2022

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ஆண்டு அறிக்கை
Annual Report

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விஜய குமரதுங்க நினைவு மருத்துவமனை
Wijaya Kumaratunga Memorial Hospital

Annual Report
2022

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Vision

To provide excellent healthcare and set an example of a model hospital

Mission

To utilize the facilities and staff presently available to a maximum in order to serve the health needs of the people of the area and the country with dedication and efficiency. In the long term, to expand the facilities available in the Hospital to provide State of the Art Healthcare in the areas of Medical , Surgical ,Ophthalmology, Diabetes and Wound Care.

Corporate Objective

The objective of the Hospital is to provide efficient healthcare service to the general public who come for treatment irrespective of social differences whilst providing efficient treatment on ophthalmic, surgical and diabetic management of high caliber

Annual Report and the Statement of Accounts of Wijaya Kumaratunga Memorial Hospital for the Year 2022
01st January, 2022 to 31st December, 2022

HISTORICAL BACKGROUND

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

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

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

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

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

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

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

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

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

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

As main projects Renovation of Operation Theatre and construction of Doctors Rest Room was completed in 2019 which has been needed for several years .
Renovation works of Eye Building was the major project done in year 2020.

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

In 2022 Family Medical Clinic was moved to Drugs Stores and Drug Stores was established in the Gound Floor of Laboratory Building. In 2022 , it was implemented new charging system for clinic and revised surgery charges considering the situation in the Country . Government funds were saved as the hospital management decided to stop providing IOL lenses to patients .

The hospital has 5 wards and total of 137 beds at present (in 2022)

Corporate Information

01-01-2022 ~ 31-12-2022

Name of the Organization

Wijaya Kumaratunga Memorial Hospital

Address

Wijaya Kumaratunga Memorial Hospital , Seeduwa

Management

By the Board of Directors

Legal Form

Establishment by an Act of Parliament No. 38 of 1999

Auditors

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

Board of Directors

01-01-2022~ 31-12-2022

Chairperson

Former President , Hon. Chandrika Bandaranaike Kumaratunga

Directors

- Dr.Asela Gunawardhana, Director General of Health Services , Ministry of Health .
- Mr. N.A. Umagiliya,
- Ms. Sumana Yapa- Representative of Treasury
- Mr. Ananda Wimalasena

Audit Committee
01-01-2022 ~ 31-12-2022

Chairman

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

Observer

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

Member

Dr. U.L.R.M. Perera, Director , Wijaya Kumaratunga Memorial Hospital

In attendance

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

Mrs. P.A.M.P.N. Perera -Internal Auditor , Wijaya Kumaratunga Memorial Hospital

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

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

Bankers – Bank of Ceylon , Seeduwa

The Chairman's Letter forwarding Annual Report

Hon .Minister of Health,
Ministry of Health
385, BaddegamaWimalawansaThero Mw.
"Suwasiripaya",
Colombo 10.

Annual Report and the Statement of Accounts of
Wijaya Kumaratunga Memorial Hospital Board
for the Year 2022

In terms of section 14 (2) of the Financial Act No.38 of 1971, I. on behalf of Wijaya Kumaratunga Memorial Hospital Board, submit the relevant Accounts and the Report of Wijaya Kumaratunga Memorial Hospital Board for the year ended 31st December, 2022.

Thank you.

Yours faithfully,

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

Copy : Secretary, Ministry of Health

Staff Strength as at 31st December 2022

Designation	Approved Cadre	In Position
Director	1	1
Consultant Anesthetist	1	1-Ministry attachments
Consultant Physician	2	1
Consultant Family Physician	1	-
Consultant Surgeon	1	1
Consultant Endocrinologist	1	0
Consultant Eye surgeon	2	1
Chief Medical Officer	1	1
Medical Officer	28	18
Dental Surgeon	2	0
Internal Auditor	1	1
Accountant	1	1
Registered Medical Officer	2	3
Special Grade Nursing Officer	1	0
Nursing Sister	3	2
Nursing Officer	85	78
Administrative Officer	1	1
Pharmacist	6	6
Radiographer	2	1
Medical Laboratory Technologist	5	4 +1 (no pay leave)
Ophthalmic Technologist	4	3
Nutritionist	1	0
Forman	1	0
AC Technician	1	0
E.C.G. Recordist	2	1
Management Assistant	11	10
Dispenser	3	2
Diet Stewardess	1	1
Ward Clerk	1	1
House Warden	1	0
Medical Record Room Assistant	1	1
Health Driver	5	5
Electrician	1	1
Maintenance Labour	3	2
Lab Orderly	2	2
Cook	3	2
Gardener/Receptionist/Telephone Operator	3	1
Saukya Karya Sahayaka (Senior),(Junior)	69	65
Total	**260**	**218+1**

Services Provided by the Hospital

Introduction:

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

Average bed occupancy rate during 2022 was 71.15%

Total number of hospital admissions was 10,298 in 2022

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

Patients who have identified that they are suffering from medical, surgical and ophthalmic disorders who need indoor patient care are admitted to the wards from OPD, PCU and specialized clinics. The patients who need special investigations such as MRI, CT scan etc. are referred to National Hospital, North Colombo Teaching Hospital.
With the revision of Hospital Chargers & buying the IOL lenses by the patient himself w.e.f. year 2022 it was reduced the financial burden to the government .

1. Out Patients' Department (OPD)

The majority of patients attending the OPD are from Seeduwa,Kotugoda,Raddoluwa Kandana, Ja-Ela, and Katunayake. Employees from Export Processing Zone of Katunayake are also among them. Apart from that , few patients from Minuwangoda and Gampaha are coming to the hospital to seek treatment.
OPD functioning from 8 am to 4 pm daily except Sundays and public holidays .On public holidays OPD functioning from 8 am to 10.30 am . Almost all drugs were supplied to OPD patients by hospital Pharmacy. ECG and X Ray facilities were also provided for OPD patients .
Consultant Family Physician visited hospital and served for 2 days per week and patients who need Consultant advises were referred to Consultant Family Physician from OPD . They were treated at FMC Clinic .
OPD Patients also referring to Medical Clinic , Endocrinology Clinic , and Family Medical Clinic when needed.
The total number of patients attended the OPD during 2022 were 82565.OPD has performed 5,312 dressings and 1,072 injections in 2022.Table 1 shows the statistics in OPD during last five years.

2. Primary Care Unit (PCU)

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

The total number of patients who attended the PCU during 2022 were 15,438 .Total attendance to PCU during last five years is shown in table 1.

3. Dental Unit

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

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

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

In the year 2022, total of 4610 patients attended the dental unit .Total attendance of Dental Unit during last five years is shown in table 1.

4. Medical Unit

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

The total number of patients attended the medical clinic in 2022 was 36,160 Table 2 shows the statistics of Medical clinic , Ward 1(Male Ward) and Ward 2 (Female Ward) during last five years.

Other Special Clinics

- **Family Medical Clinic**

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

Outreach community health education and preventive care programmes were conduct through this clinic. Total of 6013 patients attended to Family Medical clinic in 2022.

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

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

555 , 687 and 54 patients were treated by, NCD & well woman and family planning Clinics respectively during year 2022

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

- **Visiting Clinics**

As the hospital has no permanent Consultant Endocrinologist , Endocrinology Clinic was conducted by Visiting Consultant Endocrinologist .
Psychiatric Clinic was conducted by the senior Medical Officer who was trained at Psychiatric Unit Negombo and work under the supervision of Consultant ,District Hospital ,Negombo. Endocrinology Clinic and Psychiatric Clinic are functioning once in the week and patients referring from nearby hospitals and referral from the hospital clinics were treated here.
Total of 7659 and 1898 patients attended at Endocrinology Clinic , Psychiatric Clinic respectively in 2022

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

5. Surgical Unit

The Surgical Unit of WKMH was newly established in mid 2016 in the beginning . The surgical unit consist of a 28 bedded ward and a surgical clinic with one Consultant Surgeon and two Medical Officers .
A new endoscopy unit with UGIE and LGIE facilities was donated to Surgical Unit in latter part of 2016.
In the Theatre complex there is a separate General Surgical Theatre for Surgical Operations and most of the week days it was occupied by the surgical unit .

The services provided by Surgical Unit was as follows .

The annual turn over of surgical clinic for the year 2022	6,445
Total surgeries	903
Major surgeries and intermediate surgeries	695
Minor surgeries.	208
Duplex scans	390
Sclerotherapy procedures for Varicose Veins.	188
PRP (Platelet Rich Plasma Therapy) injections ,	213
MP (Methyl Prednisolon) Injections	91
FNAC (Fine Needle Aspiration Cytology) procedures.	3
Total Endoscopy Procedures	439
UGIE (Upper Gastro Intestinal Endoscopy) procedures,	74
LGIE (lower Gastro Intestinal Endoscopy) procedures	154
Colonoscopies	22
Proctoscopy including RBL(Rubber band ligation for hemorrhoids) procedures and Sclerotherapy Injections for hemorrhoids .	113
Biopsy +UGIE & LGIE	39

Wound Care Clinic and Ward

Wound care section consist with 21 beded ward and clinic managed under the Consultant General Surgeon.
Patients from various part of the country visited hospital for the wound care clinic. Chronic wounds were treated in inward basis and wound care clinic .Every Year hospital spend huge amount from the allocations to Wound Care unit and Surgical Unit .
Total of 11,035 patients attended to Wound Care clinic in 2022.
Statistics of the Wound Section during last five years is shown in table 5.

6. **Ophthalmology Unit/Eye Unit**

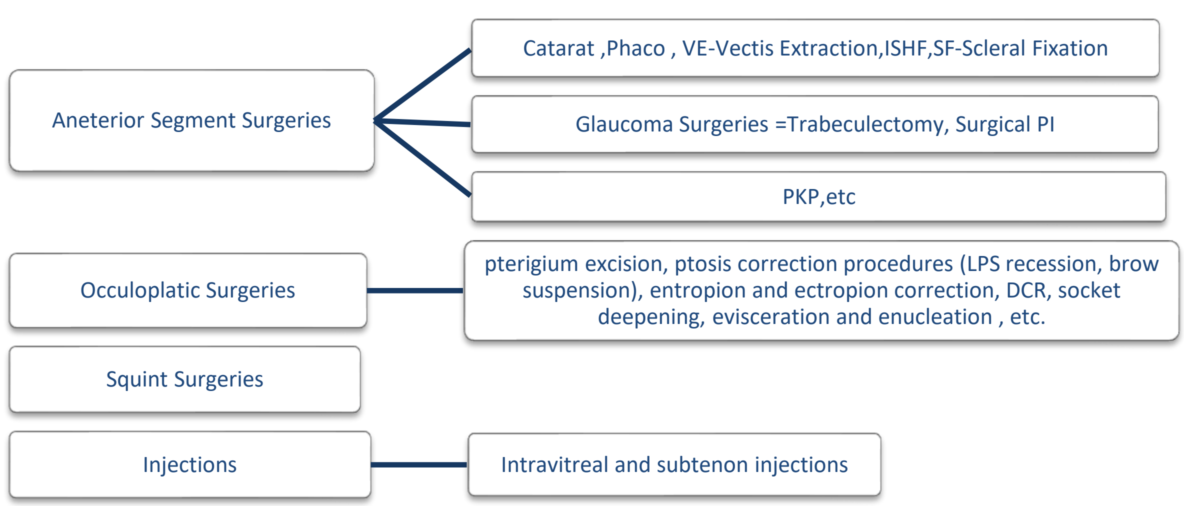
Consultant Vetrio Retinal Surgeon ,Acting consultant Eye Surgeon and five medical officers were attached to this unit. This unit was consisted with Eye Clinic , 40 bedded Eye Ward and Operation Theatre.
Following services has been provided by this unit.

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

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

Ophthalmic surgeries

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



In year 2022 5,366 major surgeries and 457 minor surgeries were performed. Accordingly total of 5,823 surgeries have been performed in 2021.

Eye Clinics

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

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

In year 2022, 31,893 General Ophthalmology Clinic patients have been treated.

24 hour Accident and Emergency service

In year 2022 , 793 accident and emergencies were treated at the Eye Ward after daily clinic hours .

Ophthalmological investigations

The unit consists of wide variety of ocular investigation facilities

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

In year 2022 1,769 OCT tests and 9,638 Refraction tests have been done in Eye Unit.

Laser treatment

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

In year 2022 , 873 total laser treatments have been done including 476 PRP Laser, 83 FLT Laser , 230 YAG CAP , 61 YAG PI , and 14 other laser.

Supportive Services

Medical Laboratory

Medical laboratory has equipped with modern facilities and a separate sample room has been set up to streamline blood sampling .Medical Laboratory was staffed with four MLT s. Laboratory is functioning from Monday to Saturday and one Sunday per month .
The total number of 55,696 laboratory investigations were carried out in year 2022.

ECG

The ECG Unit which was managed by one technician provides service to OPD patients as well as the inward patients. When the unit is closed emergency ECGs are taken by the PCU. Number of ECG's taken during the year 2022 was 4,045.

X-ray

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

Number of X-rays taken during the year 2022 was 1,963

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

Summery of Hospital Services

Table 1

Section/Year	Total No. of Patients Treated				
	2018	2019	2020	2021	2022
OPD	103,420	109,102	71,212	47,514	82,565
OPD Injection			1,102	1,126	1,072
OPD Dressing	-	-	8,703	6,395	5,312
PCU	21,718	22,435	15,134	11,256	15,438
Dental	8,756	6,711	4,757	3,671	4,610

Table 2

Medical Unit

Section/Year	Total No. of Patients attended the clinic				
	2018	2019	2020	2021	2022
Medical Clinic	40,695	42,436	34,012	30,212	36,160

Section/Year	Total no . of patients admitted to the ward				
	2018	2019	2020	2021	2022
WD-1 (Medical Ward-Male)	1,509	1,140	731	619	749
WD-2 (Medical Ward-Female)	2,238	1,555	1,046	851	1,009

Table 3

Other Special Clinics

Section/Year	Total No. of Patients attended the clinic				
	2018	2019	2020	2021	2022
Family Medicine Clinic	2,123	5,336	6,929	5,275	6,013
NCD Clinic	484	523	279	426	555
Well Woman Clinic	74	58	15	439	687
Family Planning Clinic				16	54

Table 4

Visiting Clinics

Section/Year	Total No. of Patients attended the clinic				
	2018	2019	2020	2021	2022
Diabetic & Hypertention Clinic	3,548	3,897	5,413	2,960	-
Peadiatric Clinic	904	532	182	-	-
Psychiatric Clinic	2,344	1,915	1,895	1,601	1,898
ENT Clinic		339	135	-	-
Endocrine Clinic				1,659	7,659

Table 5

Surgical Unit

Section/Year	Total No. of Patients				
	2018	2019	2020	2021	2022
Surgical Clinic	4,494	4,427	3,261	4,829	6,545
Endoscopy tests	950	1,085	748	566	430
General Surgeries	1,023	1,047	675	767	903
WD-6 (Male & Female Ward)	3,541	3,512	2,544	2,284	2,496
Wound Care Patients	15,556	16,745	11,179	9,316	11,035
WD-5 -wound care ward (Male & Female Ward)	358	279	119	119	176

Table 6

Eye Unit

Section/Year	Total No. of Patients				
	2018	2019	2020	2021	2022
Eye Clinic	47,570	47,854	30,078	27,603	31,893
Eye Surgery	1,336	2,849	3,724	5,521	5,823
WD-3 Eye Ward (Male & Female	1,863	3,747	4,410	5,679	5,941
Laser Treatements	1,648	988	723	1,072	873
Refractive Investigations	8,622	2,197	5,602	5,549	9,638

Table 7

Supportive Services

Section/Year	Total No. of Patients				
	2018	2019	2020	2021	2022
LAB Tests	111,620	101,066	69,697	53,177	55,696
X RAY Investigations	4,728	3,791	1,929	1,816	1,963
ECG Investigations	7,776	8,882	5,409	3,869	4,045

.

The Major **Achievements** in year **2022**

1) **Purchasing Medical Equipment -Main Equipment**

Description	**Cost-Rs.**
3 Patient Monitors	Rs. Mn. 1.42
4 Infusion Pumps	Rs. Mn. 0.5
One ECG Machine	Rs. Mn 0.25
One Pulse Oxymeter	Rs. Mn. 0.16

2) **Purchasing Furniture & Fittings , Machinery, IT Equipment**

IT Equipment (List Provided),	Rs. Mn 1.47
Furniture & Fittings	Rs. Mn 1.86
Machinery	Rs. Mn 1.04

3) **Improvement of Infrastructure /Building works**

Wiring & fixing PCU and dressing area, Dispensary area, wound care area	Rs. Mn 1.14
Supply & Laying interlocking paving Pathway to stores	Rs. Mn 0.78

Major Events in year **2022**

1) Eye camp was conducted on 25-09-2022 in Wanathawilluwa for unprivileged people in the area and IOL surgeries were done the patients who were identified as cataract among them . This programe was done along with the hospital anniversary programme .

2) Facilitating and appreciation ceremony was done to the dedicated staff members who gave their fullest service to manage COVID 19 infected patients with a minimum number of deaths during past seven months in Brandix Intermediate Care Centre (ICC-Seeduwa)

Financial Statements

for the year ended 31/12/2022

Wijaya Kumaratunga Memorial Hospital

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Financial Performance

For the Year Ended 31st December 2022

		2022	2021 (Restated)
Revenue			
Government Grant (Recurrent)		385,850,000.00	395,000,000.00
Amortization Capital Grant		23,894,378.35	26,176,048.79
Amortization of Donations		6,334,281.82	6,845,400.77
Other revenue	15	53,609,202.37	25,260,834.58
Total Revenue		469,687,862.54	453,282,284.14
Expenses			
Wages Salaries and employee benefits	16	267,546,149.63	258,947,497.43
Supplies and consumables used	19	104,968,891.96	100,323,031.55
Depreciation	17	30,228,660.17	33,021,449.56
Other expenses	18	80,119,882.97	53,593,092.31
Total expenses		482,863,584.73	445,885,070.85
Surplus/(deficit) for the period		**(13,175,722.19)**	**7,397,213.29**

Page 1

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Financial Position

AS AT 31st DECEMBER 2022

	Note	2022	2021 (Restated)
ASSETS			
Current assets			
Cash and cash equivalents	1	21,174,657.92	22,898,279.98
Receivables	2	16,427,035.74	15,526,916.50
Inventories	3	36,638,218.09	17,238,426.75
Prepayments	4	463,946.15	428,526.50
		74,703,857.90	56,092,149.73
Capital Working Progress	5	31,643,712.74	31,643,712.74
Non- current assets			
Infrastructure , plant and equipm	6	77,524,283.69	95,488,602.67
Land and buildings (WDV)	7	185,567,772.06	188,635,430.14
		263,092,055.75	284,124,032.81
Total assets		369,439,626.39	371,859,895.28
LIABILITIES			
Current liabilities			
Payables	8	8,661,283.95	10,288,129.97
Creditors	9	155,607,303.68	124,848,100.04
Provision For Gratuity	10	51,851,642.13	50,012,539.28
Total liabilities		216,120,229.76	185,148,769.29
Net assets		**153,319,396.63**	**186,711,125.99**

NET ASSETS/EQUITY

Capital	11	75,787,890.44	75,787,890.44
Government Grant - Capital	12	191,501,151.10	205,895,529.45
Donation	13	18,182,897.81	24,004,526.63
Reserves - Capital gain		2,131,366.30	2,131,366.30
Revaluation Reserve		-	-
Accumulated surpluses/(deficits)	14	(134,283,909.02)	(121,108,186.83)
Total net assets/equity		**153,319,396.63**	**186,711,125.99**

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

Chandrika Kumarathunga
Chairperson
Board of Directors
Wijaya Kumarathunga Memorial Hospital
Date : 17/02/2023

CHAIRPERSON
WIJAYA KUMARATHUNGA MEMORIAL HOSPITAL
SEEDUWA.

N.A. Umagiliya
Director
Board of Directors
Wijaya Kumarathunga Memorial Hospital
Date : 17/02/2023

DIRECTOR BOARD
WIJAYA KUMARAT UNGA . MEMORIAL HOSPITAL
SEEDUWA.

Dr. G.K.P. Darshana
Director
Wijaya Kumarathunga Memorial Hospital
Date : 17/02/2023

Director (Duty Cover up)
Wijaya Kumaratunga Memorial Hospital
Seeduwa.

P.D.T.P.N. Bernard
Accountant
Wijaya Kumarathunga Memorial Hospital
Date : 17/02/2023

Accountant
Wijaya Kumaratunga Memorial Hospital
Seeduwa

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Wijaya Kumarathunga Memorial Hospital - Seeduwa

Cash Flow Statement for Year Ended 31st December 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Surplus/(deficit)	(13,175,722.19)
Non-cash movements	
Increase / (Decrease) in provision for Depreciation	30,228,660.17
Amortization	(30,228,660.17)
Increase / (Decrease) in payables	(1,626,846.02)
Increase / (Decrease) in Creditors	30,759,203.64
(Increase) / Decrease in inventory	(19,399,791.34)
Increase / (Decrease) in provisions relating to employee cost	1,839,102.85
(Increase) / Decrease in prepayment	(35,419.65)
(Increase) / Decrease in receivables	(900,119.24)
Net cash flows from operating activities	(2,539,591.95)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of plant and equipment	(8,684,030.11)
Capital Work in progress increase	-
Capital Grant received	9,500,000.00
Net cash flows from investing activities	815,969.89
CASH FLOWS FROM FINANCING ACTIVITIES	
Net cash flows from financing activities	
Net increase/(decrease) in cash and cash equivalents	(1,723,622.06)
Cash and cash equivalents at beginning of period	22,898,279.98
Cash and cash equivalents at end of period	21,174,657.92
Notes to the Cash Flow Statement	
Cash and Cash Equivalents	
Cash at Bank	20,676,677.92
Cash in Hand	497,980.00
	21,174,657.92

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Statement of Changes in Net Assets / Equity

For the Year Ended 31st December 2022

	Govt Grant Capital	Donations from other entities	WKMH Foundation	BOI	UDA	Reserves - Capital Gain	Revauation Reserve	Net Surplus / (Deficit)	Total
Balance as at 01/01/2022	205,895,529.45	24,004,526.63	29,632,139.32	28,155,751.12	18,000,000.00	2,131,366.30	-	(121,108,186.83)	186,711,125.99
									-
PPE Revaluations during the year	-	-	-	-	-	-	-	-	-
									-
Capital Grant Received during the year	9,500,000.00	512,653.00	-	-	-	-	-	-	10,012,653.00
									-
Capital Grant Amotization	(23,894,378.35)	(6,334,281.82)	-	-	-	-	-	-	(30,228,660.17)
									-
Net Surplus / (Deficit) for the year	-	-	-	-	-	-	-	(13,175,722.19)	(13,175,722.19)
									-
Prior year adjustments		-	-	-	-	-	-	-	-
									-
Balance as at 31/12/2022	**191,501,151.10**	**18,182,897.81**	**29,632,139.32**	**28,155,751.12**	**18,000,000.00**	**2,131,366.30**	**-**	**(134,283,909.02)**	**153,319,396.63**

Wijaya Kumaratunga Memorial Hospital - Seeduwa

Fixed Assets Shedule as at 31st December 2022

Items	Cost As at 01-01-2022	Add. Dur. the Year	Disposal Dur. the Year	As at 31-12-2022	Rate	As at 01.01.2022	Depreciation / Addition dur. year	Dispo. dur. the year	As at 31-12-2022	Written down value as at 31-12-2022
							213886266.3	-		(Rs)
Land	27,159,873.50	-		27,159,873.50		-			-	27,159,873.50
Buiding & Fittings	213,886,266.26	1,234,762.50	-	215,121,028.76	2%	52,410,709.62	4,302,420.58		56,713,130.20	158,407,898.56
Vehicle	26,808,792.90	-	-	26,808,792.90	20%	23,128,787.90	1,770,000.00		24,898,787.90	1,910,005.00
Funiture Fittings &	16,947,922.94	1,973,494.75	-	18,921,417.69	10%	10,291,590.95	1,192,581.52		11,484,172.47	7,437,245.22
Instrument							-			
Machinery	27,873,051.78	1,226,179.92	-	29,099,231.70	15%	16,009,351.78	3,487,055.03		19,496,406.81	9,602,824.89
							-			
Computer	6,391,484.90	1,470,810.00	-	7,862,294.90	20%	3,329,191.70	1,114,048.30		4,443,240.00	3,419,054.90
							-			
Medical Equipment	289,296,415.20	3,291,435.94	-	292,587,851.14	15%	219,070,142.72	18,362,554.74		237,432,697.46	55,155,153.68
Capacity Building				-	10%					
TOTAL	608,363,807.48	9,196,683.11	-	617,560,490.59		324,239,774.67	30,228,660.17	-	354,468,434.84	263,092,055.75
				-			-			
Donation		512,653.00								
Actual PPE Additions		8,684,030.11		-						

Wijaya Kumarathunga Memorial Hospital - Seeduwa

Notes to Accounts		2022	2021 (Restated)
Cash & cash equivalents	1		
Cash at Bank		20,676,677.92	22,772,575.98
Petty Cash		-	-
Cash in Hand		497,980.00	125,704.00
		21,174,657.92	22,898,279.98
Receivables	2		
Deposit Account		635,429.10	385,429.10
Festival Advance		275,000.00	181,250.00
Special Advance		400.00	-
Receivable - Canteen & Milk shop		101,600.00	105,746.85
Recovarable - Interim & Language Allow			531,737.02
Receivable - Fuel bill of Ministry			27,840.00
Recoverable from NO (Rental)			
Receivable Covid Center		2,249,167.05	1,118,558.94
Distress Loan		13,165,439.59	13,176,354.59
		16,427,035.74	15,526,916.50
Inventories	3		
Stationary		886,738.82	403,738.05
Drugs		29,989,710.18	13,834,354.79
Lab Chemical		4,329,026.46	1,899,198.38
Linen Items		240,793.54	270,003.74
General Stores		922,817.47	403,376.58
Repair & Maintenance		173,495.50	148,492.00
X Ray		60,150.13	242,311.20
Dental		35,485.99	36,952.01
		36,638,218.09	17,238,426.75
Prepayments	4		
Service Agreement of Medical Equip		89,529.46	139,314.82
Service Agreement of with Fax			6,107.14
Service Agreement of Printer			1,618.00
Service Agreement of with Duplicating Mc		15,611.22	9,737.51
Licence / Insurance Renewal		100,855.39	68,236.53
QB System Maint / payrol		27,500.00	12,500.00
Service Agreement of Lift		223,732.22	191,012.50
Generator Services		6,717.86	
		463,946.15	428,526.50

Capital Working Progress	5		
Working Progs - New Building office		662,076.27	662,076.27
Working Progs - New Building 2		30,981,636.47	30,981,636.47
		31,643,712.74	31,643,712.74
Infrastructure , plant and equipment	6		
Machinery		9,602,824.89	11,863,700.00
Furniture		7,437,245.22	6,656,331.99
Vehicle		1,910,005.00	3,680,005.00
Computer		3,419,054.90	3,062,293.20
Medical Equipment		55,155,153.68	70,226,272.48
		77,524,283.69	95,488,602.67
Land and buildings	7		
Land		27,159,873.50	27,159,873.50
Building & Fittings		158,407,898.56	161,475,556.64
		185,567,772.06	188,635,430.14
Accrued Expences	8		
Audit Fees		720,000.00	708,000.00
Electricity		682,166.50	835,526.70
Telephone Charges		28,865.58	51,651.15
Fuel		326,280.00	124,886.00
Rep bill AC (Master Works)			14,040.00
Subsistance		12,650.00	42,712.00
Rep Machinery			70,200.00
Rep Vehicle payable (Insurance)		-	22,000.00
Rep Vehicle payable			43,895.94
Rep .Medical Eq		436,058.63	276,098.49
Water		6,700.00	5,950.00
Allawance for board sec		35,000.00	35,000.00
Waste Management		128,869.00	90,660.60
Rep Building			9,180.00
Lawer's Fees			1,000.00
Sundry Exp Payable			2,300.00
		2,376,589.71	2,333,100.88
Payables			
Refundable Tender Deposit		336,940.00	766,340.00
Retention Money		360,332.11	933,183.99
Stamp		100.00	200.00
Salary payable to Contract & Cashual Staff		664,425.57	833,341.76
Allowance for Visiting Doctors		202,358.27	376,319.55
Risk Allow payable to Nos		700.00	7,700.00
Allawance for Trainee MA		45,300.00	12,250.00
EPF ETF Payable			127,040.05
Overtime,Extra duty & PH Payment		4,674,538.29	4,898,653.74
		6,284,694.24	**7,955,029.09**
		8,661,283.95	10,288,129.97

Creditors	9		
SPC		2,913,683.60	-
MSD		116,201,579.28	90,139,849.81
Erandhi Supplier			446,609.81
Nalin Thushara / Panagoda		191,106.00	-
Star Cleaners		87,181.00	214,290.30
Sudeena Suppliers		1,641,954.05	-
Industrial Gas		31,370.28	33,522.88
Super Will Shilne		2,562,255.85	2,233,872.57
Ceylon Fisheries Corpo		146,568.30	29,898.20
Rakna Arakshaka Lanka		-	768,420.00
LRDC Security service		849,968.85	-
CECB		30,981,636.47	30,981,636.47
		155,607,303.68	124,848,100.04
Reserves	10		
Provision for Gratuity		51,851,642.13	50,012,539.28
		51,851,642.13	50,012,539.28
Capital & Reserves	11		
Wijaya Kuamaratunga Mem. Foundation		29,632,139.32	29,632,139.32
Board of Investment		28,155,751.12	28,155,751.12
U.D.A.		18,000,000.00	18,000,000.00
		75,787,890.44	75,787,890.44
Government Grant - Capital	12		
As at 01/01		205,895,529.45	192,071,578.24
Addi. Dur. the Year		9,500,000.00	40,000,000.00
Amortization		23,894,378.35	26,176,048.79
As at 31/12		191,501,151.10	205,895,529.45
Donation	13		
Balance B/F		24,004,526.63	12,907,109.28
Donation for the period		512,653.00	17,942,818.12
Amortization of Donated Assets		6,334,281.82	6,845,400.77
		18,182,897.81	24,004,526.63
Accumulated Deficit	14		
B/F Balance as at 01.01		(121,108,186.83)	(128,505,400.12)
Surplus for the period		(13,175,722.19)	7,397,213.29
		(134,283,909.02)	(121,108,186.83)

Other Income	15		
Private Medical Certificate Charges		160,500.00	136,410.00
Sundry Income		1,308,692.77	1,453,478.99
Tender Deposit - Non Refundable		172,500.00	241,600.00
Interest Of Distress Loan		559,071.50	537,729.79
Eye Operation Charges - major		24,686,550.00	15,504,700.00
Eye Operation Charges -minor		458,400.00	275,640.00
General Operation - major		3,620,600.00	2,026,000.00
General Operation - minor		2,049,360.00	674,150.00
Interest - Special. Advance		8,570.00	9,205.80
FFA		52,200.00	21,600.00
FLT		101,100.00	72,300.00
Peripheral		7,500.00	46,800.00
YAG PI		63,000.00	46,040.00
PRP		528,110.00	553,750.00
YAG CAPSULOMY		271,470.00	160,880.00
OCT		2,292,600.00	1,911,600.00
Diet		3,870.00	7,800.00
Upper GI		145,200.00	52,600.00
Sigmad copy		491,200.00	275,400.00
Colonoscopy		109,200.00	49,800.00
Duplex		894,450.00	543,000.00
Breast		3,500.00	-
Lipid Profile		1,398,550.00	565,350.00
PRP injection		409,500.00	600.00
HVF		-	2,400.00
Biopsy		126,250.00	60,000.00
Grid		-	1,800.00
Lid		-	2,400.00
Health Package		4,200.00	4,200.00
Other Donations		849,858.10	-
MP Injuction		110,250.00	-
HBA1C		89,400.00	23,600.00
Abdomen		600.00	-
other endoscopy treatments		1,500.00	-
USS Guided Sele		351,750.00	-
Barrier Laser		4,500.00	-
Proctoscopy		8,000.00	-
Clinic Collections		12,267,200.00	-
		53,609,202.37	25,260,834.58

Expenditure	16		
Wages, Salaries and Employee benefits			
Salary & Allowances			
Salary & Allowances - MO		50,773,565.58	52,158,031.35
Salary & Allowances - Other		19,902,531.28	15,941,259.42
Salary & Allowances - Para		12,643,458.36	12,574,708.07
Salary & Allowances - NO		62,567,588.48	58,992,454.34
Salary & Allowances - Minor		37,641,392.82	36,135,332.62
E.P.F.12 %		18,159,611.05	18,462,305.28
E.T.F. 3%		4,539,904.41	4,615,577.69
E.T.F Surcharge		2,180.36	-
Over Time-Others		4,797,245.66	3,813,191.53
Over Time-Para Medical		3,965,515.39	3,784,619.54
Over Time-Nurses		15,899,780.32	15,902,377.73
Over Time-Minor Staff		8,609,682.34	9,325,510.38
Extra Duty Payments (M/O)		22,256,018.85	21,351,688.08
Gratuity Expenses		5,787,674.73	5,890,441.40
		267,546,149.63	258,947,497.43
Depreciation	17		
Buildings & fittings		4,302,420.58	4,302,420.58
Furniture , Fitting & Instruments		1,192,581.52	1,007,769.17
Machinery		3,487,055.03	3,476,900.71
Computer		1,114,048.30	1,011,280.30
Medical Equipment		18,362,554.74	21,453,078.80
Vehicle		1,770,000.00	1,770,000.00
		30,228,660.17	33,021,449.56
Travelling	18		
Subsistence Allowance		126,625.00	186,686.00
Transport Expenses		691,106.00	690,899.00
Maintenance			
Electricity		9,260,313.17	10,118,667.40
Water		1,454,567.14	1,220,290.20
Telephone		380,766.74	342,993.23
Postage		33,838.00	32,310.00

Repair & Maintenance			
Repair & Maintenance - Building		9,627,094.68	1,718,100.92
Repair & Maintenance - Machinery		4,859,594.68	1,260,780.97
Repair & Maintenance - Vehicle		1,655,749.71	844,247.12
Repair & Maintenance - Computer		194,920.65	146,513.55
Repair & Maintenance - Medical Equipment		13,533,233.65	3,326,539.71
Repair & Maintenance - Furniture		240,920.32	-
Contractual Service			
Cleaning		9,604,681.27	10,239,231.83
Laundry		1,570,444.00	2,170,793.10
Security		5,847,775.04	9,304,875.00
Food Provision		6,147,354.18	5,767,982.78
Board member fees & Audit Comm fees		90,000.00	198,000.00
Secretory Fees		420,000.00	405,000.00
Sundry expenses		413,800.00	383,841.02
Advertisement		705,834.00	1,232,644.50
Other Bank Charges		39,540.00	37,890.00
Audit Fees		720,000.00	708,000.00
Lawyer Fees		146,750.00	82,800.00
Rental		650,332.66	528,861.25
Fuel For Generator		2,723,431.00	145,400.00
Feed costs		79,904.50	135,248.00
Stationary & Hardware Items		251,586.33	325,794.60
NAITA Trainees & other training payments		336,500.00	336,540.00
Waste Management		872,856.52	764,932.27
Fuel - Vehicle		3,140,008.00	728,128.72
Insurance		236,679.08	178,644.14
Reg. / License Fees		98,404.82	30,457.00
Scholarship Allow (Dr Jayan De Silva)		3,465,271.83	-
Compensation (Yamuna Karunarathna)		500,000.00	
		80,119,882.97	53,593,092.31

Wijaya Kumaratunga Memorial Hospital, Seeduwa

Significant Accounting Policies

GENERAL

1.1 **Basic of Preparation**

1.1.1 Financial Statements are prepared in accordance, with the format of Sri Lanka Public Sector Accounting Standards

1.1.2. The Financial Statements of the Board are prepared under the historical cost convention.

1.1.3. The Financial Statements of the Board are prepared in Sri Lanka Rupees (Rs.)

1.2. **Government Grants**

Board receives two type of Government grants namely.

Capital Grant

Recurrent Grant

1.2.1. The Capital grant is accounted as per the Sri Lanka Public Sector Accounting Standards. The method sets up the Capital grant as deferred income which is recognized as income on basically the useful life of the assets (e.g. annually depreciated value of the assets is accounted as income for the years)

1.2.2. Recurrent Grant has been recognized as income of the period and credited to the Statement of Income & Expenditure.

1.3. **Taxation**

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

1.4. **Comparative information.**

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

2. **ASSETS AND BASES OF THEIR VALUATION.**

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

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

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

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

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

2.1.3. Full Depreciation is provided in the year of purchase or acquisition and no depreciation is provided in the year of disposal.

2.1.4. For the purpose of cash flow statement cash and cash equivalents consist of cash in hand and cash at bank.

3. **LIABILITIES & PROVISIONS**

3.1 **Capital Commitments & Contingencies**

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

3.2. **Valuation of Inventories/ Stocks**

Inventories have been valued at cost.

4. **INCOME & EXPENDITURE**

4.1. **Revenue**

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

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

4.2. **Expenditure.**

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

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

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

My No. } [illegible]/2022/02 Your No. } Date } 2023 [illegible] 30 [illegible]

My No. THO/A/WKMH/FA/2022/02   Your No.   Date: 30.06.2023

The Chairman ,
Wijaya Kumaratunga Memorial Hospital Board

Auditor General's report in terms of section 12 of the National Audit Act No. 19 of 2018 regarding the financial statements and other legal and regulatory requirements of Wijaya Kumaratunga Memorial Hospital Board for the year ending 31.12.2022.

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Wijaya Kumaratunga Memorial Hospital Board for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act, No. 38 of 1971. My report in accordance with Article 154(6) of the Constitution will be tabled in Parliament in due course

In my opinion, except for the effects of the matters described in basis for qualified opinion section, the accompanying financial statements give a true and fair view of the financial position of the Hospital Board as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) According to paragraph 22 of Sri Lanka Public Sector Accounting Standard No.07, if the cost incurred for an asset causes an increase in the value of the asset, although it should be added to the value of the asset, due to Rs.8,833,700 and Rs.2,605,631 spent on new module applied for Vitrecomy machine and pharmacy, wound care unit, endoscopy unit and repair of electrical system in dressing rooms being deducted against the profit of the year as expenditure without capitalization, the profit and fixed assets of the year had been understated by that amount.

(b) According to paragraph 65 of Sri Lanka Public Sector Accounting Standard No.07, although it had been fully depreciated due to the annual review of the effective life of the non-current assets was not done, the estimated error about the effective life of assets which is with the cost Rs.203,269,478 still in use has not been revised as per the Sri Lanka Public Sector Accounting Standard 03 and net value had not been stated in the financial statements accordingly

(c) According to paragraph 69 of Sri Lanka Public Sector Accounting Standard No.07, although the depreciation should be done from the date of use of the asset, the accounting policy was set to depreciate the asset for the entire year regardless of the date of use of the asset as inconsistent therewith.

(d) According to paragraph 100 of Sri Lanka Public Sector Accounting Standard No.08, although the disclosures of future liabilities should be made in the financial statements, disclosures had not been made in the financial statements regarding 02 cases that were filed against the hospital

(e) The capital grant of Rs.9,500,000 received to the Wijaya Kumaratunga Memorial Hospital for the year 2022 had not been disclosed in the financial performance statement in accordance with Sri Lanka Public Sector Accounting Standard No.11

(f) The gratuity amount of Rs. 407,857 due to 03 officers who left the service was not accounted as current liabilities.

(g) A medical officer who had gone abroad had been considered to have left the service on 08 March 2019 due to her failure to report to work after no-pay leave was over. The bond value of Rs.652,627 due from this officer had not been stated in the financial statements and the said amount had not been recovered by the date of this report

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other information included in the 2022 Annual Report of the Board

Included in the 2022 Annual Report of the Hospital Board which is expected to be provided to me after the date of this audit report. But it means other information, which is not included in the financial statements and my audit report on it. Management is responsible for this other information.

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

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

When reading the 2022 Annual Report of the Hospital Board, if I conclude that there are material misrepresentations, those facts must be communicated to the controlling parties for correction. If there are further uncorrected misrepresentations, they will be included in the report that I will table in Parliament in due course in accordance with Article 154(6) of the Constitution.

1.4 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 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 Hospital Board 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 intend to liquidate the Hospital Board or to cease operations, or has no realistic alternative but to do so.

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

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

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I inform controlling parties of significant audit findings, key internal control weaknesses and other matters identified during my audit.

2. Report on other legal and regulatory requirements

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

2.1.1 According to the requirements mentioned in Section 12(a) of the National Audit Act No. 19 of 2018, I have obtained all the necessary information and explanations for the audit, According to my investigation, proper financial records were maintained by the Board.

2.1.2 According to the requirement mentioned in section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the financial statements of the fund are consistent with the previous year.

2.1.3 As required by Section 6(i) (d)(iv) of the National Audit Act No. 19 of 2018 recommendations made by me in the previous year except for the observation set out in section 1.2 (b) included in the Financial Statements.

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

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

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

Reference to the Laws, Rules and Regulations	Observations
(a) Financial Regulation 756 of Financial Regulation of Democratic Socialist Republic of Sri Lanka	Although a Board of Survey should be conducted on all fixed assets at the end of every financial year, medical equipment worth Rs.55,155,153 included in the financial statements had not been surveyed in the years 2021 and 2022.
(b) para 5(1) of Payment of Gratuities Act No. 12 of 1983	Although the payment of gratuity should be made within 30 days of the termination of service of an officer, payment of gratuity of 03 officers who left the service had not been made till 31 May 2023.
(c) Para 9.3.1 of State Enterprises Circular No. PED/12 dated 2nd June 2003	Although the recruitment and promotion procedures for the posts of approved staff should be prepared and approved by the Department of Management Services, the recruitment and promotion procedures have not been prepared by 31 December 2022.
(d) Public Administration Circular No. 09/2009 dated 16 April 2009	Although all government entities should keep records to confirm the arrival and exit of officers to the office by using the finger scanners, the hospital had not use finger scanners to verify arrival and exit.

2.2.3 That the Powers, Duties and Functions of the Hospital Board have not been complied with as per the requirement mentioned in Section 12(g) of the National Audit Act No. 19 of 2018.

2.2.4 As per the requirement mentioned in Section 12(h) of the National Audit Act No. 19 of 2018, apart from the following observations, the resources of the Hospital Board have not been procured and used in accordance with the relevant laws in a timely manner, efficiently and effectively.

(a) The total cost estimate was not prepared as per the guidelines 4.3 of the procurement guidelines regarding the repair cost of Rs.1,116,250 for moving the medicine warehouse to the old family medical clinic, and the director of the hospital had arranged to divide the work under the value of less than Rs.100,000 and give the contract to one supplier without obtaining the authority approval related to the respective financial limits according to the 2.14 guidelines, without identifying the specifications and measurements and without following the procurement process.

(b) As per paragraph 2.8.5 (b) of the Procurement Guidelines2006, although a Technical Evaluation Committee should be appointed unless the Head of Department is satisfied that the Regional Procurement Committee appointed for the situation will consist of an expert with subject knowledge and an officer with knowledge of the relevant procurement, irrespective of that, without the appointment of Technical Evaluation Committees, the contract of repair of Rs.3,395,012 for the repair of the electrical system of the primary care unit and the preparation of the ground in front of the general stores had been awarded.

(c) Although the value of the technical officer (electrical) estimate dated 23 March 2022 for the repair of the electrical system of the primary care unit was Rs.1,791,595 (without VAT), the final bill was Rs.2,605,631. There was no sufficient justification for this difference and without obtaining a recommendation from an Electrical Engineer of the Ministry regarding the technical report, quotations had not been called after updating the total cost estimate and taking into account inflation or other matters as per section 4.3.3 of the procurement guidelines and after approval by the relevant authority.

Also, without the approval of the procurement committee to call quotations for the repair, the bid documents had been sent with a letter dated 12 May 2022 signed by the director of hospital

2.3 Other matters

(a) According to the agreement reached regarding the case No.21/32/2019 filed on 30 July 2019 in the Negombo Labor Tribunal against the hospital regarding the unfair and unjust termination of the service of an officer who was appointed as an accountant on 01 May 2013, since the said officer is currently engaged in another job, the hospital had to give resignation by accepting as a resignation and pay a compensation of Rs.500,000. Accordingly, the hospital had to bear an idle expense of Rs.690,000 in compensation and attorney's fees.

(b) Due to the fact that two maintenance workers and one electrician who worked in the maintenance department of the hospital were transferred from that department to other places in the year 2021, painting and other minor maintenance work of the hospital had to be given to external contractors. Accordingly, it was observed that the hospital had suffered a financial loss by giving the tasks that could have been done at a minimum cost by using the human resources of the hospital effectively to external parties.

P.C. Wickramaratne
W.P.C. Wickramaratne
Auditor General