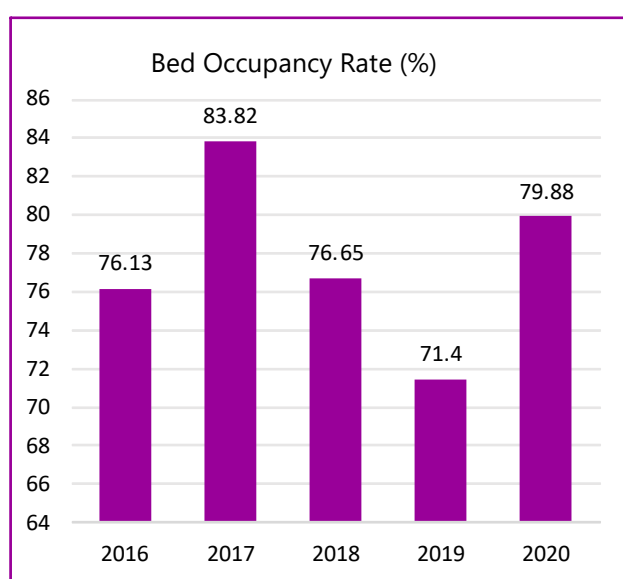
Five year summery



III. Gynaecology and Obstetrics Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	342	408	384	386	357
No. of Clinic Attendance	24477	24840	23785	23034	19513
Total No. of Admissions	7729	8012	7590	7542	6352
Bed Occupancy Rate (%)	76.13	83.82	76.65	71.40	79.98
No. of Deliveries	3592	3727	3576	3444	3232
Gyn surgeries	1331	1467	1249	1149	1064
Obs surgeries	1900	1621	1765	1772	1532
No. of caesarian surgeries	1914	1884	1920	1832	1688

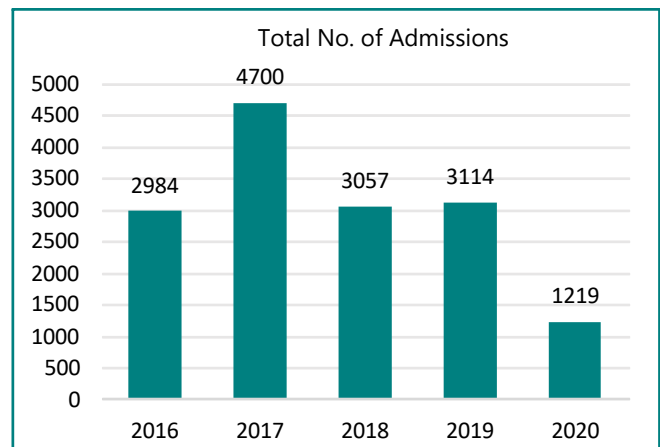
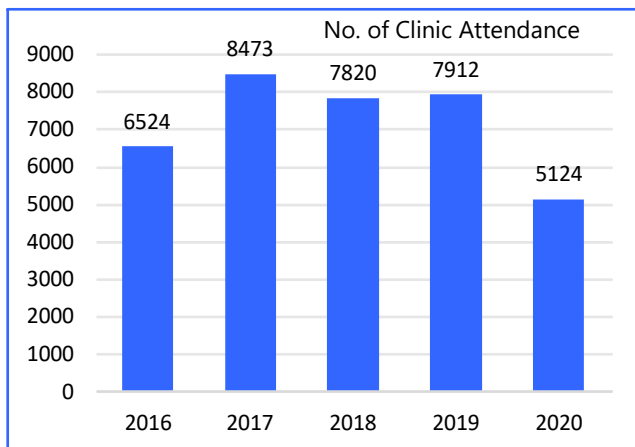
Five year summery



IV. Pediatric Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	337	342	387	466	426
No. of Clinic Attendance	6524	8473	7820	7912	5124
Total No. of Admissions	2984	4700	3057	3114	1219
Bed Occupancy Rate (%)	53.91	91.07	59.54	58.64	24.17

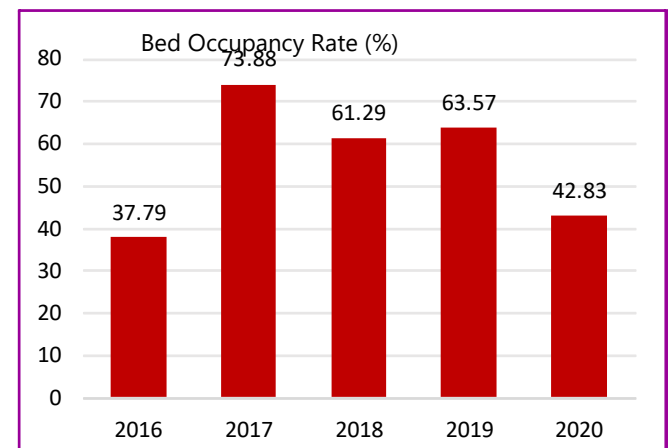
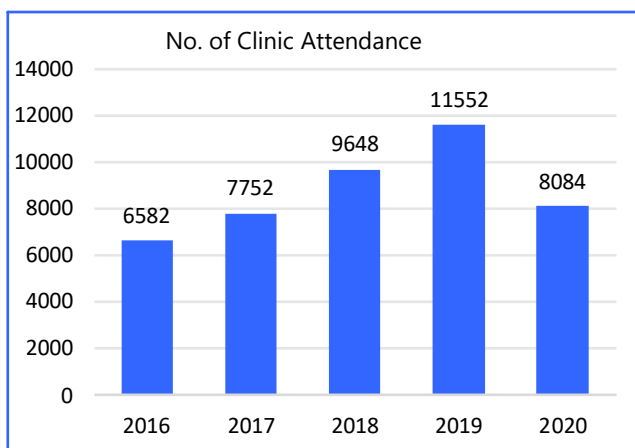
Five year summery



V. ENT Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	98	97	144	287	235
No. of Clinic Attendance	6582	7752	9648	11552	8084
Total No. of Admissions	1150	1405	1784	1736	1179
Bed Occupancy Rate (%)	37.79	73.88	61.29	63.57	42.83
No. of Surgeries done	425	554	816	804	584

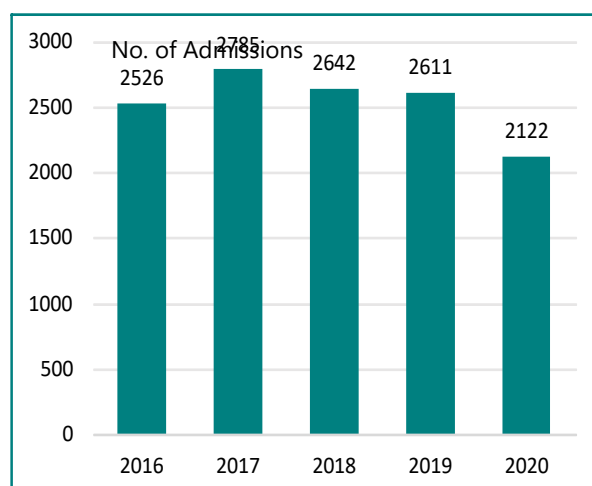
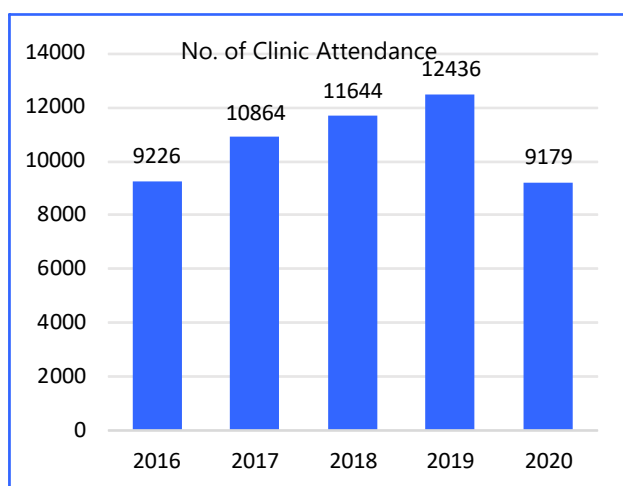
Five year summery



VI. Orthopaedic Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	137	189	193	196	155
No. of Clinic Attendance	9226	10864	11644	12436	9179
Total No. of Admissions	2526	2785	2642	2611	2122
Bed Occupancy Rate (%)	36.86	46.8	37.5	36.64	46.31
No. of Surgeries done	1630	2049	1992	1916	1548

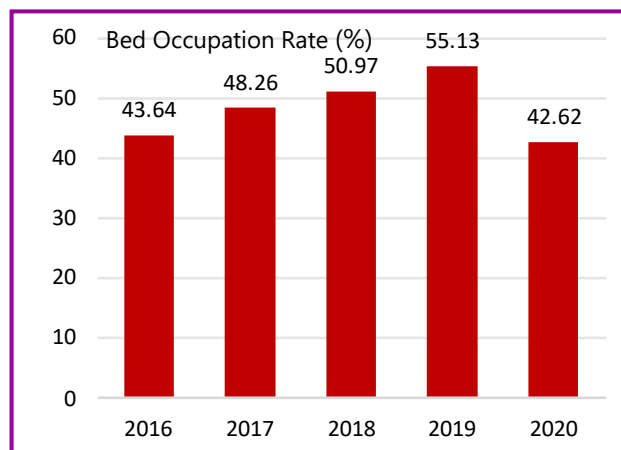
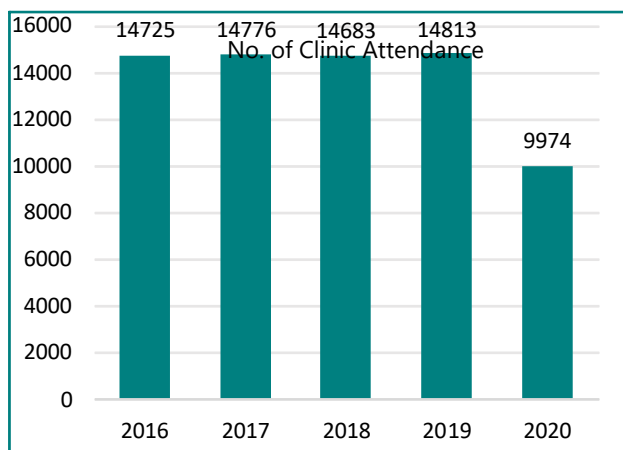
Five year summary



VII. Ophthalmology (Eye) Unit

	2016	2017	2018	2019	2020
No. of Clinics held	242	239	235	242	197
No. of Clinic Attendance	14725	14776	14683	14813	9974
No. of Admissions	1640	2103	1862	1570	1145
Bed Occupation Rate (%)	43.64	48.26	50.97	55.13	42.62
No. of Surgeries performed	3681	3382	3167	3159	2140

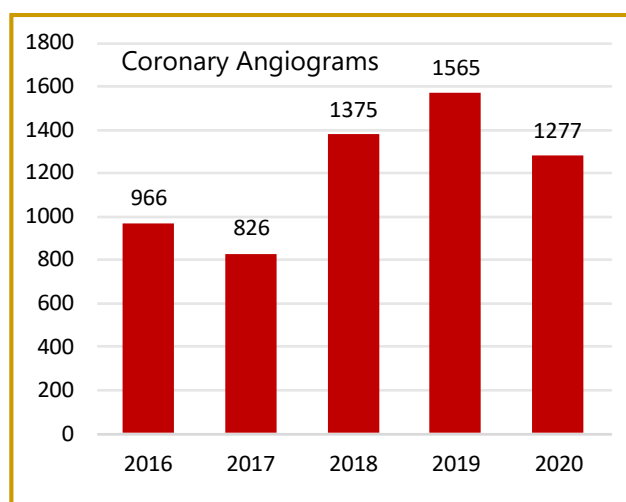
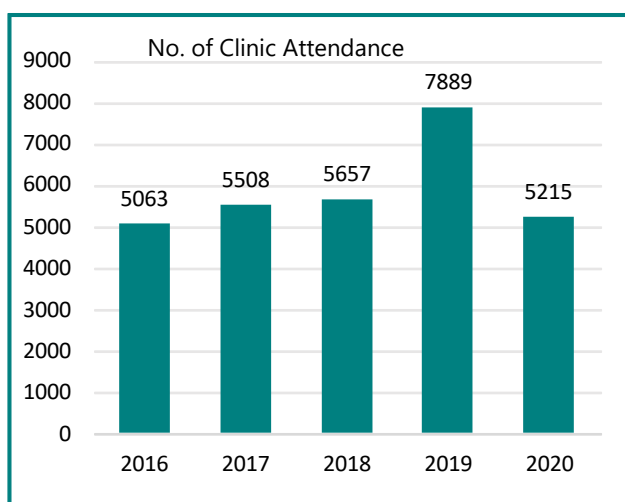
Five year summary



VIII. Cardiology Unit

	2016	2017	2018	2019	2020
No. of Clinics held	96	92	98	98	84
No. of Clinic Attendance	5063	5508	5657	7889	5215
No. of Admissions	2664	3084	3310	3121	2560
Bed Occupancy Rate (%)	76.79	86.86	93.44	87.47	72.94
No. of Coronary Angiograms	966	826	1375	1565	1277

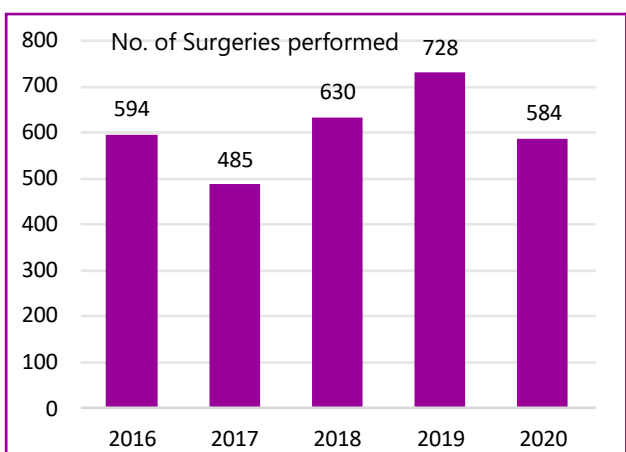
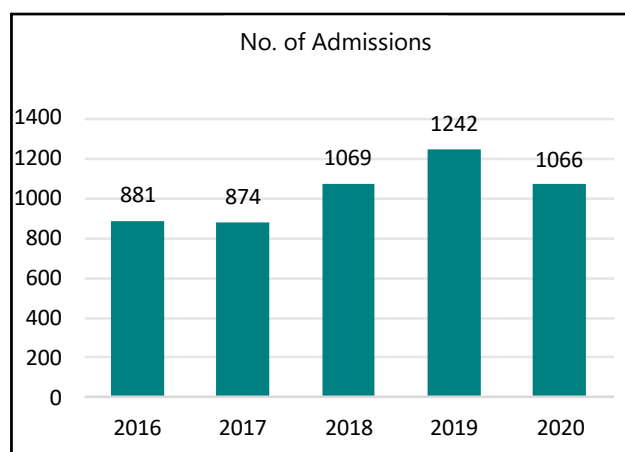
Five year summery



IX. Cardio-Thoracic Unit

	2016	2017	2018	2019	2020
No. of Clinics held	98	97	96	100	84
No. of Clinic Attendance	4308	3922	4512	4771	3808
No. of Admissions	881	874	1069	1242	1066
Bed Occupancy Rate (%)	77.8	44.4	68.15	65.82	72.94
No. of Surgeries performed	594	485	630	728	584

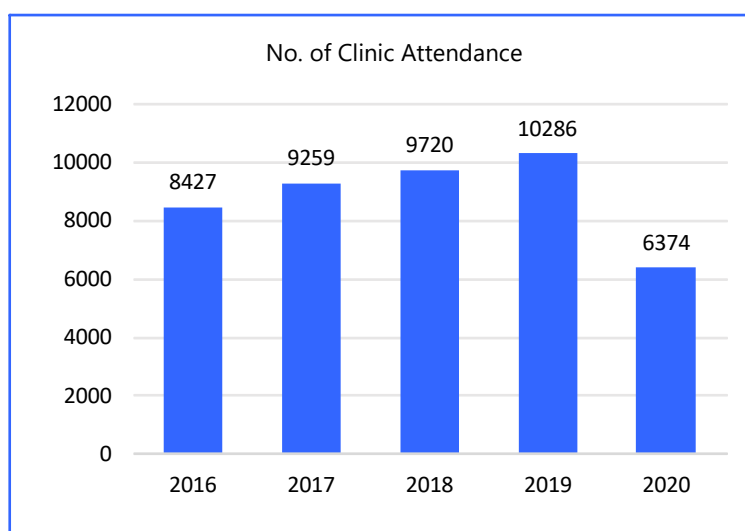
Five year summery



X. Dermatology Unit

	2016	2017	2018	2019	2020
No. of Clinics held	193	193	200	199	178
No. of Clinic Attendance	8427	9259	9720	10286	6374

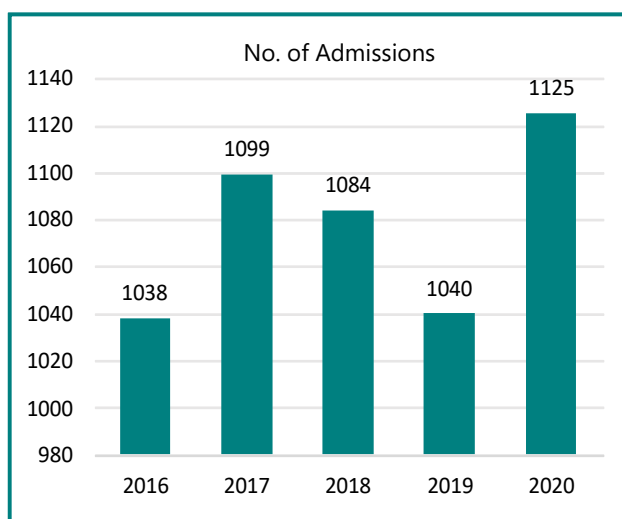
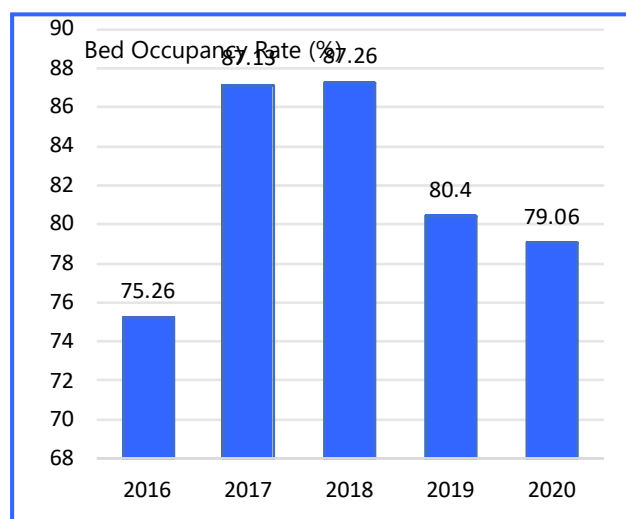
Five year summery



XI. Neonatal Intensive Care Unit (NICU)

	2016	2017	2018	2019	2020
No. of Clinics held	49	50	48	46	43
No. of Clinic Attendance	2040	2513	1695	1322	1125
No. of Admissions	1038	1099	1084	1040	1125
Bed Occupancy Rate (%)	75.26	87.13	87.26	80.40	79.06

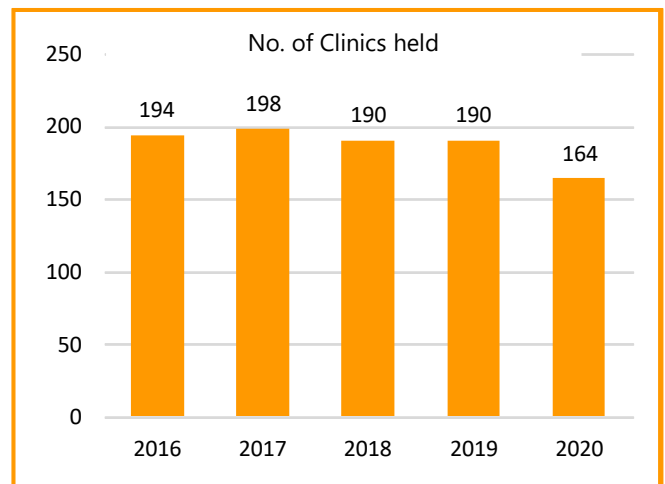
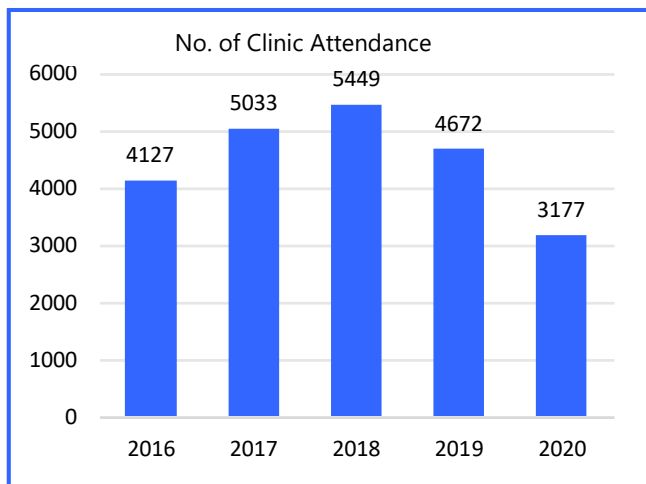
Five year summery



XII. Rheumatology and Rehabilitation Unit

	2016	2017	2018	2019	2020
No. of Clinics held	194	198	190	190	164
No. of Clinic Attendance	4127	5033	5449	4672	3177

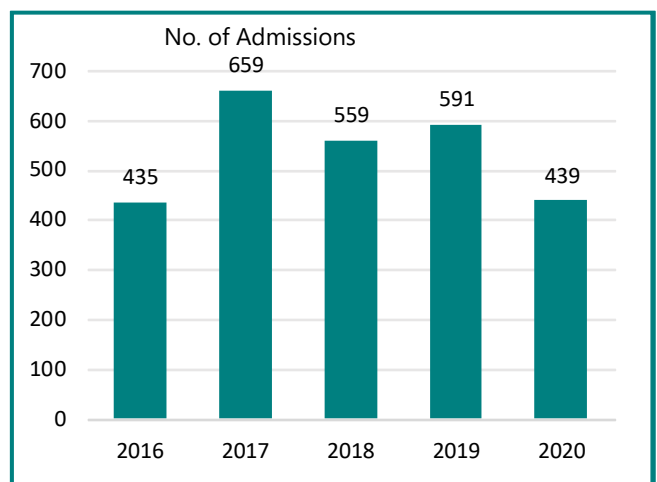
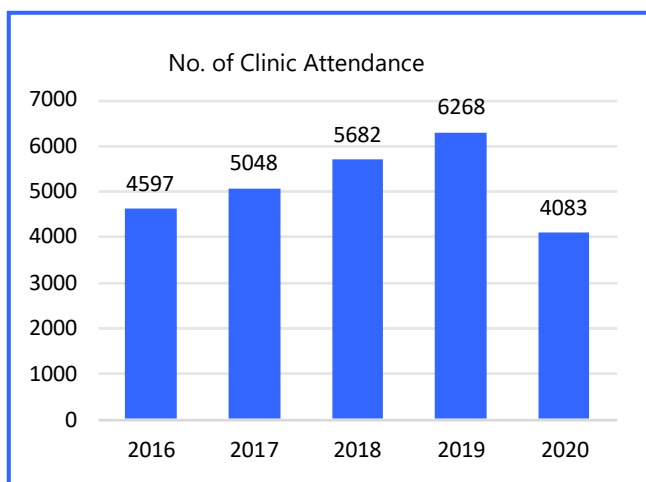
Five year summery



XIII. Neurology Unit

	2016	2017	2018	2019	2020
No. of Clinics held	98	92	97	93	78
No. of Clinic Attendance	4597	5048	5682	6268	4083
No. of Admissions	435	659	559	591	439
Bed Occupancy Rate (%)	35.58	52.70	42.17	46.92	35.29
No. of EEG performed	619	654	523	975	839
No. of EMG performed	1184	1250	1242	1467	891

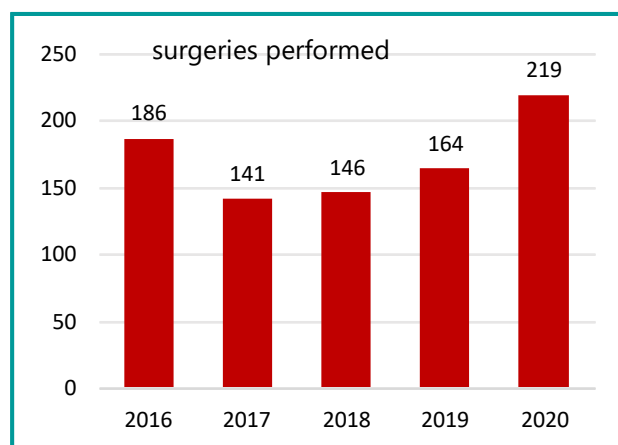
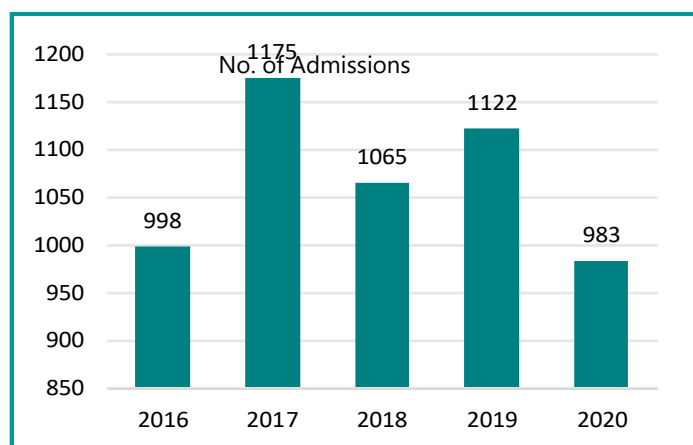
Five year summery



XIV. Neurosurgery Unit

	2016	2017	2018	2019	2020
No. of Clinics held	96	94	96	92	82
No. of Clinic Attendance	981	972	945	1032	915
No. of Admissions	998	1175	1065	1122	983
Bed Occupancy Rate (%)	48.52	51.05	45.02	47.41	46.12
No. of surgeries performed	186	141	146	164	219

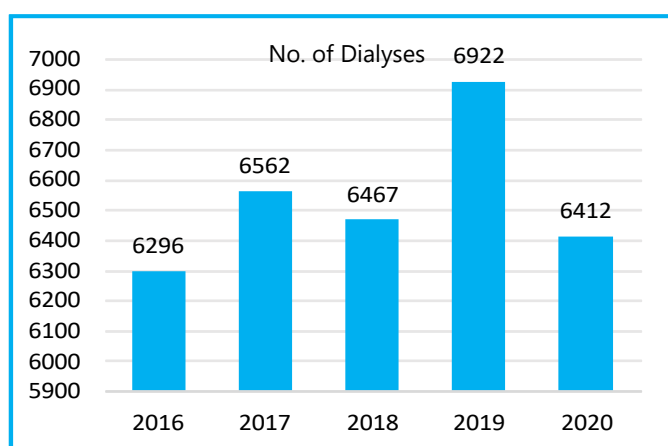
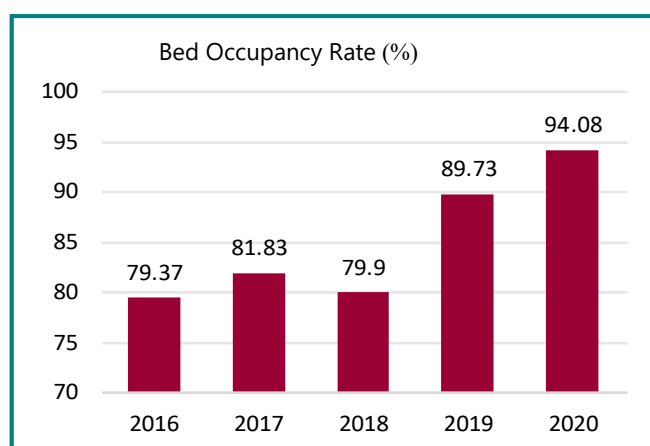
Five year summery



XV. Nephrology Unit

	2016	2017	2018	2019	2020
No. of Clinics held	242	241	242	242	205
No. of Clinic Attendance	13414	14687	14107	15027	10147
No. of Admissions	6584	6810	6356	6625	7108
Bed Occupancy Rate (%)	79.37	81.83	79.90	89.73	94.08
No. of Kidney transplantations	24	31	28	37	31
No. of Dialyses	6296	6562	6467	6922	6412

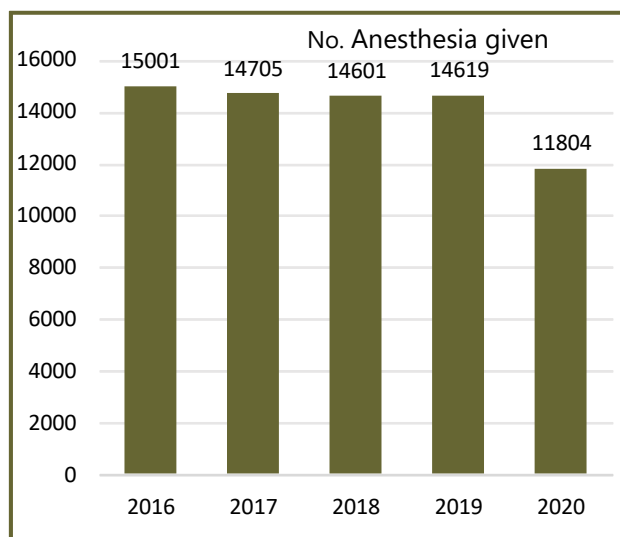
Five year summery



XVI. Anaesthesiology Unit

	2016	2017	2018	2019	2020
No. Anesthesia given	15001	14705	14601	14619	11804

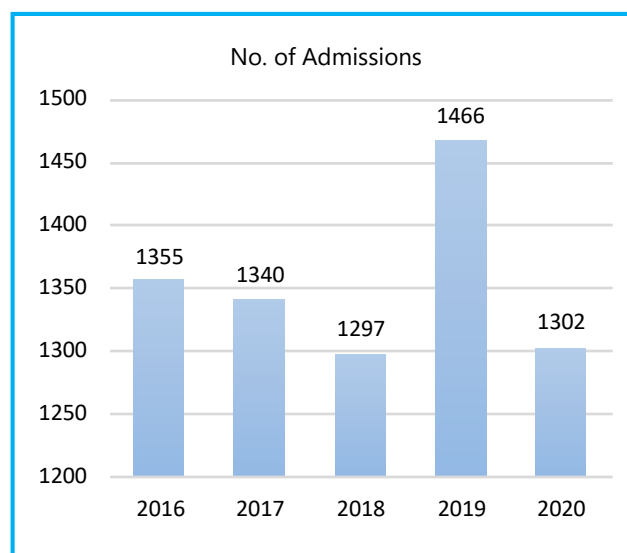
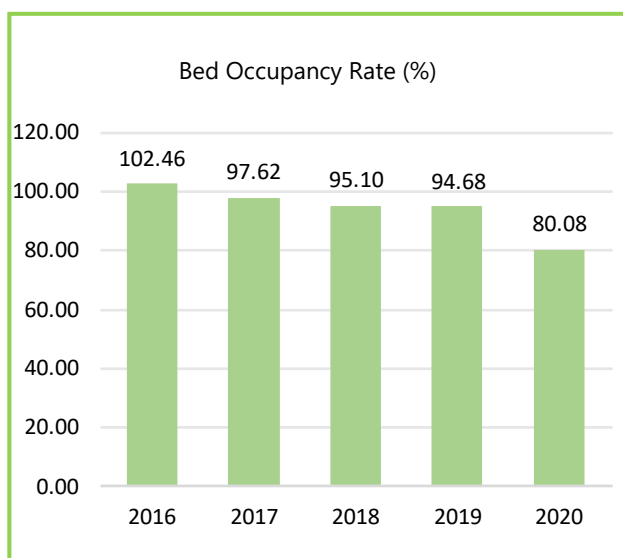
Five year summery



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

	2016	2017	2018	2019	2020
No. of Admissions	1355	1340	1297	1466	1302
Bed occupancy rate (%)	102.46	97.62	95.10	94.68	80.08

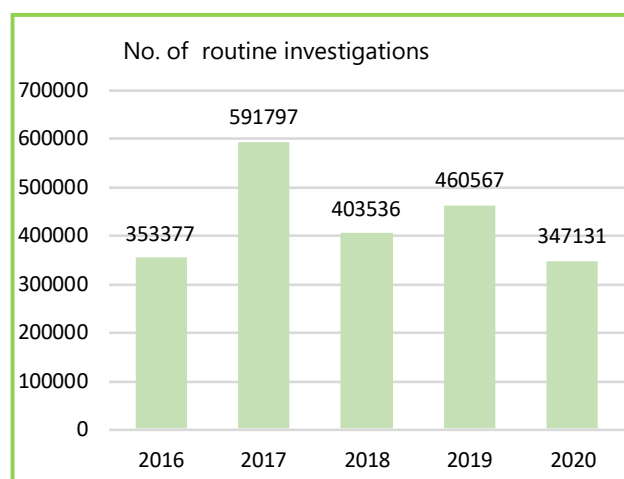
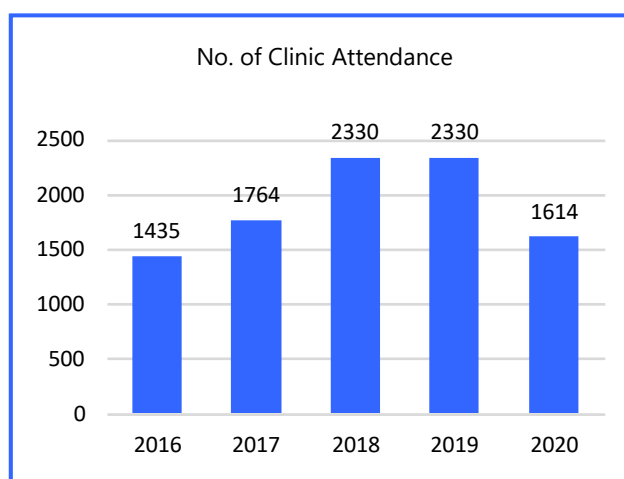
Five year summery



XVIII. Haematology Unit

	2016	2017	2018	2019	2020
No. of Clinics Held	48	50	50	52	42
No. of Clinic Attendance	1435	1764	2330	2330	1614
No. of routine investigations	353377	591797	403536	460567	347131
No. of special investigations	31552	26011	27440	25563	19779

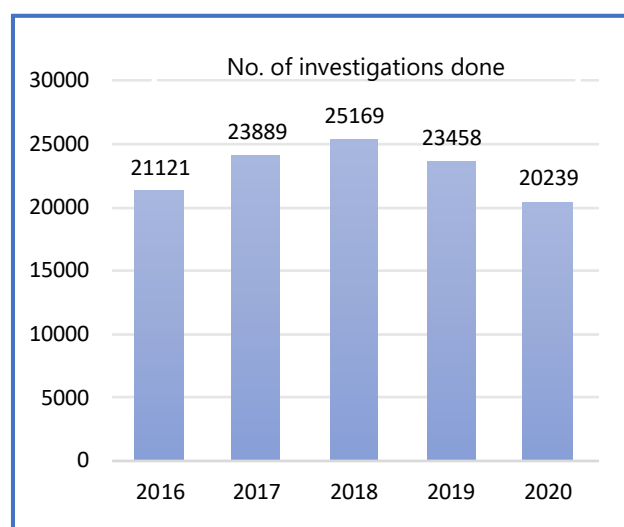
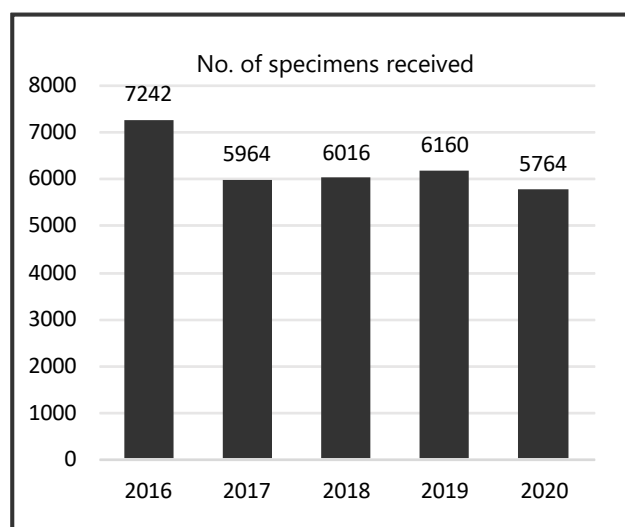
Five year summery



XIX. Histopathology Unit

	2016	2017	2018	2019	2020
No. of specimens received	7242	5964	6016	6160	5764
No. of investigations done	21121	23889	25169	23458	20239

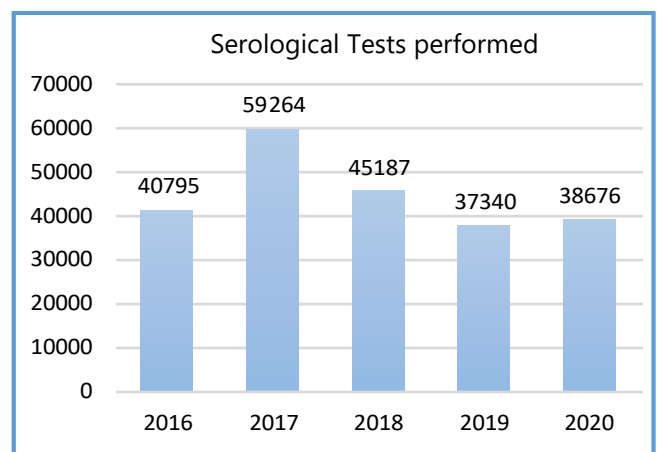
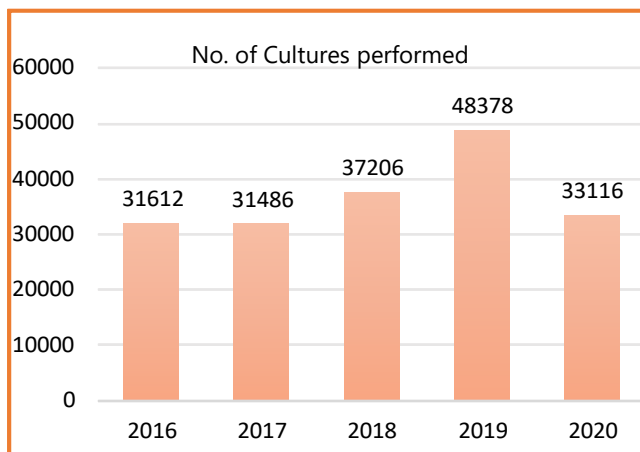
Five year summery



XX. Microbiology Unit

	2016	2017	2018	2019	2020
No. of Cultures performed	31612	31486	37206	48378	33316
No. of ABST performed	6069	6275	8196	8773	7441
No. of Serological Tests performed	40795	59264	45187	37340	38676
No. of AFB Tests performed	3312	1944	1632	2518	1463

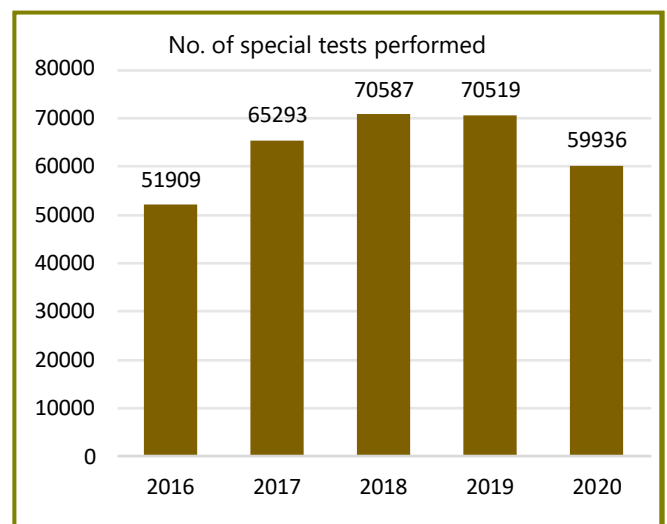
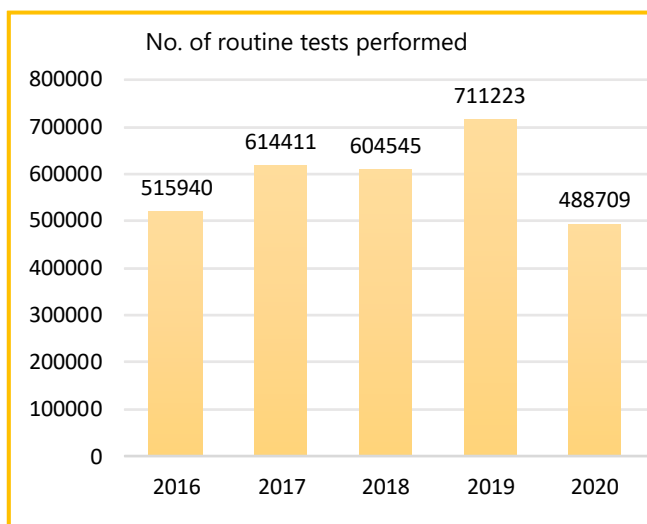
Five year summery



XXI. Biochemistry Unit

	2016	2017	2018	2019	2020
No. of routine tests performed	515940	614411	604545	711223	488709
No. of special tests performed	51909	65293	70587	70519	59936

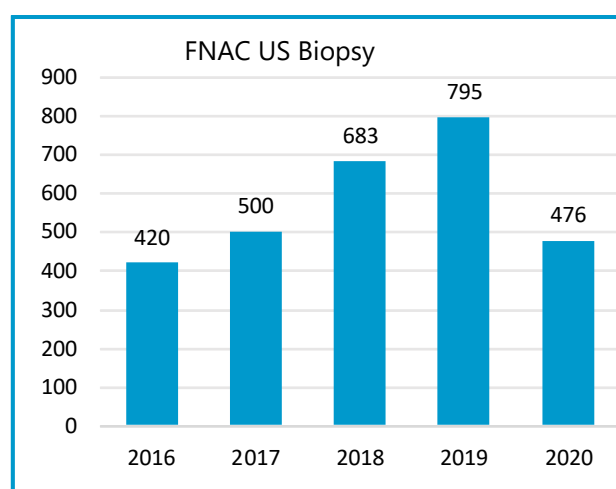
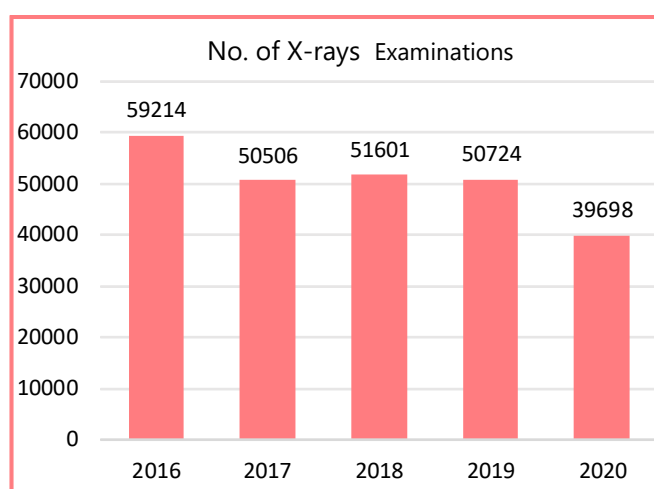
Five year summery



XXII. Radiology & Imaging Unit

	2016	2017	2018	2019	2020
No. of X-rays Examinations	59214	50506	51601	50724	39698
No. of Ultrasound Scans performed	10830	11924	13447	12899	8974
No. of CT Scans performed	12278	12272	13428	13031	10551
FNAC US Biopsy	420	500	683	795	476

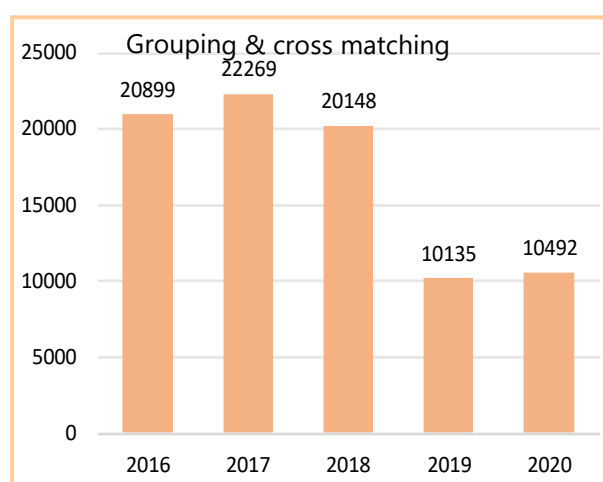
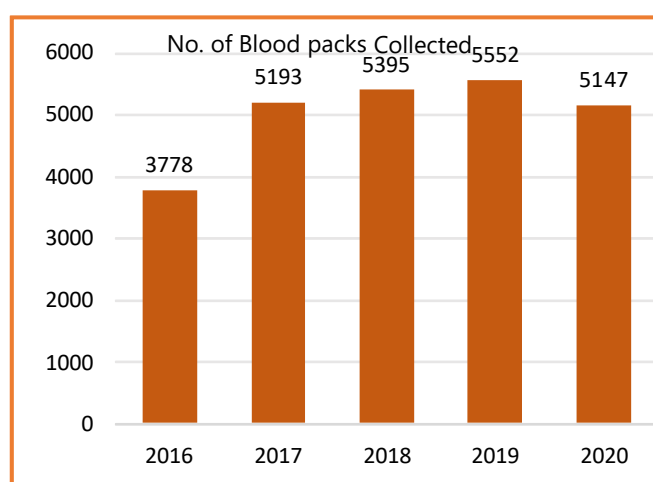
Five year summery



XXIII. Blood Bank

	2016	2017	2018	2019	2020
Total No. of Blood packs Collected	3778	5193	5395	5552	5147
No. of Red Cell Units Issued	5077	5373	5104	5201	4991
No. of ABO and Rh groupings	39115	41983	38031	36709	30964
Grouping & cross matching	20899	22269	20148	10135	10492

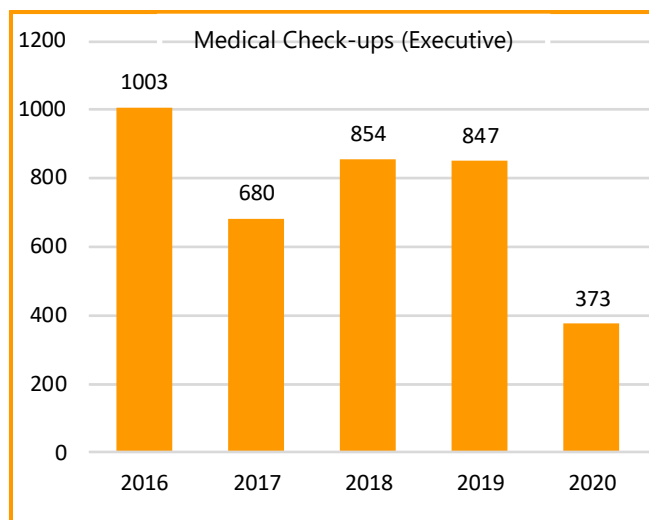
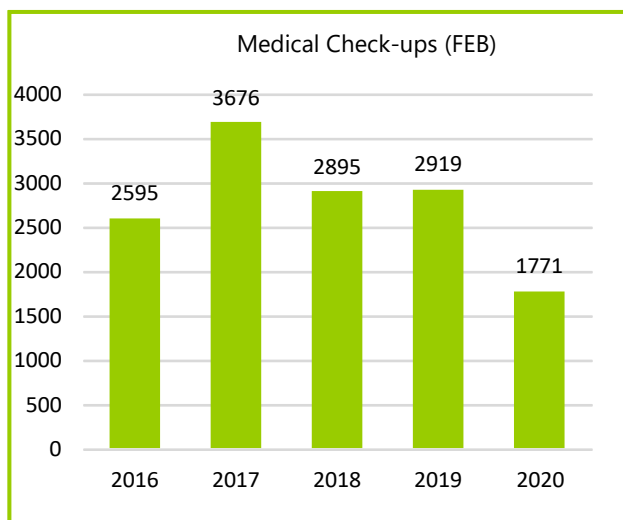
Five year summery



XXIV. Medical Check-up unit

	2016	2017	2018	2019	2020
Medical Check-ups (FEB)	2595	3676	2895	2919	1771
Medical Check-ups (Executive)	1003	680	854	847	373

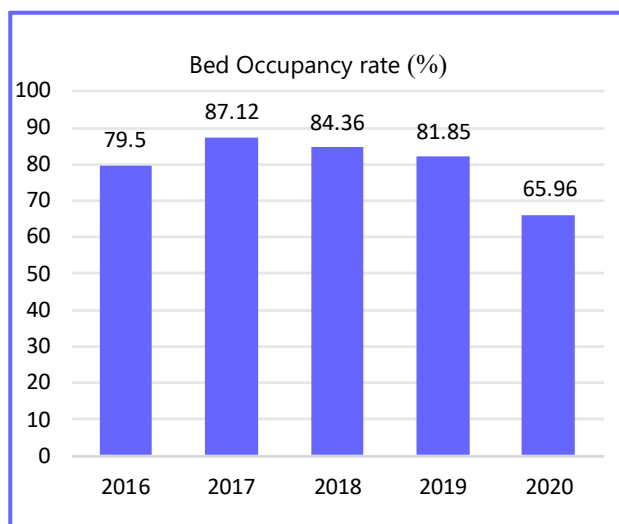
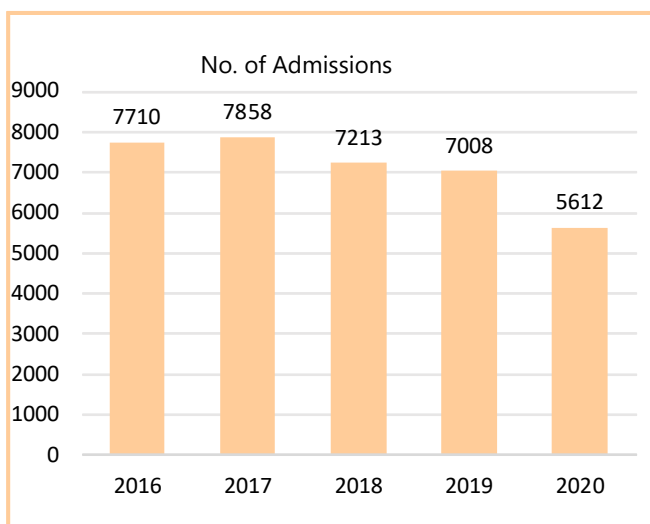
Five year summary



XXV. Paying Wards

	2016	2017	2018	2019	2020
No. of Admissions	7710	7858	7213	7008	5612
Bed Occupancy rate (%)	79.5	87.12	84.36	81.85	65.96

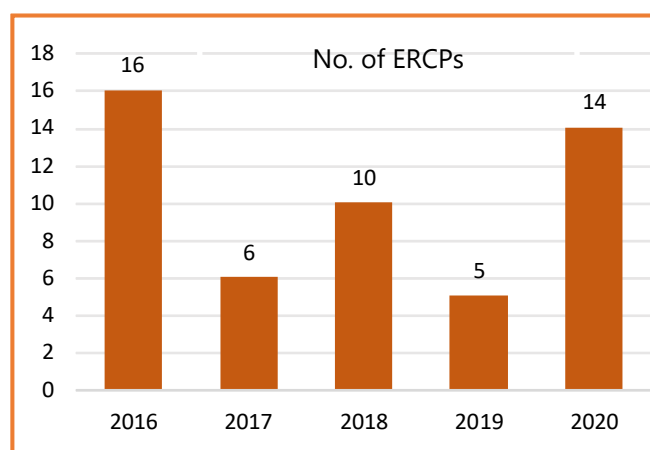
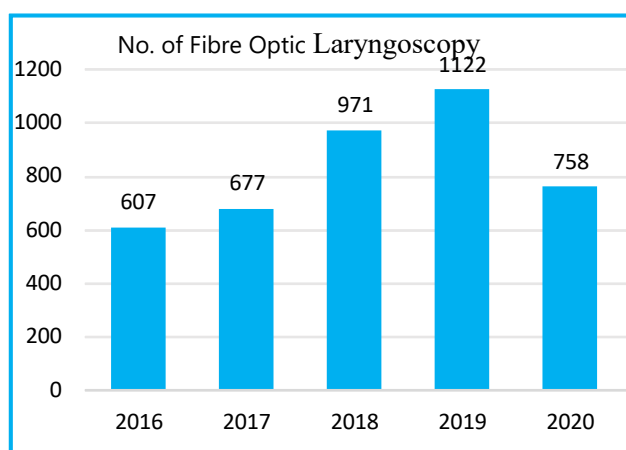
Five year summary



XXVI. Endoscopy Unit

	2016	2017	2018	2019	2020
No. of Bronchoscopy	24	48	88	74	33
No. of Upper GI Endoscopy	2172	1920	1876	1717	1367
No. of Colonoscopy	853	727	735	583	479
No. of Fibre Optic Laryngoscopy	607	677	971	1122	758
No. of Oesophageal Variceal Banding	337	253	222	213	146
No. of ERCPs	16	6	10	5	14

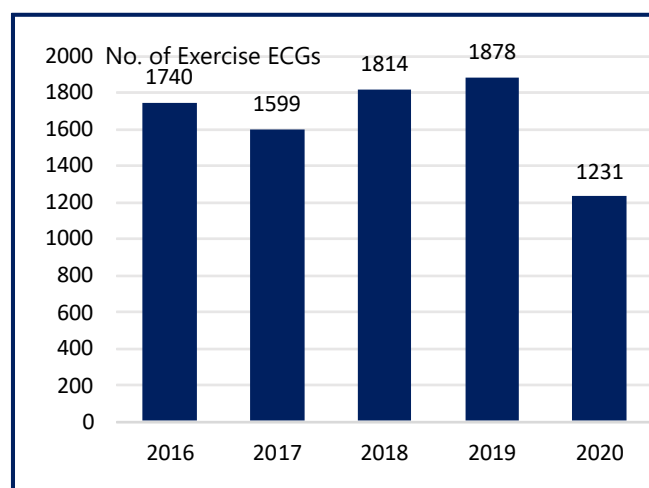
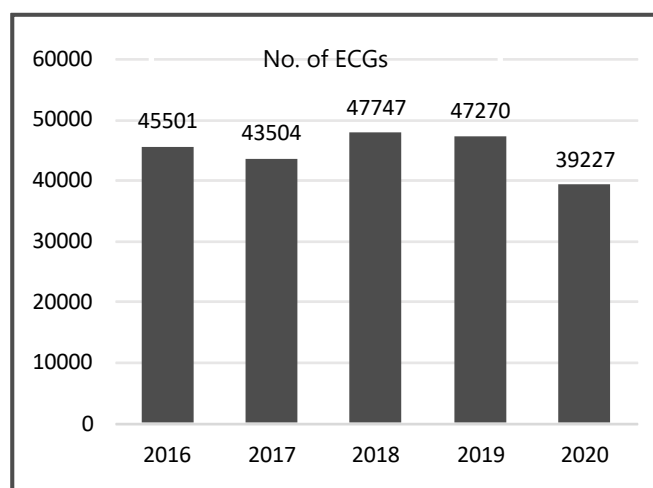
Five year summery



XXVII. ECG unit

	2016	2017	2018	2019	2020
No. of ECGs	45501	43504	47747	47270	39227
No. of Exercise ECGs	1740	1599	1814	1878	1231
No. of Halter monitoring tests	924	995	1200	1089	993

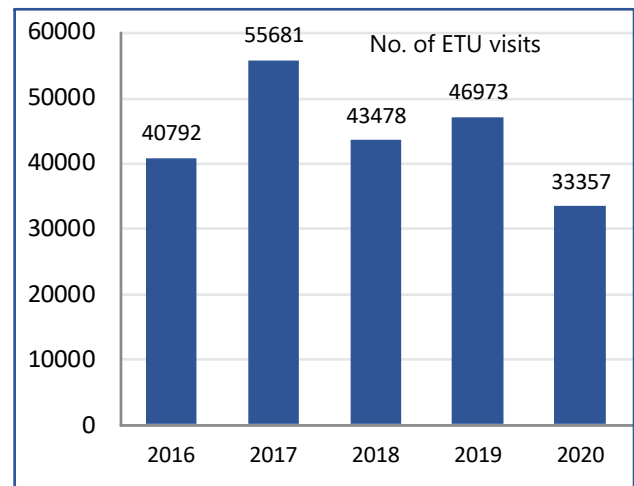
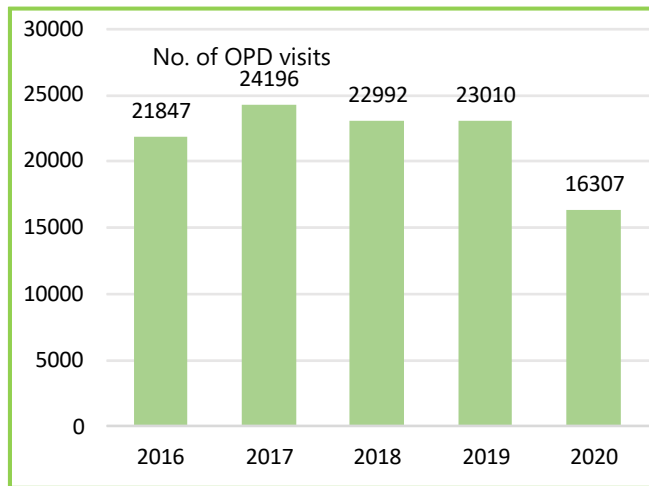
Five year summery



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

	2016	2017	2018	2019	2020
No. of OPD visits	21847	24196	22992	23010	16307
No. of ETU visits	40792	55681	43478	46973	33357

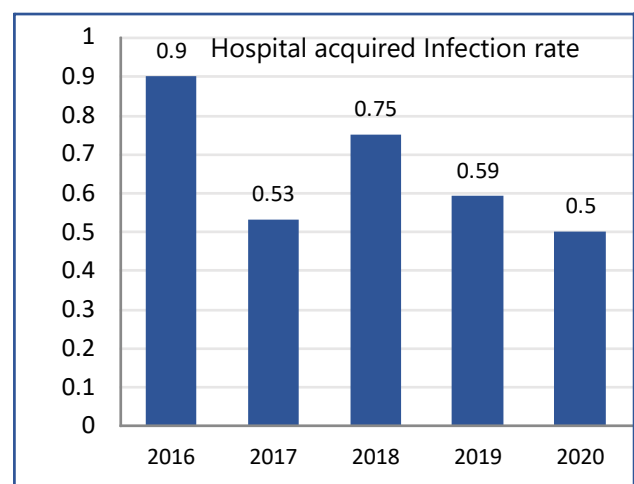
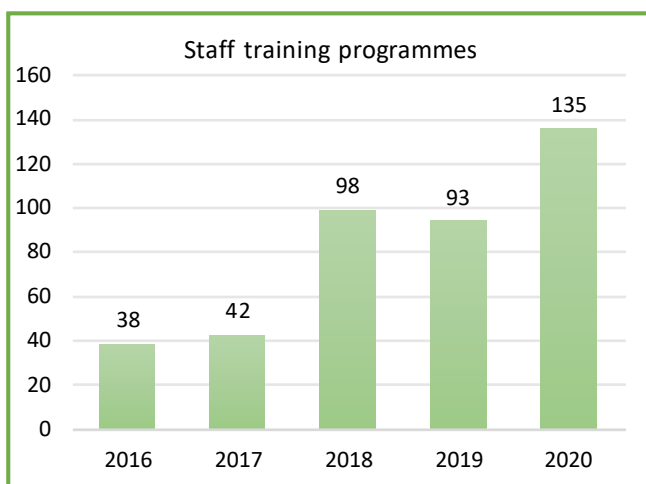
Five year summary



XXIX. Health Education and Infection Control Unit

	2016	2017	2018	2019	2020
Staff training programs	38	42	98	93	135
OPD/Clinic area Lectures	267	289	272	224	15
Hospital acquired Infection rate	0.9	0.53	0.75	0.59	0.5

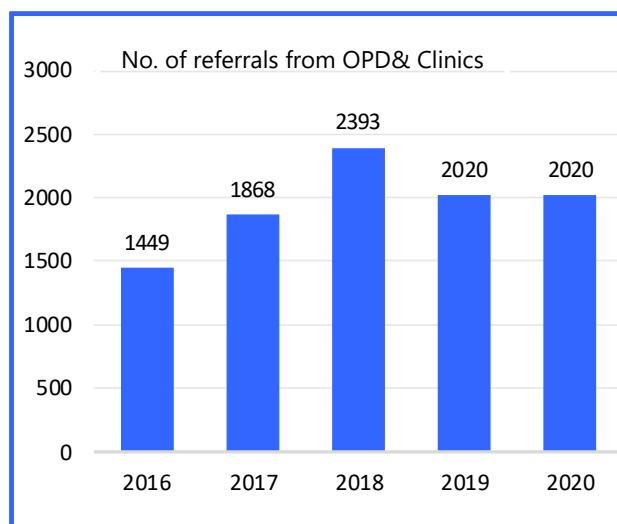
Five year summary



XXX. Nutrition Unit

	2016	2017	2018	2019	2020
No. of referrals from Wards	1538	1349	1601	1310	1151
No. of referrals from OPD & Clinics	1449	1868	2393	2020	2020

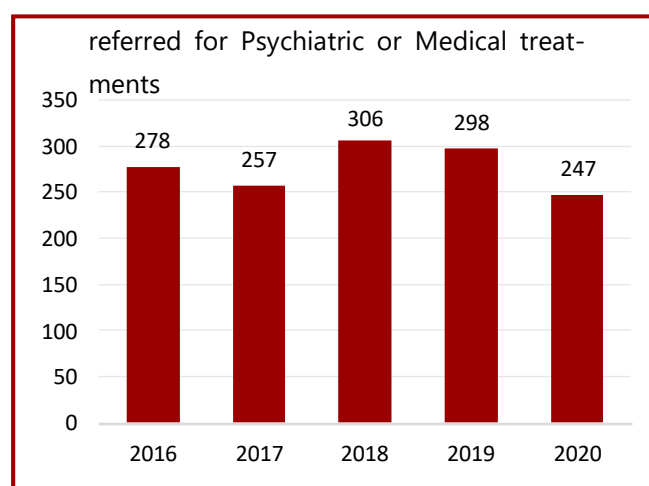
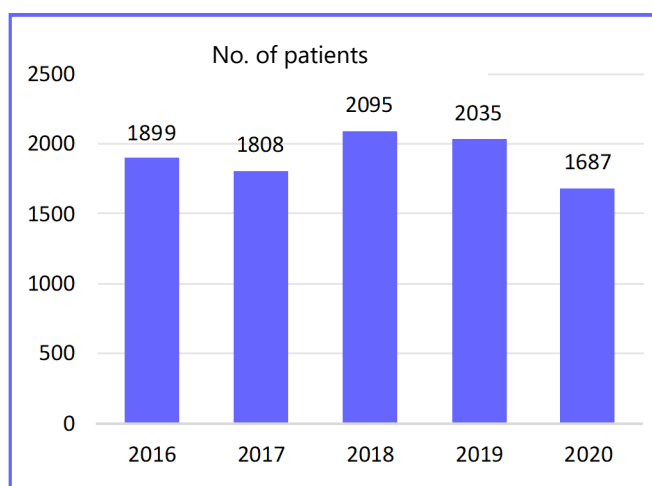
Five year summery



XXXI. Psychological Counseling Unit

	2016	2017	2018	2019	2020
No. of patients	1899	1808	2095	2035	1687
No. of patients referred for Psychiatric or Medical treatments	278	257	306	298	247
No. of patients referred for legal advice	68	46	57	42	31
No. of awareness programs conducted	9	12	11	9	03

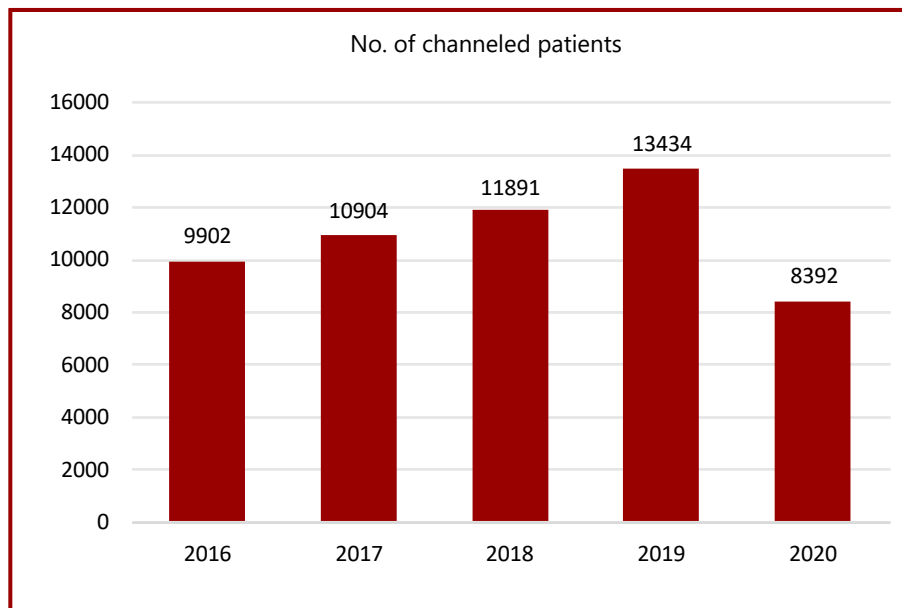
Five year summery



XXXII. Channelling Service

	2016	2017	2018	2019	2020
No. of Channeled patients	9902	10904	11891	13434	8392

Five year summery



3.4 10 year summary

	2011 000'	2012 000'	2013 000'	2014 000'	2015 000'	2016 000'	2017 000'	2018 000'	2019 000'	2020 000'
Hospital Charges	828,236	993,119	1,120,511	1,316,437	1,493,892	1856261	2100845	2416957	2765655	2353147
Growth rate %	1.98	19.91	12.83	17.49	13.48	24.25	13.17	15.05	14.43	(14.92)
Govt. grants - recurrent	837,000	827,234	999,600	1,700,000	920,086	1300000	1300000	1659000	1750000	2612000
Growth rate %	8.00	(1.17)	20.84	70.07	(45.88)	41.29	-	27.62	5.49	49.26
Interest income	4,443	5,376	5,514	5,470	7,163	7352	7035	7583	7128	6223
Growth rate %	33.26	21.00	2.57	-0.80	30.93	2.63	-4.3	7.79	-6	(12.70)
Other income	24,032	32,250	31,788	34,271	40,089	47157	83869	66081	71402	45963
Growth rate %	(26.97)	34.20	(1.43)	7.81	(16.97)	17.63	77.85	(21.21)	-8.5	(35.63)
Total income	1,693,711	1,857,979	2,157,414	3,056,179	2,635,921	3454557	3795483	4683145	4594186	5017333
Growth rate %	4.33	9.70	16.12	41.66	(17.46)	31.05	9.86	23.39	-1.9	9.21
Total expenditure	1,712,964	1,977,155	2,065,126	2,492,169	2,988,539	3630374	3945102	4566056	4702458	4843538
Growth rate %	9.02	15.42	4.45	20.68	19.92	21.47	8.66	15.74	3.21	3.00
Surplus / (deficit)	(19,253)	(119,176)	92,286	720,613	(352,618)	(175818)	(149619)	117086	-108272.3	173795
Growth rate %	(136.98)	519.00	(177)	680.85	148.80	(50.13)	-14.9	(178.26)	-192.47	260.52
Govt. grants - Capital	236,785	71,000	282,751	190,225	265,654	998000	525269	958165	590000	193000
Growth rate %	105.90	(70.01)	298.24	-32.72	39.65	275.67	-47.36	82.41	-38.42	(67.29)
Recurrent grants out of total Revenue %	49	45	46	56	35	37	37	35	38.09	52

3.4 10 year summary - continue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020'
No. of beds in Hospital	1047	1088	1078	1079	1076	1086	1092	1061	1065	1072
Bed occupancy percentage (%)	66.8%	70.5%	64.07%	64.10%	63.04%	68.80%	79.65	66.28	69.33	52.40
No. of Patients admitted	52,554	57,119	54,283	53,424	55,143	59,257	71,054	58,949	62,466	45,976
Daily admissions average	144	156	149	146	151.08	162.34	194.67	161.50	171.05	125.96
Average daily sick	693	759	690	677.42	678.7	732	846.8	718.6	739	54,195
Average length of stay (days)	4.7	4.8	4.6	4.7	4.5	4.5	4.5	4.3	4.3	4.2
No. of clinics held	2,851	2,939	3,027	3,101	3,196	3,344	3,841	3,972	4,704	4,012
No. of first time visits for clinics	25,722	24,295	26,854	27,987	28,787	30,956	34,816	37,663	37,840	27,717
No. of subsequent visits	121,567	123,462	124,302	130,187	129,664	134,202	142,560	144,507	152,876	110,785
No. of visits to the Emergency Treatment Unit	36,898	42,883	38,323	35,060	36,752	46,792	55,681	43,478	46,973	33,357
Total No. of outpatient visits	16,434	16,532	18,843	18,733	21,377	21,847	24,196	22,992	23,010	16,307
Average of No. attended clinics	51.7	50.3	49.9	51.00	49.6	49.4	46.2	45.9	40.50	34.50

4. Financial Reports



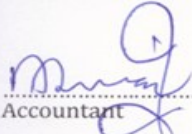
4.1 Statement of Financial Position

Statement of Financial position as at 31st December

SRI JAYEWARDENEPURA GENERAL HOSPITAL

STATEMENT OF FINANCIAL POSITION			
AS AT 31 ST DECEMBER			
	Note	2020 Rs	2019 Rs
ASSETS			
Current Assets			
Cash & Cash Equivalents	01	195,155,911	119,777,231
Call Deposit - HNB		36,780,000	30,395,000
Receivables and Pre-Payments	02	627,851,419	526,823,416
Inventories	03	394,808,143	365,124,799
Short Term Investments	04	20,000	20,000
		<u>1,254,615,473</u>	<u>1,042,140,446</u>
Non Current Assets			
Property, Plant & Equipment	05	1,625,529,680	2,091,015,911
Furniture & Fittings, Auto Mobiles, Others	05	41,701,680	42,558,515
Capital Work in Progress	06	876,895,527	734,483,679
Data Base of Scanned BHTs		16,372,542	16,372,542
		<u>2,560,499,429</u>	<u>2,884,430,647</u>
Total Assets		<u>3,815,114,902</u>	<u>3,926,571,093</u>
LIABILITIES			
Non Current Liabilities			
Employees' Benefits	07	725,625,101	682,640,611
		<u>725,625,101</u>	<u>682,640,611</u>
Current Liabilities			
Trade & Other Payables	08	999,231,723	974,978,743
Total Liabilities		<u>999,231,723</u>	<u>974,978,743</u>
NET ASSETS		<u>2,090,258,079</u>	<u>2,268,951,739</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
Capital Reserves		-	2,280,000
Other Donations		7,940,525	7,940,525
MOH Donation - MRI Scanner		151,394,208	227,091,312
Deferred Income (Capital Grant)		1,605,319,772	1,869,568,241
Accumulated Surplus / (Deficit)	17	(691,221,587)	(854,753,501)
TOTAL NET ASSETS / EQUITY		<u>2,090,258,079</u>	<u>2,268,951,739</u>

The Accounting Policies on pages 07 to 11 and notes on pages 12 to 18 form an integral part of these Financial Statements. The Board of Directors is responsible for the preparation and presentation of these Financial Statements. Financial Statements were approved by the Board of Directors and signed on their behalf.


Accountant


Director


Chairman


Board Member

Date

Dushmantha Thotawatte
(BCom(Sp), MAFin. Econ, FCA)
Accountant
Sri Jayewardenepura General Hospital
Thalapathipitiya, Nugegoda

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DIPPCA, PH210(Harvard)
Dip in IT Management (Alison),
Dip in EU Public Procurement (Belgium)
Director
Sri Jayewardenepura General Hospital
Thalapathipitiya, Nugegoda

Prof. S. D. Jayaratne
MBBS(Col); MD(Col); FRCP(Lond); FCCP; FRCGP;
Chairman
Sri Jayewardenepura General Hospital

Dr. Prabhath Ambawatta
MBBS D. Path MD (Pathology) Col.
Consultant Pathologist
Sri Jayewardenepura General Hospital

4.2 Financial Performance Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT

FOR THE YEAR ENDED 31 ST DECEMBER	Note	2020 Rs.	2019 Rs.
Revenue	09	5,011,110,272	4,587,057,687
Interest Income	10	6,223,310	7,127,865
Capital Grants Amortization	13	532,945,574	613,955,718
		<u>5,550,279,156</u>	<u>5,208,141,270</u>
Materials & Consumables Used	11	1,300,727,312	1,432,558,297
Staff Costs	12	3,000,626,927	2,691,909,514
Depreciation	13	532,945,574	613,955,718
Other Operating Expenses	14	516,302,183	535,748,374
		<u>5,350,601,996</u>	<u>5,274,171,902</u>
Profit/(Loss) from Operations		199,677,160	(66,030,632)
Finance Costs	15	16,175,311	16,662,883
Other Expenses	16	9,705,491	11,625,303
Profit/(Loss) Before Taxation		173,796,358	(94,318,817)
Economic Service Charges		-	13,953,486
Profit/(Loss) After Taxation		173,796,358	(108,272,303)
Profit & Loss Account Brought Forward	17	(865,017,946)	(746,481,197)
Profit & Loss Account Carried Forward		<u>(691,221,587)</u>	<u>(854,753,500)</u>

SRI JAYEWARDENEPURA GENERAL HOSPITAL

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

	Note	2020 Rs.	2019 Rs.
Revenue from Operations	09	2,399,110,272	2,837,057,687
Interest Income	10	6,223,310	7,127,865
Capital Grants Amortization	13	<u>532,945,574</u> <u>2,938,279,156</u>	<u>613,955,718</u> <u>3,458,141,270</u>
Materials & Consumables Used	11	1,300,727,312	1,432,558,297
Staff Costs	12	3,000,626,927	2,691,909,514
Depreciation	13	532,945,574	613,955,718
Other Operating Expenses	14	<u>516,302,183</u> <u>5,350,601,996</u>	<u>535,748,374</u> <u>5,274,171,902</u>
Profit/(Loss) from Operations		(2,412,322,840)	(1,816,030,632)
Finance Costs	15	16,175,311	16,662,883
Other Expenses	16	<u>9,705,491</u>	<u>11,625,303</u> <u>11,625,303</u>
Profit/(Loss) Before Taxation		(2,438,203,642)	(1,844,318,817)
Economic Service Charges		<u>-</u>	<u>13,953,486</u>
Profit/(Loss) After Taxation		(2,438,203,642)	(1,858,272,303)
Profit & Loss Account Brought Forward	17	(865,017,946)	(746,481,197)
Profit & Loss Account Carried Forward		<u>(3,303,221,587)</u>	<u>(2,604,753,500)</u>

4.3 Cash Flow Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

CASH FLOW STATEMENT		
FOR THE YEAR ENDED 31ST DECEMBER	2020	2019
	Rs.	Rs.
CASH GENERATED FROM OPERATIONS		
Profit/(Loss) Before Taxation	173,796,358	(94,318,818)
Adjustments in respect of Previous Year	(12,689,643)	(41,337,767)
Amortization of Capital Grant	(532,945,574)	(613,955,718)
Depreciation	532,945,574	613,955,718
Provision for Gratuity	105,040,771	136,784,663
Investment Income (Interest)	(6,223,310)	(7,127,865)
Profit on Disposal of Fixed Assets	-	(1,786,000)
Operating Profit/(Loss) before Working Capital Changes	259,924,177	(7,785,787)
Adjustments for Working Capital Changes		
(Increase) / Decrease in Stocks	(29,683,344)	(37,205,801)
(Increase) / Decrease in Debtors	(101,028,003)	(139,413,043)
Increase / (Decrease) in Creditors & Payables	24,252,980	272,788,701
(Increase) / Decrease in Short Term Investments		25,000
(Increase) / Decrease in HNB Call Deposit	(6,385,000)	(4,648,912)
Cash Generated From Operating Activities	147,080,810	83,760,158
Gratuity Paid	(62,056,281)	(42,842,069)
Economic Service Charges	-	(13,953,486)
Net Cash flows Generating From Operating Activities	85,024,529	26,964,603
Cash Flows From Investing Activities		
Capital Grant Received	193,000,000	590,000,000
Purchase of Property, Plant & Equipment	(66,457,311)	(561,514,083)
Proceeds from Sale of Property, Plant & Equipment		1,786,000
Capital Work In Progress	(142,411,848)	(44,874,607)
Net Cash Flows From Investing Activities	(15,869,158)	(14,602,690)
Cash Flows From Financing Activities		
Interest Income	6,223,310	7,127,865
Net Cash Flows From Financing Activities	6,223,310	7,127,865
Net Increase/ (Decrease) in Cash & Cash Equivalents	75,378,680	19,489,777
Cash & Cash Equivalents at the beginning of the year	119,777,231	100,287,454
Cash & Cash Equivalents at the end of the period	195,155,911	119,777,231
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Cash in Hand & at Bank	200,281,293	120,569,315
Negative Bank Balance as per Ledger - HNB (Note 1.1)	(5,125,382)	(792,084)
	195,155,911	119,777,231

4.4 Statement of changes in equity

SRI JAYEWARDENEPURA GENERAL HOSPITAL

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2019 / 31ST DECEMBER 2020

	Contributed Capital	Other Reserves	Deferred Income	Accumulated Surplus/ Deficit	Other Donations	Total Net Equity
Balance as at 01 st January 2019	1,016,825,160	2,280,000	1,817,826,856	(707,054,691)	7,940,525	2,137,817,850
Profit for the year	-	-	-	(108,272,304)	-	(108,272,304)
Prior Year Adjustments	-	-	-	(39,426,502)	-	(39,426,502)
Capital Grant Received	-	-	590,000,000	-	-	590,000,000
Amortization	-	-	(538,258,614)	-	-	(538,258,614)
Balance as at 31st December 2019	1,016,825,160	2,280,000	1,869,568,242	(854,753,497)	7,940,525	2,041,860,430
Balance as at 01 st January 2020	1,016,825,160	2,280,000	1,869,568,242	(854,753,497)	7,940,525	2,041,860,430
Profit for the year	-	-	-	173,796,358	-	173,796,358
Prior Year Adjustments	-	(2,280,000)	-	(10,264,445)	-	(12,544,445)
Capital Grant Received	-	-	193,000,000	-	-	193,000,000
Amortization	-	-	(457,248,470)	-	-	(457,248,470)
Balance as at 31st December 2020	1,016,825,160	-	1,605,319,772	(691,221,583)	7,940,525	1,938,863,874

4.5 Detailed analysis of net assets

SRI JAYEWARDENAPURA GENERAL HOSPITAL

DETAILED ANALYSIS OF NET ASSETS		
FOR THE YEAR ENDED 31ST DECEMBER	2020	2019
	Rs.	Rs.
CAPITAL GRANTS		
Grants from Japanese Government to Sri Lankan Government for the Project	928,851,297	928,851,297
Grants received under Japanese International Co-Operation	50,124,930	50,124,930
Deferred Income (Capital Grants from SL Government) Note - A	1,605,319,772	1,869,568,242
Capital Reserves		2,280,000
Donation to Purchase a Hemo Dialysis Machine	799,233	799,233
Cars & Equipment donated by Kajima Corporation of Japan	260,000	260,000
Grants from Olympus Corporation of Japan	79,700	79,700
Central Bank Grants for Cardio-Thoracic Unit	30,000,000	30,000,000
Grants from President Fund	6,710,000	6,710,000
Other Donations - Funds and Equipments	7,940,525	7,940,525
	<u>2,630,085,457</u>	<u>2,896,613,927</u>
Note - A		
Deferred Income (Capital Grants from SL Government)		
Balance as at 1 st January	1,869,568,242	1,817,826,856
Add : Capital Grants Received During the Year	193,000,000	590,000,000
Less : Capital Grant Amortization	457,248,470	538,258,614
Balance as at 31st December	<u>1,605,319,772</u>	<u>1,869,568,242</u>
Deferred Income (Capital Grants from MOH)		
Balance as at 01 st January	227,091,312	302,788,416
Less : Capital Grant Amortization	75,697,104	75,697,104
Balance as at 31st December	<u>151,394,208</u>	<u>227,091,312</u>

4.6 General Information & Significant Accounting Policies - 2020

SRI JAYEWARDENEPURA GENERAL HOSPITAL

GENERAL INFORMATION & SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2020

1. GENERAL INFORMATION

1.1 Reporting Entity

The Reporting Entity, the Sri Jayewardenepura General Hospital which is domiciled in Sri Lanka and located in Thalapatpitiya, 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.

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

2. BASIS OF PREPARATION

2.1 Basis of Accounting

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

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

2.2 Comparative Figures

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

3. PROPERTY, PLANT & EQUIPMENT

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

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES (CONTD.)**FOR THE YEAR ENDED 31ST DECEMBER 2020****3. PROPERTY, PLANT & EQUIPMENT (Contd.)**

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

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

4. INVENTORIES

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

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

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

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

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES (CONTD.)**FOR THE YEAR ENDED 31ST DECEMBER 2020****6. LIABILITIES & PROVISIONS****6.1 Retirement Benefits**

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

6.2 Capital Commitments & Contingencies

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

(b) Following Legal Cases are filed against the Hospital Board as at 31/12/2020

Serial No.	Case No.	Case	Financial Commitment
01	444/2009	Dr. Anula Wijesundara	Rs.2.5 Mn with cost
02	51/68/05M	Professor R.L Satharasinghe	Rs.60 Mn with cost
03	HO/HC/ALT/13/2018	Ms. Jayantha Padmini	Rs.1.5 Mn
04	MH/33/1185/2014	Mr. Upali Bandara	Rs.1.5 Mn
05	33/1358/2018	Mr. D.M.A Ranathunga	Rs.0.75 Mn
06	01/Add/72/2013	Mr. Ekanayake	Rs.1.8 Mn
07	02/427/2013	Mr. Lasantha	Rs.1.8 Mn
08	M2819/2017	Death of Udara Hasaral	Rs. 5 Mn
09	M /2307/15	Mr. E.M.K.B Ekanayake	Not estimated
10	CA (writ)116/2020	Dr.(Mrs) M.S Buddhadasa	Not estimated
11	CA (writ)186/2020	Dr.(Mrs) P.S.R Amaratunga	Not estimated

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES (CONTD.)FOR THE YEAR ENDED 31ST DECEMBER 2020**7. INCOME & EXPENDITURE****7.1 Recognition of Revenue & Expenditure**

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

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

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

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

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

Measure and Pay basis is used as measurement basis in relation to Construction Contracts.

7.2 Cash Flow Statement

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

FOR THE YEAR ENDED 31ST DECEMBER 2020

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.

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

4.7 Notes to the Financial Statements- 2020

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER

2020
Rs.

2019
Rs.

Note: 01

Cash & Cash Equivalents

BOC Current A/C No. 227982 (Recurrent)		153,217,846	77,904,911
BOC Current A/C No. 7732950 (Capital)		44,434,406	40,876,853
BOC Current A/C No. 2888787 (Dialysis Fund)		1,039,119	1,037,150
HNB Current A/C No.036010002853	Note 1.1	(5,125,382)	(792,084)
Cash in Hand & Imprest Accounts		884,088	547,817
Petty Cash Imprest for Stamps		705,834	202,584
		<u>195,155,911</u>	<u>119,777,231</u>

Note 1.1

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

Note: 02

Receivables and Pre-Payments

Miscellaneous Deposits	Schedule 01	7,782,123	10,596,237
Other Income Receivable	Schedule 02	2,634,435	1,984,676
Staff Distress Loans		156,713,803	162,050,880
University College - Receivable		8,936,043	8,936,043
Special Loan - Cricket Team		-	516,400
Staff - Festival Advances		-	624,375
Dialysis Assistance Fund A/C		-	1,685,600
Sundry Debtors	Schedule 03	1,621,285	510,000
Hospital Charges Receivable		303,669,313	216,419,934
Death Donation Recoverable		500,353	300,000
Bond Violation Receivable		4,395,722	2,449,634
WHT Receivable		-	955,100
Ministry of Health		141,513,341	119,794,538
		<u>627,851,419</u>	<u>526,823,417</u>

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 ST DECEMBER	2020 Rs.	2019 Rs.
Note:03		
Inventories - Location wise		
General Stores	33,317,076	32,514,347
Drugs Stores	45,822,025	36,899,328
Surgical Consumables Stores	95,713,804	87,433,066
Dressing Stores	8,590,349	10,734,921
Electro Medical Equipment (EME) Main Stores	5,781,869	5,622,012
Lab & Xray Main Stores	27,843,428	20,828,445
General Items in Sub Stores (all wards & other locations)	28,037,170	37,995,183
Drugs, Surgical, Dressing & Other Consumables in Sub Stores	158,113,531	139,316,958
	<u>403,219,252</u>	<u>371,344,260</u>
Less: Provision for Expiry Items	<u>(8,411,108)</u>	<u>(6,219,461)</u>
	<u>394,808,143</u>	<u>365,124,799</u>
Note 3.1		
Inventories - Item wise		
Drugs	70,092,288	
Dressing Items	18,267,254	
Surgical Items	160,871,701	
Lab Items	41,802,180	
X-Ray Items	6,970,882	
Electro Medical Equipment	46,249,279	
Medical Oxygen	13,319	
Oil	3,111,100	
Printing & Stationary Items	17,230,815	
Other (General) Items	38,610,433	
	<u>403,219,252</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. go to page 17)	1,625,529,680	2,091,161,107
Furniture & Fittings, Automobiles and Others (Pls. go to page 17)	41,701,680	42,558,517
Note: 06		
Capital Work in Progress	876,895,527	734,483,679
	<u>876,895,527</u>	<u>734,483,679</u>
Note: 07		
Employees' Benefits - Gratuity		
Balance at the beginning of the year	682,640,611	588,698,017
Provision made during the Year	105,040,771	136,784,663
(-) Payment made during the year	(62,056,281)	(42,842,069)
Balance at the end of the year	<u>725,625,101</u>	<u>682,640,611</u>

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31 ST DECEMBER		2020 Rs.	2019 Rs.
Note: 08			
Trade & Other Payables			
Creditors and Accrued Expenses	Note 8.1	889,494,130	858,388,250
Other Liabilities	Note 8.2	109,737,593	116,590,494
		<u>999,231,723</u>	<u>974,978,744</u>
Note 8.1			
Creditors and Accrued Expenses			
Accrued Expenses	Schedule 05	259,893,250	234,066,112
Audit Fees (Auditor Gen. Dept.)		5,543,800	2,981,823
Trade Creditors		581,931,225	577,128,154
National Water Supply & Drainage Board		437,800	437,799
Medical Supplies Division (MSD)		41,688,054	41,688,054
V A T Control A/C		-	2,086,308
		<u>889,494,130</u>	<u>858,388,250</u>
Note 8.2			
Other Liabilities			
Performance/ Advance Bonds Deposits	Schedule 06	1,323,462	2,010,150
Sundry Creditors	Schedule 07	8,417,801	6,711,908
Professional Charges	Schedule 08	51,679,117	47,412,713
Hospital Charges - Deposits		10,605,153	8,522,014
Gratuity Payable		1,521,531	1,521,531
Dialysis Assistance Fund A/C		1,040,489	1,040,520
Library Memberships		-	1,000
Retention Payable		34,350,040	37,148,268
Cancelled Cheques		-	-
Tender Deposits		800,000	1,334,040
Liquidated Damage		-	10,888,350
		<u>109,737,593</u>	<u>116,590,494</u>

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

Note : 05

Property, Plant & Equipment

Furniture & Fittings, Automobiles and Others

Description	2020										Furniture & Fittings, Automobiles and Others				
	Property, Plant & Equipment										Total (Rs.)	Furniture & Fittings Rs.	Automobiles Rs.	Computer Software & Network Rs.	Renovation Of Kitchen Rs.
COST / REVALUATION	Freehold Land (26 acres) Rs.	Buildings Donated by Japan Rs.	Other Buildings Rs.	Other Donations by Japan Rs.	Electrical Equipments Rs.	Refrigerator & Photo Copy Machines Rs.	Medical Equipments & Other Equipment Rs.	Elevators Rs.							
	As at 1st January	15,015,732	453,028,634	717,498,245	416,490,079	380,717,055	44,145,141	4,032,036,416	52,433,787	6,111,365,089	63,117,074	41,122,858	54,698,443	28,760,185	187,698,560
	Additions	-	-	4,576,636	-	2,587,263	809,820	52,081,669	0	60,055,388	882,323	-	5,519,600	-	6,401,923
	Transfers/Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	As at 31st December	15,015,732	453,028,634	722,074,881	416,490,079	383,304,318	44,954,961	4,084,118,085	52,433,787	6,171,420,477	63,999,397	41,122,858	60,218,043	28,760,185	194,100,482
DEPRECIATION															
	As at 1st January	-	317,120,046	261,730,443	416,490,078	152,614,896	27,804,730	2,839,200,410	5,243,379	4,020,203,982	45,781,186	38,179,607	46,249,350	14,929,900	145,140,043
	Charge for the year	-	9,060,573	29,311,192	(0)	33,646,088	3,245,128	445,180,456	5,243,379	525,686,815	5,627,269	149,126	44,344	1,438,019	7,258,759
	Charge on Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31st December	-	326,180,619	291,041,635	416,490,078	186,260,984	31,049,858	3,284,380,866	10,486,758	4,545,890,797	51,408,455	38,328,733	46,293,694	16,367,919	152,398,802	
NET BOOK VALUE															
	As at 1st January		135,908,588	455,767,802	1	228,102,159	16,340,411	1,192,836,006	47,190,408	2,091,161,107	17,335,888	2,943,251	8,449,093	13,830,285	42,558,517
As at 31st December	15,015,732	126,848,015	431,033,246	1	197,043,334	13,905,103	799,737,218	41,947,029	1,625,529,680	12,590,942	2,794,124	13,924,349	12,392,266	41,701,680	

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31ST DECEMBER2020
Rs.2019
Rs.

Note: 09

Revenue

Revenue from Hospital Care	Note 9.1	2,353,147,480	2,765,655,377
Government Grants - Recurrent		2,612,000,000	1,750,000,000
Other Income	Note 9.2	45,962,792	71,402,310
		<u>5,011,110,272</u>	<u>4,587,057,687</u>

Note 9.1

Revenue from Hospital Care

Accommodation Charges	191,509,754	241,866,261
Surgery Charges	179,205,930	226,640,095
Radiology Charges	94,207,093	102,639,830
Laboratory Charges	502,696,446	527,908,647
Physiotherapy Charges	10,298,380	14,531,498
Drugs Charges	880,398,559	1,033,208,374
Endoscopy Charges	11,122,700	14,557,580
Thoracic Surgery Charges	79,173,400	94,837,500
Eye Tests	13,907,792	18,856,760
Registration and Admission Charges	117,281,589	146,104,863
ENT Charges	1,934,600	2,264,550
Dialysis Charges	40,661,428	44,113,544
Doppler Charges	4,842,525	5,673,900
MSBE Charges	97,510,292	125,479,039
Clinic Charges	25,186,417	33,376,343
ECG / EEG / EMG Charges	1,216,500	1,885,500
Echo Tests Charges	6,253,850	8,504,450
E T U Charges	78,047,867	97,899,919
Nutritional Consultation Fees	240,200	376,200
Medical Check Up Charges	14,636,660	19,950,542
Dermatology Charges	1,223,300	3,031,150
Endocrinology Investigation Charges	1,592,200	1,948,830
	<u>2,353,147,480</u>	<u>2,765,655,375</u>

Note 9.2

Other Income

Ambulance Charges	1,641,296	3,251,059
Revenue from Staff Meals	812,420	914,166
Revenue from Staff Rent and Electricity	3,313,347	2,992,186
Miscellaneous Income	5,573,324	17,213,658
Bonds settled by Staff Members	8,023,357	3,509,509
Sales Commission	5,000	751,084
Channeling Fees	1,708,900	1,217,230
Ethylene Oxide Income	294,000	1,141,950
Rent Income - Incinerator	-	3,190,645
Rent Income - Milk Bar	105,000	120,000
Rent Income - Commercial Bank	240,000	240,000
Rent Income - Osusala	1,003,000	1,440,000
Rent Income - PayGo	72,000	72,000
Rent Income - Hospital Shop	3,765,870	4,093,034
Rent Income - Hatton National Bank	540,000	540,000
Rent Income - Bank of Ceylon	240,000	240,000
Rent Income - People's Bank	180,000	180,000
Rent Income - Fruit Juice Bar	393,250	544,500
Rent Income - Post Office	12,000	12,000
	<u>27,922,763</u>	<u>41,663,021</u>

SRI JAYEWARDENAPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31ST DECEMBER2020
Rs.2019
Rs.Other Income (Contd.)

0.15% Service Charges on Professional Charges	546,035	635,618
Revenue from Car Park	16,642,994	24,908,170
Income From Supplier Registration	851,000	2,409,500
Profit on Disposal of Fixed Assets	-	1,786,000
	<u>45,962,792</u>	<u>71,402,309</u>

Note:10

Interest Income

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

Distress Loan	5,458,352	6,610,814
Call Deposit	666,768	440,908
School Book	98,190	76,143
	<u>6,223,310</u>	<u>7,127,865</u>

Note:11

Materials & Consumables UsedPurchases

Drugs	317,573,328	391,479,286
Surgical Items	465,846,644	520,926,544
Dressings	83,765,407	92,687,654
Medical Oxygen	23,018,124	24,472,391
Lab Chemicals & Consumables	199,737,670	209,442,328
X-Ray Films & Chemicals	32,642,187	36,284,997
General Supplies	88,285,248	87,017,161
Electro Medical Engineering (EME - Consumables)	21,028,650	19,623,121
	<u>1,231,897,259</u>	<u>1,381,933,482</u>
Add: Stocks brought forward (Opening)	371,344,260	334,611,222
Less: Stocks carried forward (Closing)	403,219,252	371,344,260
	<u>1,200,022,267</u>	<u>1,345,200,444</u>
Add: Expiry Stocks	8,411,108	6,219,461
Add: Material cost for meals (for patients and staff)	92,293,937	81,138,392
	<u>1,300,727,312</u>	<u>1,432,558,297</u>

Note: 12

Staff Costs

Salaries & Allowances	1,671,732,454	1,517,944,858
EPF	184,320,024	166,404,619
ETF	46,081,930	41,601,152
Overtime, Piece Rate & Extra Duty Payments	835,794,122	687,759,740
Uniform Allowance	14,922,925	14,956,830
Leave Encashments	22,000,000	20,230,000
Pension Contribution	5,678,549	4,407,419
Travelling Expenses	1,387,389	2,600,196
	<u>2,781,917,393</u>	<u>2,455,904,814</u>

Add: Other Staff Related Expenses

Cost of Free Medical Treatment - Staff Inpatients	53,027,646	47,996,655
Staff Welfare	12,425,532	261,350
Human Resources Development Expenses	903,562	5,185,951
Provision for Gratuity	105,040,771	136,784,663
S P C - Free Medical to Staff	47,312,023	45,776,082
	<u>3,000,626,927</u>	<u>2,691,909,515</u>

Note:13

Depreciation

Depreciation for the year	(Ref. Note : 05)	532,945,574	613,955,718
		<u>532,945,574</u>	<u>613,955,718</u>

Note:14

Other Operating Expenses(a) Fuel

Boilers	19,909,266	25,449,600
Motor Vehicles	2,170,999	2,134,219
	<u>22,080,265</u>	<u>27,583,819</u>

SRI JAYEWARDENAPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31 ST DECEMBER	2020 Rs.	2019 Rs.
Other Operating Expenses (Contd.)		
(b) Utility Services		
Electricity Charges	139,256,586	141,542,910
Water Charges	42,939,395	43,013,971
Telephone Charges (Communication)	2,901,456	3,336,222
	185,097,436	187,893,103
(c) Repairs & Maintenance		
Service Agreements signed with Suppliers	37,502,923	26,837,074
Repairs to Motor Vehicles	3,619,502	4,867,408
Repairs to Medical Equipment/Other Equipments (on breakdowns)	19,623,841	27,752,461
Repairs to Steel Furniture	-	182,150
Repairs to Buildings	2,606,739	11,920,161
	63,353,005	71,559,254
(d) Other Services		
Janitorial and Cleaning Services	53,036,373	51,616,252
Hospital Landscaping	12,199,702	13,361,435
Garbage Disposal Service	3,866,000	3,907,000
Removal of Unclaimed Dead Bodies	896,000	767,500
Maintenance of Sewerage Line	11,940,808	12,827,452
Laundry Services	19,052,550	18,704,148
Security Services	22,879,562	24,980,398
License and Insurance	1,011,712	1,867,868
Legal Charges	399,035	1,031,109
Audit Fees	2,500,000	2,500,000
Disciplinary Procedure Expenses	-	-
Postage & Stamps	534,282	616,615
Refreshments	160,572	76,544
Allowances for Committees & Boards	1,962,000	1,868,223
Hospital Charges Exempted - (Clergy /Others)	101,411,257	97,530,130
Advertisements & Marketing	3,259,192	4,973,551
Books & Periodicals	2,174,793	1,939,123
Sports Club	76,920	94,400
Miscellaneous Expenses	8,267,476	9,173,730
Rates & Taxes	143,242	876,720
	245,771,477	248,712,198
	516,302,183	535,748,374
Note: 15		
Finance Costs		
Bank Charges	45,900	43,590
Credit Card Commissions	16,129,411	16,619,293
	16,175,311	16,662,883
Note: 16		
Other Expenditure		
Outside Lab Test Charges	9,705,491	11,625,303
	9,705,491	11,625,303
Note: 17		
Accumulated Fund		
Profit & (Loss) A/C 1st January	(854,753,501)	(707,054,695)
Adjusted in respect of Previous Years	(10,264,445)	(39,426,502)
Profit & Loss Account Brought Forward (Adjusted)	(865,017,946)	(746,481,197)
Profit / (Loss) as per Income Statement	173,796,358	(108,272,304)
Profit & Loss A/C at the end of the Year	(691,221,587)	(854,753,501)

4. 8 Schedules to the Financial statements -2020

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020)

Schedule : 01

Miscellaneous Deposits

Date	v/no	Description	Amount Rs
84.09.04	24	Telecommunication - T C Deposit	3,000
84.11.30	136	Colombo Gas & Water Company	24,000
84.12.05	139	Colombo Gas & Water Company	6,000
85.01.15	24	Telecommunication - Deposit	450
85.05.21	628	Telecommunication - Deposit	150
85.05.18	919	Telecommunication - Deposit	150
86.06.18	920	Telecommunication - Deposit	150
85.06.18	921	Telecommunication - Deposit	150
85.07.08	1091	Ceylon Bulbs & Electricals	80
85.08.05	1375	Telecommunication - Deposit	150
86.01.01	146	Telecommunication - Deposit	250
86.01.01	147	Telecommunication - Deposit	250
86.07.29	2017	Telecommunication - Deposit	150
86.07.24	1969	Colombo Gas & Water company	19,500
87.01.08	50	Telecommunication - Deposit	150
87.09.01	2851	Ceylon Oxygen Co. Ltd	4,000
87.01.06	3287	Ceylon Oxygen Co. Ltd	54,000
89.05.16	1869	Ceylon Oxygen Co. Ltd	35,000
89.05.20	1984	Ceylon Oxygen Co. Ltd	22,000
89.11.14	4225	Colombo Gas & Water Co. Ltd	25,000
89.12.28	4859	Ceylon Oxygen Co. Ltd	8,500
89.12.28		Ceylon Electricity Board	600,000
90.03.12	995	Ceylon Oxygen Co. Ltd	15,000
90.08.29	3507	Colombo Gas & Water Co. Ltd	5,000
90.08.29	3372	Colombo Gas & Water Co. Ltd	25,000
91.04.29	1992	Telecommunication - Deposit	25,000
92.03.14	1219	N W S & D Board	16,053
		Post Master General - Deposit Franking Machine	90,265
92.12.31	6070	Ceylon Electricity Board	1,672,000
90.03.12	1018	Colombo Gas & Water Co. Ltd	10,000
95.06.07	5965	Ceylon Oxygen Co. Ltd	1,500
95.09.14	6063	Ceylon Oxygen Co. Ltd	1,500
96.01.29	463	Dr J B Peiris - IDD Deposit	5,000
	6497	Sri Jaya; Multy Purpose Co-op Society	75,000
96.07.02	4934	Ceylon Oxygen Co Ltd - Deposit	11,000
		Ceylon Oxygen Co Ltd - Deposit	500,000
		C E B - Advance Cardiac Center	937,500
		Agency Post Office	10,000
2007		Sri Jayapura Multy Purpose Co-op Society	75,000
2016		Refundable Deposit - For empty container	1,200,000
		Refundable Deposit - For empty container	300,000
2018.7.23		Appeal case - 33/1207/2015 / Deposit	1,619,225
2018		Rent Deposit for Male Nurses Rented House	240,000
		Deposit for Container	145,000
			7,782,123

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) CONTD.

Schedule : 02

Other Income Receivable

Company	Category	Year	Month	Amount Rs,	
Hatton National Bank	Electricity	2020	Dec	13,905	13,905
Bank Of Ceylon	Electricity	2020	Nov / Dec	46,832	66,832
	Rent	2020	Dec	20,000	
N L D B	Electricity	2009	Oct/Nov/Dec Dec	5,553	60,050
		2017		31,457	
		2019		14,362	
		2020		8,678	
	Rent	2020	Dec	10,000	10,000
S P C	Rent	2019	Aug to Dec	518,000	1,255,172
		2020	Aug to Dec	425,000	
	Electricity	2020	Sep to Dec	312,172	
Fruit Juice Bar	Electricity	2017	Dec	9,415	9,415
Food Shop	Rent	2020	Sep to Dec	420,000	474,339
	Electricity	2020	Sep to Dec	54,339	
Grocery Shop	Rent	2020	Oct to Dec	382,500	476,027
	Electricity	2020	Sep to Dec	93,527	
Pastry Shop	Electricity	2020	Nov / Dec	61,090	64,792
		2017	Dec	3,702	
Commercial Bank	Rent	2020	Dec	20,000	40,378
	Electricity	2020	Oct to Dec	20,378	
People's Bank	Electricity	2020	Oct to Dec	19,607	34,607
	Rent	2020	Dec	15,000	
PayGo	Rent	2020	Dec	6,000	6,000
Mobitel Company	Electricity	2020	June to Dec	122,917	122,917
					2,634,435

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) CONTD.

Schedule : 03

Sundry Debtors

Description	Rs,
J N D Silva - EPF 212 2015	72,180
Mrs Rathnayake - Staff Nurse - Over paid Gratuity	40,868
Police Hospital - Mr Joseph	43,151
MOH - Property Loan Interest	87,416
MOH - Telephone Allowances	60,000
S P C - Debtor for PCR	20,000
Sri Lanka Catering - Debtor for PCR	925,000
School Book Advance	372,670
	1,621,285

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) CONTD.

Schedule : 04

Capital Work In Progress

Projects	Balance As At 01/01/2020	Capitalised during the year	Payments / Retention	Balance As At 31/12/2020
Construction of Administrative Building	135,315,312.79		39,466,403.71	174,781,716.50
Construction of Female Nurses Quarters	372,474,774.14		70,071,841.36	442,546,615.50
Hot Heat System - Paying Wards	9,970,852.62			9,970,852.62
Construction of Male Nurses Quarters	37,302,433.12		9,159,355.05	46,461,788.17
Construction of Public Toilets	98,101,529.85		13,964,426.43	112,065,956.28
Hot Water System	22,114,413.65			22,114,413.65
Construction of Work Shop Building	56,158,916.33		7,255,527.34	63,414,443.67
Original Bid Doc - C E C B	118,039.84			118,039.84
Vacuum System Air Piping - OT/CU/ LR	2,918,500.00			2,918,500.00
Plan Approval - C Arm Room	8,907.06			8,907.06
Mob Advance - Toilets near ICU & Ground			2,494,294.00	2,494,294.00
	734,483,679.40	-	142,411,847.89	876,895,527.29

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) CONTD.

Schedule : 05
Accrued Expenses

Description	Rs
Landscaping	1,070,062.50
Electricity - Main Building	11,450,000.00
Water Bill	3,409,281.27
Security Service	3,755,622.64
Sewerage Charges	2,559,289.50
Refuse Disposal - Dead Bodies	64,000.00
Laundry Service	1,450,000.00
Communication charges	451,549.00
Stamp Duty	296,100.00
S P C Osusala	28,563,493.98
Unclaimed Overtime	2,688,126.58
Sundry Expenses	1,533,925.99
Raw Provisions	23,077,600.00
Personnel Emoluments	100,571,449.35
EPF & ETF	31,095,925.03
Janitorial Services	3,508,016.02
Fuel	116,549.00
Outside Lab Test Charges	4,420,035.00
Service , Maintenance & Repairs	17,808,928.93
Unused Medical Leave	22,000,000.00
PAYE Tax	3,295.50
	259,893,250.29

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) CONTD.

Schedule : 06

Performance Deposits

Cash Deposited by Cashiers

N Lasantha	5,000.00	
I G Nandasiri	5,000.00	
D Vithana	5,000.00	
E M K B Ekanayaka	5,000.00	
G N P Wijerathne - 2014	<u>5,000.00</u>	25,000.00
ABANS Environmental Service - Bid Bond		5,000.00
Floor Shine Service		5,000.00
D H J Wickramage		2,500.00
H A G S Kumara - (R/no 892161 - 12.12.1997)		5,000.00
Hospital Shop - (Rent Deposit)		96,407.00
De Angelo (pvt) Ltd - Rent Deposit - 2016		413,100.00
Perera & Sons - (Rent Deposit - 2019)		450,000.00
Quick Linen Washing - Security Deposit	2019	20,000.00
C Zone Corner Grocery - Rent Deposit - 2016		259,425.00
Venture Ceylon Holdings - Q/27/18 - Bond Deposit		<u>42,030.00</u>
		<u><u>1,323,462.00</u></u>

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) 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
W A S Samarasena	Deposit for court case		20,379.04
Durdans Hospital	Deposit for Heart Valves		157,700.00
Dialysis Assistance Fund			2,000.00
Dr Ananda Perera	Orthopedic Work Shop		43,000.00
Kitchen Phase 02			
State Engineering Corporation		689,754.80	
CECB		67,200.00	756,954.80
Gratuity Payable			230,675.07
Gratuity Payable - T A M Peiris - EPF 1763			750.00
Gratuity Payable			205,201.00
NITF - Insurance Premium			148,775.00
Singer Sri Lanka - Salary Deductions			199,976.00
Retention - DX TYPE AIR HANDLING SYSTEM			3,395,000.00
Retention - Wall Oxygen Lines to Wards (Medi Technology Holdin)			1,371,215.05
Mr S Robertson - Gratuity			1,702,975.00
Sale of magazine - Adaraneeya Ammi			26,100.00
Dialysis Fund - Creditor			2,000.00
			8,417,800.96

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2020) CONTD.

Schedule : 08

Professional Charges Payable

Description	Rs,
Balance B/forward	3,616,142.00
Payable for the Year 2019 and 2020	48,062,975.00
	51,679,117.00

4.09 Performance Report

SRI JAYEWARDENEPURA GENERAL HOSPITAL PERFORMANCE REPORT - 2020

	Actual Rs.'000	Budget Rs.'000	Variance
Revenue	5,011,110	4,455,624	12%
Other Operating Income (Interest)	6,223	7,600	-18%
Capital Grant Amortization	532,946	400,000	33%
	5,550,279	4,863,224	14%
Materials & Consumables Used	1,300,727	1,579,128	-18%
Staff Cost	3,000,627	2,897,466	4%
Depreciation & Amortization	532,946	550,500	-3%
Other Operating Expenses	516,302	513,692	1%
	5,350,602	5,540,786	-3%
Surplus/(Deficit) from Operations	199,677	(677,562)	-129%
Finance Cost	16,175	16,685	-3%
Other Expenses & Outgoings	9,705	24,064	-60%
Surplus/(Deficit) before Taxation	173,796	(718,311)	-124%
Economic Service Charge	-		
Surplus/(Deficit) after Taxation	173,796	(718,311)	-124%

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 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Quantified Opinion

The Statement of Financial Position as at 31 December 2020 of Sri Jayawardanepura General Hospital Board, the Statement of Financial Performance as the year ended by said date, the Statement of Changes in Equity, Cash Flow Statement for the year ended by said date and, Notes to the Financial Statements, the Financial Statements as at the year ended by 31 December 2020 comprising with the Summary of Significant Accounting Policies was carried out under my direction in pursuance of the provisions in Section No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. This report contains my opinion and observations that I intend to be published together with the Annual Report of the Commission. My report in terms of the Regulation No. 154(6) in the Constitution will be presented at the Parliament in due course.

Except the effect made by the matters described in the part of the basis for the qualified opinion in my report, my opinion is that the financial position of the Official Languages Commission as at 31 December 2020 and, its financial performance and the cash flow as at the year ended by said date reflects a true and fair position in terms of Sri Lanka Accounting Standards.

1.2 Basis for the Quantified Opinion :

- (a) In terms of Section 47 of the Standard No. 03 of Sri Lanka Accounting Standards, although the comparative values that have been submitted for the period in which the error occurred in the first set of financial statements approved to issue by detecting the quantitative previous period's errors must have been retrospectively corrected by re-declaring them, those values had been adjusted with the cumulative deficit amounting to Rs. 10.26 million brought forward from 01 January 2020 and, with other reserve balance amounting to Rs. 2.8 million as previous years adjustments without doing as aforesaid. This matter had not been disclosed in the financial statements too.

- (b) In terms of Section 65 of the Standard No. 07 of Sri Lanka Accounting Standards, although fixed assets amounting to a cost of Rs. 2,907.52 million had been fully depreciated due to not reviewing annually the productive lifetime of the non-current assets, those assets had further been used. However, details about these assets had not been disclosed in the financial statements and, steps to revise the estimated error of the lifetime of those assets had not been taken in terms of the Standard No. 03 of Sri Lanka Accounting Standards.
- (c) In terms of Section 39 (a) of the Standard No. 10 of Sri Lanka Accounting Standards, although the accounting policies used to identify the revenues of the transactions relating to the service supplies must have been disclosed, policies followed to compute the hospital charges amounting to Rs. 2,353.15 in the year under review had not been disclosed.
- (d) It was revealed at the sample test that the hospitals income had been accounted by Rs. 13.81 million in excess due to crediting again and again the debtor and free hospital expenses relating to 15 bed tickets to the hospital control account.
- (e) The debit balance of Rs. 4.23 million in the hospital control account existed as at 31 December 2020 had been transferred to the hospital residential charges revenue account without making necessary adjustments by identifying it. The hospital residential charges revenue had been indicated in financial statements by an amount similar to that due to the reason aforesaid.
- (f) No method had been identified to properly account the recovery and refunding of professional charges. The debit balance of Rs. 62.64 million in the professional charges account existed as at 31 December 2020 had been transferred to the hospital charges control account instead of making necessary adjustments by identifying the reasons for the said balance. The profit for the year had been indicated in the financial statements in deficit by said amount due the reason aforesaid. Also, steps to settle or identify as an income the professional charges payable amounting to Rs. 3.62 million in the professional charges account existed since year 1998 had not been taken even within the year under review.
- (g) Although it had been identified that the moneys amounting to Rs. 20.45 million be collected from the debtors left as at 31 December 2020 couldn't collect, provisions for the impairment value for that had not been created in the financial statements.
- (h) Although the assets amounting to Rs. 1.33 million received as donations within last year and the year under review had been debited correctly to the fixed assets account, it had been credited to the creditor account instead of crediting to the donations and grants account. The value of capital grants within the year under review had been indicated in deficit by the above amount due to the reason aforesaid.

- (i) Instead of making necessary adjustments after identifying reasons for the debit balances amounting to Rs. 22.88 million in the hospital charges debtor account and, the debit balances amounting to Rs. 22.26 million in the sales creditor account existed as at 31 December 2020, those balances had been settled against the opposite balances of said accounts. Also the overdraft balance amounting to Rs. 5.13 million in a current account in a private bank on the Hospital Board's name existed as at 31 December 2020 had been indicated by deducting from current assets instead of disclosing those balances as a current liability.
- (j) The fixed deposit relating to the Dialysis Assistant Fund amounting to Rs. 12.50 million maintained by the General Hospital Board had not been included in the Financial Statements.
- (k) Although the BMW motor car given by the Ministry of Finance to the General Hospital Board in year 2018 had been registered on Chairman's name in, its value had not been estimated and accounted.
- (l) Steps had not been taken to clear the cost of 02 buildings demolished in 2016/2017 amounting to Rs. 3.63 and, the relevant cumulative depreciation from the books even within the year under review. The cost of buildings had been indicated in deficit by said amount in the financial statements due to the reason aforesaid. Steps also had not been taken to clear the cost of equipment that had been sold in 2016 but couldn't identify the selling price and, the equipment that had been disposed and sold in 2017 and 2018 amounting to Rs. 5.03 million, from the books after identifying the cost and cumulative depreciation of those equipment.
- (m) Due to defects in accounting, balance in the works in progress account amounting to a net amount of Rs. 30.26 million had been indicated in excess in the financial statements due to indication of Rs. 38.55 million and Rs. 8.29 million in excess and in deficit respectively in said account as at end of the year under review.
- (n) The amount deposited in the Labor Tribunal by the General Hospital Board relating to a case filed in said Tribunal against the hospital by an employees who was terminated from the service was Rs.1.62 million. Although said amount had been paid to the relevant employee by the Labor Tribunal within the year under review, said payments had not been identified as an expenditure incurred in the year under review. The profit and current assets in the year under review had been indicated in excess by an amount equal to that due the reason aforesaid.
- (o) According to the lists, documents and computer records relating to the creditors, debtors and hospital charges as at 31 December 2020 submitted to the audit, there was a variance of Rs. 63.4 million among the value and, no reasons for the variance had been clarified. Further, details relating to the adjustments amounting to Rs. 2.31 million made to the refundable tender deposit account within year under review had also not been submitted.

- (p) Five (05) subjects of accounts i.e. hospital charges debtors as at 31 December 2020, trade creditors as at said date, miscellaneous deposits, service charges, tender deposits payable in return etc. amounting to Rs. 893.11 couldn't verify or scrutinize fairly or recognize at the audit due to non-submission of time analysis, ancillary documents and Board approvals relating to that.
- (q) According to the accounts in the Hospital Board, although the amount payable as at 31 December 2020 to the Medical Supply Division against purchasing of drugs and other surgical materials was Rs. 472.52, the said balance as at said date was 631.89 million according to the information submitted by the Medical Supply Division. Accordingly, steps had not been taken to make relevant adjustments by identifying reasons for the variance amounting to Rs. 159.37

I conducted the audit in compliance to the Sri Lanka Audit Standards (S.L.A.S). My responsibility under this audit standards has 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 2020 of the Board

The information expect to provide me after the date of this audit report that had been included to the Annual Report 2020 of the Board but doesn't contain in the financial statements and my audit report relating to that means 'other information'. The management is responsible for these 'other information'.

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

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

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

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

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

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

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

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

1.5 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 Lank Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.

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

- The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls.

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

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

2. Report on other legal & regulatory requirements

- 2.1 Special provisions in relation to the following requirements contain in the National Audit Act No. 19 of 2018.
- 2.1.1 According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, except the effect of the matters described in the part of the basis for the quantified opinion in my report, all information and clarifications need for the audit were obtained by me and, the proper financial reports had been maintained by the Board, according to my investigation.
- 2.1.2 According to the requirement contained in Section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Board suit with the previous year.

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

Reference and details to the rules and directives	<u>Description</u>
(a) Establishment Code of the Democratic Socialist Republic of Sri Lanka. (i) Sections 2.1 and 2.1 to 2.6 in Chapter II	Although relevant approval should be obtained for the recruitment procedures for the posts of each and every service and grade in the staff to which including the required qualifications, salary scale of the post, age limit and other relevant details, preparing such procedures by following the procedure mentioned in the Establishment Code, recruitment procedures had not been prepared and approval had been obtained even as at 31 December 2020.
(ii) Sub-section 5.2.6 in Chapter II	Although the selection board of recruitment must be consist of 5 officers to which including its Chairman (at least one member should be an officer in a ministry or a department extraneous to the ministry or the institution in which the vacancy exists), such requirements had not been acquired when appointing for the post of Deputy Director in the General Hospital Board.

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| (b) Code of Medical Services in Sri Lanka Health Service contained in the government gazette dated 11 October 2014. | <p>A female Medical Officer who had been working as a Deputy Director (Acting) had been promoted for the post of Deputy Director with effect from 01 February 2017 although she had not been acquired the qualifications that should have been acquired according to the Code of Medical Services, when promoting from Medical Officer - Grade II to I.</p> <p>No fixed assets register had been maintained in terms of the provisions contained in the circular.</p> |
| (c) Treasury Circular No. 842 dated 19 December 1978 | <p>Although the approved financial statements and a draft of the Annual Report should be submitted to the Auditor General within 60 days from the date of ending the financial year, accounts prepared for the financial year of 2020 had been submitted on 01 November 2021 with a delay exceeding 08 months.</p> |
| (d) Section 6.5.1 in the Public Enterprises Circular No. PED/12 dated 02 June 2003. | <p>Although bids opening affairs must be recored in a prescribed form and all members in the bids opening committee must be signed those records, no such procedure had been followed up when purchasing drugs.</p> |
| (e) Code of Procurement Guidelines of the Government. | <p>Although a proper contract agreement must be executed and signed for a goods and contract services contract that exceeds Rs. 500,000.00, no such contract agreement had been executed and signed for contracts of purchasing surgical equipments amounting to Rs. 24.19 million at 5 occasions within the year under review.</p> |
| (i) Guidline No. 6.3.6 | |
| (ii) 8.9.1 (b) | <p>Although only medical accessories obtained the National Medical Regulatory Authority (NMRA Certificate) must be purchased, Rs. 4.78 million had been spent within year under review to purchase 4 types of medical equipment to which the above-mentioned certificates had not been obtained.</p> |
| (f) Drugs and Medical Equipment Procurement Guideline 2007 | |

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| <p>(i) Guideline 2.1</p> | <p>Except urgent purchasing, although the Technical Evaluation Committee must be consist of a representative from the Ministry of Health, a representative from State Pharmaceutical Corporation, at least two consultants who are specialists in the relevant field and a representative from the Treasury, the Technical Evaluation Committee appointed to purchase drugs and surgical equipment was consisted of a Deputy Director in the hospital, one consultant who is a specialist in the relevant field and the Assistant Accountant.</p> |
| <p>(ii) Guideline 5.2</p> | |
| <p>(g) Public Enterprises Circular No. PED 02/2015 dated 25 May 2015.</p> | <p>(i) Although the bills of officers who are entitled for official and residential telephones, fax, private mobile phones and internet facilities must be reimbursed under the maximum monthly limits of providing communication facilities, an allowance equivalent to the maximum monthly limit had been paid by adding to salary in contrary to the above-mentioned regulation. Accordingly, the total of the allowances for communication facilities paid for 14 officer in 2020 was Rs. 707,000.</p> |
| <p>(h) Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services</p> | <p>(ii) Rs. 72,000 had been paid as communication allowances for three officers of the institute by monthly allowance of Rs. 2,000/- within year under review without approval of the Board of Directors, to whom provisions had not been granted by the circular.</p> |

Although the proposals of re-structing the approved staff must be prepared and referred to the National Wages and Cadre Commission and next obtain approval from the Department of Management Services, such step had not been taken even as at 31 December 2020.

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

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

- (a) Although approval for the re-increments of prices can't be granted according to the tender conditions, Rs. 3.78 million had been paid in excess due to purchasing of 570,000 units of SUCOD 160 Disposable Examination Gloves (Small) Lalan and 730, 000 units of SUCOD 159 Disposable Examination Gloves (Medium) Lalan (for Rs. 11 per unit i.e Rs. 6 in excess per unit), disregarding the condition aforesaid.
- (b) Rs. 21.56 million had been spent from year 2016 to 2019 to install an electronic correspondence management computer software for the purpose of scanning data, media socialization (සමාජ මාධ්‍යානන්තරණය) and staff allowances etc. However, as this computer system had not been used even as at 31 December 2020 to achieve the relevant objective, the cost borne for this had been converted into a useless expense.
- (c) Rs. 5.76 million (with Value Added Tax) had been paid to the State Engineering Corporation as consultation service fees on 08 April 2017 for the primary planning works to construct a six storied paying wards complex without obtaining cabinet approval for the project and without Treasury approval to obtain the expected foreign funds. But decision to remove this project from the Action Plans prepared for year 2020 and 2021 had been taken by the Board of Directors. Accordingly, as this project come into operation in future is undetermined, it was observed that the money spent amounting to Rs. 5.76 million would be a useless expense.
- (d) Rs. 2.97 had been paid to the Central Engineering Consultation Bureau as consultant fees in 2018 for the Solar Energy Panels project in the General Hospital Board and, Rs. 372,803 was further payable as 31 December 2020. But the Board of Directors had been decided to remove this project from the Action Plans prepared for year 2020 and 2021. Accordingly, as this project come into operation in future is undetermined, it was observed that the money spent amounting to Rs. 2.97 million would be a useless expense.

2.3 Other Matters

- (a) In terms of the Deed relating to the land claimed by the General Hospital Board in which the said Board is situated, it was observed that entire land in extent of 10.0229 is available under 03 Plans attested in 1981 and 1983 by the Surveyor General. The land in extent of 9.9469 Hectares depicted in one Plan out of above had been re-surveyed in 2015 by the Surveyor General. Although it had been identified and reported by the Surveyor General that the extent of the land available to use by the Board as at said date was only 9.8047 Hectares and, 0.1422 Hectares relating to 09 places are using by unpermitted occupants, no appropriate legal measures relating to that had been taken since year 2015.
- (b) According to a project proposal submitted by the former Ministry of Youth Affairs and Skills Development, a Health Medical Educational University Academy had been commenced based on a Memorandum of Understanding entered into on 09 May 2013 by and between the General Hospital Board and the ministry aforesaid, with the objective of establishing technical training programmes in the health sector. The term of agreement had been expired by May 2016 but the Board of Directors had been decided to continue the academy for those students whose courses didn't finalize. Although financial assistance upto 3.8 million on the instructions of the Minister of Health was expected to provide and reimburse from the former Ministry of Health, Nutrition and Indigenous Medicine, the money amounting to Rs. 8.94 million spent by the hospital from 2016 to end of 2019 had not been able reimburse even as at 31 December 2021.
- (c) It had been identified that about Rs 581,418 per month spends by the General Hospital Board as overhead cost for the surgeries and tests carried out by the Specialist Doctors after their normal duty time. But based on the method of charging only a service charge of 0.15 percent of the professional fees charged for those surgeries and tests, the total service charges collected out of the total professional charges of Rs. 363.17 million paid within the year under review was only Rs. 546,035. Although proposals

relating to increasing of the service charge had been submitted to the Board of Directors on 25 September 2019, it had been unable to increase the service charge collected, comparatively to the cost spent exactly.

- (d) It was revealed at several occasions at the sample test that the differences occur after entering information in the computer system relating to the stocks in the General Hospital Board, to the computer accounting system had not been re-updated in the accounting system. It can't be satisfied whether the actual values of the items such as purchasing, cost, creditors, debtors and hospital charges income contained in the computer accounting system represents in the financial statements due to the reason aforesaid. It was observed that computer systems in the hospital had not been updated, system link among computer systems had not been created and, data entering in the computer system, checking and procedures relating to approval had not been functioned under a proper authority were the reasons for matter aforesaid. Although the facility of altering reports in the system must be barred after obtaining the data need to prepare the financial statements, such step had not been taken.
- (e) A scholarship had been given to a female Medical Officer who was working as the Deputy Director in the General Hospital Board, for a foreign training (without salary payment) at Oxford University in the United Kingdom within the period commencing from 30 May 2018 to 11 July 2019. The Board of Directors had been decided to grant that officer leave with pay upto 2 years to travel abroad for the scholarship and, to pay a personal maintenance allowance, without finding facts about the legal background of paying her the allowance (paid for the Medical Officer's Post Graduate Studies) by the General Hospital Board and despite the foreign scholarship application submitted by the Medical Officer had been rejected by the Ministry of Health. Therefore, Rs. 5.80 million which was paid her as personal maintenance allowance couldn't reimburse from the Ministry of Health and, said amount together with Rs. 3.79 million paid as salaries stayed as an expenditure to the hospital.
- (f) Two hundred fifty one (251) officers for 03 positions had been recruited exceeding the approved number of positions without approval from the Department of Management Services. Also, 10 officers had been appointed for 05 positions that was not in the approved staff of the Board, without approval from the Department of Management Services.
- (g) Steps had not been taken to settle Sixteen (16) payable balances amounting to Rs. 5.73 which is coming from 4 to 23 years or take it into the irresponsible balance revenue.

Audit observations contained in the 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 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018 and, measures taken to correct.			
Audit Observations		Measures taken to correct	
1.2	Basis for the Quantified Opinion :		
	(a)	In terms of Section 47 of the Standard No. 03 of Sri Lanka Accounting Standards, although the comparative values that have been submitted for the period in which the error occurred in the first set of financial statements approved to issue by detecting the quantitative previous period's errors must have been retrospectively corrected by re-declaring them, those values had been adjusted with the cumulative deficit amounting to Rs. 10.26 million brought forward from 01 January 2020 and, with other reserve balance amounting to Rs. 2.8 million as previous years adjustments without doing as aforesaid. This matter had not been disclosed in the financial statements too.	We agree with this matter and, instructions to avoid such situations in the year 2021 have already been given.
	(b)	In terms of Section 65 of the Standard No. 07 of Sri Lanka Accounting Standards, although fixed assets amounting to a cost of Rs. 2,907.52 million had been fully depreciated due to not reviewing annually the productive lifetime of the non-current assets, those assets had further been used. However, details about these assets had not been disclosed in the financial statements and, steps to revise the estimated error of the lifetime of those assets had not been taken in terms of the Standard No. 03 of Sri Lanka Accounting Standards.	Fixed assets that have been fully depreciated are still in use. Board approval to revalue all these assets has been obtained and steps will be taken to finalize within this year. Matter highlighted in the audit query may be settled accordingly.

(c)	In terms of Section 39 (a) of the Standard No. 10 of Sri Lanka Accounting Standards, although the accounting policies used to identify the revenues of the transactions relating to the service supplies must have been disclosed, policies followed to compute the hospital charges amounting to Rs. 2,353.15 in the year under review had not been disclosed.	<p>According to the Accounting Standards, revenue is identified based on the ability of measuring reliably the amount of revenue and, clearing of the economic benefits associated with the transaction to the entity (hospital).</p> <p>Further a price equation to identify very fairly the amount of revenue has already been introduced.</p> <p>Price Formula for Tests</p> $P = E_1 + E_2 + E_3 + E_4 + E_5 / 5$ <p>Indicators</p> <p>P = Price charged from patients for tests</p> <p>E₁ = Consumables Billed</p> <p>E₂ = Personnel Emoluments</p> <p>E₃ = Overheads [Consumption, Utility payments (interest cost-interest income) other operating expenses,]</p> <p>E₄ = Fuel (Diesel, Furnace oil, Petrol, K.oil,)</p> <p>E₅ = [Total Revenue – (Total Expenditure-Recurrent grant)] =Profit/Loss</p>
(d)	It was revealed at the sample test that the hospitals income had been accounted by Rs. 13.81 million in excess due to crediting again and again the debtor and free hospital expenses relating to 15 bed tickets to the hospital control account.	The computer system was inspected. Steps to correct the amount stated here and, the accounting defect pointed out in the audit query in addition to that, within year 2021 had been taken.
(e)	The debit balance of Rs. 4.23 million in the hospital control account existed as at 31 December 2020 had been transferred to the hospital residential charges revenue account without making necessary adjustments by identifying it. The hospital residential charges revenue had been indicated in financial statements by an amount equivalent to that due to the reason aforesaid.	Steps to make necessary adjustment in the hospital control account will be taken analyzing it by 31.12.2021, in case there is any variance exists. Steps to repeat the matters pointed out by the audit query will be taken accordingly.
(f)	No method had been identified to properly account the recovery and refunding of professional charges. The	We agree with the matter stated in the audit query and necessary steps to account correctly the professional

		debit balance of Rs. 62.64 million in the professional charges account existed as at 31 December 2020 had been transferred to the hospital charges control account instead of making necessary adjustments by identifying the reasons for the said balance. The profit for the year had been indicated in the financial statements in deficit by said amount due the reason aforesaid. Also, steps to settle or identify as an income the professional charges payable amounting to Rs. 3.62 million in the professional charges account existed since year 1998 had not been taken even within the year under review.	charges in the accounts are presently been taken.
	(g)	Although it had been identified that the moneys amounting to Rs. 20.45 million be collected from the debtors left as at 31 December 2020 couldn't collect, provisions for the impairment value for that had not been created in the financial statements.	The doubtful debts from debtors are separated since year 2021 which will be disclosed in the financial statements. Further, this had been corrected in 2021. Payments from those patients who had been transferred to other hospitals due to Covid-19 pandemic are presently been recovered.
	(h)	Although the assets amounting to Rs. 1.33 million received as donations within last year and the year under review had been debited correctly to the fixed assets account, it had been credited to the creditor account instead of crediting to the donations and grants account. The value of capital grants within the year under review had been indicated in deficit by the above amount due to the reason aforesaid.	Assets received as donations had been credited to the creditor account which will be corrected within year 2021.
	(i)	Instead of making necessary adjustments after identifying reasons for the debit balances amounting to Rs. 22.88 million in the hospital charges debtor account and, the debit balances amounting to Rs. 22.26 million in the sales creditor account existed as at 31 December 2020, those balances had been settled against the opposite balances of said accounts. Also the overdraft balance amounting to Rs.	Comparisons in the debtor and creditor accounts for the year 2021 are presently been carried out and, said situation will be corrected when presenting accounts for 2021.

		5.13 million in a current account in a private bank on the Hospital Board's name existed as at 31 December 2020 had been indicated by deducting from current assets instead of disclosing those balances as a current liability.	
	(j)	The fixed deposit relating to the Dialysis Assistant Fund amounting to Rs. 12.50 million maintained by the General Hospital Board had not been included in the Financial Statements.	Fixed deposit relating to the Dialysis Assistant Fund had been disclosed correctly in the financial statement for year 2021.
	(k)	Although the BMW motor car given by the Ministry of Finance to the General Hospital Board in year 2018 had been registered on Chairman's name in, its value had not been estimated and accounted.	The revaluated value of said vehicle for year 2021 has accounted in the accounts.
	(l)	Steps had not been taken to clear the cost of 02 buildings demolished in 2016/2017 amounting to Rs. 3.63 and, the relevant cumulative depreciation from the books even within the year under review. The cost of buildings had been indicated in deficit by said amount in the financial statements due to the reason aforesaid. Steps also had not been taken to clear the cost of equipment that had been sold in 2016 but couldn't identify the selling price and, the equipment that had been disposed and sold in 2017 and 2018 amounting to Rs. 5.03 million, from the books after identifying the cost and cumulative depreciation of those equipment.	This accounting omission has corrected in the accounts for year 2021.
	(m)	Due to defects in accounting, balance in the works in progress account amounting to a net amount of Rs. 30.26 million had been indicated in excess in the financial statements due to indication of Rs. 38.55 million and Rs. 8.29 million in excess and in deficit respectively in said account as at end of the year under review.	Those amounts have not transferred to the asset accounts because the works completing certificates as at 31.12.2020 had not been issued. It won't be confirmed as an asset until the works completing certificate is issued. This will be transferred to the asset account in the year 2021 once the works completing certificate is received.

	(n)	<p>The amount deposited in the Labor Tribunal by the General Hospital Board relating to a case filed in said Tribunal against the hospital by an employees who was terminated from the service was Rs.1.62 million. Although said amount had been paid to the relevant employee by the Labor Tribunal within the year under review, said payments had not been identified as an expenditure incurred in the year under review. The profit and current assets in the year under review had been indicated in excess by an amount equal to that due the reason aforesaid.</p>	<p>The accounting error pointed out in the audit query had been corrected in 2021.</p>
	(o)	<p>According to the lists, documents and computer records relating to the creditors, debtors and hospital charges as at 31 December 2020 submitted to the audit, there was a variance of Rs. 63.4 million among the value and, no reasons for the variance had been clarified. Further, details relating to the adjustments amounting to Rs. 2.31 million made to the refundable tender deposit account within year under review had also not been submitted.</p>	<p>We have planned to finalize the account comparisons relating to the variance in the files, documents and ledger pointed out in the audit query within year 2021. The variance between single balances in these accounts and main ledgers will be corrected accordingly.</p>
	(p)	<p>Five (05) subjects of accounts i.e. hospital charges debtors as at 31 December 2020, trade creditors as at said date, miscellaneous deposits, service charges, tender deposits payable in return etc. amounting to Rs. 893.11 couldn't verify or scrutinize fairly or recognize at the audit due to non-submission of time analysis, ancillary documents and Board approvals relating to that.</p>	<p>It had been mentioned that evidences for miscellaneous deposits that are above 36 years back had not been submitted. Miscellaneous deposits are consist of the deposits made in obtaining connections / services from the institutions such as Ceylon Electricity Board, National Water Supply and Drainage Board, Ceylon Gas Company, Sri Lanka Telecom etc.</p> <p>Many deposits are relating to the period of 1984 – 1985 and, the receipts issued for said deposits within said period have attached to the relevant voucher. These old vouchers have presently been destroyed and, the relevant connections could be observed physically.</p>

		<p>Therefore, this audit query is impractical. If deposits had not been paid, the relevant connections won't be given. Therefore, you are kindly requested to withdraw this audit query.</p> <p>Steps to submit the relevant evidences to the audit for the matters contained in paragraphs ii to v (to which couldn't submit other evidences) will be taken within year 2021.</p>
(q)	<p>According to the accounts in the Hospital Board, although the amount payable as at 31 December 2020 to the Medical Supply Division against purchasing of drugs and other surgical materials was Rs. 472.52, the said balance as at said date was 631.89 million according to the information submitted by the Medical Supply Division. Accordingly, steps had not been taken to make relevant adjustments by identifying reasons for the variance amounting to Rs. 159.37</p>	<p>As pointed out by the audit query, steps have been taken to settle the amount payable to the Medical Supply Division to purchase the drugs and other surgical materials and, the amounts due from the Ministry of Health in respect of the surgeries carried out for the heart patients sent by said ministry, under proper approval. Written approval for this had been granted at the meeting held on 19.09.2014 headed by the Secretary to the Ministry of Health.</p> <p>Drugs and surgical materials obtained to Sri Jayawardanapura Hospital from the Medical Supply Division will be received by the stores only after entering those items into the computer system. As aforesaid, approval to supply drugs to the hospital (issued only for the kidney patients at free of cost) obtained from the Medical Supply Division has been received.</p> <p>Those drugs are entered into the computer system disregarding their value and, the said value stated in the financial statements will be accurate because their value in our computer system is recorded correctly. When purchasing dangerous drugs from the Medical Supply Division, such drugs will be issued only after making the relevant payments for same.</p> <p>Therefore, it is not appropriate to adjust</p>

			the value given by the Medical Supply Division with the value stated in our financial statements.
		I conducted the audit in compliance to the Sri Lanka Audit Standards (S.L.A.S). My responsibility under this audit standards has 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 2020 of the Board		
	<p>The information expect to provide me after the date of this audit report that had been included to the Annual Report 2020 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'.</p> <p>Other information relating to the financial statements doesn't disclose from my opinion and, I won't give any assurance or make judgment with regard to that.</p> <p>Regarding my audit relating to the financial statements, my responsibility is to read the other information identified aforesaid as and when those information could be obtained and, to consider whether those information would be quantitatively incompatible with the financial statements or according to the knowledge I acquired the audit or in another way.</p> <p>When reading the Annual Report of the Board, if I determine that there are quantitative misstatements, the said misstatements should be communicated to the controlling parties for correction. If there are misstatements that can't be further corrected, such misstatements will be included in my report presented to the Parliament in due course, in terms of the Regulation No. 154(6) in the Constitution.</p>		

1.4	Responsibilities of management and those charged with governance for the financial statements.	
	<p>Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has not realistic alternative but to do so.</p> <p>Those charged with governance are responsible for overseeing the Board financial reporting process.</p> <p>As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain 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.</p>	
1.5	Auditor's responsibility for the audit of financial statements	
	<p>As a whole, the financial statements, my intension is to issue the auditor's report including my opinion with a fair confirmation which is free from quantified misstatements occurred due to the frauds and errors. Although the fair assurance is a higher level assurance, it won't always be a confirmation of disclosing of the quantified misstatements when auditing in terms of Sri Lank Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.</p>	

	<p>The audit was conducted by me in terms of Sri Lanka Auditing Standards with professional judgment and professional apprehensive. Further,</p> <ul style="list-style-type: none"> • The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls. • Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained. • The advisability of the accounting policies used, fairness of the accounting estimates 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 	
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	<p>were evaluated and, the transaction and incidents based for that were evaluated as they had been included to the financial statements fairly and appropriately.</p> <p>The controlling parties are made aware of with regard to the significant audit findings identified within my audit, key internal control weaknesses and other matters.</p>	
2.	Report on other legal & regulatory requirements	
2.1	Special provisions in relation to the following requirements contain in the National Audit Act No. 19 of 2018.	
2.1.1	According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, except the effect of the matters described in the part of the basis for the quantified opinion in my report, all information and clarifications need for the audit were obtained by me and, the proper financial reports had been maintained by the Board, according to my investigation.	
2.1.2	According to the requirement contained in Section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Board suit with the previous year.	
2.1.3	Except the observations given in paragraphs 1.2 (b), (j) and (l) in this report, according to the requirement contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations issued by me in the previous year contain in the financial statements presented.	
2.2	Nothing was brought to my attention to make the following statements based on the measures followed, evidences obtained and, within restriction to the quantitative matters.	

	2.2.1	According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management.	
	2.2.2	According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following observations, it had been acted non-compliance to any related written law or any other general or special directives issued by the management.	
	Reference and details to the rules and directives		
	(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka.	
	(i)	Sections 2.1 and 2.1 to 2.6 in Chapter II Although relevant approval should be obtained for the recruitment procedures for the posts of each and every service and grade in the staff to which including the required qualifications, salary scale of the post, age limit and other relevant details, preparing such procedures by following the procedure mentioned in the Establishment Code, recruitment procedures had not been prepared and approval had been obtained even as at 31 December 2020.	First draft of the recruitment procedure was presented to Sri Jayawardanepura Hospital by Prof. Thilakasiri. Later it was distributed among all officers in the staff and several discussion rounds were held to solve the issue arisen therein. In addition to this, the final draft had been submitted to us after referring the written proposals too given by the staff to the Consultant.
	(ii)	<u>Sub-section 5.2.6 in Chapter II</u> Although the selection board of recruitment must be consist of 5 officers to which including its Chairman (at least one member should be an officer in a ministry or a department extraneous to the ministry or the institution in which the vacancy exists), such requirements had not been acquired when appointing for the post of Deputy Director in the General Hospital Board.	Director General of Health Services and, an Additional Secretary in the Ministry of Health had been participated as members of the interview board.

	(b)	<p><u>Code of Medical Services in Sri Lanka Health Service contained in the government gazette dated 11 October 2014.</u></p> <p>A female Medical Officer who had been working as a Deputy Director (Acting) had been promoted for the post of Deputy Director with effect from 01 February 2017 although she had not been acquired the qualifications that should have been acquired according to the Code of Medical Services, when promoting from Medical Officer - Grade II to I.</p>	<p>Duties of the post Deputy Director is very essential for the continuance of functions in the hospital. In such circumstance, a most suitable person was internally appointed by the Board of Directors based on the powers vested by Section 07 of the special Parliamentary Act No. 54 of 1983 considering the administrative requirement, until a solution for the problem is met with. This decision was taken by the Board of Directors based on the powers vested by the Act and, provisions for the same has given by Section 13:5, Chapter 11 in the Establishment Code.</p>
	(c)	<p><u>Treasury Circular No. 842 dated 19 December 1978</u></p> <p>No fixed assets register had been maintained in terms of the provisions contained in the circular.</p>	<p>Preparation of the fixed asset register has already been commenced and optimum effort will be taken to present it to the audit together with financial statements for the year 2021.</p>
	(d)	<p>Section 6.5.1 in the Public Enterprises Circular No. PED/12 dated 02 June 2003.</p> <p>Although the approved financial statements and a draft of the Annual Report should be submitted to the Auditor General within 60 days from the date of ending the financial year, accounts prepared for the financial year of 2020 had been submitted on 01 November 2021 with a delay exceeding 08 months.</p>	<p>I agree with this audit query. Financial statement will be presented on due date in 2021 for audit.</p>
	(e)	<p><u>Code of Procurement Guidelines of the Government.</u></p>	
	(i)	<p><u>Guideline No. 6.3.6</u></p> <p>Although bids opening affairs must be recorded in a prescribed form and all members in the bids opening committee must be signed those records, no such procedure had been followed up when purchasing drugs.</p>	<p>According to 6.3.6 in the Code of Procurement Guidelines, a record containing the signatures of representatives who participate the bids opening is obtained at each and every opening and kept it in a separate file. I admit that the relevant document had not been filed in the relevant file and, it is filed in a separate file and maintained accordingly.</p>

	(ii)	<p><u>8.9.1 (b)</u></p> <p>Although a proper contract agreement must be executed and signed for a goods and contract services contract that exceeds Rs. 500,000.00, no such contract agreement had been executed and signed for contracts of purchasing surgical equipments amounting to Rs. 24.19 million at 5 occasions within the year under review.</p>	<p>As per Section 8.9.1(b) in the Code of Procurement Guidelines of the government, although parties shall enter into a contract agreement for a service contract which exceeds 500,000.00 Sri Lanka Rupees, this oversight had been occurred due to the Covid-19 pandemic prevailed in the country within that period and, certain institutions were closed and goods were supplied on the online method. However, steps will be taken to minimize such occurrences.</p>
	(f)	<p><u>Drugs and Medical Equipment Procurement Guideline 2007</u></p>	
	(i)	<p><u>Guideline 2.1</u></p> <p>Although only medical accessories obtained the National Medical Regulatory Authority (NMRA Certificate) must be purchased, Rs. 4.78 million had been spent within year under review to purchase 4 types of medical equipment to which the above-mentioned certificates had not been obtained.</p>	<p>As per Section 2.1 in the Code of Guidelines relating to purchasing of drugs and medical equipment, the certificate of registration issued by the National Drugs Regulatory Authority must be obtained to purchase the medical equipment. These items are used for the purpose of heart surgeries carried out in the hospital. The purchase has been approved based on the recommendation issued by the Technical Evaluation Committee subject to obtain the NMRA certificate. But the items couldn't purchase because the certificate aforesaid was not issued. But a request had been made by the relevant division to supply these items that are essential for the heart surgeries. Accordingly, approval to purchase few items had been granted by Chairman of the hospital considering the exigency. But based on the request made repeatedly by the heart surgery unit, those requirements were considered by the Procurement Committee and approval to purchase was granted under a Waiver off Registration from NRMA institute. But said registration too had not been granted. Items had been purchased based on the circumstance aforesaid,</p>

			<p>considering the requirement, subject to the approval granted by Chairman of the hospital.</p> <p>This purchase had been made because no alternatives had for this. We have inquired the National Hospital too regarding this matter and stated that they also purchase such items from this institution in this manner. Those items were purchased on my approval as Chairman of the hospital for continuance of the services given by the hospital (the exclusive institution importing these items is Meditek Devices (Pvt) Ltd.)</p>
	(ii)	<p><u>Guideline 5.2</u></p> <p>Except urgent purchasing, although the Technical Evaluation Committee must be consist of a representative from the Ministry of Health, a representative from State Pharmaceutical Corporation, at least two consultants who are specialists in the relevant field and a representative from the Treasury, the Technical Evaluation Committee appointed to purchase drugs and surgical equipment was consisted of a Deputy Director in the hospital, one consultant who is a specialist in the relevant field and the Assistant Accountant.</p>	<p>A Procurement Guideline exclusively to purchase drugs and medical equipment has been issued. Composition of the Technical Evaluation Committee has described according to said guideline. But it is difficult to appoint the members of the Technical Evaluation Committee and function it according to this composition. We have inquired other hospitals (National Hospital, Colombo South Hospital) regarding this matter. They have informed us that appointing and functioning of Technical Evaluations Committees according to this composition is too difficult and, they appoint and function the Technical Evaluation Committees according to the Tender Board relating to said institution.</p> <p>Accordingly, this hospital also appoints and functions its Technical Evaluation Committees on Departmental Procurement Committee level. The Procurement Committee relating to this matter consists of the members from the Ministry of Health and, the Ministry of Finance.</p>

	(g)	<u>Public Enterprises Circular No. PED 02/2015 dated 25 May 2015</u>	
	(i)	Although the bills of officers who are entitled for official and residential telephones, fax, private mobile phones and internet facilities must be reimbursed under the maximum monthly limits of providing communication facilities, an allowance equivalent to the maximum monthly limit had been paid by adding to salary in contrary to the above-mentioned regulation. Accordingly, the total of the allowances for communication facilities paid for 14 officer in 2020 was Rs. 707,000.	Matters contained in the audit query are admitted and, steps to make the payments according to Public Enterprises Circular No. 2/2015 with effect from January 2022 will be taken.
	(ii)	Rs. 72,000 had been paid as communication allowances for three officers of the institute by monthly allowance of Rs. 2,000/- within year under review without approval of the Board of Directors, to whom provisions had not been granted by the circular.	
	(h)	<u>Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services</u> Although the proposals of re-structuring the approved staff must be prepared and referred to the National Wages and Cadre Commission and next obtain approval from the Department of Management Services, such step had not been taken even as at 31 December 2020.	Preparing of proposals need to re-structure the staff in Sri Jayawardanepura Hospital is in the final step and will be submitted to the Department of Management Services to obtain the necessary approval.
	2.2.3	Non-compliance with powers, tasks and functions of the Board, according to the requirement contained in Section 12 (g) of the National Audit Act No. 19 of 2018.	
	2.2.4	According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, the Commission's resources had not been procured and used economically, efficiently and productively within the relevant time periods in	

		compliance with the relevant rules and regulations.	
	(a)	<p>Although approval for the re-increments of prices can't be granted according to the tender conditions, Rs. 3.78 million had been paid in excess due to purchasing of 570,000 units of SUCOD 160 Disposable Examination Gloves (Small) Lalan and 730, 000 units of SUCOD 159 Disposable Examination Gloves (Medium) Lalan (for Rs. 11 per unit i.e Rs. 6 in excess per unit), disregarding the condition aforesaid.</p>	<p>I agree with this statement subject to amendments.</p> <p>This order had been given for year 2020. This supplier is the supplier who submitted the lowest price when calling quotations. While supplying goods on the related price, the supplier had made a request to increase that price by letters dated 27.11.2020 and 30.11.2020, not by the letter dated 30.10.2020, due to increase of the prices of raw materials. Further, the requests were referred to the Procurement Committee and decision had been obtained on 02.12.2020, not on 02.09.2020.</p> <p>Covid-19 pandemic was spread out terribly within this period. We were compelled to establish the safe guard of the hospital staff and patients due to increase of patients within this period. The requirement for Disposable Examination Gloves within that period was also increased because it was an essential material for the service continuation. This institution was the one and only supplier within that period. Further, this supplier was the supplier for the government Medical Supply Division too.</p> <p>In this circumstance, we were compelled to consider the request made by the supplier and approval for this price increment had been granted by the Procurement Committee drawing attention towards the matters contained in said letter, to continue the patient care services and protect from the Covid-19 pandemic as well.</p> <p>Although it had been mentioned in the</p>

			<p>tender conditions that price increment won't be granted, we were compelled to do this based on the world wide circumstance existed within this period. Requirement existed within said period had been considered rather than considering the prices. However, these expenses had been recovered from the patients.</p>
	(b)	<p>Rs. 21.56 million had been spent from year 2016 to 2019 to install an electronic correspondence management computer software for the purpose of scanning data, media socialization and staff allowances etc. However, as this computer system had not been used even as at 31 December 2020 to achieve the relevant objective, the cost borne for this had been converted into a useless expense.</p>	<p>Number of investigations had been initiated by the Financial Crimes Division, Presidential Commission including several other divisions to investigate whether any irregularity had been occurred in the procurement process of scanning bed tickets, based on the charges levelled. In this circumstance, the process of scanning bet tickets had been stopped by two letters signed by the former Chairman. Recommendations of the relevant investigations (except the primary investigation carried out by the Ministry of Health) have not yet been received. Further, the legitimacy of the computer print outs of these scanned documents were requested from the Attorney General in writing by the Chairman. A reply letter dated 11.06.2020 had been sent to the hospital in response to that. According to the matters contained in said letter, it had been mentioned that scanned documents are not legally accepted as basic documents.</p> <p>Therefore, the process of scanning bed tickets is no more continued because it is not those documents are not legally accepted.</p> <p>However, the reports issued by the Medical Officers confirm that approximately Two hundred fifty thousand (approximately Seven million two hundred thousand pages) scanned</p>

			<p>bed tickets have already been stored in the computer data base. It is very rare to be available such computerized data base of the patients and, the hospital's computer programme was updated on 01.12.2021 with participation of the officers in the Embassy from Japan to Sri Lanka, enabling to use this data base. This new system has been implemented in the medical clinic and kidney patients' clinic. Accordingly, expense incur for scanning could save by directly entering the patients' information to the computer, instead of scanning and computerizing the patients' information.</p> <p>Accordingly, I state that the expenditure of Rs. 21,558,901 incurred to scan the bed tickets is not a useless expense because the patients' scanned bed tickets are available in the hospital's computer data base enabling to use and, those scanned information also examined together with computerizing the current patients' information.</p>
	(c)	<p>Rs. 5.76 million (with Value Added Tax) had been paid to the State Engineering Corporation as consultation service fees on 08 April 2017 for the primary planning works to construct a six storied paying wards complex without obtaining cabinet approval for the project and without Treasury approval to obtain the expected foreign funds. But decision to remove this project from the Action Plans prepared for year 2020 and 2021 had been taken by the Board of Directors. Accordingly, as this project come into operation in future is undetermined, it was observed that the money spent amounting to Rs. 5.76 million would be a useless expense.</p>	<p>The construction project of six storied paying wards complex was initiated with the objective of enhancing the quality of patient care services rendered by the hospital and to meet with the increasing demand of services for paying wards / rooms. The primary plan and proposal of this project was referred to the Department of National Planning by the Planning Division of the Ministry of Health for instructions and observations. As said task had not been completed, it had not been referred for cabinet approval even by that time. The Board of Directors of the hospital decided to suspend this project temporarily agoing with the government financial position during this period. This project was removed</p>

			from the Action Plan 2020 and 2021 accordingly. As there is an expectation to restart this project when financial position becomes fair, we emphasize that the moneys paid for the primary works is not a useless expense.
	(ඉ)	Rs. 2.97 had been paid to the Central Engineering Consultation Bureau as consultant fees in 2018 for the Solar Energy Panels project in the General Hospital Board and, Rs. 372,803 was further payable as 31 December 2020. But the Board of Directors had been decided to remove this project from the Action Plans prepared for year 2020 and 2021. Accordingly, as this project come into operation in future is undetermined, it was observed that the money spent amounting to Rs. 2.97 million would be a useless expense.	The Board of Directors of the hospital also decided to suspend the solar power project temporarily agoing with the government's financial position. This project was removed from the Action Plan 2020 and 2021 accordingly. As there is an expectation to restart this project when financial position becomes fair, we emphasize that the moneys paid for the primary works is not a useless expense.
	2.3	3. Other Matters	
	(a)	In terms of the Deed relating to the land claimed by the General Hospital Board in which the said Board is situated, it was observed that entire land in extent of 10.0229 is available under 03 Plans attested in 1981 and 1983 by the Surveyor General. The land in extent of 9.9469 Hectares depicted in one Plan out of above had been re-surveyed in 2015 by the Surveyor General. Although it had been identified and reported by the Surveyor General that the extent of the land available to use by the Board as at said date was only 9.8047 Hectares and, 0.1422 Hectares relating to 09 places are using by unpermitted occupants, no appropriate legal measures relating to that had been taken since year 2015.	<p>Following plans relating to the land in which Sri Jayawaradnepura General Hospital situated had been handed over to the Audit Superintendent on 25.10.2021</p> <ol style="list-style-type: none"> 1. Lot Nos. 01 to 20 described in Plan No. Co/5493 dated 25.02.1981 made by the Surveyor General, in extent of A:24 R:2 P:9.4 (9.939 Hectares). 2. Lot No. 01 described in Plan No. Co/6073 dated 20.07.1983 made by the Surveyor General, in extent of 0.0380 Hectares. 3. Lot No. 01 described in Plan No. Co/6074 dated 13.07.1983 made by the Surveyor General, in extent of 0.0380 Hectares.

		<p>Further, this issue had been taken for discussion at the Board Meeting No. 453 held on 29.07.2021 and decided to obtain instructions from the Attorney General and re-survey the lands.</p> <p>Accordingly, the Attorney General had been instructed to inquire the Surveyor Superintendent of Colombo District that why a portion had been omitted (if any) when preparing the Plan No. Co/9523 and re-survey the land to correct the said error. The Attorney General had been further instructed to take measures to re-acquire the allotments in extent of 0.1422 Hectares that had been acquired without permission according to the Deed No. 805, under the Government Lands Act (Re-acquisition of the Possession) No. 07 of 1979.</p> <p>Further, we are informed by letter dated 06.01.2022 sent to the Surveyor General to make aware with regard to a portion omitted (if any) when preparing Plan No. Co/9523 dated 18.03.2015 and to re-survey the land to correct the said error in case such omission would be confirmed.</p>
	(b)	<p>According to a project proposal submitted by the former Ministry of Youth Affairs and Skills Development, a Health Medical Educational University Academy had been commenced based on a Memorandum of Understanding entered into on 09 May 2013 by and between the General Hospital Board and the ministry aforesaid, with the objective of establishing technical training programmes in the health sector. The term of agreement had been expired by May 2016 but the Board of Directors had been decided to continue the academy for those students whose courses didn't finalize. Although financial assistance</p> <p>The hospital management had been taken steps in maximum level sending letters to the ministry to recover the outstanding moneys. This expense within this period had been incurred on a directive issued by the Hon. Prime Minister and, the management is in continuance effort to recover it from the ministry.</p>

		upto 3.8 million on the instructions of the Minister of Health was expected to provide and reimburse from the former Ministry of Health, Nutrition and Indigenous Medicine, the money amounting to Rs. 8.94 million spent by the hospital from 2016 to end of 2019 had not been able reimbursed even as at 31 December 2021.	
	(c)	It had been identified that about Rs 581,418 per month spends by the General Hospital Board as overhead cost for the surgeries and tests carried out by the Specialist Doctors after their normal duty time. But based on the method of charging only a service charge of 0.15 percent of the professional fees charged for those surgeries and tests, the total service charges collected out of the total professional charges of Rs. 363.17 million paid within the year under review was only Rs. 546,035. Although proposals relating to increasing of the service charge had been submitted to the Board of Directors on 25 September 2019, it had been unable to increase the service charge collected, comparatively to the cost spent exactly.	<p>Specialist Doctors engage in the private medical service to charge the professional fees and special wards have been reserved for that. Accordingly, patients admit to Ward Nos. 03, 04 and 05 which are paying wards. Beds in those wards are utilized 100% at many events.</p> <p>In addition to the fee (Rs. 2,000, Rs. 3,000, Rs. 4,000, Rs. 5,000, Rs. 7500) charged separately for a room or a bed in these paying wards, the hospital charges fees against the services rendered to the patients keeping a 30% of profit percentage at this ward, rather than the normal wards (10%) in this hospital. Accordingly, the hospital receives a higher income for the hospital charges, drugs and consumable materials, surgical charges, charges for tests etc... 0.15% of Professional charges are charged to the hospital in addition to above. This fee is only an administrative charge relating to the professional charges.</p>
	(d)	It was revealed at several occasions at the sample test that the differences occur after entering information in the computer system relating to the stocks in the General Hospital Board, to the computer accounting system had not been re-updated in the accounting system. It can't be satisfied whether the actual values of the items such as purchasing, cost, creditors, debtors and hospital charges	The problem aforesaid was occurred due to non-updating of the changes happen in the "Systolic System", in the "Acc Pac" system. We admit that the errors pointed out by the audit had been occurred within the period stated by them. Those errors were detected by us within last quarter in the year 2021 that have already been corrected in the system.

		<p>income contained in the computer accounting system represents in the financial statements due to the reason aforesaid. It was observed that computer systems in the hospital had not been updated, system link among computer systems had not been created and, data entering in the computer system, checking and procedures relating to approval had not been functioned under a proper authority were the reasons for matter aforesaid. Although the facility of altering reports in the system must be barred after obtaining the data need to prepare the financial statements, such step had not been taken.</p>	<p>Further, approval to appoint a Specialist Consultant in computers to detect the errors exist among these two systems and instruct for computer affairs including method of correcting those errors has been granted by the Board of Directors. Steps to minimize the errors exist among the two systems aforesaid will be taken once his observation report is received.</p>
	(e)	<p>A scholarship had been given to a female Medical Officer who was working as the Deputy Director in the General Hospital Board, for a foreign training (without salary payment) at Oxford University in the United Kingdom within the period commencing from 30 May 2018 to 11 July 2019. The Board of Directors had been decided to grant that officer leave with pay upto 2 years to travel abroad for the scholarship and, to pay a personal maintenance allowance, without finding facts about the legal background of paying her the allowance (paid for the Medical Officer's Post Graduate Studies) by the General Hospital Board and despite the foreign scholarship application submitted by the Medical Officer had been rejected by the Ministry of Health. Therefore, Rs. 5.80 million which was paid her as personal maintenance allowance couldn't reimburse from the Ministry of Health and, said amount together with Rs. 3.79 million paid as salaries stayed as an expenditure to the hospital.</p>	<p>Mrs. Santhushya Fernando – the Deputy Director had been served to this hospital up to 17 June 2021 (date of her resignation) after she arrived to the Island by ending her scholarship in the United Kingdom. Also, the bond she signed for her scholarship had been transferred to the Ministry of Education even she resigned from the services in Sri Jayawardanapura Hospital. Accordingly, the conditions contained therein are still in force.</p>
	(f)	<p>Two hundred fifty one (251) officers for 03 positions had been recruited exceeding the approved number of positions without</p>	<p>Those vacancies were filled on the need of filling such vacancies existed within this period with the objective of</p>

		approval from the Department of Management Services. Also, 10 officers had been appointed for 05 positions that was not in the approved staff of the Board, without approval from the Department of Management Services.	<p>efficient continuation of the services rendered by the hospital and, the Board approval for same had been obtained.</p> <p>However, all these designations will be covered in future when obtaining approval for the proposed recruitment procedure.</p>
	(c)	Steps had not been taken to settle Sixteen (16) payable balances amounting to Rs. 5.73 which is coming from 4 to 23 years or take it into the irresponsible balance revenue.	<p>Creditors amounting to Rs. 571,830.04 out of the amount stated in the audit query had been removed from the financial statement for 2021 under Board approval. Appropriate adjustments will be made in the year 2021 by examining the detailed reports relating to other creditors.</p>

6. Future Vision



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

Objectives	Activities
New Building Constructions	<ul style="list-style-type: none"> ♦ Building for CT Angio machine ♦ Interior work & Furnishing (Female Male Nurses' quarters, Administrative building & Work shop) with ELU system for Admin Building
Rehabilitation of Existing infrastructure	<ul style="list-style-type: none"> ♦ Refurbishing of existing sanitary facilities (in progress) ♦ Refurbishment of Main pump station ♦ Upgrade & Expansion of power supply including Generators ♦ Renovation of Married Doctors quarters ♦ Renovation of air conditioning system (Cardiac building) ♦ Refurbishment Air conditioning system for OT complex (Balance work) ♦ Upgrade of Existing PABX system ♦ Stainless Steel Doors for CTOT ♦ Other rehabilitation & improvement of wards
Procurement of Equipment	<ul style="list-style-type: none"> ♦ Purchase of equipment for cardiac Catheterization Laboratory ♦ Purchase of Bio Medical,Surgical,Lab equipment ♦ Office ,Furniture, Fitting & Other equipment