Annual Report
2021

Sri Jayewardenepura General Hospital & Postgraduate Medical Training Center

Prepared by:
Planning Unit
Sri Jayewardenepura General Hospital & Postgraduate Medical Training Center

Content

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 seven 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 Director. The 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.

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 1969 staff members.

DESIGNATION	SALARY CODE	APPROVED CADRE	AVAILABLE CADRE	MALE	FEMALE
CHAIRMAN			1	1	
DIRECTOR	SL 3	1	1	1	
DEPUTY DIRECTOR (Covering up)	SL 3	1	1	1	
SECRETARY	SL 1	1	0	0	
BOARD SECRETARY			1		1
ACCOUNTANT	SL 1	1	1	1	
INTERNAL AUDITOR	SL 1	1	1	1	
CHIEF MATRON	MT 8	1	1		1
ASSISTANT ACCOUNTANT	SL 1	2	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 (Assignment)	MN7	1	1		1
ADMINISTRATIVE ASSISTANT	MN 7	1	1		1
MEDICAL RECORD OFFICER	MN 5	1	1	1	
MAINTENANCE ENGINEER	SL 1	1	1	1	
BIO-CHEMIST	SL 1	1			
WELFARE OFFICER	MN 4	1	1		1
IT SYSTEM ADMINISTRATOR	SL 1	1			
BIO - MEDICAL ENGINEER	SL 1	1	1	1	
CIVIL ENGINEER	SL 1	1	0		
MARKETING MANAGER		0	0		
FOOD AND BEVERAGE MANAGER		0	0		
Total		22	18	10	8

MEDICAL STAFF

CONSULTANT	SL 3	50	44	24	20
GENERAL PHYSICIAN			2	1	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
NEANATOLOGIST			1		1

1.6 Hospital Staff –Continue

MICROBIOLOGIST			1		1
RHEUMATOLOGIST			1	1	
NEURO SURGEON			1		1
NEURO PHYSICIAN			1	1	
DERMATOLOGIST			1		1
TRANSFUTION 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	46	25	21

MEDICAL OFFICERS

PERMANENT	SL 2	180	136	36	100
CONTRACT			58	20	38
GOV. ANNUAL TRANSFER/SECONDMENT			26	12	14
INTERN MEDICAL OFFICERS			36	13	23
POST INTERN MEDICAL OFFICERS			4	2	2
P.G.I.M			70	37	33
Total		180	222	68	152

PARA MEDICAL STAFF

SPEECH THERAPIST	MT 6	1	1	1	
CHIEF PHARMACIST	MT 8	1	1		1
PHARMACISTS	MT 6	20	18	9	9
CHEIF PHYSIOTHERAPIST	MT 8	1	1	1	
PHYSIOTHERAPIST	MT 6	12	12	5	7
CHIEF RADIOGRAPHER	MT 8	1	1		1
RADIOGRAPHERS	MT 6	21	16	7	9
CHIEF Medical Laboratory Technologist	MT 8	1	1	1	
MEDICAL LABORATORY TECHNOLOGIST	MT 6	38	35	17	18
MLT - Assigment Basis			2	1	
MLT - Trainee			5	1	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	
OPTHALMIC TECHNOLOGIST	MT 6	4	1		1
AUDIOMETRICIAN	MT 6	2	1		1
PERFUSIONIST	MN 5	3	3	2	1
OCCUPATIONAL THERAPIST		1	0		

1.6 Hospital Staff –Continue

Total		136	118	60	58

NURSING STAFF

NURSING SISTER	MT 7	30	24		24
STAFF NURSING - PERMANENT	MT 7	650	613	39	574
- Contract			3	1	2
- TEM. ATTACHED			21	4	17
- ASSIGNMENT			1		1
STUDENT NURSES		200	53		53
Total		880	715	44	671

CLERICAL & ALLIED SERVICE

STAFF ASSISTANT	MN 3				
MANAGEMENT ASSISTANT (MN 2)	MN 2	74	61	14	47
MANAGEMENT ASST. (MN 1)+CASHIER	MN 1	61	61	10	51
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	
OTHER TRAINEES			9	3	6
INTERN TRAINEE			18	3	15
Total		152	136	34	102

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

OTHER STAFF

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	3	3	
SKILLED WORKERS		25	17		
CARPENTERS (03)	PL 3		3	3	
MASONS (02)	PL 3		2	2	
PAINTERS (03)	PL 3		1	1	
PLUMBERS (03)	PL 3		2	2	
ELECTRICIANS (12)	PL 3		8	8	

WELDER (01)	PL 3		1	1	
ALUMINIUM FABRICATOR (01)	PL 3			0	
CHEF	MN 1	1	1	1	
DIET STREWEARDESS	MN 1	7	7	1	6
SEAMSTRESS (Per -03)	PL 3	6	3		3
DRIVERS	PL 3	14	10	10	
THREE WHEELER DRIVER	PL 3	2	1	1	
HOUSE WARDEN	MN 1	7	6	1	5
TELEPHONE OPERATORS (Per-5, Con.1)	PL 2	8	6	1	5
LAUNDRY SUPERVISORS	MN 1	1	0	0	
COOKS (Per 12 + Contract 01)	PL 3	20	13	12	1
LAB ORDERLY	PL 3	17	12	7	5
Total		124	107	56	34

PRIMARY STAFF

ORDERLY SUPERVISORS	PL 1	6	5	2	3
ORDERLIES	PL 1	436	185	113	72
DARK ROOM ORDERLY	PL 1	1			
LABOURER (SKS +Contract 11)	PL 1	50	254	162	92
CASUAL LABOURERS			10		
PHLEBOTOMIST	PL 2		5	1	4
Total		493	463	290	173

SUMMARY

Executive Staff	22	18	10	8
Medical Staff(Consultants&Res.Specialists)	60	46	25	21
Medical Officers	180	222	68	152
Para Medical Staff	136	118	60	58
Nursing Staff	880	715	44	671
Clerical And Allied Service	152	136	34	102
Other Staff	124	108	57	34
Primary Staff	493	463	290	173
Total	2047	1826	588	1219

	1826
Chairman	1
Intern MO	36
Post Intern	4
P.G.I.M.	70
Intern Trainee	18
Trainee MLT	5
Trainee	9
Total	1969

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.Neonatalogy

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

3. OPD-Out Patient Treatment (8.00am –4.00 pm)

4. Specialized Clinics in all Specialties

5. ICU (Intensive Care Unit)
- General ICU
- Neurosurgical
- Cardiology
- Cardio thoracic

6. HDUs' (High Dependency Units)
- Pediatrics
- Neurosurgical
- Cardiology
- Cardio thoracic
- General Medicine
- Gynecology

7. Medical Checkup Unit– Variety of Medical Checkup packages available

8.Laboratory services
- Blood bank and Transfusion medicine
- Hematology
- Biochemistry
- Microbiology
- Histopathology Chemical Pathology

9. Radiology Services
- Mammography
- X –ray
- Ultra Sound Scan
- Computer Tomography (CT)
- DSA Angiograms
- IVP
- Barium Studies.
- CT Guided Biopsy
- CT Angiograms.
- Doppler Scans.
- HSG.
- Special Examinations
- FNACUS Biopsy
- Dexa scan
- MRI scan

10.Cardiology Investigation
- ECG Tests
- Exercise ECG
- Halter Monitoring
- Angiography and Cardiac Catheterization
- 2 DEcho
- Electro-cardio physiology

11.Neurology Investigation
- 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
- Blood Transfusion Services
- Chanel Service
- Health Education
- Immunization
- Infection Control Service
- Birth & Death Registration
- Pharmacy -(24 h service)
- Emergency Ambulance Service

Other Services

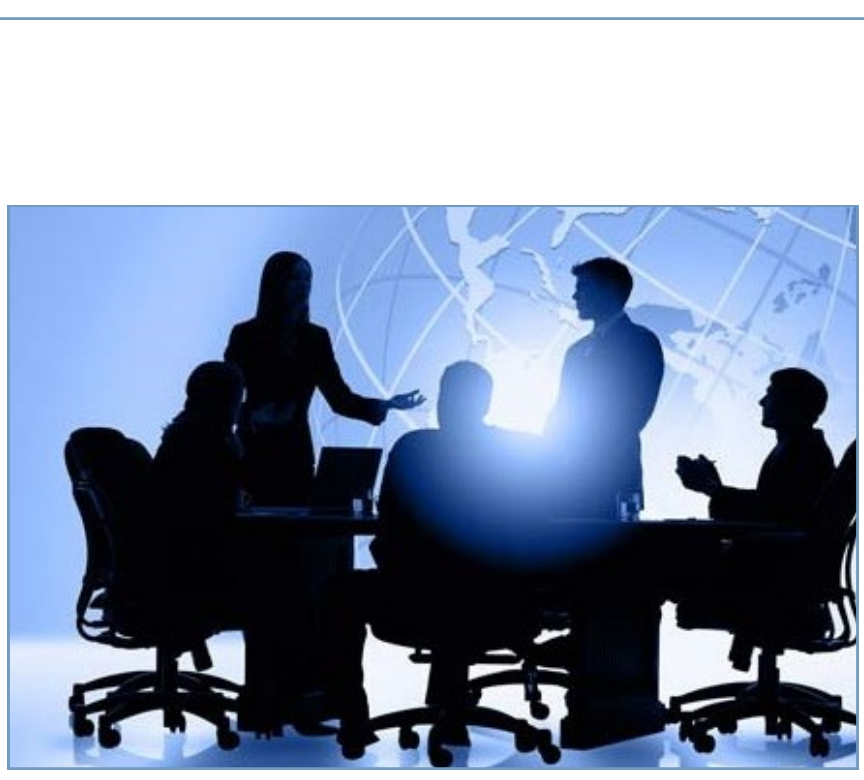
- Banks (BOC,HNB)
- Automated Teller Machine (BOC, HNB, Peoples ,Commercial)
- Cafeteria
- Post Office
- Vehicle Park
- Grocery Shop
- Paying machines

1.9 Our Website

info@sjghsrilanka.lk

"Sri Jayewardenepura General Hospital official Website"

2. Management Team



2.1 Chairman's Message

I am pleased to give this message to the Annual Report of the Sri Jayewardenepura General Hospital and Postgraduate Medical Training Center for the year 2021.

Sri Jayewardenepura General Hospital is a Government owned State Enterprise which is a Tertiary Care Center has provided service to the people of this Country as a Health Care provider since 1984.

2021 continued to be a difficult year for the hospital with the continuing Covid-19 epidemic. Despite, this hospital has been able to continue important patient care services like major surgeries, kidney transplant and heart surgeries with the support of the medical and other staff. We all felt constrains due to financial factors -for an example – reduced capital and recurrent budgetary support from the Government.

Despite this with the support of the Honorable Minister of Health, Secretary - Ministry of Health, and support from the Board of Management of the Hospital, we have been resilient to continue our primary objectives.

We hope that next year, we will be able to increase our services with new strategies and adjustments to meet our commitments.

Prof.S.D.Jayarathne

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

Chairman

2.2 Director's Message

As the Director of Sri Jayawardanpura General Hospital it is my absolute honor and privilege to pen these thoughts for the annual report of year 2021.
As you are aware, the year 2021 was unprecedented in the SJGH and world history because we were functioning amidst an unprecedented global pandemic. The situation was further exacerbated by the financial uncertainties the country was facing.

Sri jayawardnapura General hospital gracefully and valiantly rose to the challenge. We accommodated all patients who sought treatment at the hospital, ensured all clinic patients received their medicines in time, continued all essential surgeries and procedures, established a new ICU with self-funds to cater to increase ICU requirement that emerged in the country, participated at the national COVID 19 immunization campaign providing free immunization to the public and ensured our greater asset the employees well being in the meantime.
This impressive record of SJGH during one of the worst challenging years of the hospital merit a special mention in the annals of the hospital history .

As the director of the hospital I pen these thoughts with immense gratitude and appreciation towards the dedicated staff who were with me through think and thin with never say no attitude, during those trying times.
In line of the famous saying by John F Kenedy , respected president of USA , " Ask not what your country can do for you , ask what you can do for your country " we at Sri Jayewardenepura hospital asked not what the country can do for us but what we can do for the country and wholeheartedly dedicated our days and nights to emerge victorious out of the pandemic. Now SJGH stands proud like the Spinnx ready to serve the country in the new normal after combating the COVID 19 pandemic.

The next year would be more challenging in the aftermath of the pandemic and amidst economic uncertainties . But I can assure the staff and general public that together we can overcome any challenge thrown towards us as we so commendably proved by facing the COVID19 pandemic.
I congratulate the tireless efforts behind this annual report by the staff of SJGH and would pledge my fullest support and dedication towards achieving the vision and mission of SJGH and making it a trail blazer in Sri Lanka health care industry,

Long live SJGH

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

Mr. S.Janaka Sri Chandraguptha - Health Ministry Representative

Mr. N. Manjula Weerakkody– Board Member

Mr. Bhashwara Gunarathna- Board Member

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

Dr. P.J.Ambawatta - Consultant Representative

Dr. Madhva Karunaratne - Consultant Representative

2.4 Management Committee

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

Dr. Rathnasiri Hewage - Director, SJGH

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

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

Mrs. S. Hadapangoda - Administrative Officer

2.5 Specialist Staff

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

	Name of Consultant	Specialty	Unit
15	Dr. P. J. Ambawatta *MBBS,(Col). Path.(Col), MD Pathology(Col)*	Histopathology	Path Lab
16	Dr. R. A. R. D. Aloysius *MBBS, DCH, MD, MRCP*1	Paediatrics	Ward 01
17	Dr. A.S. Rodrigo *MBBS, MD (HistoPathology*	Histopathology	Path lab
18	Dr.D.H. Samarakoon MBBS,MD,FRCA,(UK)	Surgery	-
19	Dr. (Mrs.) J. S. K. Rajasinghe *MBBS, MD ,FRCA (UK)*	Anaesthesia	Theatre
20	Dr. S.M.G. Karunarathne *MBBS, MS(SL), FSLCOG(UK) , FRCOG,*	Obstetric and Gynaecology	Ward 02
21	Dr. J.I. P. Herath *MBBS, MD*	Cardiology	Ward 19
22	Dr. (Mrs.) D.S. Ariyawansa *MBBS, MD (Dermatology)*	Dermatology	Ward 07
23	Dr.(Mrs.)N.M.P.K. Arambepola Herath *MBBS, MD (Radiology)*	Radiology	X-Ray
24	Dr. (Ms.) C.C. Kariyawasam *MBBS, Dip. Path., MD (Haematology)*	Haematology	Haematology Unit
25	Dr. (Mrs.) S. K. Jayathilake *MBBS, Dip. Medical Micro., MD (Medical Microbiology)*	Microbiology	Microbiology
26	Dr.(Mrs.) R. P. S. Palihawadana *MBBS, MD ,FRCA (UK)*	Anaesthesia	Theater
27	Dr.(Mrs.)R.M.S.T.Samaraweera *MBBS, MD (Radiology)*	Radiology	X-Ray
28	Dr. H. R. Y. de Silva *MBBS, MS, MRCS (Eng), FRCS(Cardiothorasic)*	Cardiothoracic Surgery	Ward 20
29	Dr. (Mrs.) A.M.Abeywardane *MBBS, DTM,MD (Transfution Medicien)*	Transfusion Medicine	Blood Bank
30	Dr. S. A. Gunawardana *MBBS, MS, MRCS (Eng.)FRCS(Glasy)*	Surgery	Ward 08
31	Dr.(Mrs.) S.A.S.P. Subasinghe *MBBS(Col)Hons, MD (SL)*	General Medicine	Ward 17
32	Dr, L. N. Senavirathna *MBBS (Col), MS (SL), MRCS (UK)*	Urology and Kidney Transplantation	Ward 14 A

	Name of Consultant	Specialty	Unit
33	Dr. (Mrs.) C.R. Pilimatalawwe *MBBS, MD (Anaesthesiology)*	Anaesthesia	Theater
34	Dr. P.P.C.Prageeth *MBBS, MD (Anaesthesia), FRCA (UK*	Anaesthesia	Theater
35	Dr.K.V.C.Janaka *MBBS, MD, MSC(Diabetis & Endocrinology)MRCP (Endo)*	General Medicine	OPD
36	Dr.K.G.Karunaratne *MBBS.MD,MRCS(Engd)*	Orthopaedics	Ward 11 A
37	Dr.(Mrs.)F.S.Maleen *MBBS India),MD(Obs & Gyn),*	Obstetric & Gynaecology	Ward 07 A
38	Dr. N.Vithanage *MBBS, Diploma in Pathology, MD (Chemical Pathology)*	Chemical Pathology	Path Lab
39	Dr. (Mrs.) R.A.S.T.Rupasingha *MBBS(Col), MD ,ORL(Col), DOHNS(Edin)),MRCF(UK)*	Otorhinolaryngology	Ward 11
40	Dr. M. C. B. Galahitiyawa *MBBS, MD (Col), MRCP (UK)*	Nephrology	Ward 21
41	Dr. S.R.P. Kottegoda *MBBS, MD*	Cardio - Electro Physiology	Ward 19
42	Dr.(Mrs)D.T.Muthukuda *MBBS,MD(Col),MRCP(UK)*	Endocrinologist	-
43	Dr.(Mrs)D.K.Y.Abeywardana *MD(Radiology)MBBS*	Radiology	X-ray
44	Dr.(Mrs)S.B.T.M.D.S.Tennakoon *MBBS,DFM,MRCP(Eng),MD-ORL,Head&Neck(Colombo)*	Otolaryngology	Ward 11
45	Dr.M.S.G.Perera *MBBS, MD*	Pulmonology	-
46	Dr.B.N.Abeywickrama *MD(Radiology)MBBS(COL)*	Interventional Radiologist	X-Ray
47	Dr.W.G.R.C.K. Sirisena *MBBS.MS.MRCS.(Edinburgh)*	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 2021 Number of staff members was .

Summary	Approved Carder	Available Carder	Male	Female
Executive Staff	22	18	10	8
Medical Staff	60	46	25	21
Medical Officers	180	222	68	152
Para Medical Staff	136	118	60	58
Nursing Staff	880	715	44	671
Clerical & Allied Services	152	136	34	102
Other Staff	124	108	57	34
Primary Staff	493	463	290	173
Total	2047	1826	588	1219

1826

Chairman	1
Intern MO	36
Post Intern	4
P.G.I.M.	70
Intern Trainee	18
Trainee	5
Trainee MLT	9
Total	**1969**

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

Indicator	2021	2020	Increase/ De-crease(%)
1. Number of Patient Beds	958	1072	-10.63
2.Total Number of Patient Admissions	39916	45976	-13.18
3. Average Length of Stay (Days)	4.8	4.2	14.29
4. Hospital Bed Occupancy (%)	54.29	52.40	3.61
a. Bed Occupancy of General Wards(%)	54.02	53.00	1.92
b. Bed Occupancy of Paying Wards(%)	60.93	50.83	19.87
5. Number of Out Patient Department Visits	13337	16307	-18.21
6. Number. of Emergency treatment Unit Visits	25702	33357	-22.95
7. Total Number of Patients attended for Clinics	136085	138502	-1.75
8. Total Number of Surgeries done	10493	11804	-11.11
9. Number of Cardio Thoracic Surgeries done	565	584	-3.25
10. Number of Kidney Transplants done	50	31	61.29
11. Number of Dialysis done	5637	6412	-12.09
12. Number of Echo Cardiograms done	11975	13167	-9.05
13.Number of Coronary angiogram Tests	1330	1277	4.15
14.Number of Stress Tests	960	1231	-22.01
15.Number of Deliveries	2688	3232	-16.83
16. Number of ECG Tests done	34973	39227	-10.84
17.Number of EMG tests done	1012	891	13.58
18. Number of X– ray Tests done	56534	65040	-13.08
19.Number of CT studies	9740	10551	-7.69
20.Number of Mammograms done	430	527	-18.41
21.Number of Physiotherapy done	27165	26437	2.75
22.Number of Channel patients	7446	8392	-11.27
23. Number of Refraction Tests done	283	2231	-87.32
24.Number of Nutrition Advices given	1744	2398	-27.27
25. Number of Speech Therapies done	711	856	-16.94
26. Number of Medical Check-ups	1740	2144	-18.84
27. Number of Psychological counseling done	1431	1687	-15.17
28. Number of Pathological tests done	1076751	1061864	1.40
29.Total Number of endoscopy tests done	4434	4830	-8.20
30.Total Number of Blood collection	4833	5147	-6.10
31.Total Number of deaths	813	594	36.87

Following table shows the unit wise summary of in-patient care provided by Sri Jayewardenepura General Hospital in 2021.

Unit	Patient Admissions		Increase/ Decrease (%)	Bed Occupancy (%)		Increase/ Decrease (%)
	2021	2020		2021	2020	
Pediatric Unit	803	1219	-34.13	19	24.17	-21.39
Neonatal Intensive Care Unit	873	1125	-22.40	65.62	79.06	-17.00
Gynecology and Obstetrics Unit	4670	6352	-26.48	53.34	79.98	-33.31
General Medical Unit	12862	12056	6.69	78.76	67.99	15.84
Surgical Unit	5097	6639	-23.23	50.62	52.96	-4.42
Orthopedic Unit	1678	2122	-20.92	34.20	46.31	-26.15
Day Care	462	325	42.15	8.11	5.63	44.05
ENT Unit	826	1179	-29.94	34.70	42.83	-18.98
Urology Unit	1163	1500	-22.47	64.87	57.74	12.35
Ophthalmology (Eye) Unit	894	1145	-21.92	40.61	42.62	-4.72
Neurology Unit	517	439	17.77	56.28	35.29	59.48
Neuro - surgical Unit	750	983	-23.70	43.02	46.12	-6.72
Cardiology Unit	2531	2560	-1.13	77.26	72.94	5.92
Cardio-thoracic	1053	1066	-1.22	45.91	48.17	-4.69
Nephrology Unit & Dialysis Unit	6477	7168	-9.64	78.88	94.08	-16.16
Cardio-thoracic ICU	622	568	9.51	86.07	78.29	9.94
Intensive Care Unit	658	734	-10.35	85.37	81.88	4.26
Paying ward –Class I	1472	1569	-6.18	127.46	107.77	18.27
Paying ward –Class II	3576	4043	-11.55	46	45.05	2.11

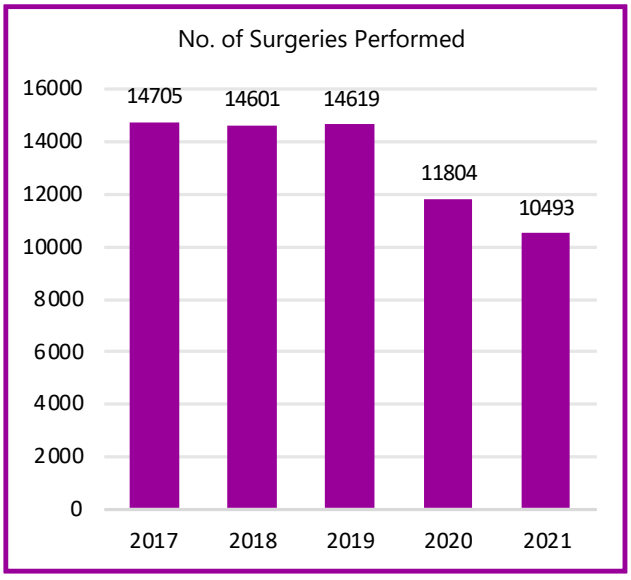
Following is the summary of the financial performance of Sri Jayewardenepura General Hospital in year 2021

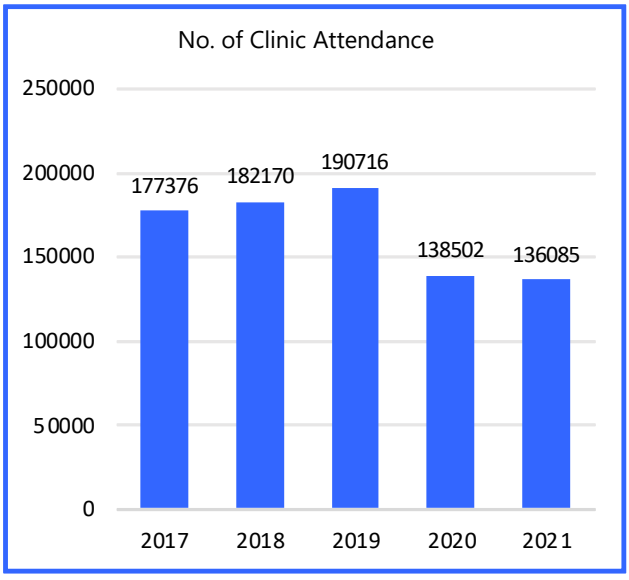
Description	(Rs. '000)		Increase / Decrease	
	2021	2020	Value (Rs. '000)	Percent-age (%)
Income generated from operations	2,814,751	2,353,147	461,604	19.62
Government Grant –Recurrent	1,969,600	2,612,000	(642,400)	-24.59
Other Income	54,135	45,963	8,172	17.78
Other Operating Income (Interest)	7,449	6,223	1,226	19.70
Capital Grant Amortization	434,149	532,946	(98,797)	-18.54
Total Income	**5,280,084**	**5,550,279**	**(270,195)**	-4.87
Materials & Consumables used	1,589,293	1,300,727	288,566	22.18
Staff cost	3,023,950	3,000,627	23,323	0.78
Depreciation & amortization	434,149	532,946	(98,797)	-18.54
Other operating expenses	448,434	516,302	(67,868)	-13.15
Total expenses	**5,495,826**	**5,350,602**	**145,224**	2.71
Profit /Loss from operation	**(215,742)**	**199,677**	(415,419)	(208.05)
Finance cost	30,619	16,175	14,444	89.30
Other expenses	7,829	9,705	(1,876)	(19.33)
Profit /Loss before Taxation	**(254,190)**	**173,797**	**(427,987)**	-246.26
Income tax	0	0	0.00	
Profit /Loss after Taxation	**(254,190)**	**173,797**	**(427,987)**	**-246.26**

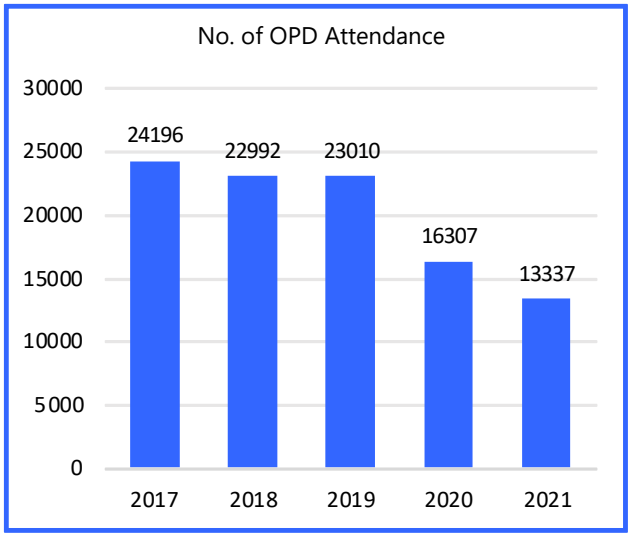
3.2 General Performance

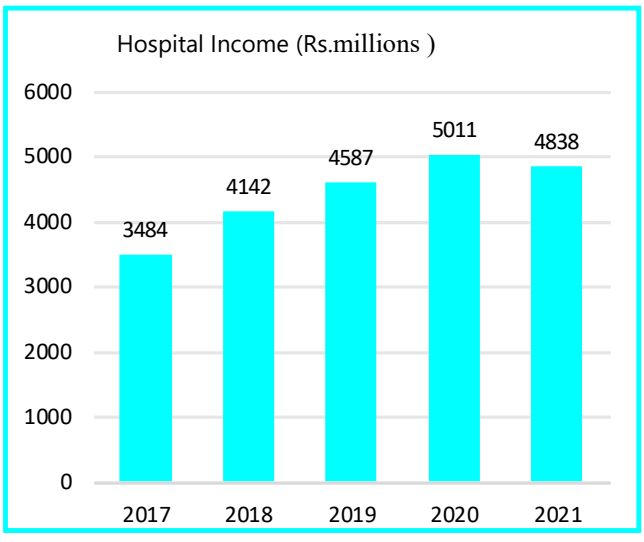
	2017	2018	2019	2020	2021
No. of beds in Hospital	1092	1061	1065	1072	993
Total No. of admissions	71054	58949	62466	45976	39916
No. of OPD Attendance	24196	22992	23010	16307	13337
No. of Clinic Attendance	177376	182170	190716	138502	136085
No. of Surgeries Performed	14705	14601	14619	11804	10493
Bed Occupancy Rate (%)	79.65	66.28	69.33	52.40	54.29
No. of Neonatal deaths	21	23	17	10	14
Total No. of deaths	942	745	847	592	813
Hospital Income (Rs.millions)	3484	4142	4587	5011	4838

Five year summery







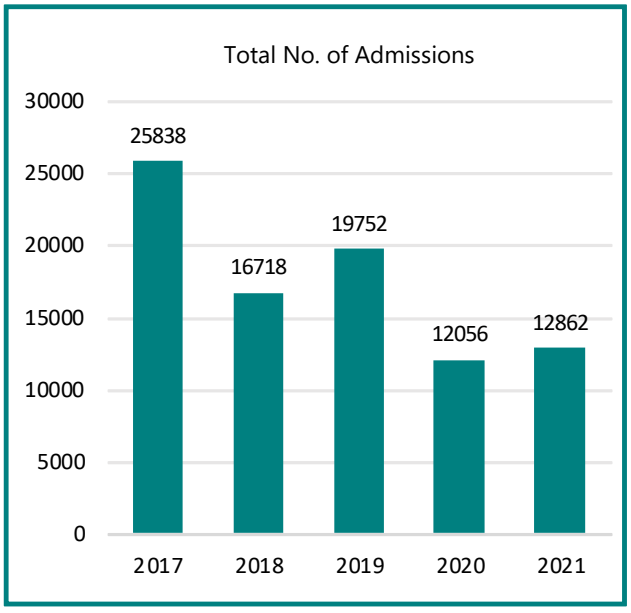


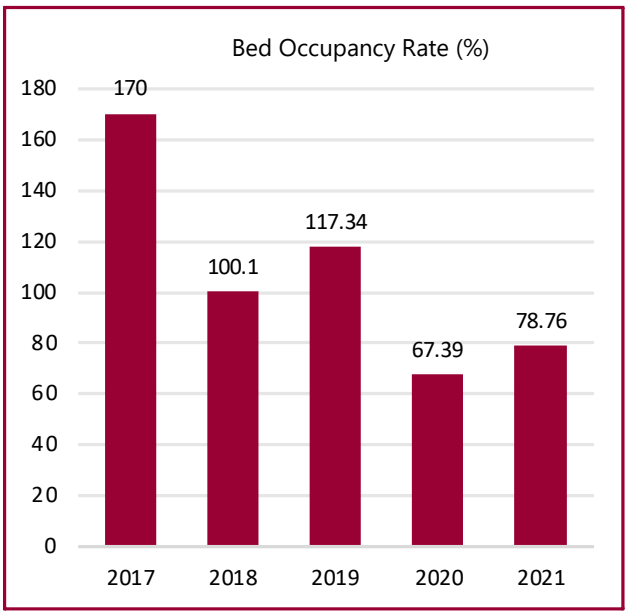
3.3 Sector Review

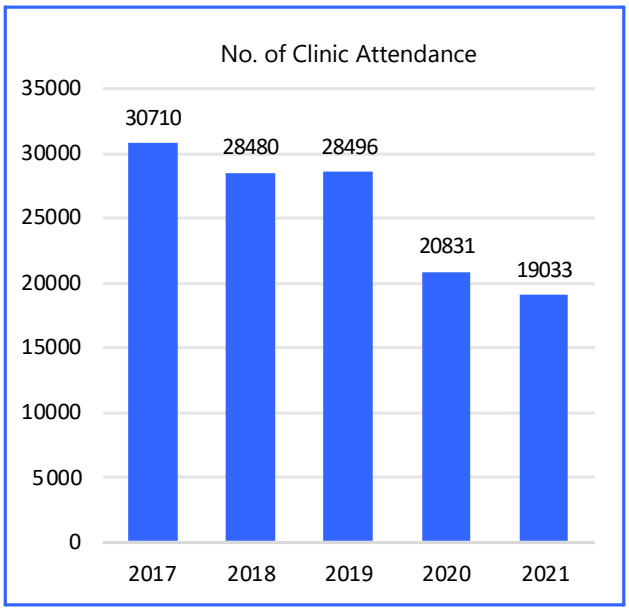
I. General Medical Unit

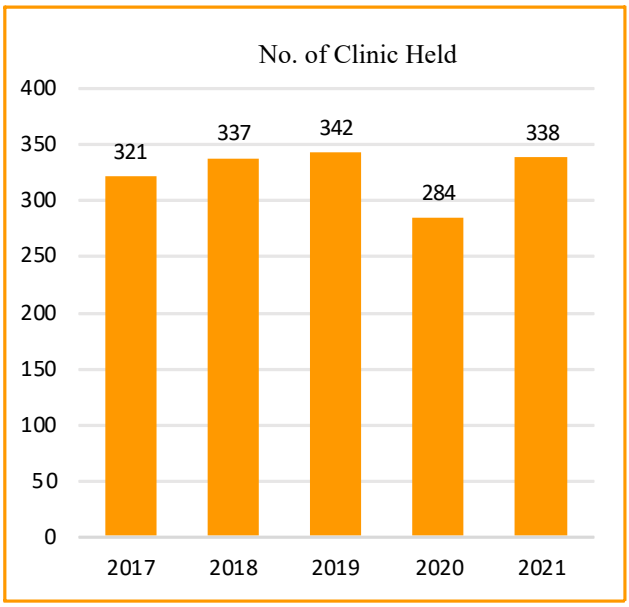
	2017	2018	2019	2020	2021
No. of Clinics Held	321	337	342	284	338
No. of Clinic Attendance	30710	28480	28496	20831	19033
Total No. of Admissions	25838	16718	19752	12056	12862
Bed Occupancy Rate (%)	170	100.1	117.34	67.99	78.76

Five year summery





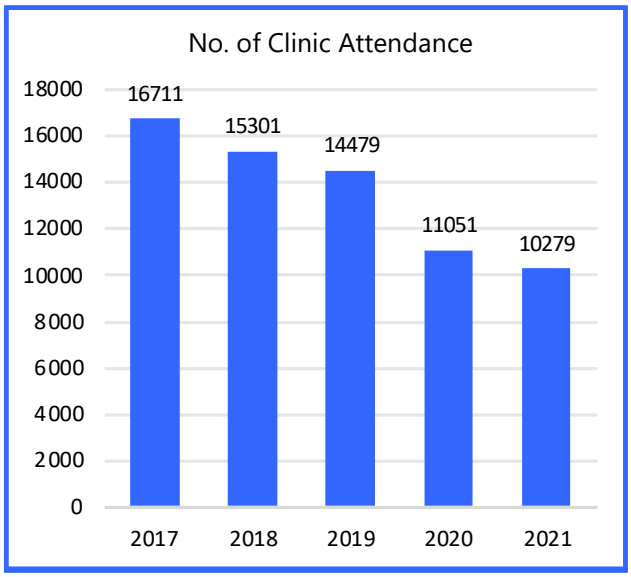


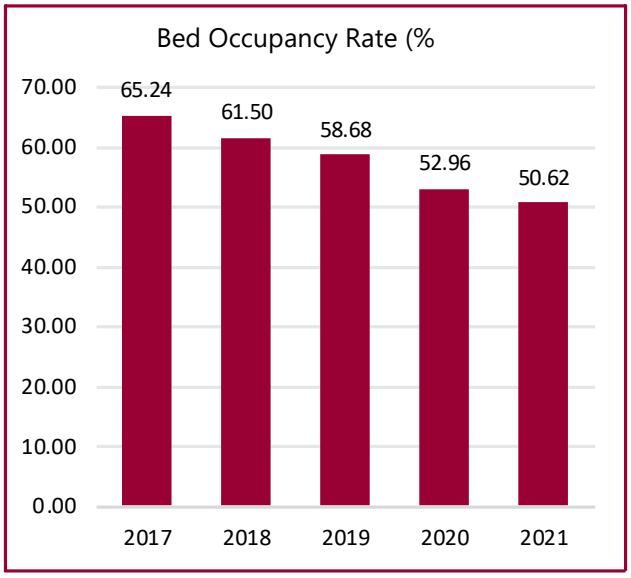


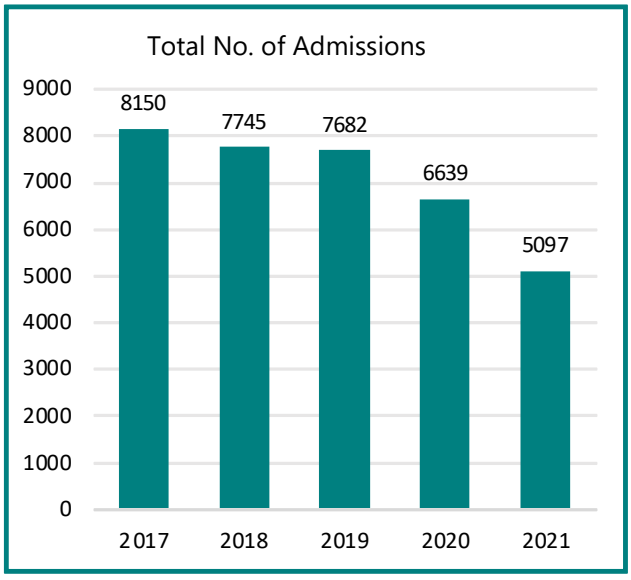
II. General Surgical Unit

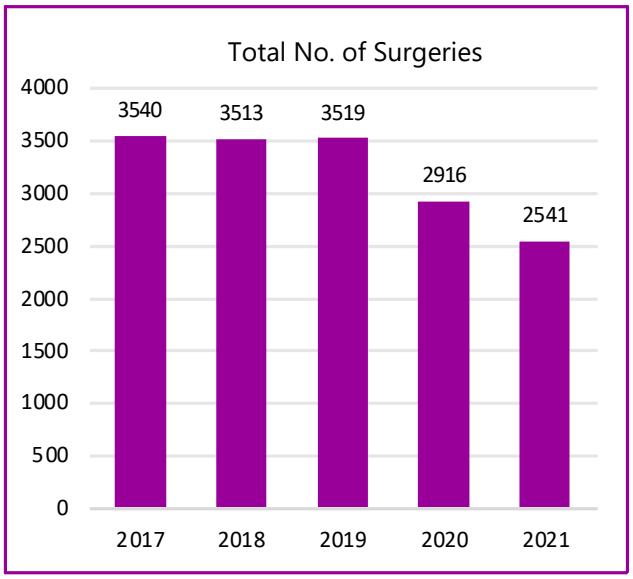
	2017	2018	2019	2020	2021
No. of Clinics Held	378	378	352	284	325
No. of Clinic Attendance	16711	15301	14479	11051	10279
Total No. of Admissions	8150	7745	7682	6639	5097
Total no. of Surgeries	3540	3513	3519	2916	2541
Bed Occupancy Rate (%)	65.24	61.50	58.68	52.96	50.62

Five year summery





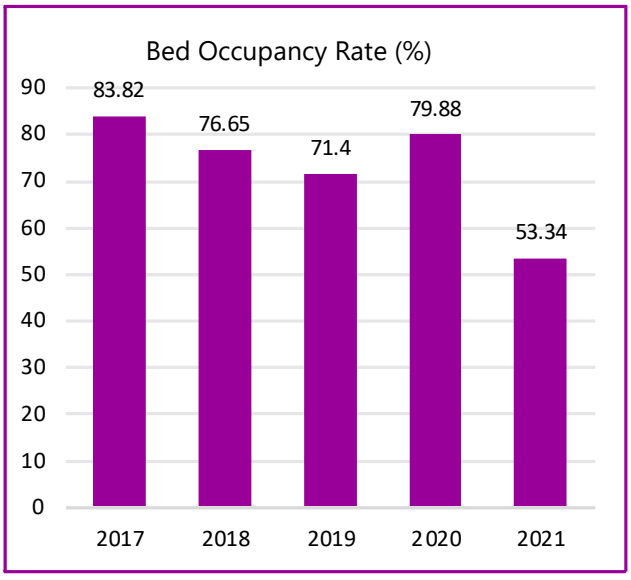


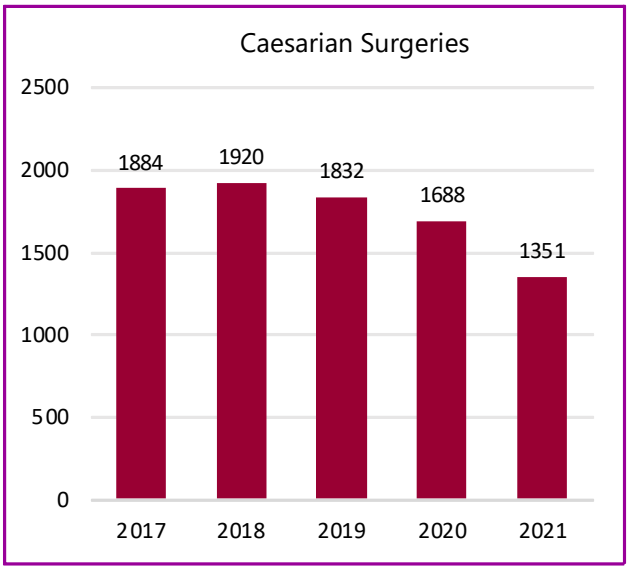


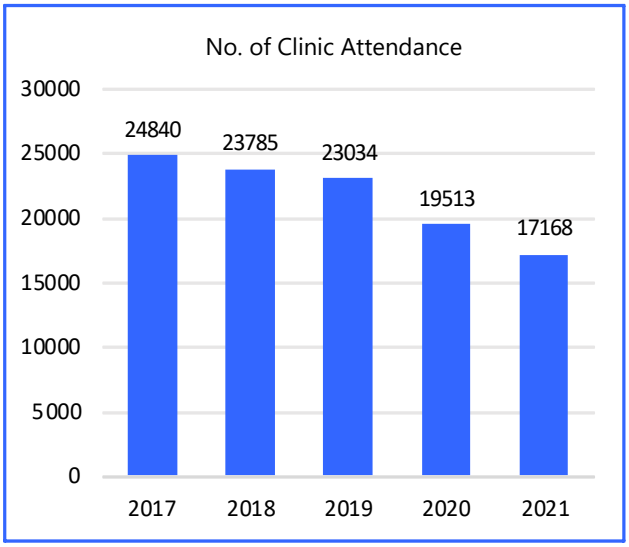
III. Gynaecology and Obstetrics Unit

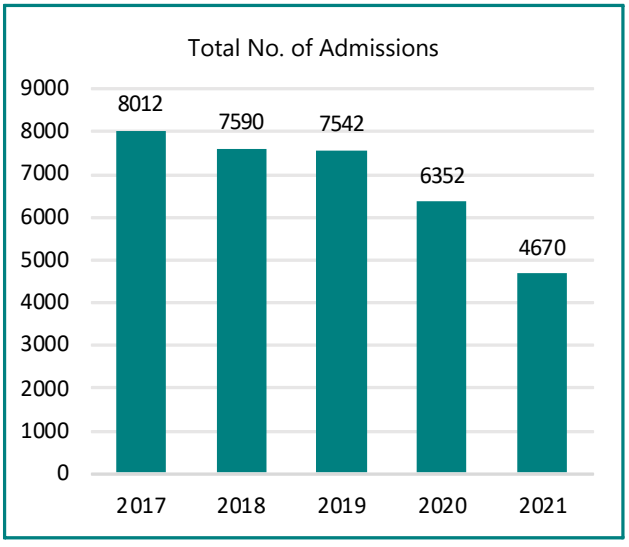
	2017	2018	2019	2020	2021
No. of Clinics Held	408	384	386	357	280
No. of Clinic Attendance	24840	23785	23034	19513	17168
Total No. of Admissions	8012	7590	7542	6352	4670
Bed Occupancy Rate (%)	83.82	76.65	71.40	79.98	53.34
No. of Deliveries	3727	3576	3444	3232	2688
Gyn surgeries	1467	1249	1149	1064	897
Obs surgeries	1621	1765	1772	1532	1107
No. of caesarian surgeries	1884	1920	1832	1688	1351

Five year summery





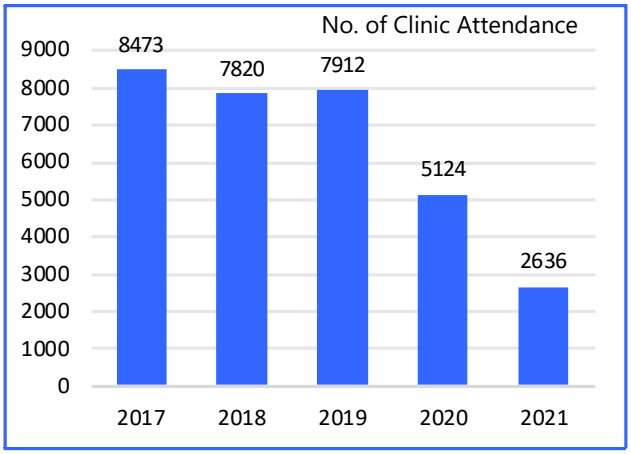


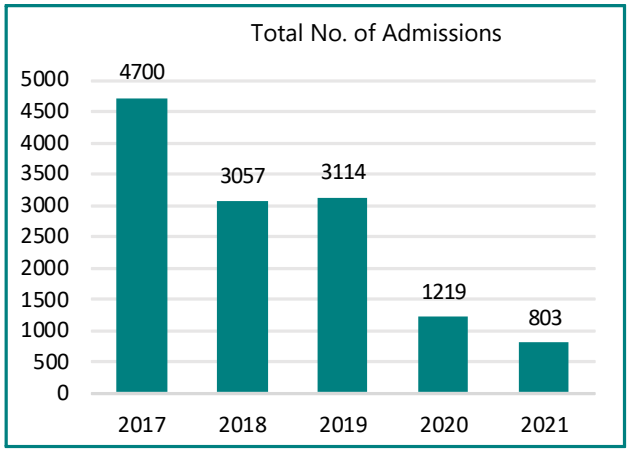


IV. Pediatric Unit

	2017	2018	2019	2020	2021
No. of Clinics Held	342	387	466	426	360
No. of Clinic Attendance	8473	7820	7912	5124	2636
Total No. of Admissions	4700	3057	3114	1219	803
Bed Occupancy Rate (%)	91.07	59.54	58.64	24.17	19

Five year summery

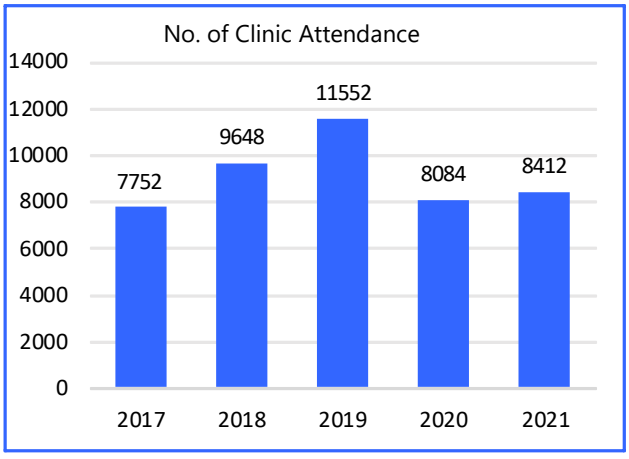


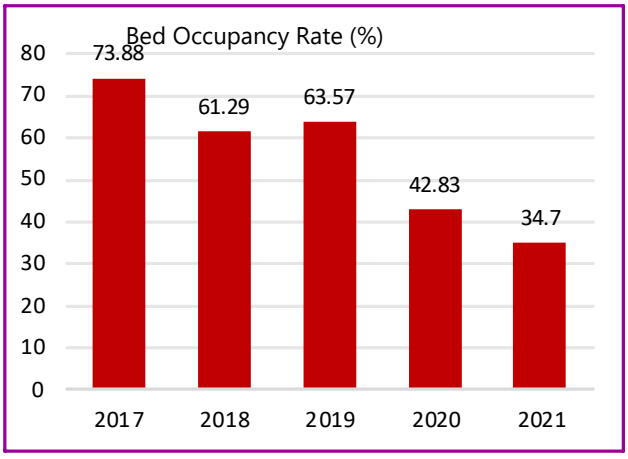


V. ENT Unit

	2017	2018	2019	2020	2021
No. of Clinics Held	97	144	287	235	290
No. of Clinic Attendance	7752	9648	11552	8084	8412
Total No. of Admissions	1405	1784	1736	1179	826
Bed Occupancy Rate (%)	73.88	61.29	63.57	42.83	34.70
No. of Surgeries done	554	816	804	584	576

Five year summery

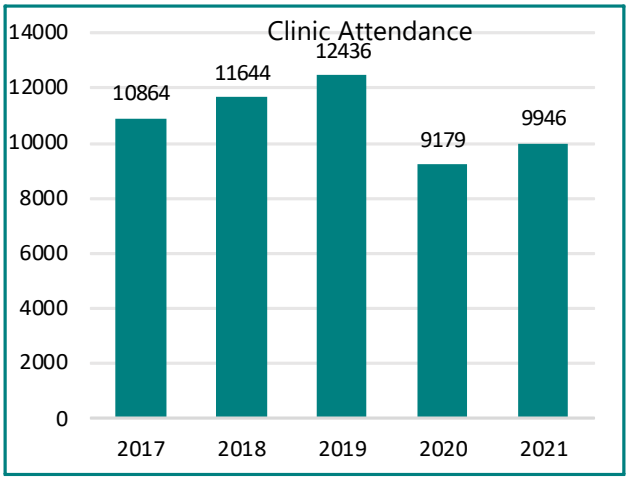


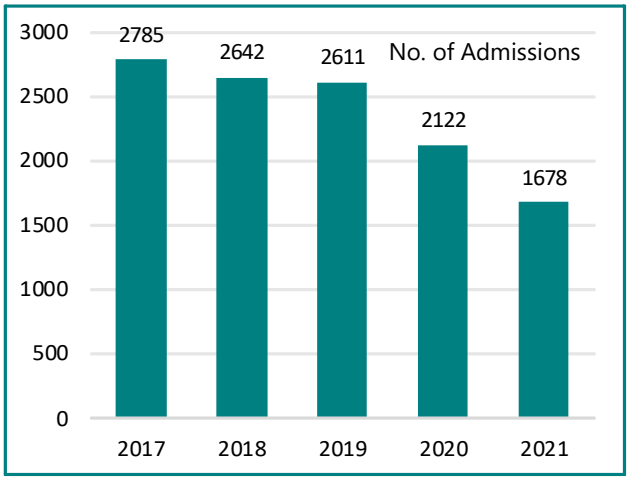


VI. Orthopaedic Unit

	2017	2018	2019	2020	2021
No. of Clinics Held	189	193	196	155	187
No. of Clinic Attendance	10864	11644	12436	9179	9946
Total No. of Admissions	2785	2642	2611	2122	1678
Bed Occupancy Rate (%)	46.8	37.5	36.64	46.31	34.2
No. of Surgeries done	2049	1992	1916	1548	1490

Five year summery

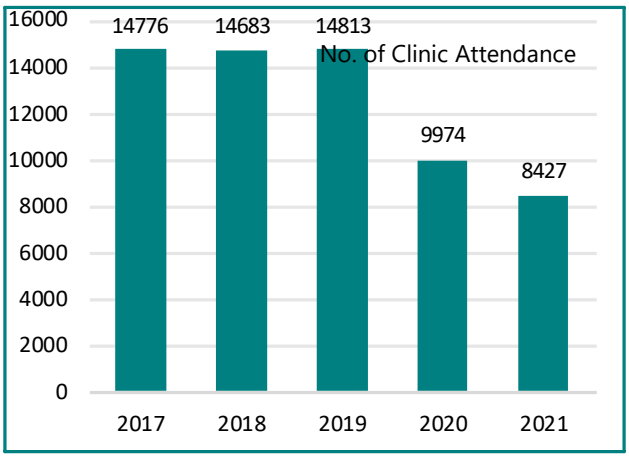


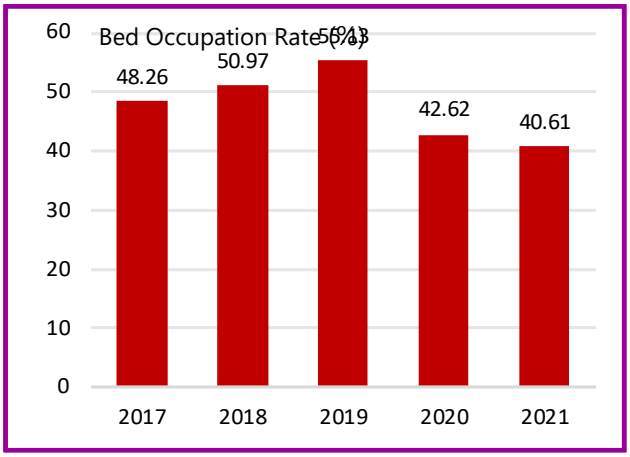


VII. Ophthalmology (Eye) Unit

	2017	2018	2019	2020	2021
No. of Clinics held	239	235	242	197	227
No. of Clinic Attendance	14776	14683	14813	9974	8427
No. of Admissions	2103	1862	1570	1145	894
Bed Occupation Rate (%)	48.26	50.97	55.13	42.62	40.61
No. of Surgeries performed	3382	3167	3159	2140	1868

Five year summery

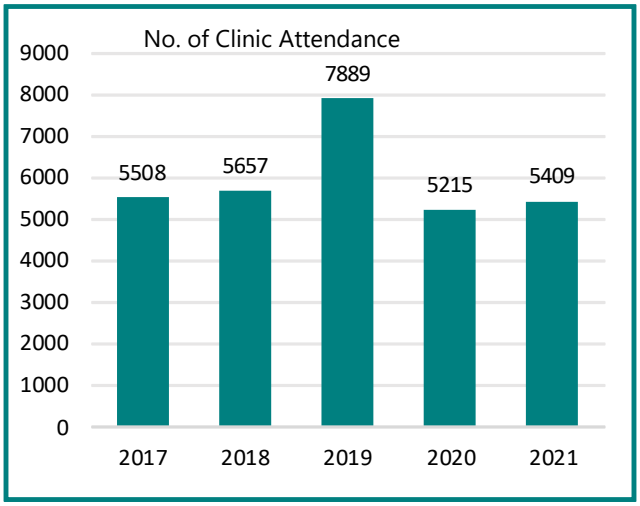


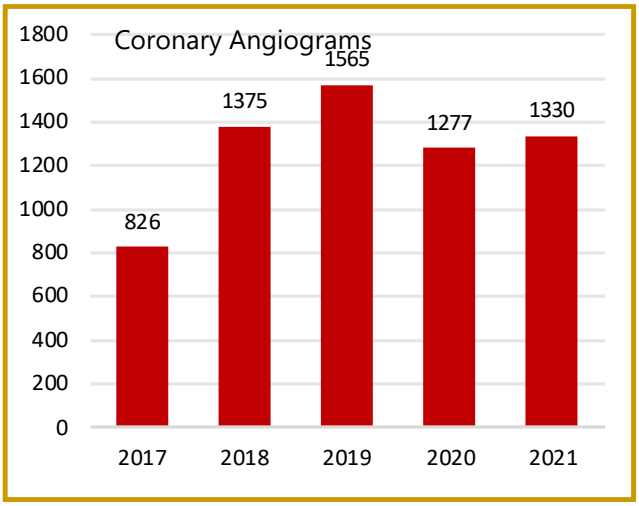


VIII. Cardiology Unit

	2017	2018	2019	2020	2021
No. of Clinics held	92	98	98	84	89
No. of Clinic Attendance	5508	5657	7889	5215	5409
No. of Admissions	3084	3310	3121	2560	2531
Bed Occupancy Rate (%)	86.86	93.44	87.47	72.94	77.26
No. of Coronary Angiograms	826	1375	1565	1277	1330

Five year summery

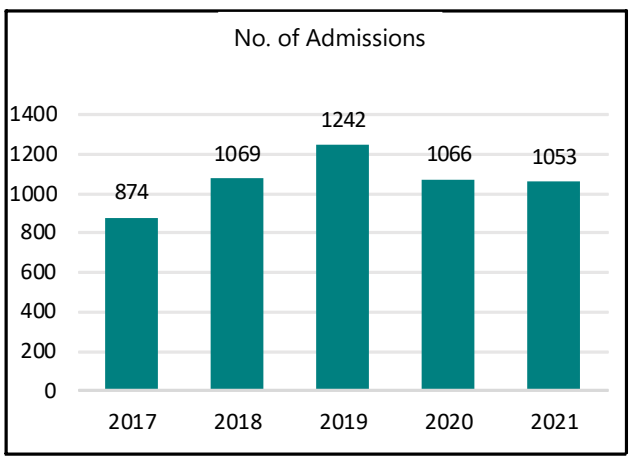


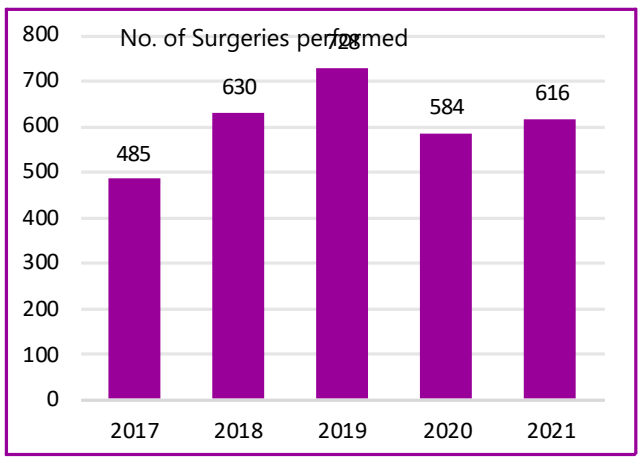


IX. Cardio-Thoracic Unit

	2017	2018	2019	2020	2021
No. of Clinics held	97	96	100	84	91
No. of Clinic Attendance	3922	4512	4771	3808	3804
No. of Admissions	874	1069	1242	1066	1053
Bed Occupancy Rate (%)	44.4	68.15	65.82	72.94	45.91
No. of Surgeries performed	485	630	728	584	616

Five year summery

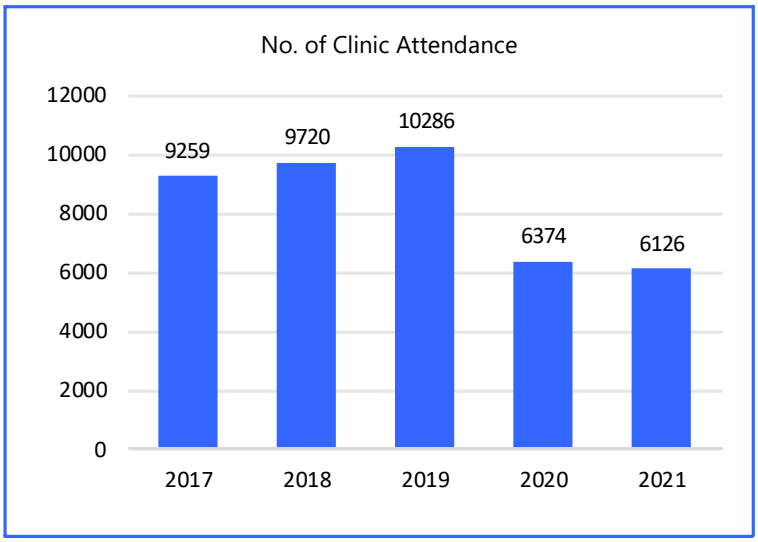




X. Dermatology Unit

	2017	2018	2019	2020	2021
No. of Clinics held	193	200	199	178	202
No. of Clinic Attendance	9259	9720	10286	6374	6126

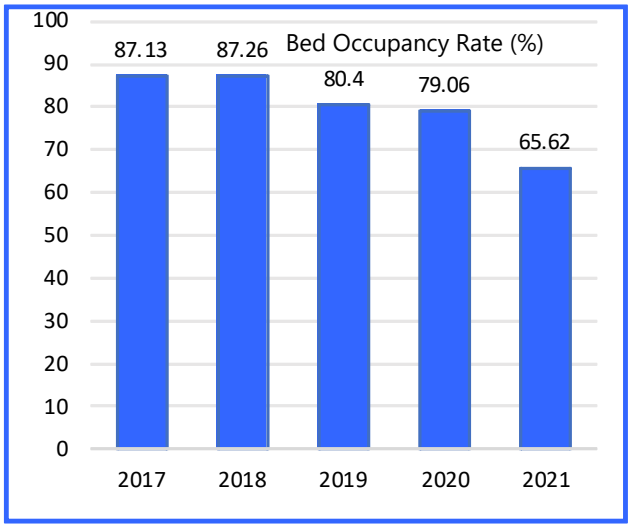
Five year summery

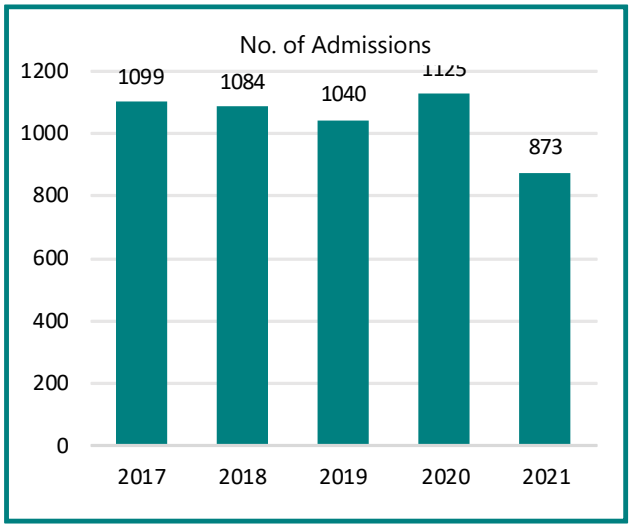


XI. Neonatal Intensive Care Unit (NICU)

	2017	2018	2019	2020	2021
No. of Admissions	1099	1084	1040	1125	873
Bed Occupancy Rate (%)	87.13	87.26	80.40	79.06	65.62

Five year summery

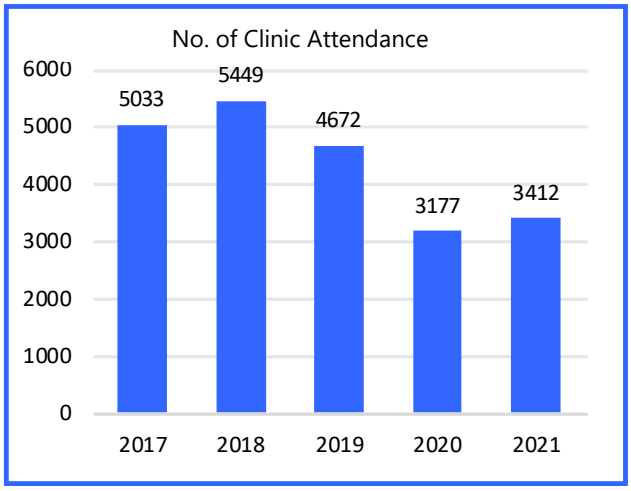


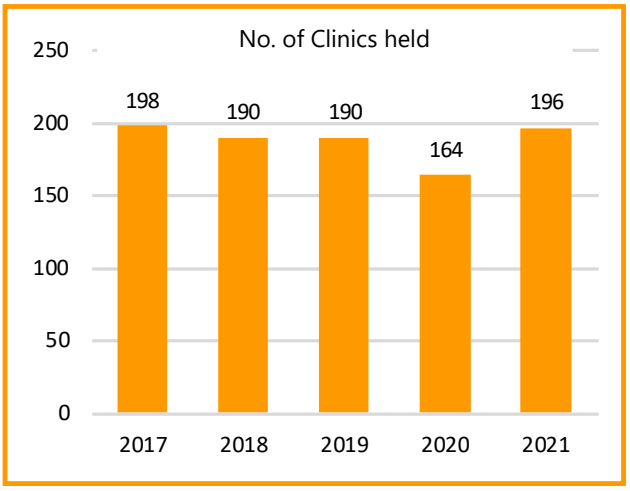


XII. Rheumatology and Rehabilitation Unit

	2017	2018	2019	2020	2021
No. of Clinics held	198	190	190	164	196
No. of Clinic Attendance	5033	5449	4672	3177	3412

Five year summery

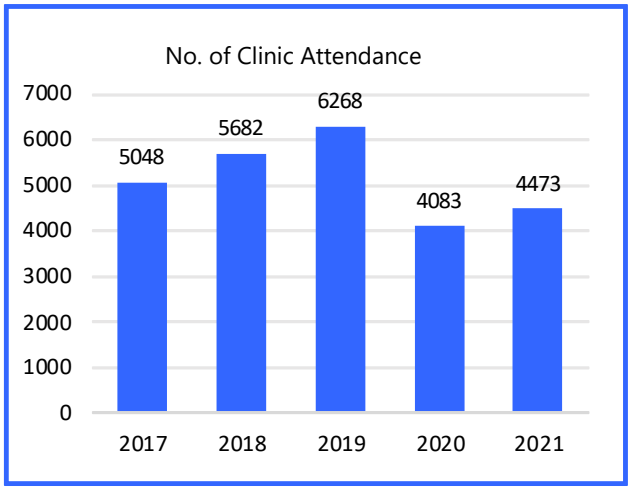


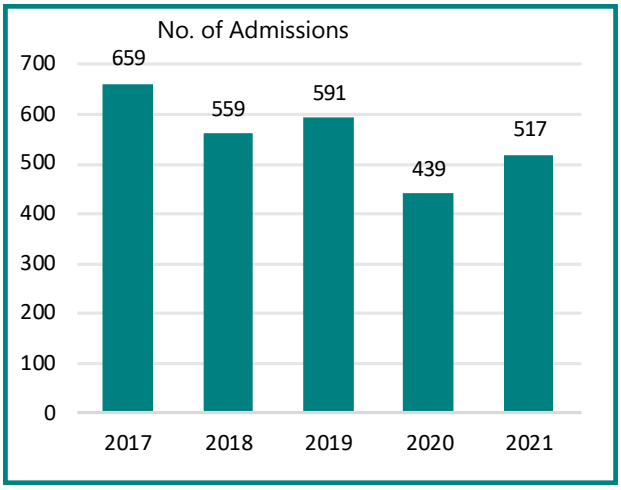


XIII. Neurology Unit

	2017	2018	2019	2020	2021
No. of Clinics held	92	97	93	78	73
No. of Clinic Attendance	5048	5682	6268	4083	4473
No. of Admissions	659	559	591	439	517
Bed Occupancy Rate (%)	52.70	42.17	46.92	35.29	56.28
No. of EEG performed	654	523	975	839	814
No. of EMG performed	1250	1242	1467	891	1012

Five year summery

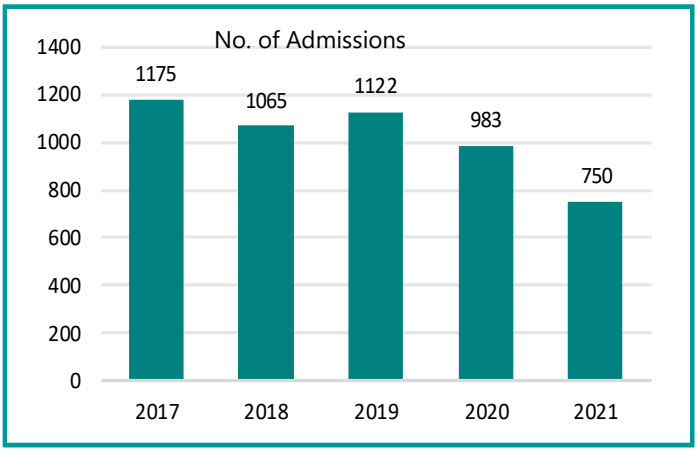


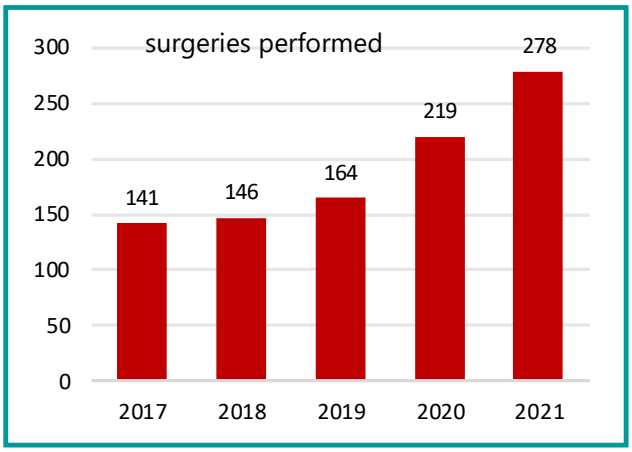


XIV. Neurosurgery Unit

	2017	2018	2019	2020	2021
No. of Clinics held	94	96	92	82	94
No. of Clinic Attendance	972	945	1032	915	742
No. of Admissions	1175	1065	1122	983	750
Bed Occupancy Rate (%)	51.05	45.02	47.41	46.12	43.02
No. of surgeries performed	141	146	164	219	278

Five year summery

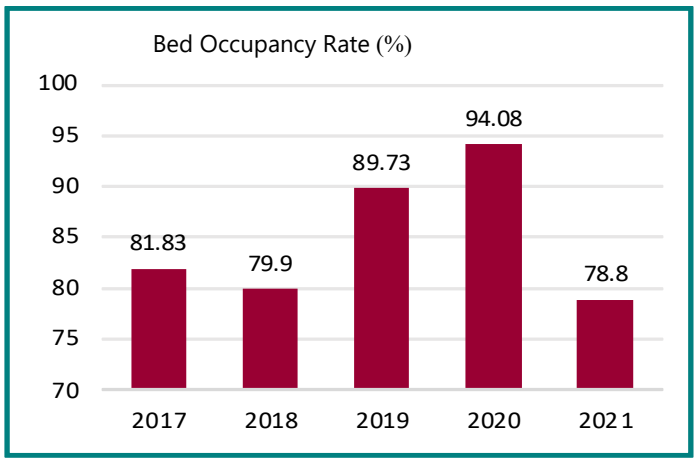


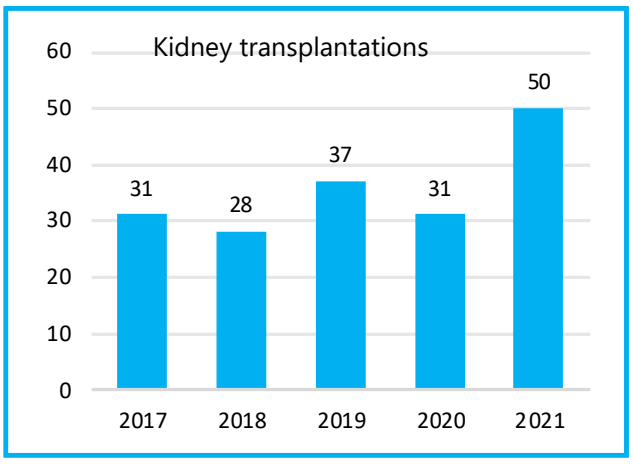


XV. Nephrology Unit

	2017	2018	2019	2020	2021
No. of Clinics held	241	242	242	205	191
No. of Clinic Attendance	14687	14107	15027	10147	11546
No. of Admissions	6810	6356	6625	7108	6477
Bed Occupancy Rate (%)	81.83	79.90	89.73	94.08	78.8
No. of Kidney transplantations	31	28	37	31	50
No. of Dialyses	6562	6467	6922	6412	5637

Five year summery

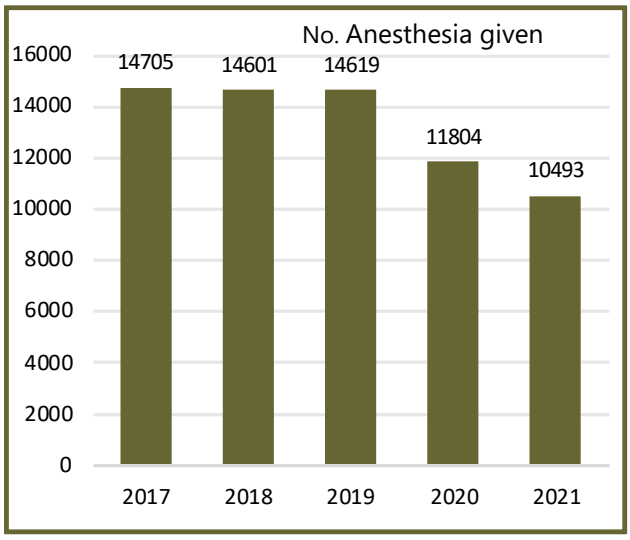




XVI. Anaesthesiology Unit

	2017	2018	2019	2020	2021
No. Anesthesia given	14705	14601	14619	11804	10493

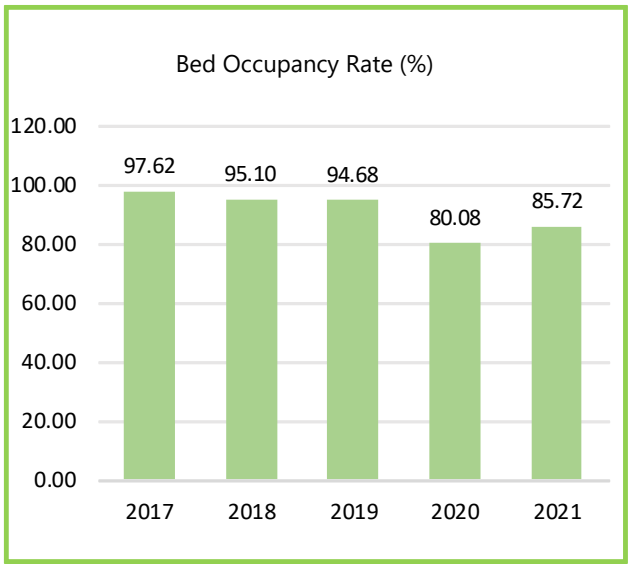
Five year summery

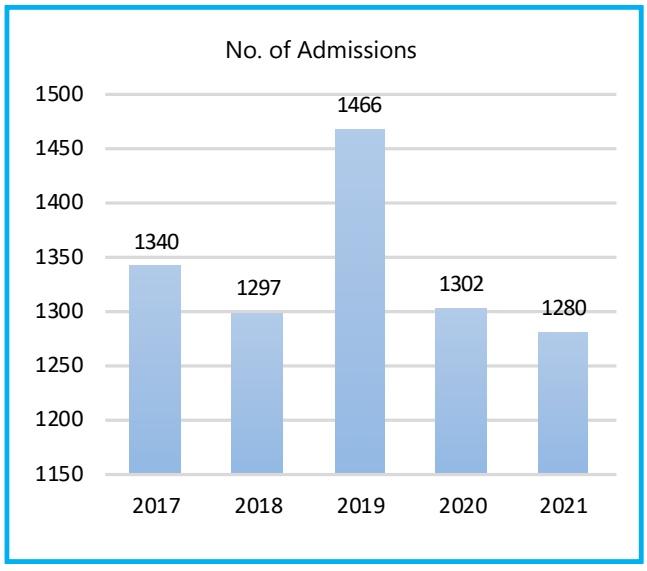


XVII. Intensive Care Unit (ICU,CCU&CICU)

	2017	2018	2019	2020	2021
No. of Admissions	1340	1297	1466	1302	1280
Bed occupancy rate (%)	97.62	95.10	94.68	80.08	85.72

Five year summery

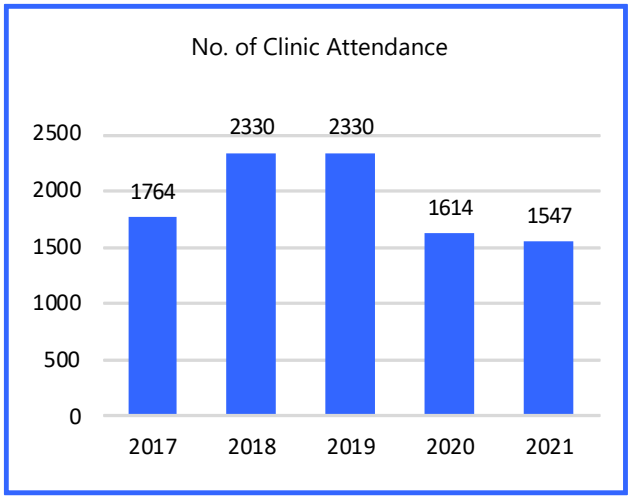


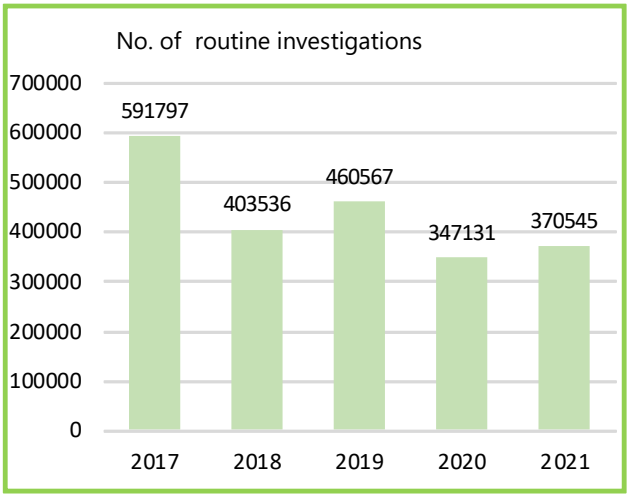


XVIII. Haematology Unit

	2017	2018	2019	2020	2021
No. of Clinics Held	50	50	52	42	44
No. of Clinic Attendance	1764	2330	2330	1614	1547
No. of routine investigations	591797	403536	460567	347131	370545
No. of special investigations	26011	27440	25563	19779	21644

Five year summery

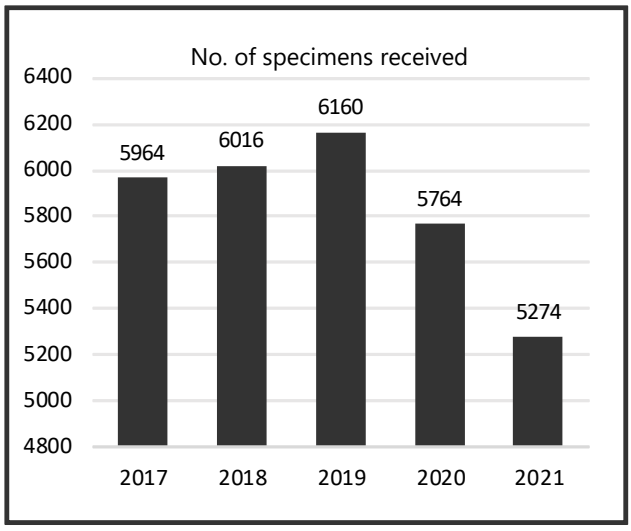


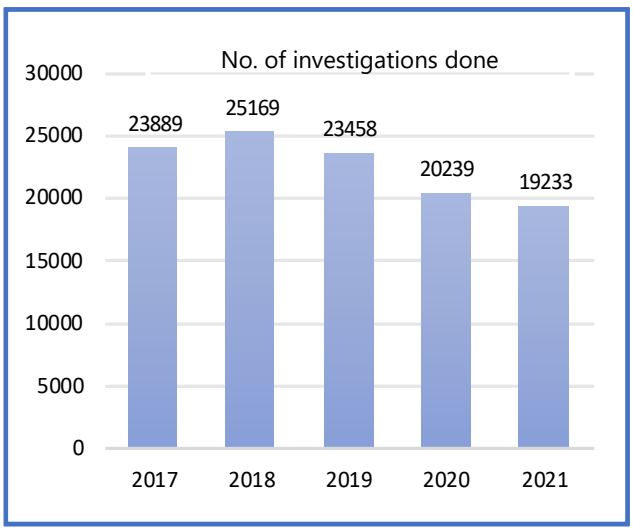


XIX. Histopathology Unit

	2017	2018	2019	2020	2021
No. of specimens received	5964	6016	6160	5764	5274
No. of investigations done	23889	25169	23458	20239	19233

Five year summery

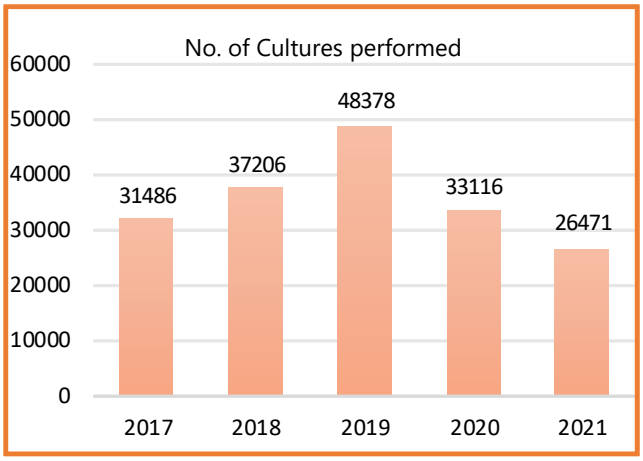


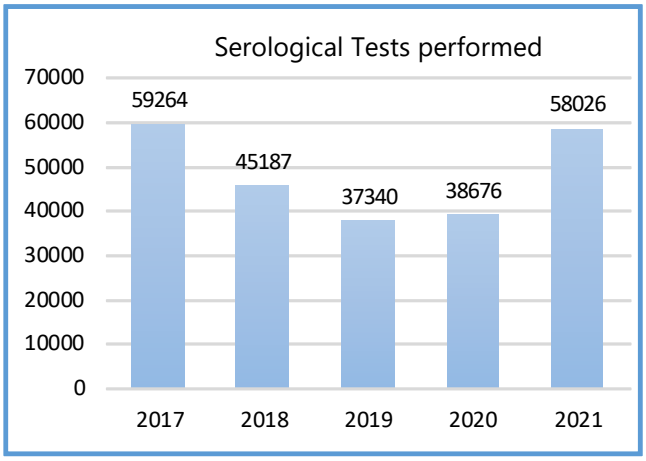


XX. Microbiology Unit

	2017	2018	2019	2020	2021
No. of Cultures performed	31486	37206	48378	33316	26471
No. of ABST performed	6275	8196	8773	7441	5368
No. of Serological Tests performed	59264	45187	37340	38676	58026
No. of AFB Tests performed	1944	1632	2518	1463	892

Five year summery

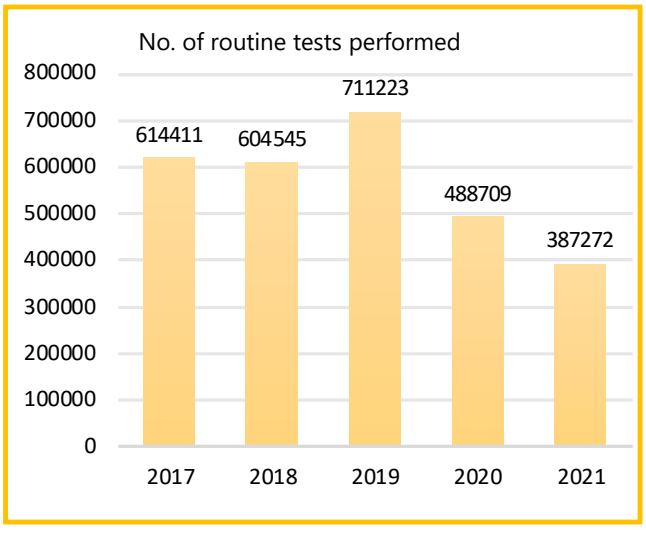


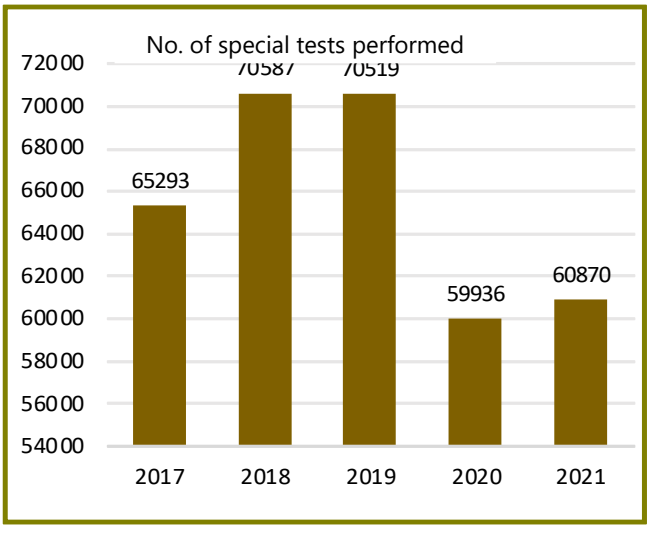


XXI. Biochemistry Unit

	2017	2018	2019	2020	2021
No. of routine tests performed	614411	604545	711223	488709	387272
No. of special tests performed	65293	70587	70519	59936	60870

Five year summery

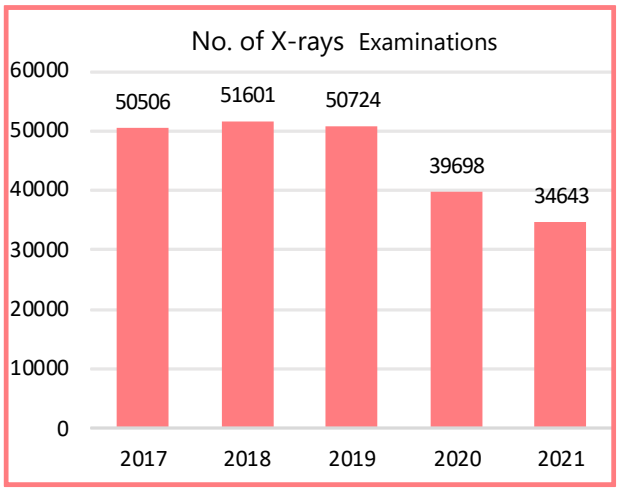


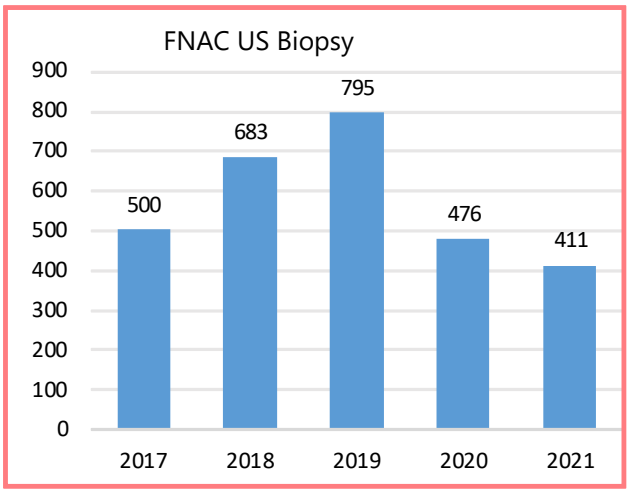


XXII. Radiology & Imaging Unit

	2017	2018	2019	2020	2021
No. of X-rays Examinations	50506	51601	50724	39698	34643
No. of Ultrasound Scans performed	11924	13447	12899	8974	7054
No. of CT Scans performed	12272	13428	13031	10551	9740
FNAC US Biopsy	500	683	795	476	411

Five year summery

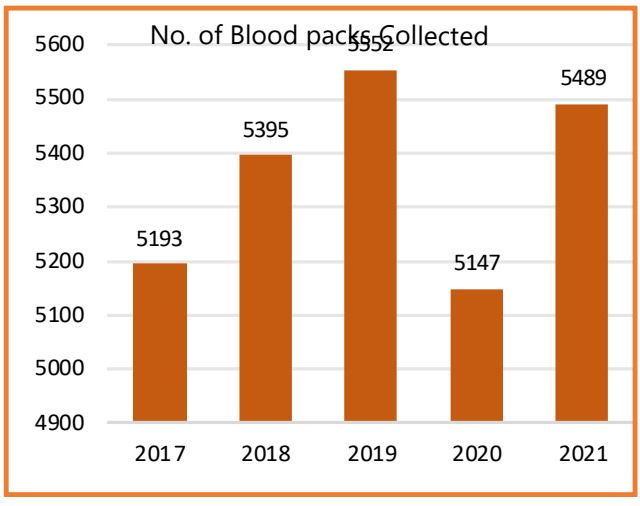


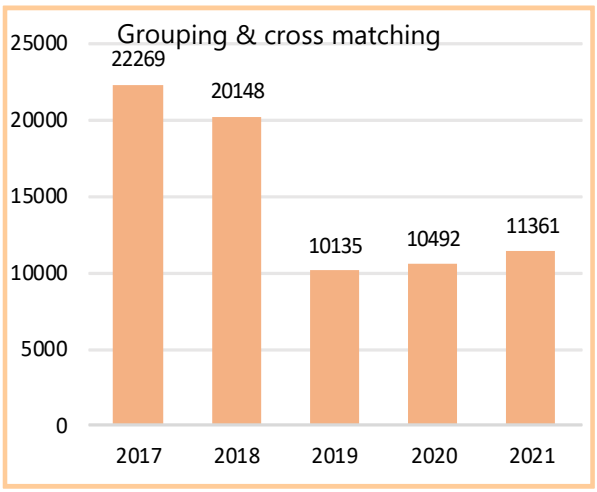


XXIII. Blood Bank

	2017	2018	2019	2020	2021
Total No. of Blood packs Collected	5193	5395	5552	5147	5489
No. of Red Cell Units Issued	5373	5104	5201	4991	4743
No. of ABO and Rh groupings	41983	38031	36709	30964	29019
Grouping & cross matching	22269	20148	10135	10492	11361

Five year summery

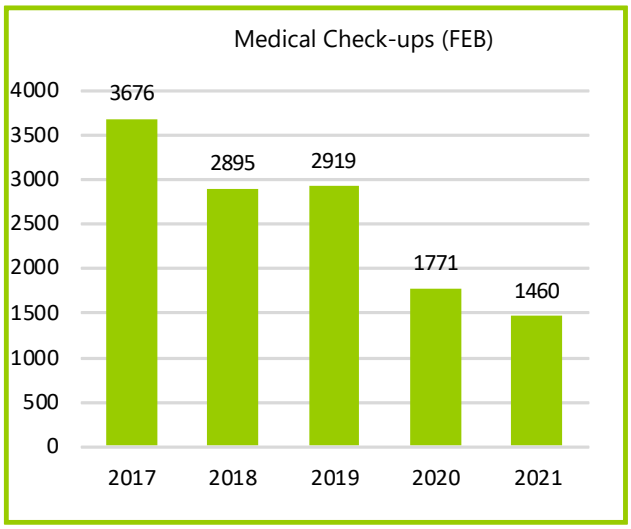


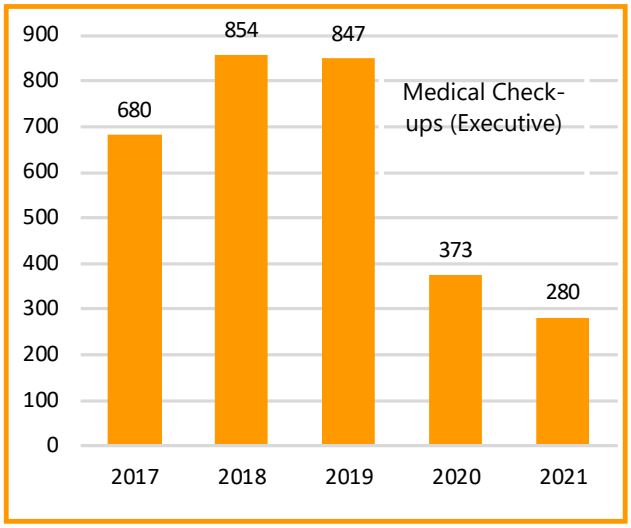


XXIV. Medical Check-up unit

	2017	2018	2019	2020	2021
Medical Check-ups (FEB)	3676	2895	2919	1771	1460
Medical Check-ups (Executive)	680	854	847	373	280

Five year summery

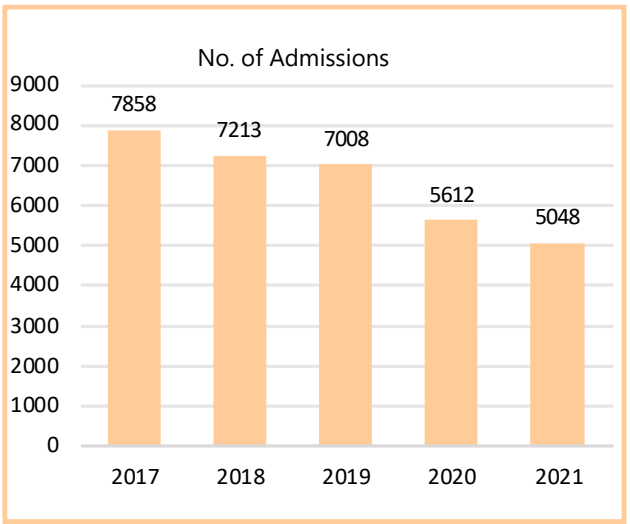


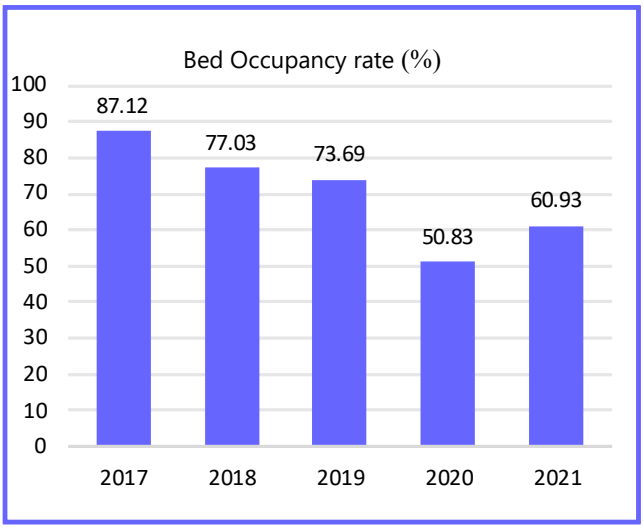


XXV. Paying Wards

	2017	2018	2019	2020	2021
No. of Admissions	7858	7213	7008	5612	5048
Bed Occupancy rate (%)	87.12	77.03	73.69	50.83	60.93

Five year summery

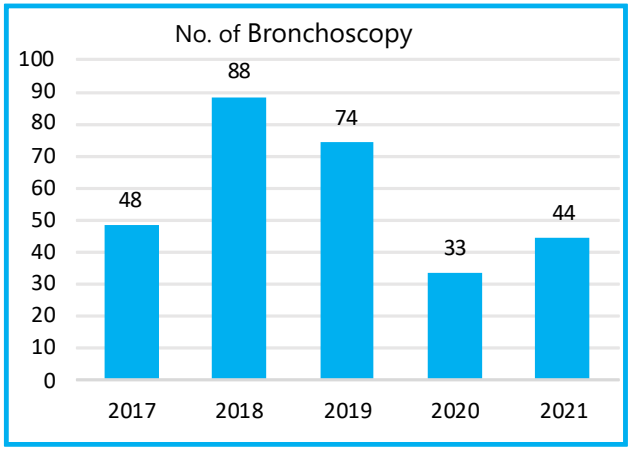


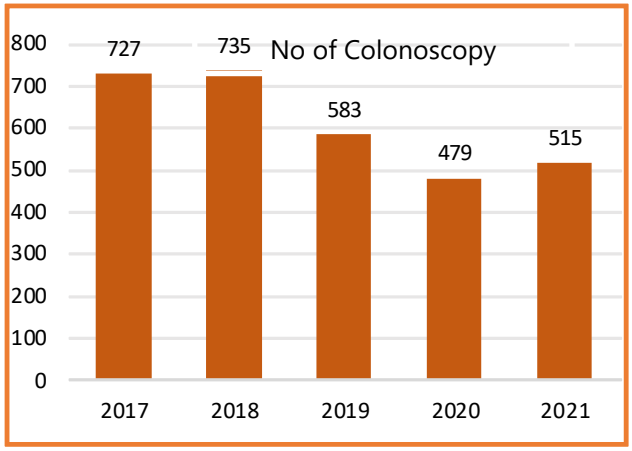


XXVI. Endoscopy Unit

	2017	2018	2019	2020	2021
No. of Bronchoscopy	48	88	74	33	44
No. of Upper GI Endoscopy	1920	1876	1717	1367	1214
No. of Colonoscopy	727	735	583	479	515
No. of Fibre Optic Laryngoscopy	677	971	1122	758	465
No. of Oesophageal Variceal Banding	253	222	213	146	130
No. of ERCPs	6	10	5	14	11

Five year summery

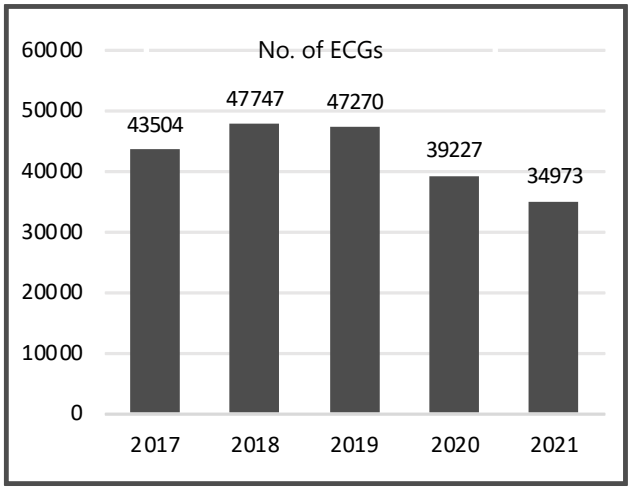


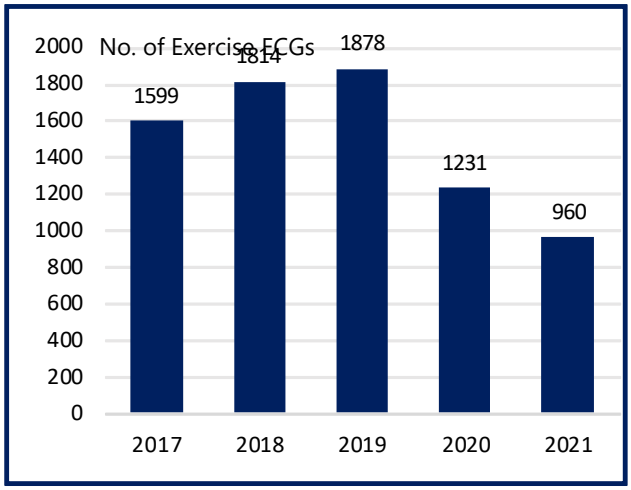


XXVII. ECG unit

	2017	2018	2019	2020	2021
No. of ECGs	43504	47747	47270	39227	34973
No. of Exercise ECGs	1599	1814	1878	1231	960
No. of Halter monitoring tests	995	1200	1089	993	881

Five year summery

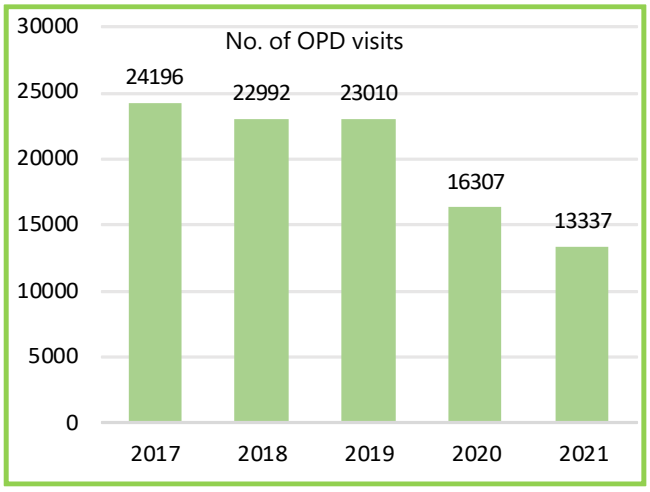


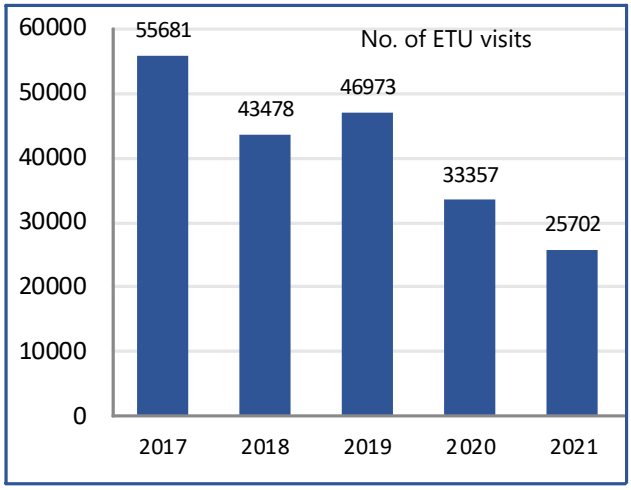


XXVIII. Out Patient Department (OPD) and Emergency Treatment Unit (ETU)

	2017	2018	2019	2020	2021
No. of OPD visits	24196	22992	23010	16307	13337
No. of ETU visits	55681	43478	46973	33357	25702

Five year summery

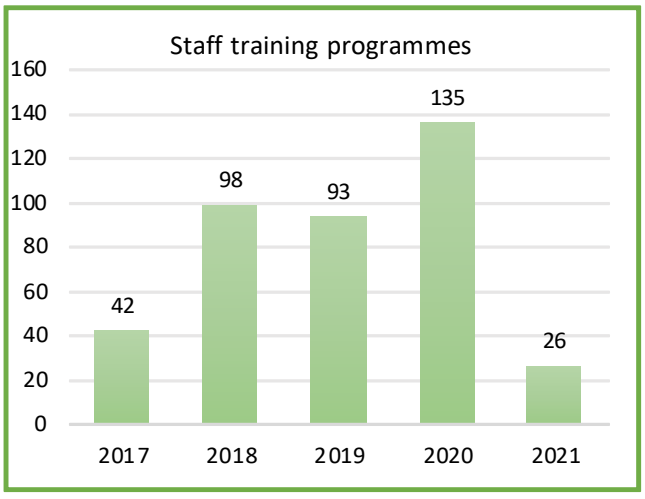


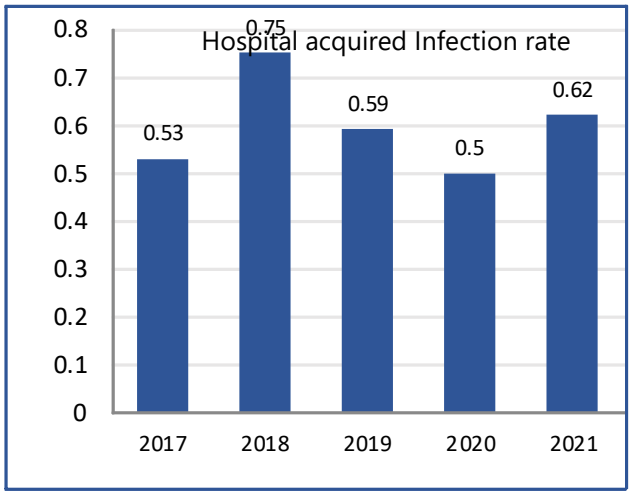


XXIX. Health Education and Infection Control Unit

	2017	2018	2019	2020	2021
Staff training programs	42	98	93	135	26
OPD/Clinic area Lectures	289	272	224	15	02
Hospital acquired Infection rate	0.53	0.75	0.59	0.5	0.62

Five year summery

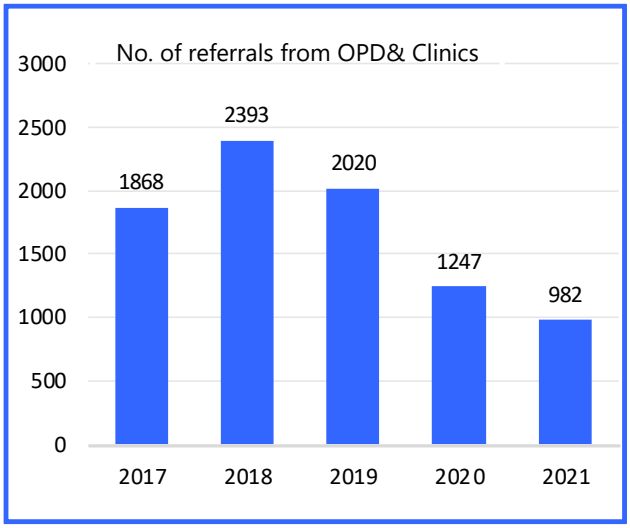




XXX. Nutrition Unit

	2017	2018	2019	2020	2021
No. of referrals from Wards	1349	1601	1310	1151	762
No. of referrals from OPD & Clinics	1868	2393	2020	1247	982

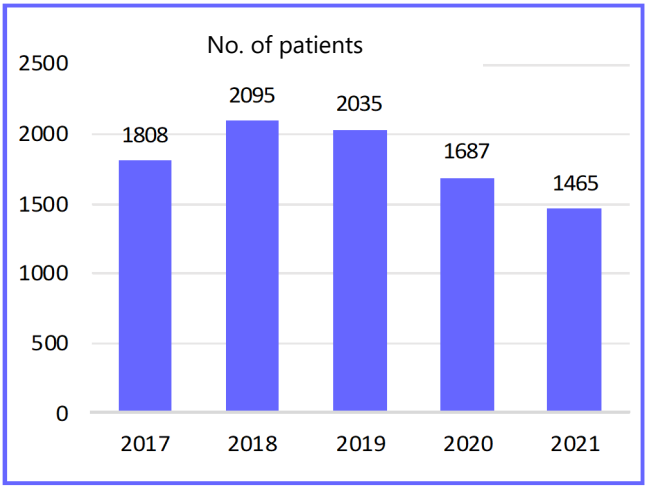
Five year summery

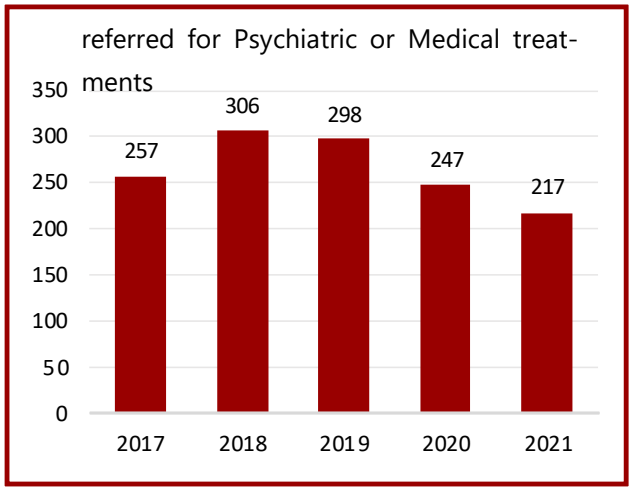


XXXI. Psychological Counseling Unit

	2017	2018	2019	2020	2021
No. of patients	1808	2095	2035	1687	1465
No. of patients referred for Psychiatric or Medical treatments	257	306	298	247	217
No. of patients referred for legal advice	46	57	42	31	24
No. of awareness programs conducted	12	11	9	03	5

Five year summery

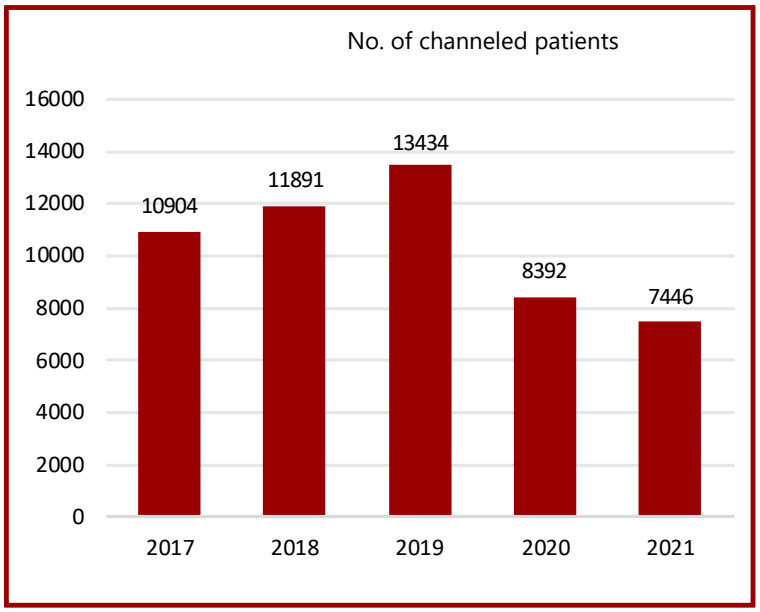




XXXII. Channelling Service

	2017	2018	2019	2020	2021
No. of Channeled patients	10904	11891	13434	8392	7446

Five year summery



3.4 10 year summary

	2012 000′	2013 000′	2014 000′	2015 000′	2016 000′	2017 000′	2018 000′	2019 000′	2020 000′	2021 000
Hospital Charges	993,119	1,120,511	1,316,437	1,493,892	1856261	2100845	2416957	2765655	2353147	2814751
Growth rate %	19.91	12.83	17.49	13.48	24.25	13.17	15.05	14.43	(14.92)	19.62
Govt. grants - recurrent	827,234	999,600	1,700,000	920,086	1300000	1300000	1659000	1750000	2612000	1969600
Growth rate %	(1.17)	20.84	70.07	(45.88)	41.29	-	27.62	5.49	49.26	-24.59
Interest income	5,376	5,514	5,470	7,163	7352	7035	7583	7128	6223	7449
Growth rate %	21.00	2.57	-0.80	30.93	2.63	-4.3	7.79	-6	(12.70)	19.70
Other income	32,250	31,788	34,271	40,089	47157	83869	66081	71402	45963	54136
Growth rate %	34.20	(1.43)	7.81	(16.97)	17.63	77.85	(21.21)	-8.5	(35.63)	17.78
Total income	1,857,979	2,157,414	3,056,179	2,635,921	3454557	3795483	4683145	4594186	5017333	4845936
Growth rate %	9.70	16.12	41.66	(17.46)	31.05	9.86	23.39	-1.9	9.21	(3.42)
Total expenditure	1,977,155	2,065,126	2,492,169	2,988,539	3630374	3945102	4566056	4702458	4843538	5100125
Growth rate %	15.42	4.45	20.68	19.92	21.47	8.66	15.74	3.21	3.00	5.3
Surplus / (deficit)	(119,176)	92,286	720,613	(352,618)	(175818)	(149619)	117086	-108272.3	173795	(254191)
Growth rate %	519.00	(177)	680.85	148.80	(50.13)	-14.9	(178.26)	-192.47	260.52	-246.26
Govt. grants - Capital	71,000	282,751	190,225	265,654	998000	525269	958165	590000	193000	311400
Growth rate %	(70.01)	298.24	-32.72	39.65	275.67	-47.36	82.41	-38.42	(67.29)	61.34
Recurrent grants out of total Revenue %	45	46	56	35	37	37	35	38.09	52	43

3.4 10 year summary - continue

	2012	2013	2014	2015	2016	2017	2018	2019	2020'	2021
No. of beds in Hospital	1088	1078	1079	1076	1086	1092	1061	1065	1072	958
Bed occupancy percentage (%)	70.5%	64.07%	64.10%	63.04%	68.80%	79.65	66.28	69.33	52.40	54.29
No. of Patients admitted	57,119	54,283	53,424	55,143	59257	71054	58949	62466	45976	39916
Daily admissions average	156	149	146	151.08	162.34	194.67	161.50	171.05	125.96	109.35
Average daily sick	759	690	677.42	678.7	732	846.8	718.6	739	541.95	542.3
Average length of stay (days)	4.8	4.6	4.7	4.5	4.5	4.5	4.3	4.3	4.2	4.8
No. of clinics held	2,939	3,027	3,101	3196	3344	3841	3972	4704	4012	136085
No. of first time visits for clinics	24,295	26,854	27,987	28787	30956	34816	37663	37840	27717	28745
No. of subsequent visits	123,462	124,302	130,187	129,664	134202	142560	144507	152876	110785	107340
No. of visits to the Emergency Treatment Unit	42,883	38,323	35,060	36,752	46792	55681	43478	46973	33357	19236
Total No. of outpatient visits	16,532	18,843	18,733	21,377	21847	24196	22992	23010	16307	13337
Average of No. attended clinics	50.3	49.9	51.00	49.6	49.4	46.2	45.9	40.50	34.50	31.7

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 31ST DECEMBER

	Note	2021 Rs	2020 Rs
ASSETS			
Current Assets			
Cash & Cash Equivalents	01	102,000,676	195,155,911
Call Deposit - HNB		-	36,780,000
Receivables and Pre-Payments	02	277,158,321	627,851,419
Inventories	03	406,017,916	394,808,143
Short Term Investments	04	20,000	20,000
		785,196,912	1,254,615,473
Non Current Assets			
Property, Plant & Equipment	05	1,938,511,898	1,625,529,680
Furniture & Fittings, Auto Mobiles, Others	05	41,992,994	41,701,680
Capital Work in Progress	06	470,878,128	876,895,527
Data Base of Scanned BHTs		16,372,542	16,372,542
		2,467,755,561	2,560,499,429
Total Assets		3,252,952,473	3,815,114,902
LIABILITIES			
Non Current Liabilities			
Employees' Benefits	07	725,855,797	725,625,101
		725,855,797	725,625,101
Current Liabilities			
Trade & Other Payables	08	792,377,273	999,231,723
Total Liabilities		792,377,273	999,231,723
NET ASSETS		1,734,719,404	2,090,258,078
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
MOH Donation - BMW Car		1,360,000	
Other Donations		9,945,643	7,940,525
MOH Donation - MRI Scanner		75,697,104	151,394,208
Deferred Income (Capital Grant)		1,559,628,126	1,605,319,770
Accumulated Surplus / (Deficit)	17	(928,736,630)	(691,221,587)
TOTAL NET ASSETS / EQUITY		1,734,719,404	2,090,258,078

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

Chief Accountant ..... Director ..... Chairman ..... Board Member .....

Date

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

Dr. Rathnasiri A. Hewage
MBBS. MSc (Med Adm.), MD (Med Adm),
DIPPCA, PH210 (Harvard)
Dip. in IT Management (Alison),
Dip in EU Public Procurement (Belgium)
Director
Sri Jayewardenepura General Hospital
Thalapathpitiya, Nugegoda.

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

Dr. RAJITHA Y. DE SILVA
MBBS,MS(Col.),MRCS(Eng)FRCS(C-TH)
Consultant Cardiothoracic Surgeon
Sri Jayewardenepura General Hospital
Thalapathpitiya, Nugegoda.

4.2 Financial Performance Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER	Note	2021 Rs.	2020 Rs.
Revenue	09	4,838,487,529	5,011,110,272
Interest Income	10	7,449,187	6,223,310
Capital Grants Amortization	13	434,148,750	532,945,574
		5,280,085,466	**5,550,279,156**
Materials & Consumables Used	11	1,589,293,616	1,300,727,312
Staff Costs	12	3,023,950,947	3,000,626,927
Depreciation	13	434,148,750	532,945,574
Other Operating Expenses	14	448,434,574	516,302,183
		5,495,827,887	**5,350,601,996**
Profit/(Loss) from Operations		**(215,742,421)**	**199,677,160**
Finance Costs	15	30,619,070	16,175,311
Other Expenses	16	7,829,313	9,705,491
Profit/(Loss) Before Taxation		**(254,190,804)**	**173,796,358**
Economic Service Charges		-	
Profit/(Loss) After Taxation		(254,190,804)	173,796,358
Profit & Loss Account Brought Forward	17	(674,545,826)	(865,017,946)
Profit & Loss Account Carried Forward		**(928,736,630)**	**(691,221,588)**

SRI JAYEWARDENEPURA GENERAL HOSPITAL

FINANCIAL PERFORMANCE STATEMENT

WITHOUT CONSIDERING GOVERNMENT RECURRENT GRANT
FOR THE YEAR ENDED 31ST DECEMBER

	Note	2021 Rs.	2020 Rs.
Revenue	09	2,868,887,529	2,399,110,272
Interest Income	10	7,449,187	6,223,310
Capital Grants Amortization	13	434,148,750	532,945,574
		3,310,485,466	**2,938,279,156**
Materials & Consumables Used	11	1,589,293,616	1,300,727,311
Staff Costs	12	3,023,950,947	3,000,626,927
Depreciation	13	434,148,750	532,945,574
Other Operating Expenses	14	448,434,574	516,302,184
		5,495,827,887	**5,350,601,995**
Profit/(Loss) from Operations		**(2,185,342,421)**	**(2,412,322,839)**
Finance Costs	15	30,619,070	16,175,311
Other Expenses	16	7,829,313	9,705,491
Profit/(Loss) Before Taxation		**(2,223,790,804)**	**(2,438,203,640)**
Economic Service Charges		-	-
Profit/(Loss) After Taxation		(2,223,790,804)	(2,438,203,640)
Profit & Loss Account Brought Forward	17	(674,545,826)	(865,017,946)
Profit & Loss Account Carried Forward		**(2,898,336,630)**	**(3,303,221,586)**

4.3 Cash Flow Statement

SRI JAYEWARDENEPURA GENERAL HOSPITAL

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER	2021 Rs.	2020 Rs.
CASH GENERATED FROM OPERATIONS		
Profit/(Loss) Before Taxation	(254,190,804)	173,796,358
Adjustments in respect of Previous Year	16,821,532	(12,689,643)
Amortization of Capital Grant	(434,148,750)	(532,945,574)
Depreciation	434,148,750	532,945,574
Provision for Gratuity	67,473,756	105,040,771
Operating Profit/(Loss) before Working Capital Changes	**(169,895,516)**	**266,147,486**
Adjustments for Working Capital Changes		
(Increase) / Decrease in Inventories	(11,209,773)	(29,683,344)
(Increase) / Decrease in Receivables and Pre-Payments	350,693,098	(101,028,003)
Increase / (Decrease) in Trade & Other Payables	(204,849,307)	24,252,980
(Increase) / Decrease in HNB Call Deposit	36,780,000	(6,385,000)
Cash Generated From Operating Activities	**1,518,503**	**153,304,119**
Gratuity Paid	(67,243,085)	(62,056,281)
Net Cash flows Generating From Operating Activities	**(65,724,582)**	**91,247,838**
Cash Flows From Investing Activities		
Capital Grant Received	311,400,000	193,000,000
Purchase of Property, Plant & Equipment	(744,848,051)	(66,457,311)
Capital Work In Progress	406,017,400	(142,411,848)
Net Cash Flows From Investing Activities	**(27,430,652)**	**(15,869,158)**
Net Increase/ (Decrease) in Cash & Cash Equivalents	(93,155,235)	75,378,680
Cash & Cash Equivalents at the beginning of the year	195,155,911	119,777,231
Cash & Cash Equivalents at the end of the period	**102,000,676**	**195,155,911**
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Cash in Hand & at Bank	102,000,676	200,281,293
Bank Balance - HNB	-	(5,125,382)
	102,000,676	**195,155,911**

4.4 Statement of changes in equity

SRI JAYEWARDENEPURA GENERAL HOSPITAL

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2020 / 31ST DECEMBER 2021

	Contributed Capital	Other Reserves	Deferred Income	Accumulated Surplus/ Deficit	Other Donations	Total Net Equity
Balance as at 01st 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**	**(691,221,584)**	**7,940,525**	**1,938,863,873**
Balance as at 01st January 2021	1,016,825,160	-	1,605,319,772	(691,221,584)	7,940,525	1,938,863,873
Profit for the year	-	-	-	(254,190,804)	-	(254,190,804)
Prior Year Adjustments	-		-	16,675,762	-	16,675,762
Capital Grant Received	-	-	311,400,000	-	-	311,400,000
Amortization	-	-	(357,091,646)	-	-	(357,091,646)
Balance as at 31st December 2021	**1,016,825,160**	-	**1,559,628,126**	**(928,736,626)**	**7,940,525**	**1,655,657,185**

4.5 Detailed analysis of net assets

SRI JAYEWARDENAPURA GENERAL HOSPITAL

DETAILED ANALYSIS OF NET ASSETS

FOR THE YEAR ENDED 31ST DECEMBER		2021	2020
		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	1,559,628,126	1,605,319,772
Capital Reserves			-
Donation to Purchase a Hemo Dialysis Machine		799,233	799,233
Cars & Equipment donated by Kajima Corporation of Japan		260,000	260,000
Grants from Olympus Corporation of Japan		79,700	79,700
Central Bank Grants for Cardio-Thoracic Unit		30,000,000	30,000,000
Grants from President Fund		6,710,000	6,710,000
Other Donations - Funds and Equipments		9,945,643	7,940,525
		2,586,398,929	**2,630,085,457**
Note - A			
Deferred Income (Capital Grants from SL Government)			
Balance as at 1st January		1,605,319,772	1,869,568,242
Add : Capital Grants Received During the Year		311,400,000	193,000,000
Less : Capital Grant Amortization		357,091,646	457,248,470
Balance as at 31st December		**1,559,628,126**	**1,605,319,772**
Deferred Income (Capital Grants from MOH)			
Balance as at 01st January		151,394,208	227,091,312
Less : Capital Grant Amortization		75,697,104	75,697,104
Balance as at 31st December		**75,697,104**	**151,394,208**
Deferred Income (BMW Car from MOF)			
Balance as at 01st January		2,720,000	6,800,000
Less : Capital Grant Amortization		1,360,000	4,080,000
Balance as at 31st December		**1,360,000**	**2,720,000**

4.6 General Information & Significant Accounting Policies - 2021

SRI JAYEWARDENEPURA GENERAL HOSPITAL

GENERAL INFORMATION & SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2021

1. GENERAL INFORMATION

1.1 Reporting Entity

The Reporting Entity, the Sri Jayewardenepura General Hospital which is domiciled in Sri Lanka and located in Thalapathpitiya, Nugegoda which is a gift by the Government of Japan for the Citizen of Sri Lanka was declared opened on 17th September 1984.
Sri Jayewardenepura General Hospital was established by the Act of Parliament No.54 of 1983.
The primary intention of the establishment of the Hospital was to provide excellent Medical and Surgical Services compared to other government hospitals, at a reasonable price to the General Public of Sri Lanka.

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

2. BASIS OF PREPARATION

2.1 Basis of Accounting

Financial Statements are prepared in conformity with the Public Sector Accounting Standards laid down by the Institute of Chartered Accountants of Sri Lanka and in keeping with the Historical Cost convention where appropriate accounting policies are disclosed in succeeding notes. The Financial Statements are prepared on accrual basis and in Sri Lankan Rupees.
These Financial Statements have been prepared on the basis that the Entity would continue as a going concern for the foreseeable future.

2.2 Comparative Figures

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

3. PROPERTY, PLANT & EQUIPMENT

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

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES *(CONTD.)*

FOR THE YEAR ENDED 31ST DECEMBER 2021

3. PROPERTY, PLANT & EQUIPMENT (*Contd.)*

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

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

4. INVENTORIES

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

5. ACCOUNTING FOR GRANTS

5.1 Government Grants

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

Accordingly Capital Grant is credited to a deferred income account and amortized at the rates which are equal to the rates of depreciation. Amortization rate is approximately equal to the depreciation rate calculated for the investment made in assets.
Recurrent Grants from Government of Treasury have been recognized as income of the period and therefore added as an income in the Income Statement for the year.

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES *(CONTD.)*

FOR THE YEAR ENDED 31ST DECEMBER 2021

6. LIABILIITES & PROVISIONS

6.1 Retirement Benefits

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

6.2 Capital Commitments & Contingencies

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

(b)Following Legal Cases are filed against the Hospital Board as at 31/12/2021

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

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

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES *(CONTD.)*

FOR THE YEAR ENDED 31ST DECEMBER 2021

7. INCOME & EXPENDITURE

7.1 Recognition of Revenue & Expenditure

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

7.2 Cash Flow Statement

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

8. FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions are converted to Sri Lankan Rupees at the exchange rate prevailing at the time of occurring the transaction.

9. TAXATION

The provision for Income Tax is based on the elements of Income & Expenditure as reported in the Financial Statements and computed in accordance with the provision of the Inland Revenue Act No.24 of 2017. However, in view of Tax losses, no provision has been provided in the accounts.

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SIGNIFICANT ACCOUNTING POLICIES *(CONTD.)*

FOR THE YEAR ENDED 31ST DECEMBER 2021

10. DIALYSIS ASSISTANCE FUND

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

11. WORK IN PROGRESS

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

12. REVENUE RECOGNITION

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

Price Formula

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

E1 = Consumables billed
E2 = Personnel emoluments
E3 = Overheads [Consumption, Utility payments (interest cost-interest income) other operating expenses,]
E4 = Fuel (Diesel, Furnace oil, Petrol, K.oil,)
E5 = [(Total Revenue-Recurrent grant) – (Total Expenditure - Recurrent grant)]=Profit/Loss

13. BAD DEBT PROVISIONS

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

4. 7 Notes to the Financial Statements- 2021

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER		**2021** Rs.	**2020** Rs.
Note: 01			
Cash & Cash Equivalents			
BOC Current A/C No. 227982 (Recurrent)		73,705,922	153,217,846
BOC Current A/C No. 7732950 (Capital)		1,449,265	44,434,406
BOC Current A/C No. 2888787 (Dialysis Fund)		885,828	1,039,119
HNB Current A/C No.036010002853		11,744,967	(5,125,382)
Dialysis Fund - Fixed Deposit - (B O C)		12,500,000	-
Cash in Hand & Imprest Accounts		1,463,099	884,088
Petty Cash Imprest for Stamps		251,595	705,834
		102,000,676	**195,155,911**
Note: 02			
Receivables and Pre-Payments			
Miscellaneous Deposits	Schedule 01	6,162,898	7,782,123
Other Income Receivable	Schedule 02	2,272,422	2,634,435
Staff Distress Loans		152,141,768	156,713,803
University College - Receivable		8,936,043	8,936,043
Salary Advance		58,250	-
Staff - Festival Advances		100,938	-
Sundry Debtors	Schedule 03	258,077	1,621,285
Hospital Charges Receivable	Note 02.1	94,793,448	303,669,313
Death Donation Recoverable		200,359	500,353
Bond Violation Receivable		6,934,702	4,395,722
Ministry of Health		5,299,415	141,513,341
		277,158,321	**627,766,418**
Note 02.1			
Hospital Charges Receivable		99,793,448	303,669,313
Provision For Bad Debts		(5,000,000)	-
		94,793,448	303,669,313

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31ST DECEMBER		2021 Rs.	2020 Rs.
Note:03			
Inventories - Location wise			
General Stores		40,171,612	33,317,076
Drugs Stores		43,690,387	45,822,025
Surgical Consumables Stores		83,709,552	95,713,804
Dressing Stores		9,947,988	8,590,349
Electro Medical Equipment (EME) Main Stores		6,486,883	5,781,869
Lab & Xray Main Stores		30,443,544	27,843,428
General Items in Sub Stores (all wards & other locations)		18,987,040	28,037,170
Drugs, Surgical, Dressing & Other Consumables in Sub Stores		182,475,606	158,113,531
	Note 3.1	415,912,612	403,219,252
Less: Provision for Expiry Items		(9,894,697)	(8,411,108)
		406,017,916	394,808,144
Note 3.1			
Inventories - Item wise			
Drugs		67,294,712	70,092,288
Dressing Items		16,702,942	18,267,254
Surgical Items		158,558,040	160,871,701
Lab Items		29,496,365	41,802,180
X-Ray Items		8,138,081	6,970,882
Electro Medical Equipment		76,528,571	46,249,279
Medical Oxygen		22,214	13,319
Oil		1,394,575	3,111,100
Printing & Stationary Items		18,564,300	17,230,815
Other (General) Items		39,212,813	38,610,433
		415,912,612	403,219,252
Note: 04			
Short Term Investments			
National Savings Bank (Staff Security Deposits)		20,000	20,000
		20,000	20,000
Note: 05			
Property, Plant & Equipments			
Property, Plant & Equipment (Pls. refer page 15)		1,938,511,898	1,625,529,679
Furniture & Fittings, Automobiles and Others (Pls. refer page 15)		41,992,995	41,701,682
Note: 06			
Capital Work in Progress	Schedule 04	470,878,128	876,895,527
		470,878,128	876,895,527
Note: 07			
Employees' Benefits - Gratuity			
Balance at the beginning of the year		725,625,101	682,640,611
Provision made during the Year		67,473,781	105,040,771
(-) Payment made during the year		(67,243,085)	(62,056,281)
Balance at the end of the year		**725,855,797**	**725,625,101**

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

AS AT 31ST DECEMBER		2021 Rs.	2020 Rs.
Note: 08			
Trade & Other Payables			
Creditors and Accrued Expenses	Note 8.1	680,808,142	889,494,130
Other Liabilities	Note 8.2	111,569,131	109,737,593
		792,377,273	**999,231,723**
Note 8.1			
Creditors and Accrued Expenses			
Accrued Expenses	Schedule 05	284,691,795	259,893,250
Audit Fees (Auditor Gen. Dept.)		5,968,400	5,543,800
Trade Creditors		389,710,149	581,931,225
National Water Supply & Drainage Board		437,799	437,800
Medical Supplies Division (MSD)		-	41,688,054
		680,808,142	**889,494,129**
Note 8.2			
Other Liabilities			
Performance/ Advance Bonds Deposits	Schedule 06	1,382,937	1,323,462
Sundry Creditors	Schedule 07	8,694,660	8,417,801
Professional Charges	Schedule 08	54,651,560	51,679,117
Hospital Charges - Deposits		9,524,689	10,605,153
Gratuity Payable		1,521,531	1,521,531
Dialysis Assistance Fund A/C - (Control Account)		887,198	1,040,489
Library Memberships		1,000	-
Retention Payable		21,420,205	34,350,040
Tender Deposits		985,350	800,000
Dialysis Assistance Fund A/C - (Fixed Deposit)		12,500,000	-
		111,569,131	**109,737,593**

NOTES TO THE FINANCIAL STATEMENTS CONTD.

Note : 05

Property, Plant & Equipment

Furniture & Fittings, Automobiles and Others

2021

Description	Property, Plant & Equipment									Furniture & Fittings, Automobiles and Others				
	Freehold Land (26 acres) Rs.	Buildings Donated by Japan Rs.	Other Buildings Rs.	Other Equipment Donated by Japan Rs.	Electrical Equipments Rs.	Refrigerator & Photo Copy Machines Rs.	Medical Equipments & Other Equipment Rs.	Elevators Rs.	Total (Rs.)	Furniture & Fittings Rs.	Automobiles Rs.	Computer Software & Network Rs.	Renovation Of Kitchen Rs.	Total (Rs.)
COST / REVALUATION														
As at 1st January	15,015,732	453,028,634	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	**194,100,483**
Additions	-	-	507,649,806	-	6,002,601	9,725,586	214,097,871	0	**737,475,864**	6,275,187	-	1,097,000	-	**7,372,188**
Transfers/Disposals	-	-	(1,822,416)	-	-	-	(22,931,940)	-	**(24,754,356)**	(1,067,850)	6,800,000	-	-	**5,732,150**
As at 31st December	15,015,732	453,028,634	1,227,902,271	416,490,079	389,306,919	54,680,547	4,275,284,015	52,433,787	**6,884,141,985**	69,206,734	47,922,858	61,315,043	28,760,185	**207,204,820**
DEPRECIATION														
As at 1st January	-	326,180,619	291,041,635	416,490,078	186,260,984	31,049,858	3,284,380,866	10,486,758	**4,545,890,798**	51,408,455	38,328,733	46,293,694	16,367,919	**152,398,801**
Charge for the year	-	9,060,573	40,656,778	(0)	32,083,065	4,594,033	332,710,048	5,243,379	**424,347,876**	5,756,730	1,509,126	1,096,999	1,438,019	**9,800,874**
Charge on Disposal/Adj.	-	-	(1,800,896)	-	-	-	(22,807,690)	-	**(24,608,586)**	(1,067,850)	4,080,000	-	-	**3,012,150**
As at 31st December	-	335,241,192	329,897,517	416,490,078	218,344,049	35,643,891	3,594,283,224	15,730,137	**4,945,630,088**	56,097,335	43,917,859	47,390,693	17,805,938	**165,211,825**
NET BOOK VALUE														
As at 1st January		126,848,015	431,033,246	1	197,043,334	13,905,103	799,737,219	41,947,029	**1,625,529,679**	12,590,942	2,794,125	13,924,349	12,392,266	**41,701,682**
As at 31st December	**15,015,732**	**117,787,442**	**898,004,754**	**1**	**170,962,869**	**19,036,656**	**681,000,791**	**36,703,650**	**1,938,511,898**	**13,109,400**	**4,004,998**	**13,924,350**	**10,954,247**	**41,992,995**

SRI JAYEWARDENEPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31ST DECEMBER		2021 Rs.	2020 Rs.
Note: 09			
Revenue			
Revenue from Hospital Care	Note 9.1	2,814,751,653	2,353,147,480
Government Grants - Recurrent		1,969,600,000	2,612,000,000
Other Income	Note 9.2	54,135,877	45,962,792
		4,838,487,529	**5,011,110,272**
Note 9.1			
Revenue from Hospital Care			
Accommodation Charges		211,186,794	191,509,754
Surgery Charges		165,320,436	179,205,930
Radiology Charges		86,472,536	94,207,093
Laboratory Charges		908,512,568	502,696,446
Physiotherapy Charges		10,102,090	10,298,380
Drugs Charges		1,008,758,124	880,398,559
Endoscopy Charges		10,500,831	11,122,700
Thorasic Surgery Charges		85,769,500	79,173,400
Eye Tests		11,425,254	13,907,792
Registration and Admission Charges		128,249,469	117,281,589
ENT Charges		1,743,700	1,934,600
Dialysis Charges		35,473,724	40,661,428
Doppler Charges		4,492,500	4,842,525
MSBE Charges		148,111,091	97,510,292
Clinic Charges		24,306,342	25,186,417
ECG / EEG / EMG Charges		1,310,350	1,216,500
Echo Tests Charges		5,492,750	6,253,850
E T U Charges		106,046,830	78,047,867
Nutritional Consultation Fees		192,200	240,200
Medical Check Up Charges		11,574,993	14,636,660
Dermatology Charges		1,037,500	1,223,300
Endocrinology Investigation Charges		2,012,700	1,592,200
		2,968,092,281	2,353,147,480
less			
Cost of Free Medical Treatments - Staff		118,030,144	-
Hospital Charges Exempted - (Clergy /Others)		35,310,484	-
		2,814,751,653	**2,353,147,480**
Note 9.2			
Other Income			
Ambulance Charges		4,795,623	1,641,296
Revenue from Staff Meals		674,125	812,420
Revenue from Staff Rent and Electricity		4,185,059	3,313,347
Miscellaneous Income		8,758,598	5,573,324
Bonds settled by Staff Members		9,188,565	8,023,357
Sales Commission		4,212	5,000
Channeling Fees		751,770	1,708,900
Ethyline Oxyde Income		-	294,000
Rent Income - Milk Bar		138,000	105,000
Rent Income - Commercial Bank		240,000	240,000
Rent Income - Osusala		1,440,000	1,003,000
Rent Income - PayGo		72,000	72,000
Rent Income - Hospital Shop		4,771,000	3,765,870
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
Rent Income - Post Office		12,000	12,000
		35,990,951	**27,922,763**

SRI JAYEWARDENAPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31ST DECEMBER	2021 Rs.	2020 Rs.
Other Income *(Contd.)*		
0.15% Service Charges on Professional Charges	583,035	546,035
Revenue from Car Park	16,194,891	16,642,994
Income From Supplier Registration	1,367,000	851,000
	54,135,877	**45,962,792**
Note:10		
Interest Income		
Interest Income represents the interest received from/ accrued on the 07 days call deposits placed out of temporary exessive funds collected from patients as professional charges and the interest on Distress Loans given to the Staff Members of the Hospital. Details are as follows.		
Distress Loan	6,523,491	5,458,352
Call Deposit & Fixed Deposit	869,766	666,768
School Book	55,930	98,190
	7,449,187	**6,223,310**
Note:11		
Materials & Consumables Used		
Purchases		
Drugs	374,681,528	317,573,328
Surgical Items	490,440,102	465,846,644
Dressings	82,755,297	83,765,407
Medical Oxygen	30,192,278	23,018,124
Lab Chemicals & Consumables	297,915,685	199,737,670
X-Ray Films & Chemicals	36,002,729	32,642,187
General Supplies	104,308,658	88,285,248
Electro Medical Engineering (EME - Consumables)	47,350,155	21,028,650
	1,463,646,433	1,231,897,258
Add: Stocks brought forward (Opening)	403,219,252	371,344,260
Less: Stocks carried forward (Closing)	415,912,612	403,219,252
	1,450,953,072	1,200,022,266
Add: Expiry Stocks	9,894,697	8,411,108
Add: Material cost for meals (for patients and staff)	76,791,905	92,293,937
S P C - Free Medical Drugs	51,653,943	-
	1,589,293,616	**1,300,727,311**
Note: 12		
Staff Costs		
Salaries & Allowances	1,690,781,492	1,671,732,454
EPF	179,682,591	184,320,024
ETF	44,920,655	46,081,930
Overtime, Piece Rate & Extra Duty Payments	952,508,038	835,794,122
Uniform Allowance	14,593,491	14,922,925
Leave Encashments	49,319,344	22,000,000
Pension Contribution	7,517,195	5,678,549
Travelling Expenses	998,644	1,387,389
	2,940,321,449	**2,781,917,393**
Add: Other Staff Related Expenses		
Cost of Free Medical Treatment - Staff	-	53,027,646
Staff Welfare	15,897,616	12,425,532
Human Resources Development Expenses	258,126	903,562
Provision for Gratuity	67,473,756	105,040,771
SPC - Free Medical to Staff	-	47,312,023
	3,023,950,947	**3,000,626,927**
Note:13		
Depreciation		
Depreciation for the year (Ref. Note : 05)	434,148,750	532,945,574
	434,148,750	**532,945,574**
Note:14		
Other Operating Expenses		
(a) Fuel		
Boilers	34,683,220	19,909,266
Motor Vehicles	2,826,872	2,170,999
	37,510,092	**22,080,265**

SRI JAYEWARDENAPURA GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS CONTD.

FOR THE YEAR ENDED 31ST DECEMBER	2021 Rs.	2020 Rs.
Other Operating Expenses *(Contd..)*		
(b) Utility Services		
Electricity Charges	138,663,584	139,256,586
Water Charges	41,908,323	42,939,395
Telephone Charges (Communication)	2,910,623	2,901,456
	183,482,530	**185,097,437**
(c) Repairs & Maintenance		
Service Agreements signed with Suppliers	61,282,341	37,502,923
Repairs to Motor Vehicles	3,467,178	3,619,502
Repairs to Medical Equipment/Other Equipments (on breakdowns)	34,091,881	19,623,841
Repairs to Steel Furniture	1,277,860	-
Repairs to Buildings	1,347,667	2,606,739
	101,466,927	**63,353,005**
(d) Other Services		
Janitorial and Cleaning Services	34,205,600	53,036,373
Hospital Landscaping	13,754,150	12,199,702
Garbage Disposal Service	4,491,000	3,866,000
Removal of Unclaimed Dead Bodies	893,000	896,000
Maintenance of Sewerage Line	11,830,321	11,940,808
Laundry Services	17,456,000	19,052,550
Security Services	21,355,778	22,879,562
License and Insurance	694,619	1,011,712
Legal Charges	1,510,810	399,035
Audit Fees	2,500,000	2,500,000
Disciplinary Procedure Expenses	32,600	-
Postage & Stamps	1,041,105	534,282
Refreshments	787,375	160,572
Allowances for Committees & Boards	2,162,250	1,962,000
Hospital Charges Exempted (Clergy / Others)	-	101,411,257
Advertisements & Marketing	3,287,860	3,259,192
Books & Periodicals	-	2,174,793
Sports Club	-	76,920
Miscellaneous Expenses	9,829,315	8,267,476
Rates & Taxes	143,242	143,242
	125,975,026	**245,771,477**
	448,434,574	**516,302,184**
Note: 15		
Finance Costs		
Provision for Bad & D/ful Debts	9,293,532	-
Bank Charges	62,004	45,900
Credit Card Commissions	21,263,535	16,129,411
	30,619,070	**16,175,311**
Note: 16		
Other Expenditure		
Outside Lab Test Charges	7,829,313	9,705,491
	7,829,313	**9,705,491**
Note: 17		
Accumulated Fund		
Profit & (Loss) A/C 1st January	(691,221,588)	(854,753,501)
Adjusted in respect of Previous Years	16,675,762	(10,264,445)
Profit & Loss Account Brought Forward (Adjusted)	(674,545,826)	(865,017,946)
Profit /(Loss) as per Income Statement	(254,190,804)	173,796,358
Profit & Loss A/C at the end of the Year	**(928,736,630)**	**(691,221,588)**

4. 8 Schedules to the Financial statements -2021

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021)

Schedule : 01

Miscellaneous Deposits

Date	v/no	Description	Amount Rs
84.09.04	24	Telecommunication - T C Deposit	3,000
84.11.30	136	Colombo Gas & Water Company	24,000
84.12.05	139	Colombo Gas & Water Company	6,000
85.01.15	24	Telecommunication - Deposit	450
85.05.21	628	Telecommunication - Deposit	150
85.05.18	919	Telecommunication - Deposit	150
86.06.18	920	Telecommunication - Deposit	150
85.06.18	921	Telecommunication - Deposit	150
85.07.08	1091	Ceylon Bulbs & Electricals	80
85.08.05	1375	Telecommunication - Deposit	150
86.01.01	146	Telecommunication - Deposit	250
86.01.01	147	Telecommunication - Deposit	250
86.07.29	2017	Telecommunication - Deposit	150
86.07.24	1969	Colombo Gas & Water company	19,500
87.01.08	50	Telecommunication - Deposit	150
87.09.01	2851	Ceylon Oxygen Co. Ltd	4,000
87.01.06	3287	Ceylon Oxygen Co. Ltd	54,000
89.05.16	1869	Ceylon Oxygen Co. Ltd	35,000
89.05.20	1984	Ceylon Oxygen Co. Ltd	22,000
89.11.14	4225	Colombo Gas & Water Co. Ltd	25,000
89.12.28	4859	Ceylon Oxygen Co. Ltd	8,500
89.12.28		Ceylon Electricity Board	600,000
90.03.12	995	Ceylon Oxygen Co. Ltd	15,000
90.08.29	3507	Colombo Gas & Water Co. Ltd	5,000
90.08.29	3372	Colombo Gas & Water Co. Ltd	25,000
91.04.29	1992	Telecommunication - Deposit	25,000
92.03.14	1219	N W S & D Board	16,053
		Post Master General - Deposit Franking Machine	90,265
92.12.31	6070	Ceylon Electricity Board	1,672,000
90.03.12	1018	Colombo Gas & Water Co. Ltd	10,000
95.06.07	5965	Ceylon Oxygen Co. Ltd	1,500
95.09.14	6063	Ceylon Oxygen Co. Ltd	1,500
96.01.29	463	Dr J B Peiris - IDD Deposit	5,000
	6497	Sri Jaya; Multy Purpose Co-op Society	75,000
96.07.02	4934	Ceylon Oxygen Co Ltd - Deposit	11,000
		Ceylon Oxygen Co Ltd - Deposit	500,000
		C E B - Advance Cardiac Center	937,500
		Agency Post Office	10,000
2007		Sri Jayapura Multy Purpose Co-op Society	75,000
2016		Refundable Deposit - For empty container	1,200,000
		Refundable Deposit - For empty container	300,000
2018		Rent Deposit for Male Nurses Rented House	240,000
2019		Deposit for Fuel - SJ Multi Purpose Co op Soceity	45,000
		Deposit for Container	100,000
			6,162,898

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021) CONTD.

Schedule : 02
Other Income Receivable

Company	Category	Year	Month	Amount Rs,	
Hatton National Bank	Electricity	2021	Dec	12,876	12,876
Bank Of Ceylon	Electricity	2021	Dec	20,137	
	Rent	2021	Dec	20,000	40,137
N L D B	Electricity	2009		5,553	
		2017		31,457	
		2019	Oct/Nov/Dec	14,362	
		2021	June toDec	28,380	79,752
	Rent	2021	June toDec	48,000	48,000
S P C	Rent	2021	Oct/Nov/Dec	360,000	
			2019/2020	197,000	
	Electricity	2021	Sep to Dec	240,545	797,545
Fruit Juice Bar	Electricity	2017	Dec	9,415	9,415
Food Shop	Rent	2021	Dec	120,000	
	Electricity	2021	Dec	7,570	127,570
Grocery Shop	Rent	2020	Oct to Dec		
		2021	Oct to Dec	544,500	
	Electricity	2021	Sep to Dec	63,365	607,865
Pastry Shop	Rent	2021	Dec	160,000	
	Electricity	2021	Nov / Dec	69,499	
		2017	Dec	3,702	233,201
Commercial Bank	Electricity	2021	Nov / Dec	16,007	
		2020	Oct to Dec	5,993	22,000
People's Bank	Electricity	2020	Oct to Dec	12,517	
		2021	Oct to Dec	22,069	
	Rent	2020	Dec	15,000	49,586
PayGo	Rent	2021	Dec	6,000	6,000
Mobitel Company	Electricity	2020	June to Dec	56,999	
		2021	Sep to Dec	53,008	110,007
Cheques Cancelled a/c - Income Receivable					128,468
					2,272,422

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021) CONTD.

Schedule : 03
Sundry Debtors

Description	Rs,
MOH - Property Loan Interest	87,416
MOH - Telephone Allowanses	60,000
Trainees Salary - Reimbursment from M O H	94,000
Festival Advance	15,000
School Book Advance	1,660
	258,076

SRI JAYEWARDENEPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021) CONTD.

Schedule : 04

Capital Work In Progress

Projects	Balance As At 01/01/2021	Capitalised during the year	Payments / Retention	Balance As At 31/12/2021
Construction of Administrative Building	174,781,716.50		9,675,092.16	184,456,808.66
Construction of Female Nurses Quarters	442,546,615.50	486,014,862.92	43,468,247.42	-
Hot Heat System - Paying Wards	9,970,852.62		-	9,970,852.62
Construction of Male Nurses Quarters	46,461,788.17		25,618,126.19	72,079,914.36
Construction of Public Toilets	108,393,198.69	(26,089,527.00)	(2,254,775.39)	80,048,896.30
Hot Water System	22,114,413.65		1,263,627.94	23,378,041.59
Construction of Work Shop Building	63,414,443.67		10,031,198.22	73,445,641.89
Original Bid Doc - C E C B	118,039.84			118,039.84
Vacuum System Air Piping - OT/CU/ LR	2,918,500.00		6,099,071.50	9,017,571.50
Plan Approval - C Arm Room	8,907.06			8,907.06
Mob Advance - Toilets near ICU & Ground	6,167,051.59		2,159,718.11	8,326,769.70
Bid Security - Sri Lanka Navy			362,280.44	362,280.44
Mob Advance - Work Shop Building			7,106,554.33	7,106,554.33
Mob Advance - Toilets - 1 to 17			2,557,849.43	2,557,849.43
	876,895,527.29			**470,878,127.72**

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021) CONTD.

Schedule : 05
Accrued Expenses

Description	Rs
Raw Provision	26,581,229.40
Security Service	6,644,059.79
Laundry Service	1,450,000.00
Janitorial & Landscaping service	4,302,124.10
Sewerage Maintaining Service	678,206.01
Garbage Disposal Service	373,000.00
Unclaimed Dead Bodies Disposal service	75,500.00
Electricity Expenditure	11,746,136.65
State Pharmaceuitical Corporation - Staff Bills	8,608,990.00
P A Y E Tax	11,503.50
Stamp Duty Payable	305,550.00
Unclaimed OT	2,688,126.58
EPF & ETF	33,102,442.42
Union Membership	269,000.00
Payment for Unused Medical Leave	49,319,343.75
Personel Emoluments	113,822,499.39
Outside Lab Test Charges	1,446,200.00
Legal Charges	613,000.00
Repairs - Equipments	5,032,637.18
Service & maintenace	13,387,230.05
Communication Expenses	286,885.54
Sundry Expenses	3,449,418.25
Repairs - Moter Vehicle	259,034.74
Electricity Expenditure - Pump House	239,677.80
	284,691,795.15

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021) 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		5,000.00	25,000.00
Hospital Shop - (Rent Deposit)			96,407.00
Grocery Shop - Rent Deposit -	2019		544,500.00
Perera & Sons - Rent Deposit -	2019		450,000.00
Quick Linen Washing - Security Deposit	2019		20,000.00
Fruit Juice Bar - Rent Deposit	2021		180,000.00
Grocery Shop - Security Deposit -	2020		25,000.00
Venture Ceylon Holdings - Q/27/18 - Bond Deposit			42,030.00
			1,382,937.00

SRI JAYEWARDENAPURA GENERAL HOSPITAL

SCHEDULES TO THE FINANCIAL STATEMENTS (AS AT 31/12/2021) 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
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
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
Cancelled Cheques Payable			847,489.25
Adaraneeya Ammi Book			27,300.00
Dialysis Assistance Fund - Creditor			2,000.00
			8,694,660.17

Schedule : 08
Professional Charges Payable

Description	Rs,
Balance B/forward	3,616,142.00
Payable for the Year 2019 - 2021	51,035,418.25
	54,651,560.25

5. Audit Reports

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 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018

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1. Financial Statements

1.1 Quantified Opinion

The Statement of Financial Position as at 31 December 2021 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 2021 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 Base for the Quantified Opinion :

(a) In terms of Section 48 of Sri Lanka Public Sector Accounting Standard No. 01, although assets & liabilities and income & expenditure must not be set off, instead of making necessary adjustments identifying reasons for the credit balances of Rs. 9.95 million existed in the hospital charges debtor accounts and the debit balances of Rs. 1.58 million existed in the trade creditor account as at 31 December 2021, those balances had been set off against the opposite balances of said accounts. Also Rs. 118.03 million born for the hospital staff and Rs. 35.31 million born for the religious clergies and others for free medical treatments had been stated in the financial statements by setting off from the hospital charges income too.

(b) Rs. 51.65 million which was incurred for the drugs provided free of charge to the hospital staff which had been classified under staff expenses in the last year had been stated as materials & consumables expenses in the year under review. Necessary disclosures relating to this had not been made in the financial statements in terms of Section 55 or 56 in the Standard 1 of Sri Lanka Public Sector Accounting Standards.

(c) In terms of Section 47 of Standard 3 of Sri Lanka Public Sector Accounting Standards, the comparative values which had been presented for the period of error occurred in the first set of financial statements approved to issue after detecting the errors of quantitative previous period must be corrected retrospectively by re-stating, Rs. 16.67 million had been adjusted to the accumulated deficit brought forward on 01 January 2021 contrary to above. Further, the net balance in the previous years' adjustment account had been stated in the financial statements as 16.67 million although it was Rs. 19.29 and no reasons for the variance of Rs. 2.62 million had been produced.

(d) In terms of Section 65 of Standard 7 of Sri Lanka Public Sector Accounting Standards, fixed assets to cost of Rs. 3,555.50 million had further been used although they were fully depreciated because the productive life time for non-current assets had not been reviewed annually. Accordingly, steps had not been taken to revise the estimated error occurred in terms of Standard 3 of Sri Lanka Public Sector Accounting Standards.

(e) It was revealed at a sample test that the hospital charges income had been accounted in excess by Rs. 1.84 million within the year under review due to crediting repeatedly the indebted and free hospital expenses value relating to 25 bed head tickets.

(f) No clear method of accounting the recovery of hospital charges and refunds had been identified. Rs. 61.51 from hospital charges revenue account had been credited to the professional charges account on 31 December 2021 without clearly identifying the hospital charges of those patients who leave the hospital on Credit Letters and professional charges.

(g) According to the financial statements and lists, documents & computer records submitted to the audit relating to 05 subjects that are creditors, debtors, professional charges payable, distress loan interests and miscellaneous creditors, there was a variance of Rs. 87.49 and no reasons were explained for said variance.

(h) Four (04) account subjects that are hospital charges debtors, trade creditors, service charges and refundable tender deposits amounting to Rs. 491.07 as at 31 December 2021 couldn't satisfactorily scrutinize or verify or accept at the audit because no evidences such as time analysis, board approvals and subsidiary documents etc. were submitted to the audit.

(i) Rs. 698.68 million payable for purchasing of drugs and other surgical materials from the Medical Supplies Division from 2010 to 2021 had been set off with the amount of Rs. 748.55 million receivable against heart surgeries carried out for the patients referred by the Ministry of Health. Treasury approval for this had not been obtained and the amount of Rs. 49.87 million further receivable from the ministry had not been stated in the debtors' schedule.

(j) Approximately Rs. 115 million of trade creditors in the financial statements as at 31 December 2021 relating to various adjustments between Systolic and Accpack computer systems had been written off without preparing journal entries because no relationship existed between those two computer systems. The net balance of Rs. 29.32 had been adjusted to the accumulated profit and loss account via previous year's adjustment account without making relevant adjustments. According to the audit sample test, although Rs. 35.29 had been paid to the creditors at 03 occasions, it had been adjusted to the profit and loss account without adjusting to the absolute creditor balances.

(k) According to the depreciation policy, although other buildings must be depreciated 5% on the cost, the loss in the year under review had been stated by Rs 6.63 million in deficit and non-current assets by same amount in excess due to computing 2% on the cost.

(l) Although the actual expenditure born to construct the female nurses' hostel of which construction works had been completed was Rs. 413.6 million, value of the buildings had been stated by Rs. 64.26 million in excess because the actual expenditure under other buildings had been capitalized as Rs. 477.42 million within the year under review. Value of the works in progress account had also been stated by Rs. 72.85 in deficit because cost of the building had been adjusted to the works in progress account by Rs. 846.01

(m) According to the audit report of year 2020, when correcting the unaccounted retention fees amounting to Rs. 2.17 million of 4 contracts within the year under review, the accumulated profit and values of those assets had been stated in deficit by Rs. 1.95 million in the financial statements because Rs. 1.95 million had been debited to the accumulated profit and loss account instead of debiting it to the asset account.

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

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

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

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

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

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

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

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

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

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

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

1.4 Auditor's responsibility for the audit of financial statements

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

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

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

- Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained.

- The advisability of the accounting policies used, fairness of the accounting estimates and, related disclosures made by the management were evaluated.

- The relevancy of using the basis about the continuance existence of the institution for the accounting, based on the audit evidences obtained in relation to whether a quantified uncertainty about the continuance existence of the Board due to the incidents or circumstances, was determined. In case I determine that there is a sufficient uncertainty, my audit report's attention should be drawn towards the disclosures made in the financial statements with regard to that and, in case said disclosures are insufficient, my opinion should be audited. However, the continuance existence could be ended based on the future incidents or circumstances.

- Presentation of the financial statements containing disclosures, structure and content were evaluated and, the transaction and incidents based for that were evaluated as they had been included to the financial statements fairly and appropriately.

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

2. Report on other legal & regulatory requirements

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

2.1.1 According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, except the effect of the matters described in the part of the basis for the quantified opinion in my report, all information and clarifications need for the audit were obtained by me and, the proper financial reports had been maintained by the Board, according to my investigation.

2.1.2 According to the requirement contained in Section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Board suit with the previous year.

2.1.3 Except the observations given in paragraphs 1.2 (b), (j) and (l) in this report, according to the requirement contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations issued by me in the previous year contain in the financial statements presented.

2.2 Nothing was brought to my attention to make the following statements based on the measures followed, evidences obtained and, within restriction to the quantitative matters.

2.2.1 According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management.

2.2.2 According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following observations, it had been acted non-compliance to any related written law or any other general or special directives issued by the management.

	Reference to the rules and directives	Description
(a)	Sections 2.1 and 2.2 - 2.6 in Chapter II of the Establishment Code of the Democratic Socialist Republic of Sri Lanka.	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 not been obtained even as at 15 December 2022.

(b)	Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka Paragraphs 395(b) and (c) in the Financial Regulations	Although a bank reconciliation for the bank accounts regarding the status of transactions as at the end of each month must be prepared, bank reconciliation statements relating to the current account No. 227982 of the hospital had not been prepared and submitted to the Auditor General.
(c)	Section 5 in the Gratuity Payment Act No. 12 of 1983 and the Gratuity Payment Act (Amended) No. 62 of 1992	Useless surcharge of Rs. 127,062 had been born to pay an officer (female) resigned from services with effect from 18 June 2021 due to defaulting of payment the gratuities on due date.
(d)	Section 6.5.1 in the Public Enterprises Circular No. PED/12 dated 02 June 2003	Although approved financial statements and draft of the annual report must be submitted to the Auditor General within 60 days by end the financial year, financial statements relating to the financial year 2021 had been submitted on 08 November 2022 with a delay above 08 months.
(e)	General Circular Letters No. Q 2 – 84/2006 dated 10 May 2006 issued by the Director General of Health	In paying allowances on piece rate for the laboratory tests carried out in night time by laboratory staff, Rs. 3.48 million had been paid in excess for 154,687 laboratory tests carried out within January – December 2021 due to paying for all tests applied by the medical laboratory technicians who work in night duty, contrary to the provisions contained in the circulars.
(f)	Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services	Although proposals to restructure the approved staff must be prepared, referred to the National Salaries and Cadre Commission and obtained the approval of the Department of Management Services, such thing had not been done even as at 31 December 2022.
(g)	Public Finance Circular No. PFD 08/2019 dated 17 December 2019	Although an electronic procurement system should have been implemented since 2020, no action had not been taken in terms of provisions contained in the circulars.
(h)	Management Services Circular No. 02/2020 dated 26 October 2020 and No. 01/2020 dated 21 February 2020	Although approval from the Department of Management Services shall not be obtained for the recruitment procedures only if approval had been obtained from relevant parties, 237 officers had been recruited in 2020 and 2021 for 8 categories on temporary, contract, casual and permanent basis while recruitment procedures for the hospital staff had not been prepared and without approval from the

Department of Management Services.

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

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

(a) When obtaining service of a consultant who is qualified to prepare the Scheme of Recruitment (SOR) relevant to recruitment for the hospital staff, Guideline No. 3.4, 3.5, 4.2 and 6.6.4 in the Code of Guidelines to Select Consultants and Employment had not been followed up. The Board of Management was unable to take further steps even by year 2023 due to absence of agreement of the hospital staff and union for the draft submitted by the selected consultant.

(b) An ABP Monitoring System to the value of Rs. 2.08 million had been procured on 16th September 2021 by Sri Jayawardanepura General Hospital and bidders who submitted bids had not been produced their registration relating to the supply of medical equipment in the National Drugs Regulatory Authority. Although the procurement had been awarded on 20 May 2021 for the highest bid according to the recommendations of the Technical Evaluation Committee subject to getting the above mentioned registration later, the said registration had not be submitted even as at the date of audit viz 15 March 2022 in terms of the Guidelines 2.1 and 2.2 in the Code of Guidelines for Procurement of Drugs and Medical Equipment.

(c) A bid amounting to Rs. 7.47 million for 8 componens to purchase 08 Hand Marmonic Pieces to the hospital had been submitted by the relevant supplier rating Rs. 933,900 per component. The Technical Evaluation Committee met on 17 November 2020 had been recommended to purchase only 02 units of this component for Rs. 868,900 considering the quotations of 2019 but Procurement Committee had been disregarded the said recommendation. The bidder had been stated while submitting tender that goods could be supplied within 3 to 5 days. Athough this order must be completed within 08 to 10 weeks according to the tender conditions, only 03 had been received out of the relevant components within prescribed period. Although 03 remaining components had been delayed from 05 to 54 weeks, the delay charge of Rs. 280,170 chargeable in terms of Condition No. 26.1 had not charged. Although prices submitted in the tender can't be changed until the tender is completed as per Condition No. 14.5, one medical equipment in this tender had been supplied for Rs. 1.58 million wiz higher than the price mentioned in the tender which is Rs. 644,391 exceeding 81 weeks that the period of tender must be completed, contrary to conditions aforesaid and no action had been taken to charge delay charges.

(d) According to the Guidline No. 5.2.1 in the Procurement Guidelines of 2017 for drugs and medical equipment, one representative from the Mininstry of Health (not below Director level), a representative from States Pharmaceutical Corporation (not below Director level), at least two consultants in the relevant field and a representative from treasury must be appointed as members of the relevant Technical Evaluation Committees for procurements except urgent procurements. According to the sample test, the representatives recommended for the procurement of drugs and medical equipment amounting to Rs. 50.82 million at 05 events had not been appointed for the Technical Evaluation Committee.

2.3 Other Matters

(a) It had been planned to construct the Administrative building of the hospital in year 2016 under government provisions and the contract had been awarded on 22 November 2017 at a price of Rs. 154.56 million. Following matters relating to this matter were revealed.

(i) The hospital had been informed by consultation institution at several occassions since 18 May 2021 to 14 December 2021 stating that all works in the building were completed by making good the defects pointed out by the hospital from time to time after 30 December 2020. Although building had been undertaken by the hospital on 18 March 2022, the Administrative Building was remaining idle even as at February 2023 wihtout using it for the relevant objective.

(ii) Cost of this contract as per the certification of the Department of Buildings was Rs. 168.41 million and matters of auditorium was not ariconditioned, floor of the auditorium was not tiled had not been taken into consideration at the computation of the variance of Rs. 13.88 million viz 8.98 percent of the contract price.

(iii) According to the ministerial Pocurement Committee Decision, approval for the contract price variance had not been obtained in terms of Section 8.13.4 in the Procurement Guidelines of 2006.

(b) Contract of constructing a three storeyed building for the hospital's workshop and offices for garden cleaning staff amounting to Rs. 87.02 (without VAT) had been awarded to a contractor on 09 November 2016. Following matters relating to this were revealed.

(i) When obtaining the consultancy service needed to construct the building, the Central Engineering Consultancy Bureau had been selected on a Board decision without followin the Procurement Procedure. It had been agreed to pay 8% of the contract price viz Rs. 6.96 million for consultancy services and observed that said value is higher than comparing to State Engineering Corporation and Buildings Department respectively by Rs. 3.48 million and Rs. 2.61 million.

(ii) According to the standard bidding documents about constructing tenders issued by the ICTAD Institution, although from 0.05% to 10% (maximum) out of the total contractual cost could be charged as delay charges, it had been included to the agreement as from 0.05 to 5% (maximum) so that a delay charge of Rs. 4.35 million had been lost to the hospital.

(iii) Building in which the workshop functioned had been demolished at the beginning of the construction and 12 containers had been purchased at a price of Rs. 257,000 per month. An additional rent of Rs. 13.36 million had been incurred as at 30 September 2022 for 52 months because construction of the building had not been completed by April 2022 in terms of the agreement. It was also observed that the contractor had been selected without inspecting his financial capability.

(c) Regarding private treatments carried out by the Specialist Doctors extraneously to the duty time using hospital's resources, fees from patients had been charged on their discretion. Following matters relating this are observed.

(i) Charges for the surgeries and tests carried out extraneously to the duties using hospital's resources had been determined by the Sepcialist Doctors on their discretion without a standard or clear policy. Professional charges at a range of Rs. 1,000 to 120,000 had been charged for the surgeries and tests carried out within the year under review.

(ii) In terms of Cabinet Decision No. CP/1984/335(2) dated 18 July 1984 and Board Decision dated 15 November 2000, although professional charges for the surgeries carried out for the patients in paying wards within normal duty time can't be charged, Rs. 2.33 million had been charged as professional charges at 14 events in 2021 for the surgeries carried out within normal duti time according to the sample audit. At the examination of surgery documents of the Cardio Thoratic Operation Theatre (CTOT), operation theatres had been used within normal duty time on the approval of the Hopital Director and there were certain occassions that time of the surgery carried out had not been mentioned in said document.

(iii) Although it had been identified that Rs. 581,418 is paid to the Specialist Doctors by the General Hospital Board as overhead cost for the surgeries and tests carried out after the normal duty time, the total service charge credited to the Board's income out of the total professioal charges of Rs. 388 million paid to the staff within 2021 was only Rs. 583,035. Although proposals to increase the service charges had been submitted to the Board of Directors on 25 September 2019, the Board had been failed to increase the service charge comparatively to the overhead cost which spent actually. Accordingly, the method of recovering only a service charge of 0.15 out of the professional charges (which is continued since 1999) had been continued upto the year under review, steps to amend it timely had not been taken by the hospital management.

(iv) Rs. 76.91 of professional charges had been paid in 2021 for Assistant Doctors and other staff on a Board Decision without cabinet approval.

(v) Surgeries had been carried out by 04 external Doctors who don't belong to the hospital staff using hospital resources within year 2021 and Rs. 6.59 million had been charged from patients by these Doctors within year 2021 as professional charges. Only service charge of 0.15% out of said amount had been charged to the hospital. No management approval for Three Doctors to engage in private service had been granted and approvals relating to engage in the private service or charge professional charges by Doctors were not submitted to the audit. It was observed that patient's responsibility is entrusted to the hospital because no agreement had been executed between hospital and Doctors.

(vi) Payee tax on the professional charges refunded to the Specialist Doctors and other assisting staff had not been charged and total of the payee tax which had not been charged for the years 2014, 2015 and 2016 as aforesaid was Rs. 108.52

(d) Action against the hospital had been instituted on 11 April 2018 in the Labour Tribunal of Homagama by a Physiotherapist who was terminated from the service on 06 November 2017 and the Labour Tribunal's decision was; the said officer's service had been terminated constructively by the hospital. Accordingly, the hospital was compelled to pay him Rs. 2.77 million for salaries and allowances for the period of 4 years within whichi his service was constructively terminated and reinstate him as well. The hospital had to incur an idle expense of Rs. 2.84 million to which included the attorney fee of Rs. 64,000.

(e) Following matters were observed at the audit examination carried out regarding the computer system (Systolic – Accpack) in the hospital.

(i) Information in the two systems of Hospital Computer Module and Inventory Module in the Systolic Computer System of the General Hospital Board are uploaded to the Accpack Computer System by Exporting Data. After entering information in the Hospital Computer Module and Inventory Computer Module to the Accpack Computer System, events of not updated again the changes taken place in the Accpack were observed at the sample test. Due to this reason, it was observed that there is a risk of entering information at several times to the Accpack Computer System when entering the refunds of hospital charges, new goods receiving notes issued for the cancelled goods receiving notes or new hospital charges bills. It was revealed at the sample test that the purchasing cost and creditors in the Accpacc Computer System had been stated in excess by Rs. 4.75 million and, the crediors and hospital charges income had also be stated in excess by Rs. 1.84 million as well. It was further observed that there is no System Link among computer sytems in the hospital and therefore updating of all information in these computer systems are not entered to the Accpack Computer System and procedures relating to the data entering, checking and approval in computer system are not implemented under a proper authority and the internal control of said process is too week and faults and frauds could be occurred.

(ii) At the test carried out regarding (Current) the patients hospitalized as at the relevant date in the Ward Register, the computer system indicates that 14 patients (whose bills had not been settled but discharged from the hospital as at said date) as patients who had been admitted to the hospital and bills for 12 patients out of 14 were processing upto the date of audit from the date of admission and bills amounting to Rs. 23.98 for the two patients had been prepared covering 329 days and 5 days respectively. Reasons to enunciate the patients relating to these bed tickets as presently hospitalized patients in the computer system were not disclosed to the audit. Steps to settle these balances of bills which are continuing since 7 years had not been taken even as at the date of audit viz 26 August 2022.

(iii) When examining the item of Bill Finalized in the Ward Register of the hospital's Computer System (Systolic – Hospital), although final bills of the patients relevant to 5 wards had been prepared and they had been left the hospital, it was observed that there were 16 patients further indicating as patients in the computer system. Five patiens out of that had been left the hospital by paying a part of the bills payable and Rs. 67,195 receivable had not been indicated in the computer system as an 'amount receivable'. However, granting permission to patients to leave the hospital without settling hospital bills was a controversial matter at the audit.

(iv) Although facility of alterating reports in the system must be barred after obtaining necessary data to prepare the Financial Statements, it had not been done as aforesaid.

(f) Although spaces from the hospital premises had been allocated by General Hospital Board to Hatton National Bank and Peoples' Bank to continue their businesses on rent basis, it was not confirmed that lease agreement between hospital and those institutions had not been executed.

(g) Following matters were disclosed at the examination carried out about the laboratory tests conducted within the year under review.

(h) According to the register of laboratory tests carried out at night by the Hematology and Bio Chemistry divisions maintained by the institution, no comparision had been made between the number of tests carried out at night and the number of tests stated in the sample acceptance report in the computer system. At the examination made about all the tests carried out at night relating to the period of January to December 2021, it was observed that the number of tests computerized had been reduced by 15,556 than the number of tests entered in the documents submitted by the Hematology division and, the number of testes computerized had been increased by 40,059 than the number of tests entered in the documents submitted by the Biochemistry division. Steps to ascertain the reasons for the variances aforesaid and to correct them had not been taken by the relevant divisions.

(i) Total of the samples (Sample acceptance Report) entered to the computer system for the tests carried out in day time within 2021 by Hematology and Biochemistry divisions was 505,064. Accordingly, 7 Laboratory Technicians for Hematology laboratary and 8 Laboratory Technicians for Biochemistry laboratory work in the day time. But only one Laboratory Technician for each division is deployed in the night time. It was revealed that the number of sample tests carried out by 15 Laboratory Technicians in both these divisions in the day time in 2021 was 239,819 and 265,245 laboratory tests had been carried out by two Laboratory Technicians in the night time. Accordingly, it was observed that higher number of tests had been carried out by one officer in the night time than the number of tests carried out by each division in the day time.

(j) Rs. 508,950 had been paid to the Central Engineering Consulancy Bureau in 2017 as consultancy fee to prepar the Master Plan of the General Hospital Board premises and the said task had not been completed even as at 31 December 2021.

(k) Overall performance of the hospital in the year under review and last 04 years was as follows.

	2018	2019	2020	2021
No. of beds in the hospital	1,061	1,065	1,072	993
No. of patients admitted	58,849	62,466	45,976	39,916
Patients' attendance for clinics	182,170	190,716	138,502	136,085
Total number of deaths	745	847	594	813
Various tests and surgeries carried out	1,522,335	1,678,874	1,256,986	1,252,909

Following matters were observed.

(i) Number of beds and use of bed in the hospital in 2021 comparing to year 2018 had been decreased by 6% and 12% respectively.

(ii) Admission of patients and attendance for clinics in 2021 comparing to year 2018 had been decreased by 32% and 25% respectively.

(iii) Progress of the tests and surgeries carried out by the hospital observed a decrease and it is a decrease of tests by 269,426 in 2021 comparing to year 2018.

W.P.C. Wickramarathna
Auditor General

Report of the Auditor General on the affairs of Sri Jayawardanepura General Hospital Board including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018			
	Audit Observation		**Measures taken to correct**
1.2	**Base for the Quantified Opinion**		
	(a)	In terms of Section 48 of Sri Lanka Public Sector Accounting Standard No. 01, although assets & liabilities and income & expenditure must not be set off, instead of making necessary adjustments identifying reasons for the credit balances of Rs. 9.95 million existed in the hospital charges debtor accounts and the debit balances of Rs. 1.58 million existed in the trade creditor account as at 31 December 2021, those balances had been set off against the opposite balances of said accounts. Also Rs. 118.03 million born for the hospital staff and Rs. 35.31 million born for the religious clergies and others for free medical treatments had been stated in the financial statements by setting off from the hospital charges income too.	Contrary to Section 48 of Standard 1 in Sri Lanka Public Sector Accounting Standard, debtors or creditors and, income & expenses had not been settled. Debtors' accounts were compared to correct the credit balances in those accounts and the debtors' account had been corrected by detecting the basic accounting defect conduced to arise the said credit balance. As an example, the account charts which must be recorded as debit to the debtors' account had been accounted under prepayments. Information relating to all corrections of this available in the accounts division and could be given to the audit division for further checking. Debit balance of trade creditors had not been settled with the credit balance and the accounting defect for the debit balance in creditors' accounts had been corrected by comparing those accounts. As example, payments relating to the GRN notes which must be recorded as credit for the creditor account had been accounted as advances. The relevant details have already been given to the audit division. Rs. 118,030,144.00 born for free medical treatments for the staff, Rs. 36,310,484.00 born for free medical treatments for the religious clergies have been accounted according to the Public Sector Accounting Standard No. 09 and 48 of Public Sector Accounting Policy 1.

			These funds won't be realized in future cash flows and no change will be occurred to the financial performance result and users of financial performance reports won't be misguided by that. This is equal to the doubtful debt allocation which has been indicated as examples in this accounting standard. Also by the accounts under Accounting Standard 9 must be indicated the Net Realization Value or the equal value. No settlement had been made by the balance in the main ledger or trial balance. More details have been given for the users of financial statements through disclosing this note separately in the financial statements. This had been explained under Paragraph 50 of this Accounting Standard No. 01. I request you to delete this audit query considering these matters.
	(b)	Rs. 51.65 million which was incurred for the drugs provided free of charge to the hospital staff which had been classified under staff expenses in the last year had been stated as materials & consumables expenses in the year under review. Necessary disclosures relating to this had not been made in the financial statements in terms of Section 55 or 56 in the Standard 1 of Sri Lanka Public Sector Accounting Standards.	Steps to disclose in 2002 will be taken in terms of Section 55 and 56 of Accounting Standard 01,
	(c)	In terms of Section 47 of Standard 3 of Sri Lanka Public Sector Accounting Standards, the comparative values which had been presented for the period of error occurred in the first set of financial statements approved to issue after detecting the errors of quantitative previous period must be corrected retrospectively by re-stating, Rs. 16.67 million had been adjusted to the accumulated deficit brought forward on 01 January 2021 contrary to above. Further, the net balance in the previous	We admit that corrections had not been made retrospectively under Section 3 of the Accounting Standard 03 under this paragraph and steps to submit the reasons for the variance of Rs. 2.6 pointed out under said paragraph will be taken by examining this account and to make relevant corrections according to Paragraph 48 of Standard 03 and submit to the audit within 2 weeks.

		years' adjustment account had been stated in the financial statements as 16.67 million although it was Rs. 19.29 and no reasons for the variance of Rs. 2.62 million had been produced.	
	(d)	In terms of Section 65 of Standard 7 of Sri Lanka Public Sector Accounting Standards, fixed assets to cost of Rs. 3,555.50 million had further been used although they were fully depreciated because the productive life time for non-current assets had not been reviewed annually. Accordingly, steps had not been taken to revise the estimated error occurred in terms of Standard 3 of Sri Lanka Public Sector Accounting Standards.	These assets had been used for the hospital needs even after ending of their productive life time which had been determined at the beginning and Committee to correct this estimated error has been appointed by the Board of Directors. Revaluating of lands, buildings and motor vehicles has already been completed. Accordingly, steps will be taken to make relevant amendments and accounts of 2002 will be submitted to the audit.
	(e)	It was revealed at a sample test that the hospital charges income had been accounted in excess by Rs. 1.84 million within the year under review due to crediting repeatedly the indebted and free hospital expenses value relating to 25 bed head tickets.	I expect to investigate about this system error and make relevant accounting corrections within 2022. Double accounting of the revenue by same BHT number has presently been barred. Such thing had not been occurred according to our report.
	(f)	No clear method of accounting the recovery of hospital charges and refunds had been identified. Rs. 61.51 from hospital charges revenue account had been credited to the professional charges account on 31 December 2021 without clearly identifying the hospital charges of those patients who leave the hospital on Credit Letters and professional charges.	Reason for these errors is, professional charges are not accounted by the hospital's computer system. But all professional charges are accounted since 2022 on accrued basis. In addition to above, method of stating the professional charges in the patient's bill via hospital's software system had been initiated with effect from 25 October 2022. The account entry relating to Rs. 61.5 million had been transferred from the hospital charges controlling account by correctly identifying the professional charges payable. Separate software to record professional charges is in operation and the relevant professional charges are entered into system aforesaid after identifying. Case relating to Rs. 3.62 million is hearing in the High Court and the relevant documents had been taken out of the accounts division for litigation

			purpose. I expect to make the relevant adjustments, once the case is over.
	(g)	According to the financial statements and lists, documents & computer records submitted to the audit relating to 05 subjects that are creditors, debtors, professional charges payable, distress loan interests and miscellaneous creditors as at 31 December 2021, there was a variance of Rs. 87.49 and no reasons were explained for said variance.	**I. Creditors** Reconciliations relating to this are presently in progress and much out that have been finalized. **II. Professional charges payable** As professional charges are presently being accounted correctly, such variances won't be occurred in future after making reconciliations correctly. It seems according to our records that correct so that steps to obtain a detailed report from the audit division will be taken. **III. Debtors** Further clarifications about this will be made after obtaining the details and records from audit division which were used to ascertain the relevant variances. . **IV. Distress loan interest** Book keeping of distress loan schedule had been carried out on Manual method. Records obtained from the salary system are used for accounting ledgers. I will take steps to find out the reasons for the variance (Rs. 19,522) pointed out in the distress loan interest. **V. Miscellaneous creditors** The relevant variance had been occurred due to debiting of Rs. 726,750.00 to this account when correcting the errors of the account holders' account. It had been corrected in the financial statements of 2022. Reasons for remaining variance are 2 creditor balances of Rs. 27,000.00 and Rs. 2,000.00 had been indicated under miscellaneous creditors when preparing final accounts.
	(h)	Four (04) account subjects that are	**1. Debtors/trade creditors**

		hospital charges debtors, trade creditors, service charges and refundable tender deposits amounting to Rs. 491.07 as at 31 December 2021 couldn't satisfactorily scrutinize or verify or accept at the audit because no evidences such as time analysis, board approvals and subsidiary documents etc. were submitted to the audit.	Balance confirmation letters for creditors have already been sent to the relevant institutions. Time analysis which could be obtained from the existing accounting system had been submitted to the audit. 2. **Service charges** Steps will be taken to find out the relevant board approval and submit. 3. **Tender deposits payable** Instructions to maintain a register for refundable and non-refundable tender deposits had been given to the Supplies Division. The cashier had been instructed to reject the moneys which had not been stated in the relevant register separately as refundable and non-refundable.
	(i)	Rs. 698.68 million payable for purchasing of drugs and other surgical materials from the Medical Supplies Division from 2010 to 2021 had been set off with the amount of Rs. 748.55 million receivable against heart surgeries carried out for the patients referred by the Ministry of Health. Treasury approval for this had not been obtained and the amount of Rs. 49.87 million further receivable from the ministry had not been stated in the debtors' schedule.	This settlement had been made under the approval dated 19.09.2014 granted by the ministerial secretary and the board approval granted by Board of Directors in the relevant year. Also according to the instructions of the treasury, a cabinet paper had been submitted via the Ministry of Health to obtain a separate vote for the amounts payable to the patients.
	(j)	Approximately Rs. 115 million of trade creditors in the financial statements as at 31 December 2021 relating to various adjustments between Systolic and Accpack computer systems had been written off without preparing journal entries because no relationship existed between those two computer systems. The net balance of Rs. 29.32 had been adjusted to the accumulated profit and loss account via previous year's adjustment account without making relevant adjustments. According to the	When correcting negative values and accounting errors existed in the creditor balances pointed out in previous years, the method available in the relevant software is making adjustments by debit/credit entries. Accordingly, errors of the creditors were corrected in 2021 into a considerable extent. Documents relating to the corrections made had been handed over to the audit division. Those reconciliations are further being carried out.

		audit sample test, although Rs. 35.29 had been paid to the creditors at 03 occasions, it had been adjusted to the profit and loss account without adjusting to the absolute creditor balances.	
	(k)	According to the depreciation policy, although other buildings must be depreciated 5% on the cost, the loss in the year under review had been stated by Rs 6.63 million in deficit and non-current assets by same amount in excess due to computing 2% on the cost.	I admit this accounting error. Necessary adjustment will be made in the accounts of 2022.
	(l)	Although the actual expenditure born to construct the female nurses' hostel of which construction works had been completed was Rs. 413.6 million, value of the buildings had been stated by Rs. 64.26 million in excess because the actual expenditure under other buildings had been capitalized as Rs. 477.42 million within the year under review. Value of the works in progress account had also been stated by Rs. 72.85 in deficit because cost of the building had been adjusted to the works in progress account by Rs. 846.01	I admit this error and adjustment will be made in the accounts of 2022.
	(m)	According to the audit report of year 2020, when correcting the unaccounted retention fees amounting to Rs. 2.17 million of 4 contracts within the year under review, the accumulated profit and values of those assets had been stated in deficit by Rs. 1.95 million in the financial statements because Rs. 1.95 million had been debited to the accumulated profit and loss account instead of debiting it to the asset account.	I admit this error. This will be corrected in the accounts of 2022. Amount of Rs. 220,200.0 will also be accounted once confirmed that it had not been paid.
	I conducted the audit in compliance to the Sri Lanka Audit Standards (S.L.A.S). My responsibility under this audit standards had further been described in the part of Auditor's responsibility in relation to the financial statements in this report. My belief is, the audit evidences obtained by me to provide a basis for my qualified opinion is sufficient and appropriate.		

1.3	**Other information contained in the Annual Report 2021 of the Board**	
	The information expect to provide me after the date of this audit report that had been included to the Annual Report 2021 of the Board but doesn't contain in the financial statements and my audit report relating to that means 'other information'. The management is responsible for these 'other information. Other information relating to the financial statements doesn't disclose from my opinion and, I won't give any assurance or make judgment with regard to that. Regarding my audit relating to the financial statements, my responsibility is to read the other information identified aforesaid as and when those information could be obtained and, to consider whether those information would be quantitatively incompatible with the financial statements or according to the knowledge I acquired the audit or in another way. When reading the Annual Report 2021 of the Board, if I determine that there are quantitative misstatements, the said misstatements should be communicated to the controlling parties for correction. If there are misstatements that can't be further corrected, such misstatements will be included in my report presented to the Parliament in due course, in terms of the Regulation No. 154(6) in the Constitution.	
1.4	**Responsibilities of management and those charged with governance for the financial statements.**	
	Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the	

	Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has not realistic alternative but to do so. Those charged with governance are responsible for overseeing the Board financial reporting process. As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable the annual and periodic financial statements to be prepared of the Board.	
1.5	**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 to the rules and directives		
	(a)	Sections 2.1 and 2.2 - 2.6 in Chapter II of the Establishment Code of the Democratic	An internal committee has been appointed to prepare the recruitment

		Socialist Republic of Sri Lanka. 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 not been obtained even as at 15 December 2022.	procedures because the instructor who selected for this purpose didn't act in terms of the conditions contained in the agreement
	(b)	Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka Paragraphs 395(b) and (c) in the Financial Regulations Although a bank reconciliation for the bank accounts regarding the status of transactions as at the end of each month must be prepared, bank reconciliation statements relating to the current account No. 227982 of the hospital had not been prepared and submitted to the Auditor General.	Necessary instructions to avoid such delays in future had been given. Necessary changes in the relevant bank and account system had also been made enabling to obtain information needed for the bank reconciliation in daily basis.
	(c)	Section 5 in the Gratuity Payment Act No. 12 of 1983 and the Gratuity Payment Act (Amended) No. 62 of 1992 Useless surcharge of Rs. 127,062 had been born to pay an officer (female) resigned from services with effect from 18 June 2021 due to defaulting of payment the gratuities on due date.	The Board of Directors had been decided to conduct a primary investigation regarding this matter which is presently in progress.
	(d)	Section 6.5.1 in the Public Enterprises Circular No. PED/12 dated 02 June 2003 Although approved financial statements and draft of the annual report must be submitted to the Auditor General within 60 days by end the financial year, financial statements relating to the financial year 2021 had been submitted on 08 November 2022 with a delay above 08 months.	I agree with this audit query. Accounts of year 2022 will be submitted on due date.
	(e)	General Circular Letters No. Q 2 – 84/2006 dated 10 May 2006 issued by the	Priority had been given for the patient care service and this situation has been

		Director General of Health In paying allowances on piece rate for the laboratory tests carried out in night time by laboratory staff, Rs. 3.48 million had been paid in excess for 154,687 laboratory tests carried out within January – December 2021 due to paying for all tests applied by the medical laboratory technicians who work in night duty, contrary to the provisions contained in the circulars.	arisen through allowing pay allowances only for a limited number of tests by the circular on piece rate. However as a remedy for that, approval had been obtained by letter dated 17.08.2022 as relevant to the General Circular Letter No. 2-84/2006, by preparing a test register with Specialist Doctors' approval, as representing all divisions in the laboratory.
	f.	Letter No. DMS/1758-Vol.1 dated 10 October 2016 issued by the Department of Management Services Although proposals to restructure the approved staff must be prepared, referred to the National Salaries and Cadre Commission and obtained the approval of the Department of Management Services, such thing had not been done even as at 31 December 2022.	Preparing of proposals needed to restructure the staff in Sri Jayawardanepura hospital is presently in the final stage which will be referred to the Department of Management Services and submitted for necessary approval.
	g.	Public Finance Circular No. PFD 08/2019 dated 17 December 2019 Although an electronic procurement system should have been implemented since 2020, no action had not been taken in terms of provisions contained in the circulars.	I agree with this statement. Basic works regarding this had been initiated in 2021. Board decision bearing No. 446.09.2 had also been granted and registered in the ministerial website of promise.lk within said period. But it couldn't implement properly due to COVID pandemic prevailed in the past period. We have planned to implement it by getting instructions from the Ministry of Finance.
	h.	Management Services Circular No. 02/2020 dated 26 October 2020 and No. 01/2020 dated 21 February 2020 Although approval from the Department of Management Services shall not be obtained for the recruitment procedures only if approval had been obtained from relevant parties, 237 officers had been recruited in 2020 and 2021 for 8 categories on temporary, contract, casual and permanent basis while recruitment procedures for the hospital staff had not	Approval from the Department of Management Services had been received to recruit permanent employees. But Board approval is obtained when recruiting for all positions (temporary/contract). Those positions existed in the hospital were filled on Board approval within the objective of continuation the hospital's affairs efficiently, which was only 196.

		been prepared and without approval from the Department of Management Services.	
	2.2.3	Non-compliance with powers, tasks and functions of the Board, according to the requirement contained in Section 12 (g) of the National Audit Act No. 19 of 2018.	
	2.2.4	According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, Commission's resources had not been procured and used economically, efficiently and productively within relevant time periods in compliance with relevant rules and regulations except following observations.	
	(a)	When obtaining service of a consultant who is qualified to prepare the Scheme of Recruitment (SOR) relevant to recruitment for the hospital staff, Guideline No. 3.4, 3.5, 4.2 and 6.6.4 in the Code of Guidelines to Select Consultants and Employment had not been followed up. The Board of Management was unable to take further steps even by year 2023 due to absence of agreement of the hospital staff and union for the draft submitted by the selected consultant.	In terms of the Board decision granted to obtain a consultancy service to select consultants to prepare the recruitment procedures, we have discussed with three consultants who possess skills regarding this matter. 1. Mr. Sumith Abeysinghe 2. Prof. M. Thilakasiri 3. Prof. Ajantha Dharmasiri Mr. Sumith Abeysinghe had informed us that it is difficult him to prepare recruitment procedures for Sri Jayawardanepura General hospital due to is busy schedules. We have obtained a proposal from Prof. M. Thilakasiri and Prof. Ajantha Dharmasiri regarding this matter. Decision of assigning this task to Prof. Anajtha Dharmasiri to prepare recruitment procedures for Sri Jayawardanepura General Hospital had been taken at the 443rd Board meeting held on 24.09.2020 considering his seniority and past experience of preparing recruitment procedures for government institutions. The relevant consultancy services had been obtained according to the decision taken by the Board of Directors. Board of Directors had been taken

			consultancy services in terms of the powers aforesaid vested by the act and in concurrence to the procurement guidelines, without establishing the procurement entity. Guideline No. 4.5 in the Selection and Employment Guideline had been made relevant for this purpose and the selection had been made under Sole-Source Selection because its duration of the assignment is below 06 months. As selections had been made under Sole-Source Selection, notices had not been published in National Newspapers. According to the Terms of Reference relevant to the recruitment procedure, the Board of Directors had been approved that this assignment shall be completed and finalized within 04 months. Accordingly, the relevant selection had been made by the Board of Directors based on the Sole-Source Selection which is the method of selection for the project that are less than 06 months. Two (02) project proposals had been received for this recruitment accordingly. The Board of Directors had been decided to assign this project to Prof. M. Thilakasiri considering his seniority, past experience of preparing recruitment procedures and the specialist knowledge possessed for same. This decision had been sent to the Chief Accounting Officer and the ministerial Secretary in compliance with the Public Enterprises Guidelines for Good Governance and no objection brought out for same. Only Terms of Reference for this task had been prepared and no cost estimate had been prepared. The institution didn't have understanding about the specialist cost incurs to prepare these recruitment procedures. As a member of the Board of Directors, Treasury

			Representative had also been participated the Board meeting at which this Board decision was granted and he didn't produce objection about this matter at the Board meeting. As per Guidline 6.6.4 in the Selection and Employment Guidelines, although advance upto a maximum amount of 20% of the agreed contract amount could be paid, advance of 25% of the agreed contract amount had been paid in terms of the agreement entered into on 07 October 2020 by and between hospital and the consultant. This payment had been paid after discussing with the consultant who was selected to prepare the recruitment procedures.
	(b)	An ABP Monitoring System to the value of Rs. 2.08 million had been procured on 16th September 2021 by Sri Jayawardanepura General Hospital and bidders who submitted bids had not been produced their registration relating to the supply of medical equipment in the National Drugs Regulatory Authority. Although the procurement had been awarded on 20 May 2021 for the highest bid according to the recommendations of the Technical Evaluation Committee subject to getting the above mentioned registration later, the said registration had not be submitted even as at the date of audit viz 15 March 2022 in terms of the Guidelines 2.1 and 2.2 in the Code of Guidelines for Procurement of Drugs and Medical Equipment.	I agree with this statement. When examining this procurement file, it has been mentioned that bids had been submitted by three bidders and no none had been provided a copy of the NMRA certificate together with the papers prepared containing their information. But although copy of the NMRA certificate could see in the file of the bidder to whom the order was awarded, the item stated therein is in anther name. However, there is an ISO certificate for this. Purchase had been done based on that. Further, the relevant recommendations and tender board approval had been granted to supply goods together with copy of the NOL or NMRA certificate. It had been mentioned in the relevant order. But when goods receiving, attention about this had not been drawn and GRN had been issued. The relevant goods had been used by the hospital based on said GRN and other steps in the procedure had been implemented accordingly.

	(c)	A bid amounting to Rs. 7.47 million for 8 componens to purchase 08 Hand Marmonic Pieces to the hospital had been submitted by the relevant supplier rating Rs. 933,900 per component. The Technical Evaluation Committee met on 17 November 2020 had been recommended to purchase only 02 units of this component for Rs. 868,900 considering the quotations of 2019 but Procurement Committee had been disregarded the said recommendation. The bidder had been stated while submitting tender that goods could be supplied within 3 to 5 days. Athough this order must be completed within 08 to 10 weeks according to the tender conditions, only 03 had been received out of the relevant components within prescribed period. Although 03 remaining components had been delayed from 05 to 54 weeks, the delay charge of Rs. 280,170 chargeable in terms of Condition No. 26.1 had not charged. Although prices submitted in the tender can't be changed until the tender is completed as per Condition No. 14.5, one medical equipment in this tender had been supplied for Rs. 1.58 million wiz higher than the price mentioned in the tender which is Rs. 644,391 exceeding 81 weeks that the period of tender must be completed, contrary to conditions aforesaid and no action had been taken to charge delay charges.	This Harmonic Hand Piece was purchased to use together with the relevant machine and it must be purchased from the same supplier who supplied the relevant equipment. Accordingly, the Technical Evaluation Committee (by which quotations called based on the annual requirement) recommendation had been issued for 2 components aforesaid and it was observed that the unit price is not the price mentioned in the supplier's bid. But this purchase had been approved by the Procurement Committee considering the Technical Evaluation Committee recommendation, as the recommendation of the relevant bid. But approval had been granted according to the prescribed number of units and the prescribed bid. Accordingly, it is observed that recommendations issued previously by the Technical Evaluation Committee had been re-issued. I admit that it was their fault. Further, according to the relevant tender conditions, all those units (08 Nos.) should have been purchased at once. When inquiring about this, we could know that the relevant unit is not required at once, needed to use throughout the year so that purchased based on the requirement. It was helpful for the ease of making payments too. If all units are purchased at once, making payment at once also could have been a problem. However, one component out of 8 of this equipment had been purchased in September 2022. We were informed that the said unit can't be sold at the relevant price due to the economic crisis prevailed in Sri Lanka within that period. The purchase couldn't proceed according to the tender conditions because this had been occured on the situation prevailed in the country.

			Accordingly, the new purchase had been done under the term of "Forcee Major", based on the Tender Board approval and Technical Evaluation Committee recommendations.
	(d)	According to the Guidline No. 5.2.1 in the Procurement Guidelines of 2017 for drugs and medical equipment, one representative from the Mininstry of Health (not below Director level), a representative from States Pharmaceutical Corporation (not below Director level), at least two consultants in the relevant field and a representative from treasury must be appointed as members of the relevant Technical Evaluation Committees for procurements except urgent procurements. According to the sample test, the representatives recommended for the procurement of drugs and medical equipment amounting to Rs. 50.82 million at 05 events had not been appointed for the Technical Evaluation Committee.	Sri Jayawardanepura Hospital is a Teaching Hospital which consists of 1067 beds. This purchasing requirement could be divided into two parts. 1. Local tender board purchasing – upto Rs. 25 million 2. Departmental tender board purchasing – Upto Rs. 25-200 million Many purchases in the hospital were below Rs.25 million. When appointing Technical Evaluation Committes for these purchases, we have acted according to Section 2.8.5 in the Procurement Guidelines upto now. The procedure adopted presently in Teaching Hospitals is appointment of Technical Evaluation Committee officers relevant to local tender boards, calling quotations, refer those prices to the Departmental Tender Board (when those prices exceed the limit of Local Tender Boards) and getting approval. The objective of Sri Jayawardenapur hospital is to function its affairs efficiently and competitively with private sector so that this procedure had been continued. However, I will obtain instructions of the Additional Secretary (Procurement) to the Ministry of Health for the purchases carried out henceforth and act accordingly. This matter had been submitted Board of Directors too.
	2.3	**Other Matters**	
	(a)	It had been planned to construct the Administrative building of the hospital in year 2016 under government provisions and the contract had been awarded on 22 November 2017 at a price of Rs. 154.56	

		million. Following matters relating to this matter were revealed.	
	i.	The hospital had been informed by consultation institution at several occassions since 18 May 2021 to 14 December 2021 stating that all works in the building were completed by making good the defects pointed out by the hospital from time to time after 30 December 2020. Although building had been undertaken by the hospital on 18 March 2022, the Administrative Building was remaining idle even as at February 2023 wihtout using it for the relevant objective.	We were informed by the Department of Buildings which is the consultant institution that construction of the building was completted and a committe was appointed to inspect the building and take it over. Method of completed the defects pointed out from time to time were inspected by this Committee together with the Department of Buildings which is the consultant institution and the contract company. The building was not taken over because a defect in the airconditioning system, outside gutter system and outside lands had not been completed. Also this building was used from time to time to conduct about 1500 P.C.R. tests, for Covid patients who were victimized due Covid-19 pandemic prevailed in the country and, income of Rs. 45-50 per month was earned. Community around the hospital was also benifited through this largely. The contract company was unable to complete the defects at such times and time was consumed to complete the defects due to dearth of systems and equipment in the country and inability of purchasing them. The contract company couldn't complete the defects aforesaid due to Covid-19 pandemic situation prevailed from time to time in the country and collapse in the construction field. The building was inspected by the Committee aforesaid and accepted on 18.03.2022. Upon completion of constructions and fixing equipment in the building, a PCR test unit was established and continued for the use of hospital

			employees who were victmized due to the Covid-19 pandemic situation prevailed in the country. This building was used at several times in maximum level and equipment in the building were used within that period. The building will be used to achieve the relevant objective in future.
	ii.	Cost of this contract as per the certification of the Department of Buildings was Rs. 168.41 million and matters of auditorium was not ariconditioned, floor of the auditorium was not tiled had not been taken into consideration at the computation of the variance of Rs. 13.88 million viz 8.98 percent of the contract price.	This contract had been approved by the ministerial Tender Board. While in progress of this construction, recommendations for the issue arisen about the airconditioning system had been issued by the relevant ministerial Technical Evaluation Committee based on the instructions given by the Department of Buildings which was the consultation institution. Their initial attention had been drawn only for the airconditioning system.
	iii.	According to the ministerial Pocurement Committee Decision, approval for the contract price variance had not been obtained in terms of Section 8.13.4 in the Procurement Guidelines of 2006.	Section 8.13.4 in the Procurement Guidelines describes that approval of the department head could be obtained for the approval relating to this price deviation and request for the relevant approval had been made to the Chairman of the Hospital on 05.08.2019. Prior approval subject to the Hospital Board decision had been granted to proceed the relevant tasks. But the Hospital Board had informed to refer said decision to the Ministry of Health for approval. As we were informed to refer it to the Procurement Committee of the Ministry of Health together with recommendations of the Technical Evaluation Committee, the matter had been proceeded accordingly. But decision of the ministerial Procurement Committee was to proceed within the limit of 10%, complying with the procurement guidelines. I admit that we have proceeded considering this decision as an approval. Steps have been taken to refer it to the relevant parties and

			obtain due approvals.
	(b)	Contract of constructing a three storeyed building for the hospital's workshop and offices for garden cleaning staff amounting to Rs. 87.02 (without VAT) had been awarded to a contractor on 09 November 2016. Following matters relating to this were revealed.	
	i.	When obtaining the consultancy service needed to construct the building, the Central Engineering Consultancy Bureau had been selected on a Board decision without followin the Procurement Procedure. It had been agreed to pay 8% of the contract price viz Rs. 6.96 million for consultancy services and observed that said value is higher than comparing to State Engineering Corporation and Buildings Department respectively by Rs. 3.48 million and Rs. 2.61 million.	It had been planned by the hospital to initiate several construction projects within this period. Accordingly, the projects had been assigned to three government institution viz State Engineering Corporation, Central Engineering Consultation Bureau and the Department of Buildings because if all those projects were assigned to one institution for consultation, it would be difficult to initiate them within a prescribed period and the relevant financial provisions should also have been utilized. This had been approved by the Hospital Board. Accordingly, the percentages of fees they charge had taken different values. It seems that fees of CECB are higher than others.
	ii.	According to the standard bidding documents about constructing tenders issued by the ICTAD Institution, although from 0.05% to 10% (maximum) out of the total contractual cost could be charged as delay charges, it had been included to the agreement as from 0.05 to 5% (maximum) so that a delay charge of Rs. 4.35 million had been lost to the hospital.	Bidding documents had been prepared by consultation institution based on the bidding documents issued by ICTAD institution subject to the recommendations of the Technical Evaluation Committee and approval of the Procurement Committee and proceeded this accordingly. Delay charges had been stated as 5% by the consultation institution and it had been approved and implemented by the Technical Evaluation Committee and Procurement Committee.
	iii.	Building in which the workshop functioned had been demolished at the beginning of the construction and 12 containers had been purchased at a price of Rs. 257,000 per month. An additional	According to this statement, I admit that an additional rent had been incurred. Bidding document relating to this

		rent of Rs. 13.36 million had been incurred as at 30 September 2022 for 52 months because construction of the building had not been completed by April 2022 in terms of the agreement. It was also observed that the contractor had been selected without inspecting his financial capability.	contract had been evaluated by the Technical Evaluation Committee with assistance of the consultation institution and issued recommendations accordingly. It had been approved by the Procurement Committee too. Recommendation may have been issued accordingly, considering the financial situation of the contractor. It seems that the contract had been initiated by the relevant contractor at its commencement but later they had been failed. However, attention regarding this matter had been drawn by the Board of Directors at several times and taken decisions. Delay charges (which could be charged) had already been charged and works of the contract are also in progress. They are paid based on the amounts stated in the initial bid which is a concession to the hospital. I admit that construction of this building had been delayed due to the pandemic and economic situation prevailed in the country within past few years. As constructions are presently at the completion level, few containers could be release within next few weeks. Plans for same are prepared and implemented presently.
	(c)	Regarding private treatments carried out by the Specialist Doctors extraneously to the duty time using hospital's resources, fees from patients had been charged on their discretion. Following matters relating this are observed.	
	i.	Charges for the surgeries and tests carried out extraneously to the duties using hospital's resources had been determined by the Sepcialist Doctors on their discretion without a standard or clear policy. Professional charges at a range of Rs. 1,000 to 120,000 had been charged for the surgeries and tests carried out within the year under review.	This situation may be avoided through package introduced presently.

	ii.	In terms of Cabinet Decision No. CP/1984/335(2) dated 18 July 1984 and Board Decision dated 15 November 2000, although professional charges for the surgeries carried out for the patients in paying wards within normal duty time can't be charged, Rs. 2.33 million had been charged as professional charges at 14 events in 2021 for the surgeries carried out within normal duti time according to the sample audit. At the examination of surgery documents of the Cardio Thoratic Operation Theatre (CTOT), operation theatres had been used within normal duty time on the approval of the Hopital Director and there were certain occassions that time of the surgery carried out had not been mentioned in said document.	There is a common SJGH Operation Register to record information of the heart surgeries carried out in the cardiac operation theatre in general. In addition to above, 2 separate books have been placed in the normal cardiac operation theatres and paying wards to recored informatioin while heart surgeries are in progress. Every informating including the date, time, patient's name had been recorded in the Operation Register according to the date order. But only the book placed in the paying wards in which cardiac surgeries are carried out had been handed over to the audit division for audit. The common Operation Register also could be submitted for this inspection. Conducting surgeries of private patients within normal duty time (only about 6 surgeries) 1. Can't agree for 01 surgery. Heart surgery of W.M.L. Kumara bearing BHT No. 2123675 had been carried out on 06.11.2023 (Saturday) at 12.55 pm. 2. Mr. D. T.Ranjith – 2212152 3. Mr. D.D.N. Chandrasiri – 2218055 4. Mr. P.S. KahandaSumithra – 2215182 5. Mr. H.M.A.Bandara – 1922011 6. Mr. R.Devaraja – 2209457 These 5 surgeries had been carried out in a very difficult period prevailed in the country. As essential hospital employees, it was difficult us to report for the duty and back to home because both common and private and transport service were collapsed due to fuel crisis. Under such circumstance, these surgeries were carried out without cancelling duties in the cardiac

			operation theatre avoiding interruptions to the patient care services.
	iii.	Although it had been identified that Rs. 581,418 is paid to the Specialist Doctors by the General Hospital Board as overhead cost for the surgeries and tests carried out after the normal duty time, the total service charge credited to the Board's income out of the total professioal charges of Rs. 388 million paid to the staff within 2021 was only Rs. 583,035. Although proposals to increase the service charges had been submitted to the Board of Directors on 25 September 2019, the Board had been failed to increase the service charge comparatively to the overhead cost which spent actually. Accordingly, the method of recovering only a service charge of 0.15 out of the professional charges (which is continued since 1999) had been continued upto the year under review, steps to amend it timely had not been taken by the hospital management.	Specialist Doctors engage in private medical service to charge professional charges and special wards have been allocated for that. Accordingly, patients are admitted to Ward No. 03, 04 and 05 which are paying wards aforesaid. Utilization of beds presently in those wards is 100%. In addition to the fee charged (Rs. 2,000/-, Rs. 3,000/- Rs. 5,000/-, Rs. 7,500) for a room or bed in those paying wards, fees for the services rendered to the patients in these wards are charged by the hospital keeping a profit of 30% than normal wards in the hospital. Accordingly, the hospital receives a higher income for hospital charges, drugs and consumable materials, surgeries, tests etc. In addition to above, 0.15% of the professional charges is also to the hospital. Explanations were given by Specialist Doctors the last COPE meeting and stated that such fee as stated above is not charged by private sector hospital.
	iv.	Rs. 76.91 of professional charges had been paid in 2021 for Assistant Doctors and other staff on a Board Decision without cabinet approval.	Relevant measures to proceed according to the cabinet decision are taken.
	v.	Surgeries had been carried out by 04 external Doctors who don't belong to the hospital staff using hospital resources within year 2021 and Rs. 6.59 million had been charged from patients by these Doctors within year 2021 as professional charges. Only service charge of 0.15% out of said amount had been charged to the hospital. No management approval for Three Doctors to engage in private service had been granted and approvals relating to engage in the private service or charge professional charges by Doctors were not submitted to the audit. It was observed that patient's responsibility is	Approval to carry on surgeries had been granted to Sp.Dr. D.A. Dissanayake and Sp.Dr. K.A. Salvin by the Board of Directors of Sri Jayawardanepura General Hospital. Necessary steps about other Specialist Doctors will also be taken to submit to the Board of Directors.

		entrusted to the hospital because no agreement had been executed between hospital and Doctors.	
	vi.	Payee tax on the professional charges refunded to the Specialist Doctors and other assisting staff had not been charged and total of the payee tax which had not been charged for the years 2014, 2015 and 2016 as aforesaid was Rs. 108.52	An appeal regarding this matter is presently in trial in the Tax Appeal Commission and I expect to proceed further according to the decision given.
	(d)	Action against the hospital had been instituted on 11 April 2018 in the Labour Tribunal of Homagama by a Physiotherapist who was terminated from the service on 06 November 2017 and the Labour Tribunal's decision was; the said officer's service had been terminated constructively by the hospital. Accordingly, the hospital was compelled to pay him Rs. 2.77 million for salaries and allowances for the period of 4 years within whichi his service was constructively terminated and reinstate him as well. The hospital had to incur an idle expense of Rs. 2.84 million to which included the attorney fee of Rs. 64,000.	This decision had been taken by the Labour Tribunal based on a decision taken by the former hospital management and proceeded according to said decision.
	(e)	Following matters were observed at the audit examination carried out regarding the computer system (Systolic – Accpack) in the hospital.	
	i.	Information in the two systems of Hospital Computer Module and Inventory Module in the Systolic Computer System of the General Hospital Board are uploaded to the Accpack Computer System by Exporting Data. After entering information in the Hospital Computer Module and Inventory Computer Module to the Accpack Computer System, events of not updated again the changes taken place in the Accpack were observed at the sample test. Due to this reason, it was observed that there is a risk of entering information at several times to the Accpack Computer System when entering the refunds of hospital charges, new goods receiving notes issued for the	Systolic health information system had been awarded to the development team @ Rs. 140,000.00 on 05 April 2022 to commence the automation of data transmission process from Systolic health information system (HIS) to Sage Accpac accounting system (Annexure 1, 2). Chief Accountant, head of the Information Technology (IT) Division and hospital management had been discussed with the representative of Sage Accpac software on 14 December 2022 to make changes in the Sage Accpac software part (Annexure 3). According to the representative of Sage

		cancelled goods receiving notes or new hospital charges bills. It was revealed at the sample test that the purchasing cost and creditors in the Accpacc Computer System had been stated in excess by Rs. 4.75 million and, the crediors and hospital charges income had also be stated in excess by Rs. 1.84 million as well. It was further observed that there is no System Link among computer sytems in the hospital and therefore updating of all information in these computer systems are not entered to the Accpack Computer System and procedures relating to the data entering, checking and approval in computer system are not implemented under a proper authority and the internal control of said process is too week and faults and frauds could be occurred. .	Accpac software, he had stated that this data transmission process could be automated in Batch Process method and data transmission process could be done once per hour to enhance its efficiency. However, each transaction can't be transmitted immediately. But as this solution was approved by the hospital management because it is the most efficient and appropriate method at this moment and instructed to prepare the hospital bill which can't be altered by anyway in the Systolic health information system once it is finalized. This automation process has presently been initiated and relevant affairs are functioned by Procurement Division (Annexure 5, 6). In additon to above facts, the Hospital Board had been decided to obtain assistance of an Information Technology (IT) Consultant to study about the entire health information system in the hospital and issue recommendations (Annexure 7). This process is presently in the Technical Evaluation Committee level. Authority to inspect non-entering of all information updates in the computer systems to the Accpack computer system and the procedures relating to entering, checking and approval of data in the computer system had been assigned to an Assistant Accountant. In addition to above, he has also been entrusted to adjust the physical information relating to Mid Night Reports with information in the computer system, in daily basis, before said date.
	ii.	At the test carried out regarding (Current) the patients hospitalized as at the relevant date in the Ward Register, the computer system indicates that 14 patients (whose bills had not been settled but discharged from the hospital as at said date) as patients who had been admitted to the	Instructions to investigate about the matters stated will be given. Reasons for the relevant incident will be inquired from the officers responsible and the financial losses (if any) will be recovered from relevant officers.

		hospital and bills for 12 patients out of 14 were processing upto the date of audit from the date of admission and bills amounting to Rs. 23.98 for the two patients had been prepared covering 329 days and 5 days respectively. Reasons to enunciate the patients relating to these bed tickets as presently hospitalized patients in the computer system were not disclosed to the audit. Steps to settle these balances of bills which are continuing since 7 years had not been taken even as at the date of audit viz 26 August 2022.	
	iii.	When examining the item of Bill Finalized in the Ward Register of the hospital's Computer System (Systolic – Hospital), although final bills of the patients relevant to 5 wards had been prepared and they had been left the hospital, it was observed that there were 16 patients further indicating as patients in the computer system. Five patiens out of that had been left the hospital by paying a part of the bills payable and Rs. 67,195 receivable had not been indicated in the computer system as an 'amount receivable'. However, granting permission to patients to leave the hospital without settling hospital bills was a controversial matter at the audit.	Instructions to investigate about the matters stated will be given. Reasons for the relevant incident will be inquired from the officers responsible and the financial losses (if any) will be recovered from relevant officers.
	iv.	Although facility of alterating reports in the system must be barred after obtaining necessary data to prepare the Financial Statements, it had not been done as aforesaid.	Steps to bar the Systolic system to avoid altering it by anyway have already been taken at the same time once the hospital bills are prepared and finalized. Accordingly, room to alter reports in the system won't be left after obtaining data needed to prepare the financial statements.
	(f)	Although spaces from the hospital premises had been allocated by General Hospital Board to Hatton National Bank and Peoples' Bank to continue their businesses on rent basis, it was not confirmed that lease agreement between hospital and those institutions had not been executed.	Steps relating to update this lease rent agreement have been initiated and new agreement will be executed as soon as possible.

	(g)	Following matters were disclosed at the examination carried out about the laboratory tests conducted within the year under review.	
	i.	According to the register of laboratory tests carried out at night by the Hematology and Bio Chemistry divisions maintained by the institution, no comparision had been made between the number of tests carried out at night and the number of tests stated in the sample acceptance report in the computer system. At the examination made about all the tests carried out at night relating to the period of January to December 2021, it was observed that the number of tests computerized had been reduced by 15,556 than the number of tests entered in the documents submitted by the Hematology division and, the number of testes computerized had been increased by 40,059 than the number of tests entered in the documents submitted by the Biochemistry division. Steps to ascertain the reasons for the variances aforesaid and to correct them had not been taken by the relevant divisions.	Night registers maintained separately in Haematology Biochemistry divisions are reports of the tests conducted at night indeed which are correct reports. You can confirm it by comparing those reports and test request forms relevant to said dates. It had also been observed previously that there are differences betweeen computerized information of the tests conducted at day and night and, information in the documents submitted. Those observations had already been submitted for previous audit queries. It doesn't take a single value at every time because many practical reasons affect. Only "accepted" samples are presently used between 3.00 pm and 7.00 am. (night shift) and need of affective discussions to minimize as possible as such differences are hereby notified. Method of identifying and recording properly the tests which don't include to the sample acceptance report in the computer system must further be arranged. Method of indicating the reports of the tests which don't include to the sample acceptance report, to the MLT by marking by the computer system itself without issuing their reports had been proposed and the samples which don't include to the sample acceptance report could be avoided.
	ii.	Total of the samples (Sample acceptance Report) entered to the computer system for the tests carried out in day time within 2021 by Hematology and Biochemistry divisions was 505,064. Accordingly, 7 Laboratory Technicians for Hematology laboratary and 8 Laboratory Technicians	Many special tests are conducted within day shifts which are not relevant to night shifts. Hence, the service rendered by one officer at night can't be compared with the night shift. As examples, (Flowcytometry, Bone marrow tests, special coagulation tests,

		for Biochemistry laboratory work in the day time. But only one Laboratory Technician for each division is deployed in the night time. It was revealed that the number of sample tests carried out by 15 Laboratory Technicians in both these divisions in the day time in 2021 was 239,819 and 265,245 laboratory tests had been carried out by two Laboratory Technicians in the night time. Accordingly, it was observed that higher number of tests had been carried out by one officer in the night time than the number of tests carried out by each division in the day time.	factor assays, LA1/LA2, inhibitor detection, factor correction studies, clot solubility tests, platelet aggregation studies, G6PD test, Ham test, Osmotic fragility test, PCR , Hormone assays, Cancer antigen assays, sudan black B, iron stain, reticulocyte counts, NAP score, other biochemical profile tests could be cited. In addition to above, all tests conducted within day shifts will be "Internal and External quality controls" using machines. As an example, the Medical Laboratory Technical Scientists in the Haematology division work separately for each tests and test machines in said division. As an example, the officer who conducts tests for blood picture for that day must compulsorily work same place continuously and blood picture must be prepared for abnormal counts, manual counts etc. too at FBC tests. As well as participating in bone marrow tests, preparing bone marrow aspiration biopsy slides, conducting and preparing special stains for bone marrows must be done. As well as, the officer who conducts flowcytometry tests must make settings in the relevant machine, conducting calibration etc. He/she also must apply the special stains for blood cancer samples and direct those samples to the machine. Also the officer who conducts coagulation studies must conduct factorstudies, lupus anticoagulatant, mixing studies etc. which are not conducted within night shifts. The HbA1C test which doesn't conduct within night shifts is also as test conducted morefully within day shifts. The said officer must conduct the HPLC test too on every Friday for above as well. He also must conduct the Osmotic fragility tests, cryohaemolysis tests, brewer's tests, LEcells, Hams Tests, sickling tests,

			body fluid tests etc. within day shifts which are not conducted within night shifts. Also all tests conducted in histopathology and microbiology divisions are not conducted within night shifts and all special tests are conducted only within day shifts. Separate Medical Test Technical Scientists for these special tests are engaged and they can't be engaged for normal tests. (Eg. all culture tests including urine tests, conducting biopsy cutting, embedding, staining and cytology tests manually without using machines). As well, many tasks such as QC, Calibration, test validation etc. of the tests conducted associated with other machines (machines in the Biochemistry division which are used within day shifts for special tests) and which are not conducted within night shifts at the laboratory are also conducted. Hence, night shifts and day shifts can't be compared numerically.
	h.	Rs. 508,950 had been paid to the Central Engineering Consulancy Bureau in 2017 as consultancy fee to prepar the Master Plan of the General Hospital Board premises and the said task had not been completed even as at 31 December 2021.	Engineering survey plans have presently been completed by CECB. Those woks had been postponed on the Covid-19 pandemic situation. Its remaining works will be finalized after preparing Cooperate Plan on COPE instruction. Necessary steps to prepare the main plan of the hospital premises will be taken in future.
	i.	Overall performance of the hospital in the year under review and last 04 years was as follows.	

			2018	2019	2020	2021	
		No. of beds in the hospital	1,061	1,065	1,072	993	
		No. of patients admitted	58,849	62,466	45,976	39,916	
		Patients' attendance for clinics	182,170	190,716	138,502	136,085	
		Total number of deaths	745	847	594	813	
		Various tests and surgeries carried out	1,522,335	1,678,874	1,256,986	1,252,909	
		Following matters were observed.					
	i.	Number of beds and use of bed in the hospital in 2021 comparing to year 2018 had been decreased by 6% and 12% respectively.					ඊ As stated by audit observation, it is correct that the number of beds in the hospital had been decreased by 6% in 2021 comparing to year 2018. Performance of the hospital couldn't continue in normal condition like previous years due to Covid-19 pandemic situation prevailed in the country in 2021. Hence, we were compelled to increase the distance between beds to secure the distance between patients. Therefore, the number of beds maintained in the normal condition couldn't maintain as it is and this was the reason to decrease the number of beds by 6% in 2021 comparing to year 2018.
	ii.	Admission of patients and attendance for clinics in 2021 comparing to year 2018 had been decreased by 32% and 25% respectively.					It is correct that the admission of patients and attending to clinics had been decreased in 2021 by 32% and 25% respectively comparing to year 2018. There was a drastic shortfall of patients attended the hospital due to Covid-19 pandemic prevailed in the country in 2021. Migration limits within country were imposed and

			public didn't come to the hospital except on a very important matter so that the admission of patients and clinical patients had been decreased due to above reasons.
	iii.	Progress of the tests and surgeries carried out by the hospital observed a decrease and it is a decrease of tests by 269,426 in 2021 comparing to year 2018.	As stated in the audit query, the number of various tests and surgeries carried out in 2019 had been increased by 156,539 (10%) comparing to year 2018 (2018 - 1,522,335 and 2019 - 1,678,874). But number of tests and surguries carried out in 2021 had been decreased comparing to year 2020 (2021 – 1,256,986, 2021 – 1,252,909). As stated in the audit query, the statement of "the number of tests and surgeries had been decreased continuously" is incorrect because increased in 2019 comparing to 2018 and decrease in 2020 due to commencement of Covid – 19 pandemic.

6. Future Vision

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

Objectives	Activities
New Building Constructions	♦ Interior work & Furnishing (Female Male Nurses' quarters, Administrative building & Work shop) with ELU system for Admin Building
Improvement of existing services	♦ Upgrade & Expansion of power supply including Construction generator room, purchase of new transformer and generators ♦ Stainless steel doors for CTOT ♦ Soft wear+ web site medical recode
Procurement of Equipment	♦ Purchase of other medical, surgical general equipment & Instrument (Including cath lab)