

2021
வார्षிக வர்வால
ஆண்டு அறிக்கை
Annual Report



விசய கும்ரதுங்க அனுக்மர்ஸு ரீஸ்ட்
விஜய குமரதுங்க நினைவு மருத்துவமனை
Wijaya Kumaratunga Memorial Hospital

Annual Report

2021

Index	
Contents	Pg.No .
Historical background of WKMh	03-4
Corporate Information	05-6
The Chairman's Letter forwarding Annual Report to the Honorable Minister of Health	07
Staff Strength as at 31/12/2021	08
Analysis of Services delivered by the Hospital	09-17
The major achievements ,special events & Donations in year 2021	18
Financial Statements as at 31/12/2021	19-33
Report of the Auditor General for year 2021 in terms of sec.12 of the National Audit Act of Finance Act, No. 19 of 2018	34-39

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

Annual Report and the Statement of Accounts of Wijaya Kumaratunga Memorial Hospital for the Year 2021 01st January, 2021 to 31st December, 2021

HISTORICAL BACKGROUND

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

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

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

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

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

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

In 2015 construction of a three story Laboratory Building was completed to upgrade facilities for Laboratory. Currently it is used for Laboratory, Medical Record Room, Internal Audit unit, Family Medical Clinic, Utility Rooms, etc.

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

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

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

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

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

As Covid 19 pandemic disrupt the hospital services, the Steps have been taken to provide continues healthcare service following the protective methods and guidelines of Ministry of Health in year 2020 & 2021.

Renovation of Family Medical Clinic was the major project done in year 2021. Present Director, Dr. Roy Perera was able to get a new X Ray Unit from Division of Bio Medical Engineering Services, Ministry of Health as a donation, as the present machine is 21 years old.

Eye Unit was Equipped with new Ophthalmic Operating Microscope worth Rs. Mn. 19.32 in year 2021.

[
The hospital has 5 wards and total of 137 beds at present (in 2021)

Corporate Information

01-01-2021 ~ 31-12-2021

Name of the Organization

Wijaya Kumaratunga Memorial Hospital

Address

Wijaya Kumaratunga Memorial Hospital ,Seeduwa

Management

By the Board of Directors

Legal Form

Establishment by an Act of Parliament No. 38 of 1999

Auditors

- Auditor General , National Audit Office ,306/72, Polduwa Road ,Battaramulla
- Internal Audit Unit ,Ministry of Health & Indigenous Medical services ,No 26 , Sri Sangaraja Mw , Colombo 10

Board of Directors

01-01-2021 ~ 31-12-2021

Chairperson

Former President , Hon. Chandrika Bandaranaike Kumaratunga

Directors

- Dr.Asela Gunawardhana, Director General of Health Services , Ministry of Health & Ind Medical services
- Mr. N.A. Umagiliya,
- Mrs. Sumana Yapa, Representative of Treasury
- Mr. Ananda Wimalasena
- Mr.Ravindra Ekanayake

Audit Committee

01-01-2021 ~ 31-12-2021

Chairman

Mrs. Sumana Yapa, Director ,Department of National Budget ,Ministry of Finance

Observer

Mrs. R.G.D.Priyadarshani, Chief Internal Auditor Ministry of Health & Indigenous Medical services

Mrs. I.Abegunawardhana , Superintendent of Audit ,National Audit Office ,Battaramulla.

Member

Dr.ULRM Perera, Director , WKMh

In attendance

Dr.D G A Ranaweera-CMO , Wijaya Kumaratunga Memorial Hospital

Mrs. PAMPN Perera -Internal Auditor , Wijaya Kumaratunga Memorial Hospital

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

Mr.RAASK Ranasinghe- Administrative Officer , Wijaya Kumaratunga Memorial Hospital

Bankers – Bank of Ceylon ,Seeduwa

The Chairman's Letter forwarding Annual Report

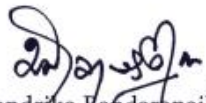
Hon .Minister of Health,
Ministry of Health and Indigenous Medical services
385, Baddegama Wimalawansa Thero Mw.
"Suwasiripaya",
Colombo 10.

Annual Report and the Statement of Accounts of
Wijaya Kumaratunga Memorial Hospital Board
for the Year 2021

In terms of section 14 (2) of the Financial Act No.38 of 1971, I, on behalf of Wijaya Kumaratunga Memorial Hospital Board, submit the relevant Accounts and the Report of Wijaya Kumaratunga Memorial Hospital Board for the year ended 31st December, 2021.

Thank you.

Yours faithfully,



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

Copy : Secretary, Ministry of Health and Indigenous Medical Services

Staff Strength as at 31st December 2021

Designation	Approved Cadre	In Position
Director	1	1
Consultant Anesthetist	1	1
Consultant Physician	2	1-Permanent 1-Attachment from MOH
Consultant Surgeon	1	1
Consultant Endocrinologist	1	0
Consultant Eye surgeon	2	1
Chief Medical Officer	1	1
Medical Officer	28	19
Dental Surgeon	2	0
Internal Auditor	1	1
Accountant	1	1
Registered Medical Officer	2	3
Special Grade Nursing Officer	1	1
Nursing Sister	3	0
Nursing Officer	85	82
Administrative Officer	1	1
Pharmacist	6	6
Radiographer	2	1
Medical Laboratory Technologist	5	5
Ophthalmic Technologist	4	3
Nutritionist	1	0
Forman	1	0
AC Technician	1	0
E.C.G. Recordist	2	1
Management Assistant	11	10
Dispenser	3	2
Diet Stewardess	1	1
House Warden	1	0
Medical Record Room Assistant	1	1
Driver	5	3
Electrician	1	1
Maintenance Labour	3	3
Lab Orderly	2	2
Cook	3	2
Gardener/Receptionist/Telephone Operator	3	1
Saukya Karya Sahayaka (Senior),(Junior)	69	67
Total	250	227

Services Provided by the Hospital

Introduction:

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

Average bed occupancy rate during 2021, 70.29%.

Total number of hospital admissions was 9,669 in 2021.

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

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

In 2021 with the increasing of hospital charges and the decision which was taken to purchase the IOL lenses by the patient himself from outside the hospital was able to lessen the financial burden to the government.

In this year preventive measures were taken to protect the staff & patients during the COVID 19 Pandemic. Vaccination Programmes have been conducted during 2021 and total 11,386 Covid Vaccines have been given for the people. All staff members were vaccinated with 3 vaccines including the Pfizer Booster Dose.

1. Out Patients' Department (OPD)

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

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

Consultant Family Physician visited hospital and served for 2 days per week and patients who need Consultant advises were referred to Consultant Family Physician from OPD . They were treated at FMC Clinic .

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

The total number of patients attended the OPD during 2021 were 47,514 .

OPD has performed 6,395 dressings and 1,126 injections in 2021.

Table 1 shows the statistics in OPD during last five years.

2. Primary Care Unit (PCU)

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

The total number of patients who attended the PCU during 2021 were 11,256 .Total attendance to PCU during last five years is shown in table 1.

3. Dental Unit

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

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

Even though the covid 19 pandemic in the country we have served almost all the patients who visited the dental clinic. At that time most of the other hospital dental clinics were not functioned properly .

In the year 2021, total of 3,671 patients attended the dental unit .Total attendance of Dental Unit during last five years is shown in table 1.

4. Medical Unit

Medical Unit consist of two medical wards and medical clinic .The male ward has 20 beds and the Female ward has 28 beds. Medical Clinics conducts from Monday to Saturday. Patients with, diabetes, hypertension, asthma and various medical problems are attending to this clinic. In Saturdays there is a Endocrinology Clinic which is conducted by Consultant Endocrinologist . It is a specialized diabetic clinic too , in which we are treating for the juvenile diabetes patients (type 1 diabetic) , Thyroid deficiencies and other endocrinology disorders .

The total number of patients attended the medical clinic in 2021 was 30,212. Table 2 shows the statistics of Medical clinic , Ward 1(Male Ward) and Ward 2 (Female Ward) during last five years.

Other Special Clinics

- **Family Medical Clinic**

Consultant Family Physician was attached from Ministry of Health and he conducted this special Medical Clinic . Special referral and appointment system has operated through the OPD to this clinic.

Outreach community health education and preventive care programmes were conducted through this clinic. Total of 5,275 patients attended to Family Medical clinic in 2021.

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

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

426 , 439 and 16 patients were treated by, NCD & well woman and family planning Clinics respectively during year 2021.

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

- **Visiting Clinics**

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

Psychiatric Clinic was conducted by the senior Medical Officer who was trained at Psychiatric Unit Negombo and work under the supervision of Consultant ,District Hospital ,Negombo. Endocrinology Clinic and Psychiatric Clinic are functioning once in the week and patients referring from nearby hospitals and referral from the hospital clinics were treated here.

Total of 1,659,1601 and 2960 patients attended at Endocrinology Clinic , Psychiatric Clinic and Diabetic & Hypertension Clinic respectively in 2021.

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

5. Surgical Unit

The Surgical Unit of WKMh was newly established in mid 2016 in the beginning . The surgical unit consist of a 28 bedded ward and a surgical clinic with one Consultant Surgeon and two Medical Officers .

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

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

The services provided by Surgical Unit was as follows .

The annual turn over of surgical clinic for the year 2021	5,241
Total surgeries	767
Major surgeries and intermediate surgeries	628
Minor surgeries.	139
Duplex scans	490
Sclerotherapy procedures for Varicose Veins.	174
PRP (Platelet Rich Plasma Therapy) injections ,	219
MP (Methyl Prednisolon) Injections	91
FNAC (Fine Needle Aspiration Cytology) procedures.	05
Total Endoscopy Procedures	566
UGIE (Upper Gastro Intestinal Endoscopy) procedures,	43
LGIE (lower Gastro Intestinal Endoscopy) procedures	174
Colonoscopies	24
Proctoscopy including RBL(Rubber band ligation for hemorrhoids) procedures and Sclerotherapy Injections for hemorrhoids .	163
Biopsy +UGIE & LGIE	24

Wound Care Clinic and Ward

Wound care section consist with 21 bedded ward and clinic managed under the Consultant General Surgeon.

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

Total of 9,316 patients attended to Wound Care clinic in 2021.

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

6. Ophthalmology Unit/Eye Unit

Consultant Vetric Retinal Surgeon ,Acting consultant Eye Surgeon and five medical officers were attached to this unit. This unit was consisted with Eye Clinic , 40 bedded Eye Ward and Operation Theatre.

Following services has been provided by this unit.

Ophthalmic Surgeries

Eye Clinic

24 hour casualty management service

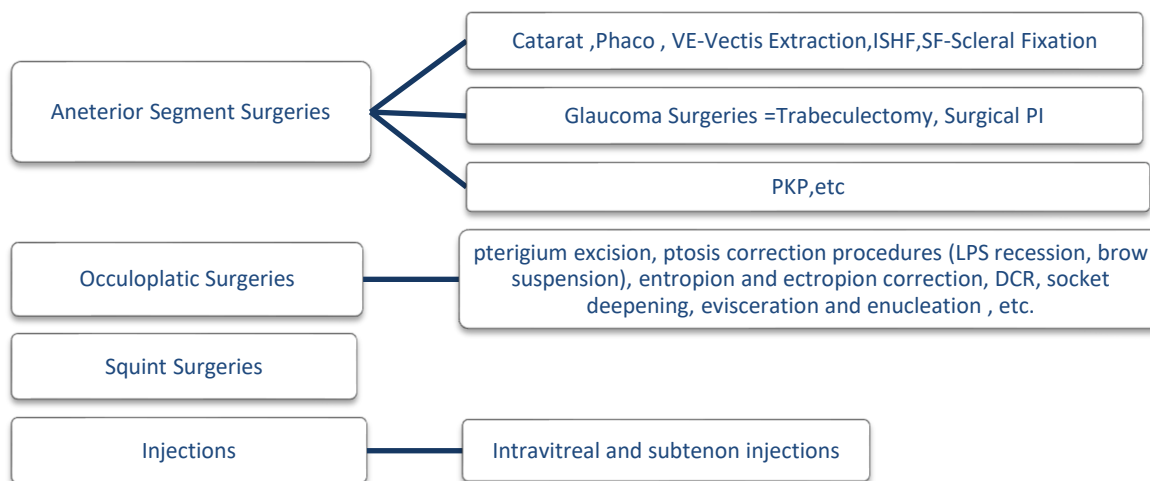
Ophthalmological investigations

Laser treatment

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

Ophthalmic surgeries

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



In year 2021 5,165 major surgeries and 356 minor surgeries were performed. Accordingly total of 5,521 surgeries have been performed in 2021.

Eye Clinics

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

In addition to General Ophthalmology Clinic ,Diabetic Retinopathy clinic ,Glaucoma clinic and Pediatric clinic were conducted.

In year 2021, 27,603 General Ophthalmology Clinic patients have been treated.

24 hour Accident and Emergency service

In year 2021 , 1,850 accident and emergencies were treated at the Eye Ward after daily clinic hours .

Ophthalmological investigations

The unit consists of wide variety of ocular investigation facilities

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

In year 2021 1,573 OCT tests and 5,741 Biometry investigations have been done in Eye Unit.

Laser treatment

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

In year 2021 , 1,072 total laser treatments have been done including 678 PRP Laser, 117 FLT Laser , 191 YAG CAP , 43 YAG PI , and 43 other laser.

Supportive Services

Medical Laboratory

Medical laboratory has equipped with modern facilities and a separate sample room has been set up to streamline blood sampling .Medical Laboratory was staffed with four MLT s. Laboratory is functioning from Monday to Saturday and one Sunday per month .

The total number of 53,177 laboratory investigations were carried out in year 2021.

ECG

The ECG Unit which was managed by one technician provides service to OPD patients as well as the inward patients. When the unit is closed emergency ECGs are taken by the PCU. Number of ECG's taken during the year 2021 was 3,869.

X-ray

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

Number of X-rays taken during the year 2021 was 1,816.

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

Summary of Hospital Services

Table 1

Section/Year	Total No. of Patients Treated				
	2017	2018	2019	2020	2021
OPD	117,080	103,420	109,102	71,212	47,514
VP Referral Clinic-OPD	-	-	-	-	984
PCU	23,054	21,718	22,435	15,134	11,256
Dental	7,556	8,756	6,711	4,757	3,671

Table 2

Medical Unit

Section/Year	Total No. of Patients attended the clinic				
	2017	2018	2019	2020	2021
Medical Clinic	43,180	40,695	42,436	34,012	30,212

Section/Year	Total no. of patients admitted to the ward				
	2017	2018	2019	2020	2021
WD-1 (Medical Ward-Male)	1,434	1,509	1,140	731	619
WD-2 (Medical Ward-Female)	1,802	2,238	1,555	1,046	851

Table 3

Other Special Clinics

Section/Year	Total No. of Patients attended the clinic				
	2017	2018	2019	2020	2021
Family Medicine Clinic		2,123	5,336	6,929	5,275
NCD Clinic	566	484	523	279	426
Well Woman Clinic		74	58	15	439
Family Planning Clinic					16

Table 4

Visiting Clinics

Section/Year	Total No. of Patients attended the clinic				
	2017	2018	2019	2020	2021
Diabetic & Hypertention Clinic	3,046	3,548	3,897	5,413	2,960
Paediatric Clinic	1,145	904	532	182	-
Psychiatric Clinic	2,609	2,344	1,915	1,895	1,601
ENT Clinic			339	135	-
Endocrine Clinic					1,659

Table 5**Surgical Unit**

Section/Year	Total No. of Patients				
	2017	2018	2019	2020	2021
Surgical Clinic	3,697	4,494	4,427	3,261	4,829
Endoscopy tests	657	950	1,085	748	566
General Surgeries	889	1,023	1,047	675	767
WD-6 (Male & Female Ward)	2,631	3,541	3,512	2,544	2,284
Wound Care Patients	19,926	15,556	16,745	11,179	9,316
WD-5 -wound care ward (Male & Female Ward)	408	358	279	119	119

Table 6**Eye Unit**

Section/Year	Total No. of Patients				
	2017	2018	2019	2020	2021
Eye Clinic	49,423	47,570	47,854	30,078	27,603
Eye Surgery	1,994	1,336	2,849	3,724	5,521
WD-3 Eye Ward (Male & Female)	3,129	1,863	3,747	4,410	5,679
Laser Treatments	962	1,648	988	723	1,072
Refractive Investigations	7,484	8,622	2,197	5,602	5,549

Table 7**Supportive Services**

Section/Year	Total No. of Patients				
	2017	2018	2019	2020	2021
LAB Tests	90,605	111,620	101,066	69,697	53,177
X RAY Investigations	2,796	4,728	3,791	1,929	1,816
ECG Investigations	7,344	7,776	8,882	5,409	3,869

The Major Achievements in year 2021

1) Purchasing Medical Equipment -Main Equipment

<u>Description</u>	<u>Cost-Rs.</u>
Ophthalmic Operating Microscope	- 19,320,000.00
HbA1C Analyzer	- 4,800,000.00
Dental CR System	- 1,385,000.00
Installation of 3 phase connection to x ray unit	- 1,140,000.00
Medical Instruments(Eye/General) – List	- 2,339,026.00
Other Medical Equipment	- 731,680.00

2) Purchasing Furniture & Fittings , Machinery, IT Equipment

IT Equipment (List Provided),and software charges	-2,517,521.50
Furniture & Fittings -(Tables, Chairs ,Cupboards, ect.)	-1,673,285.57
Machinery	- 311,174.50

3) Improvement of Infrastructure

Renovation Of Family Medical Clinic (New Lab Building - N.C.D. Clinic)	-2,056,959.95
Renovation Car Park	- 2,716,912.48
Surface Preparation Of Floor tiles in Corridor area	- 1,326,241.90
Toilet Repairs - Operation Theatre	- 1,310,494.42

Main Donations in year 2021-

Doner /Institute	Description	Total Value -Rs.
Mr.Rasika Peduruarachchi Mr.Somapala Peduruarachchi Mr.Prasad Peduruarachchi	2 No.s Patient Monitors – (Edna IM 60) 01 No . ECG Machine -Edna (SE 03-01) 01 No. Emergency Trolley	820,000.00
Mr.KDD Perera	01 No.HDU Beds 22 No.s Hospital Beds 23 No.s Beside Lockers 23 No.s Mattress	1,723,000.00
Division of Bio Medical Engineering Services Ministry of Health	One X ray Unit (XR 6000)	14,968,018.12

Financial Statements

for the year ended 31/12/2021

Wijaya Kumaratunga Memorial Hospital

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Financial Performance

For the Year Ended December 31, 2021

		2021	2020 (Restated)
Revenue			
Government Grant (Recurrent)		395,000,000.00	341,192,500.00
Amortization Capital Grant		26,321,974.49	22,679,036.33
Amortization of Donations		6,845,400.77	6,067,171.00
Other revenue	15	25,252,362.08	14,751,483.40
Total Revenue		453,419,737.34	384,690,190.73
Expenses			
Wages Salaries and employee benefits	16	259,518,093.20	250,696,988.09
Supplies and consumables used	19	100,745,343.97	126,416,282.95
Depreciation	17	33,167,375.26	28,746,207.33
Other expenses	18	53,573,975.01	52,537,663.05
Total expenses		447,004,787.44	458,397,141.42
Surplus/(deficit) for the period		6,414,949.90	(73,706,950.69)



Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Financial Position

AS AT DECEMBER 31, 2021

		2021	2020 (Restated)
ASSETS			
Current assets			
Cash and cash equivalents	1	22,898,279.98	31,095,873.32
Receivables	2	14,967,819.48	12,095,482.87
Inventories	3	17,238,426.75	32,901,080.04
Prepayments	4	428,526.50	410,392.30
		<u>55,533,052.71</u>	<u>76,502,828.53</u>
Capital Working Progress	5	31,643,712.74	1,440,493.87
Non- current assets			
Infrastructure , plant and equipment	6	95,317,602.67	70,076,762.96
Land and buildings (WDV)	7	188,641,551.94	182,002,647.21
		<u>283,959,154.61</u>	<u>252,079,410.17</u>
Total assets		<u><u>371,135,920.06</u></u>	<u><u>330,022,732.57</u></u>
LIABILITIES			
Current liabilities			
Payables	8	10,269,948.72	15,223,163.55
Creditors	9	125,270,495.16	114,371,239.50
Provision For Gratuity	10	50,012,539.28	46,035,785.38
Total liabilities		<u><u>185,552,983.16</u></u>	<u><u>175,630,188.43</u></u>
Net assets		<u><u>185,582,936.90</u></u>	<u><u>154,392,544.14</u></u>



NET ASSETS/EQUITY

Capital	11	75,787,890.44	75,787,890.44
Government Grant - Capital	12	205,749,603.75	192,071,578.24
Donation	13	24,004,526.63	12,907,109.28
Reserves - Capital gain		2,131,366.30	2,131,366.30
Revaluation Reserve		-	-
Accumulated surpluses/(deficits)	14	(122,090,450.22)	(128,505,400.12)
Total net assets/equity		185,582,936.90	154,392,544.14

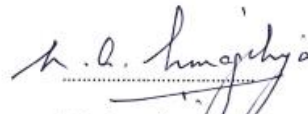
The Board of Directors is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.


Chandrika Kumarathunga

Chairperson
CHAIRPERSON
WIJAYA KUMARATHUNGA MEMORIAL HOSPITAL
SEEDUWA.

Wijaya Kumarathunga Memorial Hospital

Date : 16/3/2022


N.A. Umagiliya

Director
DIRECTOR BOARD
WIJAYA KUMARATHUNGA MEMORIAL HOSPITAL
SEEDUWA.

Wijaya Kumarathunga Memorial Hospital

Date : 15/03/2022

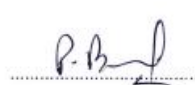

Dr. U.L.R.M. Perera

Director

Wijaya Kumarathunga Memorial Hospital

Date : 20/02/2022

Director
Wijaya Kumarathunga Memorial Hospital
SEEDUWA.


P.D.T.P.N. Bernard

Accountant
Accountant
Wijaya Kumarathunga Memorial Hospital
SEEDUWA.

Wijaya Kumarathunga Memorial Hospital

Date : 20/02/2022



Wijaya Kumarathunga Memorial Hospital - Seeduwa

Cash Flow Statement for Year Ended 31 December 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Surplus/(deficit)	6,414,949.90
Non-cash movements	
Increase / (Decrease) in provision for Depreciation	33,167,375.26
Amortization	(33,167,375.26)
Increase / (Decrease) in payables	(4,953,214.83)
Increase / (Decrease) in Creditors	10,899,255.66
(Increase) / Decrease in inventory	15,662,653.29
Increase / (Decrease) in provisions relating to employee cost	3,976,753.90
(Increase) / Decrease in prepayment	(18,134.20)
(Increase) / Decrease in receivables	(2,872,336.61)
Net Value of Condemning & Transferred Assets	37.00
Net cash flows from operating activities	<u>29,109,964.11</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of plant and equipment	(47,104,338.58)
Capital Work in progress increase	(30,203,218.87)
Capital Grant received	40,000,000.00
Net cash flows from investing activities	<u>(37,307,557.45)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Net cash flows from financing activities	
Net increase/(decrease) in cash and cash equivalents	(8,197,593.34)
Cash and cash equivalents at beginning of period	31,095,873.32
Cash and cash equivalents at end of period	<u>22,898,279.98</u>

Notes to the Cash Flow Statement

Cash and Cash Equivalents	
Cash at Bank	22,772,575.98
Cash in Hand	125,704.00
	<u>22,898,279.98</u>

Wijaya Kumarahunga Memorial Hospital - Seeduwa
Statement of Changes in Net Assets / Equity
For the Year Ended December 31, 2021

	Govt Grant Capital	Donations from other entities	WKMHI Foundation	BOI	UDA	Reserves - Capital Gain	Revaluation Reserve	Net Surplus / (Deficit)	Total
Balance as at 01/01/2021	192,071,578.24	12,907,109.28	29,632,139.32	28,155,751.12	18,000,000.00	2,131,366.30	-	(128,505,400.12)	154,392,544.14
PPE Revaluations during the year	-	-	-	-	-	-	-	-	-
Capital Grant Received during the year	40,000,000.00	17,942,818.12	-	-	-	-	-	-	57,942,818.12
Capital Grant Amortization	(26,321,974.49)	(6,845,400.77)	-	-	-	-	-	-	(33,167,375.26)
Net Surplus / (Deficit) for the year	-	-	-	-	-	-	-	6,414,949.90	6,414,949.90
Prior year adjustments	-	-	-	-	-	-	-	-	-
Balance as at 31/12/2021	205,749,603.75	24,004,526.63	29,632,139.32	28,155,751.12	18,000,000.00	2,131,366.30	-	(122,090,450.22)	185,582,936.90



Wijaya Kumaratunga Memorial Hospital - Seeduwa
Fixed Assets Schedule as at 31st December 2021

Items	Cost As at 01-01-2021	Add. Dur. the Year	Disposal Dur. the year	As at 31-12-2021	Rate	As at 01.01.2021	Depreciation / Addition dur. Year	Dispo. dur. the year	As at 31-12-2021	Written down value as at 31-12-21
Land	27,159,873.50	-	-	27,159,873.50	-	-	-	-	-	27,159,873.50
Buildings & Fittings	202,951,962.75	10,916,251.01	-	213,867,313.76	2%	48,108,289.04	4,277,346.28	-	52,385,635.32	161,481,678.44
Vehicle	26,458,792.90	350,000.00	-	26,808,792.90	20%	21,358,787.90	1,770,000.00	-	23,128,787.90	3,680,005.00
Furniture Fittings & Instrument	13,511,137.37	3,438,785.57	2,000.00	16,947,922.94	10%	9,285,819.78	1,007,769.17	1,998.00	10,291,590.95	6,656,331.99
Machinery	27,502,477.28	395,174.50	24,600.00	27,873,051.78	15%	12,557,048.07	3,476,900.71	24,597.00	16,009,351.78	11,863,700.00
Computer Tf from medil equip	3,655,646.40 248,000.00	2,517,521.50	29,683.00	6,391,484.90	20%	2,297,988.40 49,600.00	1,011,280.30	29,677.00	3,329,191.70	3,062,293.20
Medical Equipment Tf to Computer equip	245,293,954.24 (248,000.00)	47,429,424.12	3,178,963.16	289,296,415.20	15%	200,833,201.08 (37,200.00)	21,624,078.80	3,178,937.16	219,241,142.72	70,055,272.48
Capacity Building	-	-	-	-	10%	-	-	-	-	-
TOTAL	546,532,944.44	65,047,156.70	3,235,246.16	608,344,854.98		294,453,534.27	33,167,375.26	3,235,209.16	324,385,700.37	283,959,154.61

Donation

17,942,818.12

Actual PPE Additions

47,104,338.58

47,104,338.58



Wijaya Kumarathunga Memorial Hospital - Seeduwa

Notes to Accounts

	2021	2020 (Restated)
<u>Cash & cash equivalents</u>		
1 Cash at Bank	22,772,575.98	31,034,983.32
Petty Cash	-	-
Cash in Hand	125,704.00	60,890.00
	<u>22,898,279.98</u>	<u>31,095,873.32</u>
<u>Receivables</u>		
2 Deposit Account	385,429.10	385,429.10
Festival Advance	181,250.00	-
Special Advance	-	24,800.00
Receivable - Canteen & Milk shop	105,746.85	104,600.00
Recoverable from NO (Rental)	-	2,219.18
Receivable Covid Center	1,118,558.94	-
Distress Loan	13,176,834.59	11,578,434.59
	<u>14,967,819.48</u>	<u>12,095,482.87</u>
<u>Inventories</u>		
3 Stationary	403,738.05	345,780.48
Drugs	13,834,354.79	30,178,091.57
Lab Chemical	1,899,198.38	1,304,077.30
Linen Items	270,003.74	200,794.24
General Stores	403,376.58	443,773.54
Repair & Maintenance	148,492.00	106,254.60
X Ray	242,311.20	185,756.90
Dental	36,952.01	136,551.41
	<u>17,238,426.75</u>	<u>32,901,080.04</u>
<u>Prepayments</u>		
4 Service Agreement of Medical Equip	139,314.82	145,865.29
Service Agreement of with Fax	6,107.14	-
Service Agreement of Printer	1,618.00	-
Service Agreement of with Duplicating Mc	9,737.51	6,844.36
Licence / Insurance Renewal	68,236.53	72,682.65
QB System Maint	12,500.00	-
Service Agreement of Lift	191,012.50	185,000.00
	<u>428,526.50</u>	<u>410,392.30</u>
<u>Capital Working Progress</u>		
5 Working Progs - New Building office	662,076.27	662,076.27
Working Progs - Car Park	-	778,417.60
Working Progs - New Building 2	30,981,636.47	-
	<u>31,643,712.74</u>	<u>1,440,493.87</u>
<u>Infrastructure , plant and equipment</u>		
6 Machinery	11,863,700.00	14,945,429.21
Furniture	6,656,331.99	4,225,317.59
Vehicle	3,680,005.00	5,100,005.00
Computer	3,062,293.20	1,308,058.00
Medical Equipment	70,055,272.48	44,497,953.16
Capacity Building	-	-
	<u>95,317,602.67</u>	<u>70,076,762.96</u>

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Notes to Accounts

	2021	2020 (Restated)
Land and buildings		
Land	27,159,873.50	27,159,873.50
Building & Fittings	161,481,678.44	154,842,773.71
	<u>188,641,551.94</u>	<u>182,002,647.21</u>
Accrued Expenses		
Audit Fees	700,000.00	1,345,500.00
Traveling		2,580.00
Electricity	835,526.70	733,392.00
Telephone Charges	26,651.15	32,001.03
Fuel	124,886.00	65,344.00
Gas		
Subsistence	42,712.00	8,300.00
Rep Machinery	70,200.00	63,936.00
Rep Vehicle payable (Insurance)	22,000.00	
Rep Vehicle payable	43,895.94	
Rep .Medical Eq	276,098.49	434,520.00
Con Medical Eq		4,700.00
Medical Equip		1,335,198.60
Water	5,950.00	5,950.00
Allowance for board sec	35,000.00	
Advertisements		116,100.00
Waste Management	90,660.60	
Rep Building	9,180.00	
Lawer's Fees	1,000.00	7,500.00
Sundry Exp Payable	2,300.00	2,180.00
	<u>2,286,060.88</u>	<u>4,157,201.63</u>
Payables		
Refundable Tender Deposit	756,340.00	1,661,194.00
Retention Money	933,183.99	2,586,205.23
Stamp	200.00	425.00
Salary payable to Contract & Cashual Staff	833,341.76	1,280,998.08
Allowance for Visiting Doctors	376,319.55	109,571.73
Risk Allow payable to Nos	7,700.00	
Allowance for Trainees - Pupil NO		338,540.60
Allowence for CMO duty covering & Arrears		212,166.17
Allawance for Trainee MA	12,250.00	20,000.00
EPF ETF Payable	127,040.05	228,242.47
Overtime,Extra duty & PH Payment	4,898,653.74	4,390,983.89
Welfare & Catholic Society / Dr's Association		3,231.00
Payable to Dr WPAC Fdo		120,545.00
Payable (Cancelled chq) Ms Yamuna K.	38,858.75	38,858.75
Tel Allow payable to Dr ULRM Perera		75,000.00
	<u>7,983,887.84</u>	<u>11,065,961.92</u>
	10,269,948.72	15,223,163.55

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Notes to Accounts

		2021	2020 (Restated)
<u>Creditors</u>	9		
SPC		-	35,041,794.50
MSD		90,595,685.11	77,168,411.70
Erandhi Supplier		446,609.81	355,343.38
Nalin Thushara / Panagoda		-	189,284.00
Star Cleaners		214,373.00	
Rajapaksa		-	60,068.00
Sisili Hanaro		-	10,122.84
Omega		-	912,995.98
Super Will Shilne		2,233,872.57	
Ceylon Fisheries Corpo		29,898.20	78,184.20
Rakna Arakshaka Lanka		768,420.00	
LRDC Security service		-	555,034.90
CECB		30,981,636.47	-
		<u>125,270,495.16</u>	<u>114,371,239.50</u>
<u>Reserves</u>	10		
Provision for Gratuity		50,012,539.28	46,035,785.38
		<u>50,012,539.28</u>	<u>46,035,785.38</u>
<u>Capital & Reserves</u>	11		
Wijaya Kuamaratunga Mem. Foundation		29,632,139.32	29,632,139.32
Board of Investment		28,155,751.12	28,155,751.12
U.D.A.		18,000,000.00	18,000,000.00
		<u>75,787,890.44</u>	<u>75,787,890.44</u>
<u>Government Grant - Capital</u>	12		
As at 01/01		192,071,578.24	189,957,614.57
Addi. Dur. the Year		40,000,000.00	24,793,000.00
Amortization		26,321,974.49	22,679,036.33
As at 31/12		<u>205,749,603.75</u>	<u>192,071,578.24</u>
<u>Donation</u>	13		
Balance B/F		12,907,109.28	14,632,280.28
Donation for the period		17,942,818.12	4,342,000.00
Amortization of Donated Assets		6,845,400.77	6,067,171.00
		<u>24,004,526.63</u>	<u>12,907,109.28</u>
<u>Accumulated Deficit</u>	14		
B/F Balance as at 01.01		(128,505,400.12)	(54,798,449.43)
Surplus for the period		6,414,949.90	(73,706,950.69)
Prior Year Adjustment			
		<u>(122,090,450.22)</u>	<u>(128,505,400.12)</u>

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Notes to Accounts

	2021	2020 (Restated)
Other Income		
Private Medical Certificate Charges	136,410.00	111,000.00
Sundry Income	1,434,526.49	560,302.32
Tender Deposit - Non Refundable	251,600.00	237,000.00
Interest Of Distress Loan	538,209.79	412,051.28
Eye Operation Charges - major	15,504,700.00	8,024,000.00
Eye Operation Charges -minor	275,640.00	77,000.00
General Operation - major	2,026,000.00	1,467,000.00
General Operation - minor	674,150.00	727,750.00
Interest - Special. Advance	9,205.80	10,469.80
FFA	21,600.00	1,000.00
FLT	72,300.00	47,000.00
Peripheral	46,800.00	39,000.00
YAG PI	46,040.00	30,000.00
PRP	553,750.00	163,100.00
YAG CAPSULOMY	160,880.00	232,400.00
OCT	1,911,600.00	1,066,000.00
Diet	7,800.00	7,860.00
Upper GI	52,600.00	79,000.00
Sigmad copy	275,400.00	301,000.00
Colonoscopy	49,800.00	34,000.00
Duplex	543,000.00	486,300.00
Breast	-	500.00
Lipid Profile	588,950.00	-
PRP injection	600.00	-
HVF	2,400.00	-
Biopsy	60,000.00	-
Grid	1,800.00	-
Lid	2,400.00	-
Health Package	4,200.00	37,800.00
Other Donations	-	599,950.00
	25,252,362.08	14,751,483.40
Expenditure		
Wages, Salaries and Employee benefits		
Salary & Allowances		
Salary & Allowances - MO	52,318,179.17	53,415,853.92
Salary & Allowances - Other	16,052,013.61	14,922,329.43
Salary & Allowances - Para	12,606,870.15	11,870,915.16
Salary & Allowances - NO	59,107,486.02	50,029,565.55
Salary & Allowances - Minor	36,287,832.62	33,527,297.23
E.P.F.12 %	18,462,305.28	17,255,475.70
E.T.F. 3%	4,615,577.69	4,313,869.90
E.T.F Surcharge	-	851.00
Over Time-Others	3,813,191.53	4,128,748.73
Over Time-Para Medical	3,784,619.54	4,500,442.53
Over Time-Nurses	15,902,377.73	14,939,495.20
Over Time-Minor Staff	9,325,510.38	8,873,165.17
Extra Duty Payments (M/O)	21,351,688.08	23,585,954.94

Notes to Accounts



Wijaya Kumarathunga Memorial Hospital - Seeduwa

Notes to Accounts

	2021	2020 (Restated)
Gratuity Expenses	5,890,441.40	9,333,023.63
	<u>259,518,093.20</u>	<u>250,696,988.09</u>
<u>Depreciation</u>	17	
Buildings & fittings	4,277,346.28	4,059,021.25
Furniture, Fitting & Instruments	1,007,769.17	739,608.43
Machinery	3,476,900.71	3,523,818.46
Computer	1,011,280.30	623,131.08
Medical Equipment	21,624,078.80	18,100,628.11
Vehicle	1,770,000.00	1,700,000.00
	<u>33,167,375.26</u>	<u>28,746,207.33</u>
<u>Travelling</u>	18	
Subsistence Allowance	186,686.00	228,908.00
Transport Expenses	690,899.00	690,693.00
<u>Maintenance</u>		
Electricity	10,118,667.40	9,225,411.25
Water	1,220,290.20	1,264,044.36
Telephone	317,993.23	326,702.64
Postage	32,310.00	28,205.00
<u>Repair & Maintenance</u>		
Repair & Maintenance - Building	1,718,100.92	7,764,268.94
Repair & Maintenance - Machinery	1,246,740.97	1,357,055.67
Repair & Maintenance - Vehicle	844,247.12	667,319.38
Repair & Maintenance - Computer	146,513.55	91,850.00
Repair & Maintenance - Medical Equipment	3,326,539.71	1,646,277.15
Repair & Maintenance - Furniture	-	4,400.00
<u>Contractual Service</u>		
Cleaning	10,239,231.83	9,673,355.58
Laundry	2,170,875.80	3,393,070.00
Security	9,304,875.00	6,410,022.86
Food Provision	5,767,982.78	4,656,216.98
Board member fees & Audit Comm fees	198,000.00	72,000.00
Secretary Fees	405,000.00	420,000.00
Sundry expenses	383,841.02	185,530.00
Advertisement	1,232,644.50	1,025,711.10
Other Bank Charges	37,890.00	37,445.00
Audit Fees	700,000.00	696,000.00
Lawyer Fees	82,800.00	355,524.00
Rental	528,861.25	479,210.61
Fuel For Generator	145,400.00	218,400.00
Feed costs	135,248.00	45,856.00
Stationary & Hardware Items	325,794.60	121,963.00
NAITA Trainees & other training payments	336,540.00	306,278.95
Waste Management	764,932.27	166,558.56
Vehicle Expenses		
Fuel - Vehicle	755,968.72	771,928.00
Insurance	178,644.14	198,112.02
Reg. / License Fees	30,457.00	9,345.00
	<u>53,573,975.01</u>	<u>52,537,663.05</u>

Notes to Accounts

Page 11



Consumption of Supplies

	2021				2020			
	Opening Stock as at at 01.01.2021	Purchases on 2021	Closing Stock as at 31.12.2021	Consumption for the Year 2021	Opening Stock as at at 01.01.2020	Purchases on 2020	Closing Stock as at 31.12.2020	Consumption for the Year 2020
Lab Chemicals	1,304,077.30	4,116,547.39	1,899,198.38	3,521,426.31	1,365,476.88	1,590,500.71	1,304,077.30	1,651,900.29
X-Ray films & chemicals	185,756.90	328,679.04	242,311.20	272,124.74	212,861.17	324,058.08	185,756.90	351,162.35
Drugs	30,178,091.57	73,479,839.84	13,834,354.79	89,823,576.62	25,311,221.23	125,256,841.48	30,178,091.57	120,389,971.14
Linen Items	200,794.24	804,540.00	270,003.74	735,330.50	198,279.72	314,994.70	200,794.24	312,480.18
Consu. & General stores	443,773.54	908,877.99	403,376.58	949,274.95	407,362.21	1,026,040.24	443,773.54	989,628.91
Stationery	345,780.48	879,227.40	403,738.05	821,269.83	566,245.92	702,547.54	345,780.48	923,012.98
Repair & Maintenance (ii)	106,254.60	407,951.80	148,492.00	365,714.40	85,994.20	379,064.99	106,254.60	358,804.59
Dental Consumable	136,551.41	-	36,952.01	99,599.40	22,503.05	227,034.99	136,551.41	112,986.63
	32,901,080.04	80,925,663.46	17,238,426.75	96,588,316.75	28,169,944.38	129,821,082.73	32,901,080.04	125,089,947.07

19

Consumption of Supplies

Lab Chemicals	3,521,426.31	1,651,900.29
X-Ray films & chemicals	272,124.74	351,162.35
Drugs	89,823,576.62	120,389,971.14
Linen Items	735,330.50	312,480.18
Consu. & General stores	949,274.95	989,628.91
Stationery	821,269.83	923,012.98
Repair & Maintenance (ii)	365,714.40	358,804.59
Dental Consumable	99,599.40	112,986.63
Consu. Medical Equipment	3,846,490.00	1,019,643.52
Gas	310,537.22	306,692.36
	100,745,343.97	126,416,282.95



Wijaya Kumaratunga Memorial Hospital, Seeduwa

Significant Accounting Policies

GENERAL

1.1 Basic of Preparation

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

1.2. Government Grants

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

1.3. Taxation

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

1.4. Comparative information.

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

2. ASSETS AND BASES OF THEIR VALUATION.

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

- 2.1.1. Property, Plant & Equipment are stated at cost or valuation less accumulated depreciation. The cost of Property, Plant & Equipment is the cost of purchase or construction together with any incidental expenses incurred in bringing the assets to its working condition for its intended use.
Expenditure incurred for the purpose of acquiring extending or improving assets of a permanent nature by means of which to carry on the services provided or to increase the capacity of the services provided has been treated as capital expenditure.
- 2.1.2. Depreciation is provided on the assets other than on freehold land using straight line method at the rates as stated below,

Building & Fittings	2%
Vehicle	20%
Furniture, Fittings & Instruments	10%
Machinery	15%
Medical Equipment	15%
Computer	20%
Capacity Building	10%
- 2.1.3. Depreciation is provided in the year of purchase or acquisition and no depreciation is provided in the year of disposal.
- 2.1.4. For the purpose of cash flow statement cash and cash equivalents consist of cash in hand and cash at bank.



3. **LIABILITIES & PROVISIONS**

3.1 **Capital Commitments & Contingencies**

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

3.2. **Valuation of Inventories/ Stocks**

Inventories have been valued at cost.

4. **INCOME & EXPENDITURE**

4.1. **Revenue**

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

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

4.2. **Expenditure.**

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

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



NATIONAL AUDIT OFFICE

My No. THO/A/WKMH/FA/2021/02

Your No.

Date: 30.06.2022

The Chairman ,

Vijaya Kumaratunga Memorial Hospital Board

Auditor General's report in terms of section 12 of the National Audit Act No. 19 of 2018 regarding the financial statements and other legal and regulatory requirements of Vijaya Kumaratunga Memorial Hospital Board for the year ending 31.12.2021.

1. Financial statements

1.1 Audited opinion

Vijaya Kumaratunga Memorial Hospital Board Financial Status Statement as on 31.12.2021 and Financial Performance Statement for the year ended from that date, Statement of change of ownership and cash flow statement for the year ending from that date and notes relating to the financial statements, Financial Statements for the year ended 31.12.2021 consisting of summarized significant accounting policies My order in accordance with the provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971 to be read in conjunction with Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka Audited under, According to Article 154 (6) of the Constitution, my report will be tabled in the Parliament during the actual period.

For the audited opinion of my report, Except for the effect of the factors described in the Basis section, I am of the opinion that the financial statements of the Hospital Board reflect the true and fair financial position as on 31.12.2021 and its financial performance and cash flow for the year ended from that date in accordance with the Sri Lanka Public Sector Accounting Standards.

1.2 Basis for audited opinion

- a. According to Chapter 65 of Sri Lanka Public Sector Accounting Standard 7, Due to non-annual review of useful lives of non-current assets, The estimated error on the effective life of the assets which had been fully depreciated but already in use was Rs.218,607,966 was revised in accordance with Sri Lanka Public Sector Accounting Standard 3 and the correct carrying value was not shown in the financial statements.
- b. Due to an asset classification error, the expenditure for the year related to those assets was Rs. 148,000, the surplus for the year was shown in the financial statements as less than the above figure.

I was audited in accordance with Sri Lanka Auditing Standards. My responsibilities under these auditing standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

Included in the 2021 Annual Report of the Hospital Board which is expected to be provided to me after the date of this audit report. But it means other information, which is not included in the financial statements and my audit report on it. Management is responsible for this other information.

My opinion on the financial statements does not cover other information; I do not express any kind of guarantee or opinion about it.

In relation to my audits of the financial statements, My responsibility is, Reading when the other information identified above is not available and in doing so, To consider whether other information is materially inconsistent with the financial statements or to the best of my knowledge obtained during the audit or otherwise.

When reading the 2021 Annual Report of the Hospital Board, If I conclude that there are material misrepresentations, those facts must be communicated to the controlling parties for correction. If there are further uncorrected misrepresentations, they will be included in the report that I will table in Parliament in due course in accordance with Article 154(6) of the Constitution.

1.4 Management's and Controlling Parties' Responsibilities for Financial Statements

Prepare these financial statements in accordance with Sri Lanka Public Sector Accounting Standards, fair presentation, determining the internal controls necessary to enable the preparation of financial statements free from material misstatements that may result from fraud or error.

In preparing financial statements, it is the responsibility of management to determine the going concern of the hospital. It is also the responsibility of the management to keep accounts on a going concern basis and to disclose matters relating to the going concern of the hospital board unless the management intends to liquidate the hospital board.

Controlling parties are responsible for auditing the hospital board's financial reporting process. According to sub-section 16(1) of the National Audit Act No. 19 of 2018, The hospital board should maintain proper books and records of its income, expenses, assets and liabilities so as to be able to prepare annual and periodic financial statements.

1.5 Auditor's responsibility in relation to the audit of financial statements

My objective is to provide reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the audit report that includes my opinion. Reasonable assurance is a high level of assurance, but when conducting an audit in accordance with Sri Lanka Auditing Standards, It will not always be an assurance that material misstatements will be detected. Materiality depends on the impact of fraud and errors individually or collectively on the economic decisions made by users based on these financial statements.

As part of the audit in accordance with the Sri Lanka Auditing Standards, I acted with professional judgment and professional skepticism during the audit. I further,

- In providing a basis for the audit opinion expressed, appropriate audit procedures were designed and performed to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. The effect of fraud is stronger than the effect of material misstatements due to misrepresentation because they are caused by negligence, falsification of documents, intentional omissions, misrepresentations or circumvention of internal controls.

- An understanding of internal control was obtained in order to design appropriate audit procedures as appropriate, although not with the intention of expressing an opinion on the effectiveness of internal control.
- Evaluated the appropriateness of accounting policies used, reasonableness of accounting estimates and related disclosures made by management.
- Determined the relevance of using the going concern basis of accounting based on the audit evidence obtained as to whether there is material uncertainty about the going concern of the hospital board due to events or circumstances. If I conclude that there is sufficient uncertainty, my audit report should focus on the related disclosures in the financial statements. If those disclosures are not accurate, I must modify my opinion. However, the continuance may terminate upon future events or circumstances.
- Assessed the overall presentation of the financial statements including the appropriate and fair inclusion of transactions and events underlying the structure and content of the financial statements and disclosures.

I inform controlled parties about critical audit findings, key internal control weaknesses and other matters identified during my audit.

2. Report on other legal and regulatory requirements

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

- 2.1.1. Except for the effect of the matters described in the Basis for Statutory Opinion section of my report, According to the requirements mentioned in Section 12(a) of the National Audit Act No. 19 of 2018, I have obtained all the necessary information and explanations for the audit, According to my investigation, proper financial records were maintained by the board.
- 2.1.2. According to the requirement mentioned in section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the financial statements of the fund are consistent with previous years.

2.1.3. As required by Section 6(i) (d)(iv) of the National Audit Act No. 19 of 2018
Basis for the audited opinion in my report, the recommendations made by
me in the previous year except for the observation set out in section 1.2 (a)
Included in the publications.

2.2 On the basis of the action taken and the evidence obtained and limited to the material facts,
nothing came to my notice to the extent of making the following statement.

2.2.1. According to the requirement mentioned in Section 12 (d) of the National Audit Act
No. 19 of 2018, any member of the Governing Body of the Board has a relationship, directly
or otherwise, out of the ordinary course of business in relation to any agreement with
which the Board is involved.

2.2.2. As per the requirement mentioned in Section 12 (e) of the National Audit Act No. 19
of 2018, except for the following observations, we have not acted in accordance with any
relevant written law or other general or special directives issued by the Governing Body of
the Board.

With reference to laws, rules, regulations and procedures	observations
a. Vijaya Kumaratunga Memorial Hospital Board No. 38 of 1999 Section 7 of the Act	As of 31.05.2022, the ownership of the land in Seeduwa as specified in the schedule of the Hospital Board Act had not been transferred to the Hospital Board.
b. Section 9.3.1 of State Business Circular No. PED/12 dated 02.06.2003	Although recruitment and promotion procedures for approved staff positions should be prepared and approved by the Department of Management Services, As on 31.12.2021, recruitment and promotion procedures were not prepared.
c. Management Service Circular No. 02/2020 dated 26.10.2020 and No. 01/2020 dated 21.02.2020	To fill vacancies in approved posts only if recruitment procedures are prepared and approvals are obtained from concerned parties; Although the approval of the Department of Management Services is not required, Where recruitment procedures for hospital staff have not been prepared, Without obtaining the approval of the Department of Management Services, During the year under review, 25 officers were recruited for 06 posts on permanent and casual basis.

d. Public circular letters No. 02-84/2006 dated 10.05.2006 and No. 02-117/2001 dated 30.10.2001 issued by the Director General of Health Services	Sampling allowances may be paid for tests carried out during off-duty hours, but In the year under review, Rs.45,550 was paid to 10 officers for the inspections that were done during the normal duty period, contrary to that and only with the approval of the Board of Directors.

2.2. Other Matters

- a. Exceeding the number of approved posts without the approval of the Department of Management Services, An officer was recruited for the post of Registered Medical Officer on 15.12.2017. Also, for 4 approved permanent posts, 5 officers had been recruited on contract basis instead of recruiting officers on permanent basis.
- b. Without the approval of the Department of Management Services, Created a new position called Board Secretary which was not among the approved staff of the Hospital Board, For that post, Rs.965,000 was paid as allowances in 27 months from September 2019 to December 31, 2021.

WPC Wickramarathne

Auditor General