

2012

Annual Report



Wijaya Kumaratunga Memorial Hospital

Seeduwa

**Annual Report and the Statement of Accounts of
Wijaya Kumaratunga Memorial Hospital
for the Year 2012
01st January,2012 to 31st December, 2012**

**WIJAYA KUMARATUNGA MEMORIAL HOSPITAL
SEEDUWA**

HISTORICAL BACKGROUND

The Wijaya Kumaratunga Memorial Hospital was established by an Act of Parliament referred to as “The Wijaya Kumaratunga Memorial Foundation Act No. 31 of 1998” and published in the Gazette of the Democratic Socialist Republic of Sri Lanka on 12th November 1999.

The Wijaya Kumaratunga Memorial Hospital was established in memory of late Mr. Wijaya Kumaratunga who was assassinated on 16 February 1988. Reverend Fr. Sunanda Wanasinghe, Parish Priest of Seeduwa, suggested to the then President of Sri Lanka Her Excellency Chandrika Bandaranaike Kumaratunga that the best way to perpetuate the memory of the humanist Wijaya Kumaratunga would be to build a hospital to serve the people of the area where Wijaya Kumaratunga was born, bred and lived. The suggestion was accepted.

A hospital consisting of two wards (60 beds) and an OPD 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. 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 Wijaya Kumaratunga. Management of the Hospital was to be by a Board of Directors.

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.

As part of development, a separate building was constructed consisting of an Eye Ward with 88 beds in the year 2004 bringing the total number of beds to 148. 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 opened during the year 2007.

At present the bed strength has been increased up to 156 by converting all the unoccupied idle space for the use of patients.

During 2011 a separate two story building was constructed for the purpose of General Stores, Medical Record Room, Duty Rooms and a Lecture Hall, etc.

VISION

The Hospital will serve the people of the area efficiently and the Staff will work with dedication. Wijaya Kumaratunga Memorial Hospital will be a model hospital and set an example to the other hospitals in the country.

MISSION

In the short run, to utilize the facilities presently available in the hospital to serve the health needs of the people of the area with efficiency and dedication. In the long run to expand the facilities available in the Hospital to provide state of the art health-care in the areas of Ophthalmology.

To deploy to the maximum, facilities presently available to serve the people of the area with efficiency and dedication. In the long run to extend these facilities to provide a state of the art Diabetic management center parallel to the health care in areas of Ophthalmology

CORPORATE OBJECTIVE

Objective of the Hospital is to provide efficient health care services to the general public who come for treatment irrespective of the differences, whilst providing efficient tertiary, Ophthalmic and Surgical Care of high caliber with a provision of a state of the art Diabetic Management at the Regional Centre.

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CORPORATE INFORMATION

Name of the Organization	: Wijaya Kumaratunga Memorial Hospital
Address	: Wijaya Kumaratunga Memorial Hospital, Seeduwa
Management	: By the Board of Directors
Legal Form	: Established by an Act of Parliament No.38 of 1999
Auditors	: 1. Auditor General, Auditor General's Department, Battaramulla. 2. Internal Audit Unit, Ministry of Health, "Suwasiripaya", Rev. Baddegama Wimalawasha Thero Mawatha, Colombo 10.

Board of Directors:

- | | |
|---|-----------|
| • Prof. Carlo Fonseka | -Chairman |
| • Dr. Palitha Mahipala, Additional Secretary (MS), Ministry of Health | -Director |
| • Mr. N.A. Umagiliya, A professional representative | -Director |
| • Dr. (Mrs.) P.S. Jayalath, Representative of hospital | -Director |
| • Dr. Vimukthi Kumaratunga, Member of the WKMh Foundation | -Director |
| • Mrs. Rukmal Abeywickrama, Representative of Treasury. | -Director |
| • Mr. Chandra Wikramasinghe | -Director |

Audit Committee

- | | |
|--|-----------------|
| • Mrs. Rukmal Abeywickrama, Representative of Treasury. | -Chairman |
| • Dr. Dr. (Mrs.) P.S. Jayalath, M.O.I.C., W.K.M.H. | -Member |
| • Mr. M.H.B. Karunarathne, Chief Accountant, Ministry of Health | -Observer |
| • Mrs. B.G.I. Niranja, Superintendent of Audit, Dept. of Auditor General | -Observer |
| • Mrs. S.R.B. Fernando, Chief Internal Auditor, Ministry of Health | -Convener |
| • K.M.Y.K. Karunarathne, Accountant, W.K.M.H. | - in Attendance |

Banker

Bank of Ceylon, Seeduwa.

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

Annual Report and the Statement of Accounts of
Wijaya Kumaratunga Memorial Hospital Board
for the Year 2012
01st January, 2012 to 31st December, 2012

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, 2012.

Thank you.

Yours faithfully,

Prof. Carlo Fonseka,
Chairman,
Wijaya Kumaratunga Memorial Hospital,
Seeduwa.

Copy : Secretary, Ministry of Health

Human Resource Development

▪ Staff Strength as at 31st December 2012

Executive staff	04
Medical Specialists	01
Medical Officers	17
Dental Surgeons	01
Registered Medical Officers	02
Dental Surgeons	01
Registered Medical Officers	02
Clerical & allied grades	07
Nursing Officers	46
Para Medical Staff	12
Minor Staff	57
Drivers	03
Cooks	02
Electrician	01
Maintenance Labor	01

▪ Recruitments done during year 2012

Cook	-	01 (Internal recruitment)
Minor Employees	-	07

▪ Resignations and Retirements during 2012

Medical Officer	-	02
Nursing Officers	-	01
Cook	-	01
Minor Staff	-	01

▪ Training of employees

❖ 03 trainee pupil nurses who were selected during 2011 commenced their training at the Nurses Training School, Kandana.

❖ Internal Promotion

A minor employee with requisite qualifications was promoted to the Post of Cook.

The major accomplishments in the year 2012

▪ Works

01. Renovation of Old Operating Theatre

Old Operating Theatre was renovated by fixing large windows to improve Ventilation and color washing was done to conduct Antenatal Clinic.
Cost incurred Rs.162, 424.00

02. Renovation of Dispensary

Arrangements were made to upgrade the out door Dispensary by re-structuring the Dispensary by installing new wooden side racks to make the issuing of drugs to the public easy.
Cost incurred - Rs.286, 125.00

03. Construction of Car Park

Work initiated to construct a permanent car park for 09 vehicles. Work initiated during year 2011 and was completed in year 2012.
Cost incurred Rs.1, 790,435.00.

04. Earth Filling

Earth filling of part of remaining marshy area was done during 2012.
Cost incurred of Rs.528, 000.00

05. Color Washing

Color washing of discolored areas of walls of old building was done.
Cost incurred - Rs.296,914.00

Major Repairs of medical equipment's

06. Cost involved in shifting and re-arranging of old High Pressure Sterilizer (Getting) to present Central Sterilization and supply Dept. (C.S.S.D.)
cost incurred Rs. 123,200.00

07. Cost involved in repair of Phaco Emulsification Machine of Eye Unit-
cost incurred Rs. 126,784.00

▪ **Goods**

• **Purchase of Equipment**

a. Medical Equipment

<u>Equipment</u>	<u>Cost – Rs.</u>
1. Findus camera with Digital Image System	4,995,000.00
2. Slit Lamp with in-built Camera	3,100,000.00
3. Mini Auto Clave Machine	638,400.00
4. E.C.G. Machine	155,000.00
5. Electric Sterilizer	123,760.00
6. Medical Oxygen Gas Regulators X 8	77,683.00
7. B.P. Apparatus X 7	61,250.00

The Purchase Order for following medical equipment has been placed during the year 2012 after completion of Tender Procedure and expected to be delivered during the year 2013.

<u>Equipment</u>	<u>Cost – Rs.</u>
1. Pulse Oxymeter	135,000.00
2. Cardiac Monitor	750,000.00
3. Defibrillator	570,000.00
4. Fully automated Biochemistry Analyzer	8,736,000.00
5. Fully automated Hematology Analyzer	2,500,000.00

b. Furniture

<u>Equipment</u>	<u>No. of Units</u>	<u>Cost – Rs.</u>
1. Bunk Beds	02	33,376.00
2. Wooden Chairs	15	52,500.00
3. Counter Chair	06	56,247.00
4. Patient's Trolley	01	21,250.00
5. Examination Bed	02	33,600.00
6. Others	02	6,384.00

c. Machinery and Electrical Equipment

<u>Equipment</u>	<u>No. of Units</u>	<u>Cost – Rs.</u>
1. Multi Media Projectors	01	75,000.00
2. Fans	20	142,720.00
3. Refrigerators	01	32,999.00
4. Others		56,944.00
5. AC Units	02	202,100.00
6. Photo copy machine (Exchange basis)	01	95,000.00

▪ **Approval for Laboratory Building -Major Construction**

Approval was obtained and documentation has been initiated for the Construction of a multipurpose two storied building sq. ft4,386 to upgrade the laboratory service, Ulcer Care Unit and duty room for janitorial staff etc. in the future for the estimated Cost Rs. Million 14.8.

Analysis of the Services delivered by the Hospital

❖ **Summary of Services Provided**

Major services provided by the Hospital are in the disciplines of Out Patients' Department, Emergency Treatment Unit, Clinics, Inward Treatment Facility and Ophthalmology Unit and General Surgical Facilities.

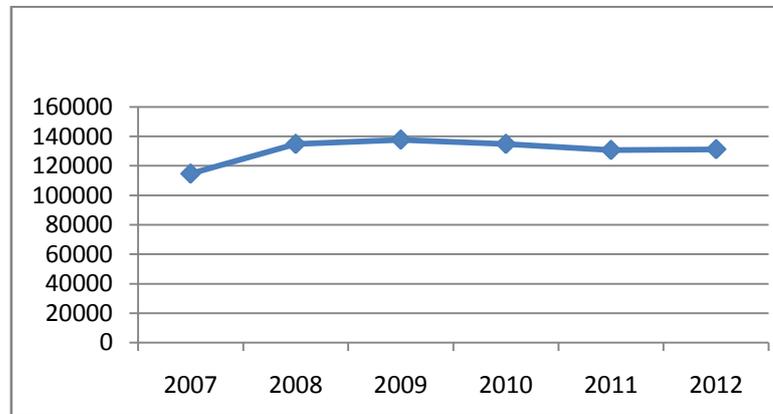
Medical Clinics, Surgical Clinic, Pediatric Clinic, Dental Clinic, Eye Clinics, Psychiatric Clinic, Well Women and Family Planning Clinic are conducted here.

Medical Clinics, Surgical Clinic, Pediatric Clinic and Eye Clinics are conducted by Specialists. All other clinics are managed by experienced Medical Officers.

Direct admissions are made from Out Patients' Department, Emergency Treatment Unit or from Clinics. Patients with medical problems, surgical problems, pediatric problems and accident and trauma cases are admitted to general wards where they are investigated and treated. Patients who need specialist care are referred to Specialists of other hospitals if and when necessary, or are referred to the Clinics for follow up. Complicated patients are transferred to near-by hospitals for management by Specialists. At the time of discharge, patients are referred to the Clinics for follow up when necessary.

❖ **Segmental Analysis:-**
Out Patients' Department

- Average 459 Patients per day attend the general OPD for treatment.
- No. of patients who attended the Out Patients' Department during 2012 were 131,206.

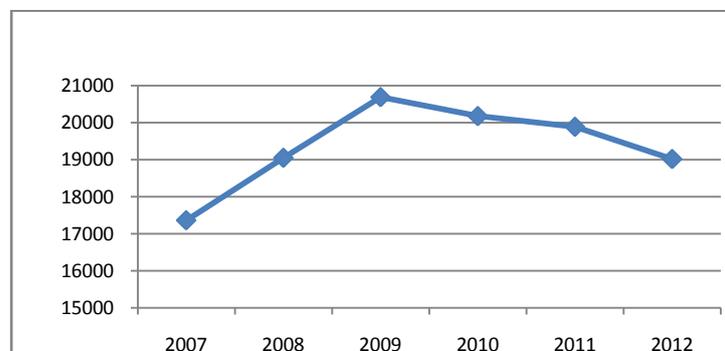


Patients of Seeduwa , Ja-ela, Kandana, Katunayake, Kurana, Ekala and employees of Export Processing Zone Katunayake mainly seek treatment from Wijaya Kumaratunga Memorial Hospital.

- Lack of adequate Medical staff has been identified as a limiting factor.

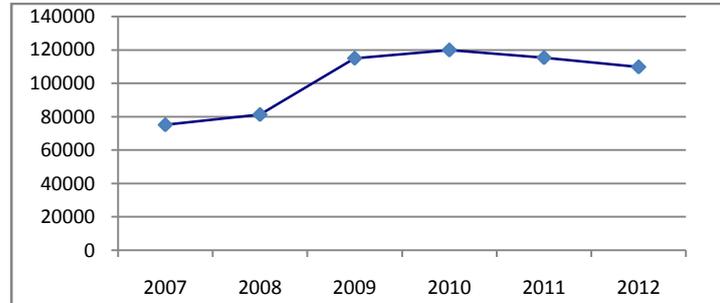
Emergency Treatment Unit

- A 24-hour service is available. Surgical, medical, pediatric cases including road traffic accidents and industrial accidents and domestic accidents are treated. Acute emergencies are managed and patients who need Specialists' care are referred or transferred to near- by hospitals for specialized management.
- The total number of patients attended the E.T.U during 2012 were 19,017.



Clinics

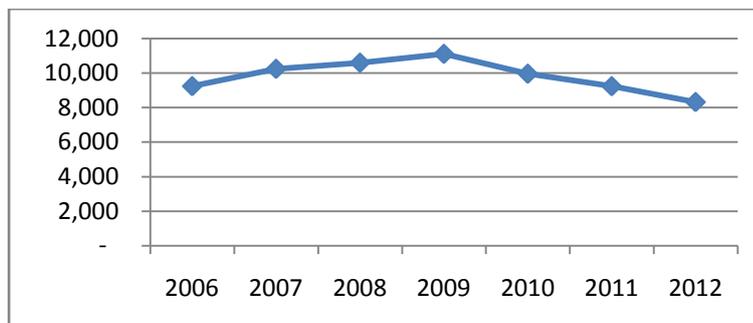
- Medical clinics, Surgical Clinic, Pediatric Clinic, , Diabetic and High Blood Pressure Clinic, Eye Clinic, Psychiatric Clinic, Well Women and Family Planning Clinic are held weekly here. Dental clinics are held daily. Medical clinics, Surgical Clinic, Pediatric Clinic are conducted by visiting Consultants and all other clinics are managed by experienced Medical Officers.
- The total number of patients who attended all the clinics during 2012 were 109,771.



Dental Unit

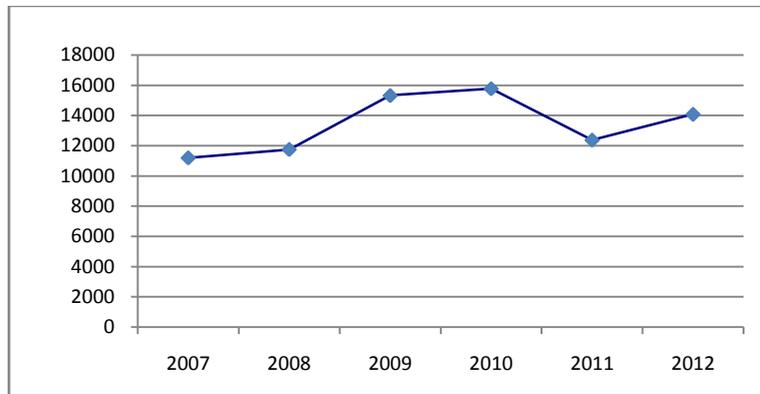
- Dental clinics are held daily on weekdays for ordinary dental problems. School dental clinics are held on every Saturdays . Dental extractions ,Dental fillings , Emergency dental problems such as Trauma ,accident , Periodontal treatment, Peadodontics treatment , minor surgical procedures and General consultations are done in the clinics . The minor oral surgeries done here are removal of mucosa ,removal of impacted 3rd molars removal of impacted canines .

- Total no. of dental extractions - 3,832
- Total no. of fillings- permanent & temporary fillings -2,054
- Other cases -2,527
- Total no. of patients with dental problems attended at clinic - 7,878
- cosmetic dental procedures were also performed in the clinic . Color restoration procedures , composite fillings for both anterior teeth and GIC fillings for posterior teeth were done .For anterior teeth veneering treatments were also done .



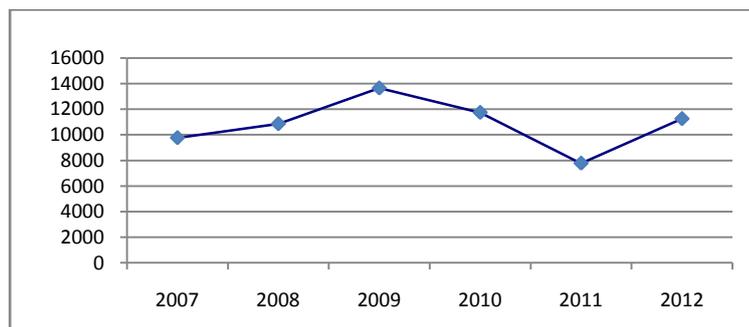
In-ward Patients

- In-ward treatment was available for medical, surgical, pediatric, ophthalmic patients and some other conditions.
- There are 05 wards, consisting of 156 beds. Meanwhile, 88 beds have been allocated to the Eye Unit.
- The total numbers of 14,079 patients were admitted to the wards during the year 2012.



Surgeries performed

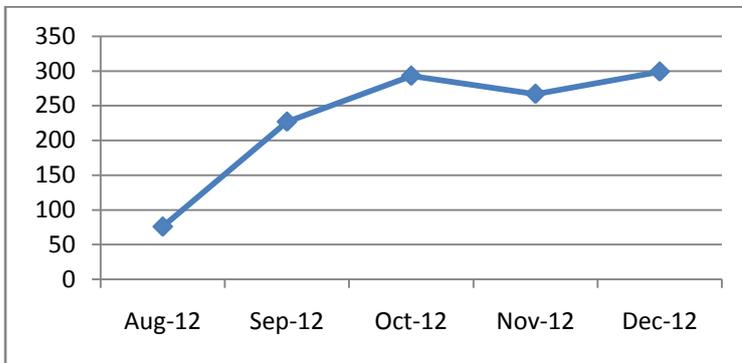
- The general surgeries (medium and small) were done with the assistance of the medical personnel of Professorial Unit of the Medical Faculty of the University of Kelaniya.
- The total number of surgeries performed during the year 2012 were 11,250
- A charge of a nominal hospital fee has been implemented for all types of surgeries. Still a facility is available for less privileged patients to waive the hospital charges.



Ulcer Treatment Unit

A separate unit for management of chronic wounds was established with the collaboration of Professorial Unit of Faculty of Surgery, University of Kelaniya attached to North Colombo Teaching Hospital, Ragama. A separate room was constructed for the use of this clinic of ulcer patients. Neighboring Prima Group of Companies sponsored the expenses of constructing of the above building at a cost about Rs.700,000.00. Some furniture were also donated by them for this unit.

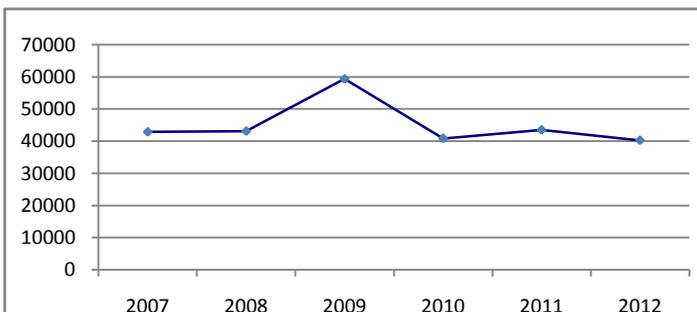
This unit was opened to the public in August, 2012. One Medical Officer, Two Nursing Officers and two Minor employees were allocated at the beginning for its functioning. Training was obtained by the surgical unit of a Vascular Surgeon attached to National Hospital, Sri Lanka. Patients with chronic ulcers from in and around the area have begun to seek treatment from the unit.



Laboratory Investigations

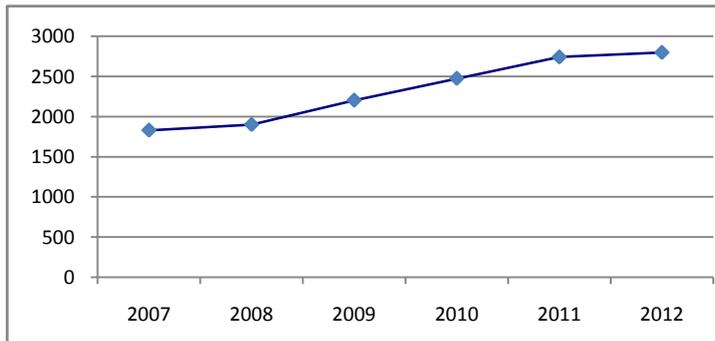
The basic laboratory services are rendered.

- The total numbers of 40,231 laboratory investigations were done.



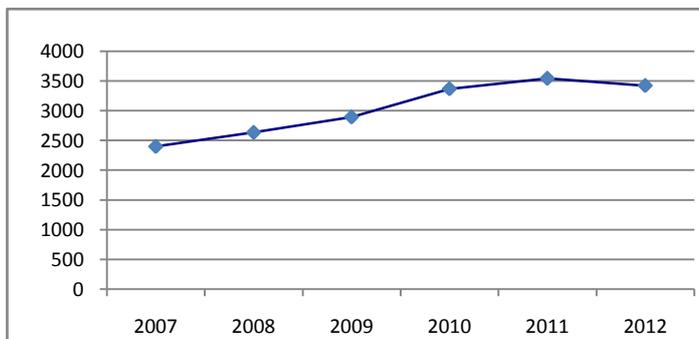
ECG

- Numbers of E.C.G.s taken during the year 2012 were 2,795.



X-rays

- Number of X-rays taken during the year 2012 were 3,422



Ophthalmology Unit

The services rendered in the ophthalmology unit are:

1. Daily Clinics, 24 hour casualty management service, Ophthalmological investigations, ophthalmic surgeries, Laser treatment, Inward patient management and Eye camps.

❖ Clinics

- Eye clinics function on all week days and Saturdays except Sundays and public holidays. There are approximately 5,955 patients attending the clinic per month. Patients with cataract, diabetic retinopathy, glaucoma, refractive errors etc. are treated in the clinics. A separate clinic for children is held on Saturdays.
- The following clinics are conducted and statistics show below.

General eye clinics, Diabetic clinic, Glaucoma clinic, Pediatric clinic, Post-operative clinic are conducted.

Table 1-Number of patients who attended clinics in 2012

<u>Type of Clinic</u>	<u>Number of patients</u>
General Eye clinic 1 st visit	37,089
General Eye clinic 2 nd visit	27,344
Glaucoma clinic	2,157
Diabetic clinic	760
Pediatric clinic	3,124

❖ 24 hour Casualty Management Service

Service for ophthalmological casualties are delivered 24 hours a day.

<u>Patients</u>	<u>Number</u>
Total number of patients who sought emergency treatment	2,257

❖ Eye surgeries

Type of surgeries done in the unit and statistics are shown below.

- i. Anterior segment surgeries
- ii. Posterior segment surgeries (vitreo-retinal)
- iii. Orbital surgeries
- iv. Glaucoma related surgeries
- v. Cosmetic eye surgeries

The Unit maintains a very short period of waitlists Most of the surgeries including cataract surgeries are done as day surgeries.

There were about 7,200 cataract surgeries were performed in 2012.

Table 2- number of surgeries done in 2012

Type of Surgery	No. of Patients
Anterior Segment Surgeries	
PHACO + IOL	7,177
ECCE + IOL	20
Scleral Fixation	55
PKP	40
Iris Repair	06
Glaucoma Surgeries	
Trabeculectomy	84
Vitreoretinal	
Anterior vitrectomy	32
TPPV	244
RD Surgery	32
Orbital and cosmetic surgeries	
Dacryocystorhinostomy	09
Enucleation and evisceration	08
Squint correction	26
Pterigium excision	191
Blow out fracture repair	02
Other surgeries	254
Total	<u>8,180</u>

Table 3- numbers of free surgeries done in 2012

Total	1126
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❖ Laser Treatment

Following types of laser treatment are done and statistics are shown below.

- i. YAG capsulomy
- ii. YAG PI
- iii. Pan Retinal Laser Photo coagulation(PRP)
- iv. Focal Laser Treatment(FLT)

Laser procedures are carried out for the treatment of diabetic retinopathy, glaucoma and other diseases. The laser unit paired to vitreoretinal surgeries gives the chance to do endow laser during the time of surgeries and render a better outcome.

Table 4- Total number of laser done in year 2012

Type of Laser	Number
PRP	362
FLT	336
YAG capsulomy	1282
YAG PI	86
Suturelysis	22
Other	531
Total	2619

❖ **Inward patient management**

Although Eye ward has 88 beds, most of the patients undergo surgery on the day of admission and they go home on the same day as statistics shown below.

Due to this facility we have no floor patients.

Table 6- number of ward admissions in year 2012

Patients	Number
Male	4,429
Female	6,828
Total	11,257

❖ **Eye camps**

The Eye Unit conducted eye camps in far away places for under privileged and in un-attended villages of the community and screened for eye problems. Those detected with problems were directed for the surgery, laser treatment, or relevant other treatment. Most of the cataract patients were directed to the hospital for surgery and most are done free of charge, including free intra-ocular lense. Statistics are shown below.

Table 5- Community Eye Camps done in year 2012

Date	Eye camp	Number of patients screened in approximation
19 / 05 / 2012	Ex service men- Colombo	200
24 / 05 / 2012	Matara	1500
13 / 11 / 2012	Sooriyawawa-Hambantota	500
06 /04 / 2012	Heenatiyana	200

❖ **Refractive Service**

Numbers of patients on home refractions are performed.

Refraction Services	48,523
H.V.F. Test Patients	472
P.M.T. Test Patients	8,984
Post Operative Patients	3,231

❖ **Ophthalmological Investigations**

Following facilities are available to do Ophthalmic Investigations:

- i. Fundus fluoresce in angiography
- ii. Anterior segment photography
- iii. HVF (Humphrey visual field)
- iv. A scan / contact biometry
- v. B scan

All these investigations facilitate us to operate a modern vitreo-retinal unit and an accurate laser unit.

Furthermore these facilitate investigations of Glaucoma as well.

❖ **Research and Publications**

The unit carries out several research projects some are presented and published at international level.

1. Presentations included:

Non communicable disease prevalence among patients with cataract in Sri Lanka; how cataract affects VRQOL of people in most conflict area; the validity of SKR2 formula in predicting post operative refractive errors among patients under going phaco emulsification and in the bag implantation of lense in Sri Lanka; Prevalence of diabetes and Hypertension among cataract; Prevalence and duration for diabetic retinopathy in clinic followed up cohort of diabetic patients in hospital set up in Sri Lanka.

➤ **Bed Occupancy ratio - 60.575%**

➤ **Morbidity during the year 2012**

The commonest conditions patients attended in order of frequency were following:

1. Cataract and other diseases of the eye.
2. Respiratory Tract Infection
3. Viral Diseases including viral fevers
4. Hypertension
5. Urinary Tract Infection
6. Acute Gastroenteritis
7. Gastritis

➤ **Special Events**

- Annual Blood Donation Campaign was held on 16th Feb. 2012
- Unit Head meetings were held frequently and day-to-day matters were discussed.
- Staff meetings were held when deemed necessary.

➤ **Other Relevant Facts of Interest**

- There has not been any major drug or consumer material shortage.
- There has not been any Trade Union action or any strike of any kind.
- Patients have not lodged any kind of major complaints against hospital or staff

Services Rendered January to December 2012 Wijaya Kumarathunga Memorial Hospital

Service Rendered	January	February	March	April	May	June	July	August	September	October	November	December	Total
OPD (No. of Patients)	11,572	10,408	11,804	9,401	11,233	12,082	12,424	9,782	10,415	10,998	11,245	9,842	131,206
ETU (No. of Patients)	1,745	1,589	1,696	1,491	1,610	1,607	1,698	1,378	1,505	1,510	1,558	1,630	19,017
CLINICS													-
Eye Clinics I (No. of Patients)	1,172	1,112	1,253	775	951	1,269	988	840	919	1,164	980	992	12,415
Eye Clinics II (No. of Patients)	4,447	4,649	6,184	4,030	4,900	4,980	4,729	5,612	5,274	4,712	4,775	4,742	59,034
Dental (No. of Treatments)	538	740	578	443	525	683	755	719	842	891	832	767	8,313
Medical (No. of Patients)	1,741	1,685	2,143	1,690	1,978	1,947	1,805	1,996	1,949	1,803	2,288	1,751	22,776
Diabetes/ Hypertension (No. of Patients)	115	133	89	112	136	91	114	93	121	108	121	125	1,358
Surgical (No. of Patients)	98	139	83	69	165	119	110	129	123	145	126	57	1,363
Pediatric (No. of Patients)	267	168	176	131	134	224	226	162	179	141	126	155	2,089
Psychiatric (No. of Patients)	166	114	142	156	151	133	165	128	142	146	168	184	1,795
Family Planning (No. of Patients)	65	38	47	68	24	48	42	13	10	8	9	5	377
Well Women Clinic (No. of Patients)	24	12	31	19	11	12	23	25	35	11	30	18	251
In Patients													-
Ward 01 (No. of Admissions)	94	80	95	97	121	109	109	93	104	91	127	91	1,211
Ward 02 (No. of Admissions)	102	91	128	115	117	122	109	107	122	141	138	110	1,402
Ward 03 (No. of Admissions)	369	278	367	246	387	399	439	446	394	295	481	328	4,429
Ward 04 (No. of Admissions)	484	479	498	396	622	665	702	685	555	476	729	537	6,828
Ward 05 (No. of Admissions)	13	18	38	8	19	6	18	38	10	16	18	7	209
Operations													-
Eye Surgery (No. of Surgeries)	646	519	731	433	730	729	799	743	679	558	961	652	8,180
Minor eye surg (Done in Clinic) (No. of Surgeries)	35	21	37	14	17	36	23	26	22	14	31	25	301
General Surgery (No. of Surgeries)	15	17	7	7	17	5	17	14	8	17	18	8	150
Laser	137	245	226	218	280	308	238	259	221	283	120	84	2,619
LAB (No. of Tests)	3,364	3,045	3,304	3,332	3,375	3,506	3,508	3,489	3,517	3,410	3,377	3,004	40,231
X-Ray (No. of X-Rays)	238	285	284	229	274	314	327	325	338	302	296	210	3,422
E.C.G. (No. of Patients)	224	187	231	244	245	224	212	217	230	232	343	206	2,795

Prepared by:-

Wijaya Kumaratunga Memorial Hospital- Seeduwa
Balance Sheet as at 31st December 2012

<u>Assets</u>	Note	2012	2011
<u>Non Current Assets</u>			
Property Plant & Equipment	01	195,703,989.34	184,632,360.47
<u>Current Assets</u>			
Inventories/ Stocks	02	9,753,250.06	9,589,510.46
Trade & Other Receivable	03	4,253,992.00	4,086,165.00
Cash & Cash Equipment	04	2,969,439.05	5,969,495.98
Prepayments	05	277,738.97	83,970.51
Total Assets		212,958,409.42	204,361,502.42
<u>Equity Liabilities</u>			
Capital & Reserves	06	83,738,101.34	75,969,185.04
Accumulated Fund / Deficit	07	(12,418,849.30)	(13,105,137.55)
<u>Non Current Liabilities</u>			
Deferred Income		109,226,665.05	115,044,572.41
<u>Current Liabilities</u>			
Reserves	08	13,109,865.91	9,844,976.65
Accrued Expenses	09	9,282,407.48	1,518,752.48
Payables	10	1,065,565.50	1,032,315.50
Salary Payable	11	1,652,106.00	1,244,698.74
Credits	12	7,302,547.44	12,812,139.15
Total Equity and Liabilities		212,958,409.42	204,361,502.42

Signed.....

Pro. Carlo Fonseka

Chairman

Accountant

Wijaya Kumaratunga Memorial Hospital, Seeduwa
Statement of Income & Expenditure
For
The Period of 01.01.2012 To 31.12.2012

		2012	2011
<u>Revenue</u>			
	<u>Note</u>		
Government grant (Recurrent)		128,070,000.00	109,993,000.00
Other Income	13	26,363,108.16	22,362,787.82
		154,433,108.16	132,355,787.82
<u>Expenditure</u>			
Personal Emoluments	14	77,193,218.06	68,696,737.92
Travelling	15	21,479.00	629,266.00
Supplies	16	29,115,286.41	26,405,145.67
Maintenance	17	8,796,273.77	7,544,018.49
Repair & Maintenance	18	1,587,057.01	2,065,039.94
Contractual Services	19	11,421,061.80	10,264,272.99
		128,134,376.05	115,604,481.01
Depreciation: 20			
Buildings & Fittings		3,129,648.95	3,118,593.37
Vehicle		1,635,756.58	146,214.29
Furniture & Fittings		448,135.78	453,587.44
Machinery		386,991.78	323,526.82
Computer		59,287.00	64,089.00
Medical Equipment		11,284,262.27	9,374,721.46
		16,944,082.36	13,480,732.38
Others 21			
Gratuity		2,241,390.03	4,346,608.47
		3,466,389.26	2,868,356.39
		150,786,237.70	136,300,178.25
Surplus for the Period		3,646,870.46	(3,944,390.43)

Wijaya Kumaratunga Memorial Hospital, Seeduwa

CASH FLOW STATEMENT – YEAR 2012

2012
Rs.

Cash Flows from Operating Activities

Surplus for the year as per Accounts 4,144,997.61

4,144,997.61

Adjustment For

Depreciation 16,984,082.36

Provision for Gratuity 1,373,351.32

Provision for expire items -

Investment Income (Interest) 6,932.46

Profit on sale or Motor Vehicle -

Non Cash Transaction (Transfer) (14,830,563.77)

3,533,802.37

Operating Deficit before working Capital changes

7,678,799.98

Working Capital Changes

Increased in Stocks (791,800.09)

Decreased in Debtors 477,375.64

Increased in Creditors 7,163,340.61

6,848,916.16

Net cash flows from operating activities

14,527,716.14

CASH FLOW FROM INVESTING ACTIVITIES

Interest Income -

Sale of Fixed Assets -

Less : Expenses -

Net cash flows from Investing Activities

14,527,716.14

CASH FLOWS FROM FINANCING ACTIVITIES

Capital Grant received 10,000,000.00

Purchasing of Fixed Assets (21,744,698.93)

Increased of Fixed Deposit -

Net cash flows from financing activities

(11,744,698.93)

Net Increase / (Decrease) in cash and cash equivalents

(3,000,056.93)

Cash and Cash equivalents as at 01.01.2012

5,969,495.98

Cash and Cash equivalents as at 31.12.2012

2,969,439.05

Wijaya Kumaratunga Memorial Hospital, Seeduwa
Fixed Assets Schedule as at 31st December 2012

Items	Cost as at 1/1/2012	Changes During the year		Cost as at 31/12/2012	Rate	Accumulated Depreciation	Depreciation as at		Accumulated Depreciation	Written down value of the assets as at
		Adjustment	Purchase				31.12.2011	31/12/2012		
Land	18,440,500.00	187,000.00	0.00	18,627,500.00		-			-	18,627,500.00
Buildings & Fittings	155,929,668.49	(500,000.00)	1,052,779.25	156,482,447.74	2%	16,683,816.19	3,129,648.95		19,813,465.14	136,668,982.60
Vehicle	5,388,701.47	5,590,091.43		10,778,792.90	20%	5,176,955.19	1,635,756.58	1,193,921.87	5,618,789.90	5,160,003.00
Furniture Fitting & Instrument	8,133,261.37		159,706.40	8,292,967.77	10%	5,787,436.44	448,135.78		6,235,572.22	2,057,395.55
Machinery	5,718,035.73	(132,135.00)	558,423.00	6,144,323.73	15%	4,541,213.36	386,991.78	132,134.00	4,796,071.14	1,348,252.59
Computer	541,145.00			541,145.00	20%	393,651.00	59,287.00		452,938.00	88,207.00
Medical Equipment	84,246,722.36		19,973,790.28	104,220,512.64	15%	61,182,601.77	11,284,262.27		72,466,864.04	31,753,648.60
	278,398,034.42	4,944,956.43	21,744,698.93	305,087,689.78		93,765,673.95	16,944,082.36		109,383,700.44	195,703,989.34

195,703,989.34

		<u>2012</u>	<u>2011</u>
<u>Stocks</u>	02		
Stationary		145,338.30	187,717.20
Drugs		8,802,211.14	8,505,159.73
Lab Chemicals		201,876.66	114,539.77
Linen Items		261,635.64	413,813.48
General Stores		216,503.34	295,439.42
Repair & Maintenance		125,684.98	72,840.86
		<hr/> 9,753,250.06	<hr/> 9,589,510.46
		<hr/> <hr/>	<hr/> <hr/>

<u>Trade & Other Receivable</u>	03		
Deposit Account		50,000.00	50,000.00
Festival Advance		235,000.00	223,700.00
Debtors		-	-
Special Advance		750.00	1,250.00
Advance		35,000.00	-
Distress Loan		3,933,242.00	3,811,215.00
		<hr/> 4,253,992.00	<hr/> 4,086,165.00
		<hr/> <hr/>	<hr/> <hr/>

<u>Cash & Cash Equivalents</u>	04		
Cash at Bank		2,943,589.05	5,943,795.98
Petty Cash		25,000.00	25,000.00
Cash in Hand		850.00	700.00
		<hr/> 2,969,439.05	<hr/> 5,969,495.98
		<hr/> <hr/>	<hr/> <hr/>

	<u>2012</u>	<u>2011</u>
<u>Prepayments</u>	05	
Insurance Cash & Transit	6,244.55	6,244.55
Insurance Double Cab – GD 2714	3,749.86	3,290.43
Insurance Double Cab – PC 4087	50,630.80	54,238.66
Service Agreement of Digital Copier	7,366.08	6,231.56
Service Agreement of N/P Copier		2,203.28
License Fees GD 2714	7,842.20	7,865.92
License Fees PC 4087	3,912.00	3,896.11
Service Agreement of with Frigi	76,930.89	
Service Agreement of Fax	5,442.46	
Service Agreement of Lift	106,953.43	
Service Agreement of Computer	8,666.70	
	<hr/> 277,738.97	<hr/> 83,970.51
	<hr/> <hr/>	
<u>Capital & Reserves</u>	06	
Wijaya Kumaratunga Memorial 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
Capital Gain	2,131,366.30	7,350.00
Donation	218,844.60	173,944.60
Donation from General Treasury	5,600,000.00	
	<hr/> 83,738,101.3	<hr/> 75,969,185.04
	<hr/> <hr/>	
<u>Accumulated Deficit</u>	07	
B/F Balance as at 01.01.2011	(13,105,137.55)	(10,578,242.60)
Surplus or the period	3,646,870.46	(3,944,390.43)
Prior Year Adjustment	(2,960,582.21)	1,417,495.48
	<hr/> (12,418,849.30)	<hr/> (13,105,137.55)
	<hr/> <hr/>	
<u>Reserves</u>	08	
Provision for Gratuity	13,109,865.91	9,844,976.65
	<hr/> 13,109,865.91	<hr/> 9,844,976.65
	<hr/> <hr/>	

<u>Accrued Expenses</u>	09	<u>2012</u>	<u>2011</u>
Audit Fees		560,000.00	380,000.00
Travelling & Substances (Other Staff)		2,153.00	7,930.00
Electricity		536,414.25	417,713.80
Telephone Charges		38,020.23	30,867.84
Salary & Allowance			12,727.50
Machinery			75,000.00
Fuel		50,820.00	
Repair & Maintenance I			594,513.34
Medical Equipment		8,095,000.00	
		<u>9,282,407.48</u>	<u>1,518,752.48</u>

<u>Payables</u>	10		
Refundable Tender Deposit		371,000.00	337,000.00
Special Advance		250.00	1,000.00
Retention Money		694,315.50	694,315.50
		<u>1,065,565.50</u>	<u>1,032,315.50</u>

<u>Salary Payables</u>	11		
Salary Control		162,010.00	135,180.00
Salary Control		281,560.00	6,430.00
Salary A/C		14,000.00	220,310.00
Salary A/C			4,500.00
Salary A/C			9,000.00
Salary A/C			6,000.00
Salary A/C			9,000.00
Salary A/C			36,000.00
Salary A/C		53,603.00	92,402.46
Salary A/C		93,484.00	44,351.40
Overtime – Nursing Staff		245,699.00	225,523.50
Overtime – Paramedical Staff		23,566.00	27,580.00
Overtime – Other Staff		20,099.00	26,371.11
Overtime – Minor Staff		207,106.00	199,908.05
Extra Duty Payments M/O		115,700.00	174,230.00
Welfare Society		12,555.00	12,010.00
Overtime – Paramedical Staff			740.00
Overtime – Paramedical Staff			1,031.99
Extra Duty Payments M/O		9,660.00	9,660.00
Salary A/C		236,814.00	3,395.75
Overtime – Nursing Staff			1,074.48
Prior Year Adjustment		176,250.00	
		<u>1,652,106.00</u>	<u>1,244,698.74</u>

	<u>2012</u>	<u>2011</u>
<u>Creditors</u>		
	12	
SPC	2,771,190.50	
MSD	3,091,135.70	6,818,030.58
Super Willshine Ltd	1,854,238.68	1,583,567.07
Charming Security	434,560.00	221,166.40
Wijitha Mallika		88,295.00
Frigi Engineering	664,919.33	664,919.33
Erandhi Supplier	1,208,605.73	374,645.27
NERD		290,325.00
Nalin Thushara	49,088.00	
	<hr/>	
	7,302,547.44	12,812,139.15
	<hr/> <hr/>	

<u>Other Income</u>		
	13	
Private Medical Certificate Charges	210,450.00	221,100.00
Sundry Income	15,842,207.36	13,407,165.44
Tender Deposit – Non Refundable	139,000.00	222,000.00
Interest of Distress Loan	149,043.34	134,659.46
Eye Operation Charges	9,877,250.00	8,351,000.00
General Operation	114,000.00	19,500.00
Interest – Spe. Advance & 7 Day Call Deposit	6,932.46	7,362.92
Audit Query	24,225.00	
	<hr/>	
	26,363,108.16	22,362,787.82
	<hr/> <hr/>	

<u>Expenditure</u>		
	14	
<u>Personal Emoluments</u>		
Salary Control A/C	150.22	379.70
Salary & Allowances	64,542,410.98	56,107,851.91
E.P.F. 12%	4,212,512.67	3,994,586.68
E.T.F. 3%	1,053,128.20	998,646.65
Overtime – Others	287,917.52	327,905.21
Overtime – Para Medical	391,376.21	398,345.34
Overtime – Nurses	2,519,165.90	2,886,827.70
Overtime – Minor Staff	2,655,412.50	2,534,539.73
Extra Duty Payments (M/O)	1,531,444.30	1,447,655.00
	<hr/>	
	77,193,218.06	68,696,737.92
	<hr/> <hr/>	

	<u>2012</u>	<u>2011</u>
<u>Travelling</u>	15	
Travelling & Subsistence Allowance (Other Officers)	21,479.00	629,266.00
	21,479.00	629,266.00
<u>Supplies</u>	16	
Lab Chemicals	628,060.49	414,046.95
X – Ray Films & Chemicals	172,855.50	33,086.90
Dental Consumable	49,680.88	128,911.31
Consumable & Medical Equipment	694,013.98	870,821.00
Uniforms	812,510.00	441,020.00
Gas	439,820.00	306,500.00
Drugs	25,455,449.20	23,537,794.65
Linen Items	232,582.34	212,731.70
Consumable & General Stores	630,314.02	460,233.16
	29,115,286.41	26,405,145.67
<u>Maintenance</u>	17	
Stationary	267,666.85	318,625.51
Electricity	7,019,295.58	6,006,085.24
Water	913,953.20	880,730.20
Telephone	587,013.14	315,092.54
Postage	8,345.00	12,385.00
Generator Service		11,100.00
	8,796,273.77	7,544,018.49
<u>Repair & Maintenance</u>	18	
Repair & Maintenance – Building	259,566.62	
Repair & Maintenance – Machinery	169,424.67	
Repair & Maintenance – Furniture		
Repair & Maintenance – Vehicle	359,365.63	
Repair & Maintenance – Computer	62,635.62	
Repair & Maintenance – Medical Equipment	388,329.32	
Repair & Maintenance (III)	347,735.15	149,316.82
Repair & Maintenance (I)		1,915,723.12
	1,587,057.01	2,065,039.94

	<u>2012</u>	<u>2011</u>
<u>Contractual Service</u>	19	
Cleaning	3,165,532.18	3,038,016.59
Laundry	629,057.00	375,379.00
Security	2,609,801.60	2,567,600.00
Food Provision	5,016,671.02	4,283,277.40
	<u>11,421,061.80</u>	<u>10,264,272.99</u>
<u>Depreciation</u>	20	
Buildings & Fittings	3,129,648.95	3,118,593.37
Vehicle	1,635,756.58	146,214.29
Furniture , Fittings & Instruments	448,135.78	453,587.44
Machinery	386,991.78	323,526.82
Computer	59,287.00	64,089.00
Medical Equipment	11,284,262.27	9,374,721.46
	<u>16,944,082.36</u>	<u>13,480,732.38</u>
<u>Others</u>	21	
Administrative Board Member Fees	47,000.00	67,858.00
Sundry Expenses	244,999.00	82,909.00
Lawyer Fees		99,000.00
Advertisement	515,088.00	343,359.20
Insurance Cash & Transits	11,996.11	14,213.05
Other Bank Charges	45,997.00	42,504.00
Audit Fees	300,000.00	150,000.00
Computer Expenses		56,800.00
Eye Patients Transport		2,615,600.00
Surcharge		4,677.27
<u>Vehicle Expenses</u>		
Fuel	938,988.99	522,030.00
Insurance	122,013.10	66,325.74
Reg. / License Fees	15,307.83	30,621.46
Repair & Maintenance		250,710.75
	<u>2,241,390.03</u>	<u>4,346,608.47</u>

FINANCIAL PERFORMANCE TREND IN THE PRECEEDING FIVE YEARS

Sr. No	Narration	2008(000)	2009(000)	2010(000)	2011(000)	2012(000)
01	Total Non-current Assets (WDV) as at end of year	168,776	167,390	170,387	184,632	195,703
02	Total Current Assets as at end of year	19,933	13,170	23,401	19,729	17,254
03	Accumulated Fund as at end of year	188,710	180,560	193,788	204,361	212,958
04	Total Non- Current Liabilities as at end of year	-	-		115,044	109,226
05	Total Current Liabilities as at end of year	4,435	6,022	12,300	26,450	32,412
06	Total Revenue for the year	90,693	98,243	114,143	132,355	154,433
	Government Grant – Recurrent	71,400	77,700	91,812	109,993	128,070
	Capital Donation	4,800	3,000	24,000	19,000	10,000
	Own Revenue	19,293	20,543	22,331	22,362	26,363
07	Surplus/ Defect for the year	2,987	(3,546)	(6,510)	(3,944)	3,646
08	Total Capital Expenditure for the year	3,169	8,628	14,827	25,921	21,744
09	Total Cost of Employment for the year	44,736	51,812	59,648	68,696	77,193
10	Total Number of Employees as at end of year	114	129	144	144	145
(A)	RATIOS Own Revenue to Total Revenue	21%	21%	19%	17%	17%
(B)	Total Cost of Employment per Employee	392.00	401.00	414.00	477.00	532.00

Performance Indicator

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Number of Patients – Services					
Out- doors	247,436	264,447	274,848	265,864	259,994
Indoor	13,213	15,774	15,774	12,372	14,079
Cost of Patient per day	1,327	1,505	1,676	2,032	2,133

UNIT COST PER PATIENT PER DAY

This has been arrived by divide the total expenditure for the year 2012 by the total number of patients days and the number of out patients visit divided by six.

Total expenditure for the year	=	(₹.)150,786,237
Total Number of patient days	=	27,361
Total Number of Out patients Visit	=	259,994
Six Out patients =One in patient visit	=	<u>259,994/ 6</u>
	=	43,332
Total Number of patients days		27,361 +43,332
	=	70,693
Cost for patient per day		<u>150,786,237/70,693</u>
	=	2,133



Wijaya Kumaratunga Memorial Hospital, Seeduwa. Significant Accounting Policies.

GENERAL

Basic of Preparation

1.1.1. The Balance Sheets, Income Statement, Changes in Equity, Accounting Policies and Notes of the Board are prepared in accordance with the Accounting Standards laid down by the institute of Chartered Accountants of Sri Lanka.

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 in accounted as per the SLAS 24.

The method sets up the Capital grant as deferred income which is recognized as income on basically the useful life of the assets (ei. 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 & 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.

ACCOUNT.

1.4. Comparative information.

The Accounting policies has been consistently applied by the Board and 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 of 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%

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

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

3. LIABILITIES & PROVISIONS

3.1. Capital commitments & Contingencies

All material Capital expenditure commitments and contingents liabilities at the date of

Balance sheet have been disclosed in the notes to the accounts.

3.2. Valuation of Inventories/ Stocks

Inventories have been valued at cost.

4. INCOME & EXPENDITURE

4.1. Revenue

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

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

4.2. Expenditure.

4.2.1. All expenditure incurred in the providing of patient care services, and in maintaining the capital assets in a state of efficiency has been charges 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

My No :- HM/B/WKMH/FA/2012
Your No :-
Date :- 31st October 2013

Report of the Auditor General on the Financial Statements of the Wijaya Kumaratunga Memorial Hospital Board for the year ended 31st December 2012 in terms of Section 14(2) (c) of the Finance Act. No. 38 of 1971

The audit of financial statements of the Wijaya Kumaratunga Memorial Hospital Board for the year ended 31st December 2012 comprising the balance sheet as at 31st December 2012 and the income and expenditure statement, cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(I) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(I) of the Finance Act, No. 38 of 1971 and Section 13(3) of the Wijaya Kumaratunga Memorial Hospital Board Act No. 38 of 1999. My comments and observations which I consider should be published with the Annual Report of the Board in terms of Section 14(2)(c) of the Finance Act, appear in this Report. A detailed Report in terms of Section 13(7)(a) of the Finance Act was furnished to the Chairman of the Board on 23 August 2013.

1:2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1:3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements 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 Board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub-sections (3) and (4) of section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and the extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

1:4 Basis for Qualified Audit Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Wijaya Kumarathunga Memorial Hospital Board as at 31 December 2012 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

Following observation are made

- a) Value of the stock balance of the Out Door Dispensary and Radiography Unit had not been calculated and included in the closing balance of the financial statements.
- b) Gratuity provision amounting to Rs. 164,287 had been made in respect of an officer who had retired during the year under review.
- c) Since gratuity provision amounting to Rs. 1,164,107 in respect of the previous year had been allocated during the year under review, the expenditure for the respective year had been overstated by Rs. 1,164,107. As such, the surplus for the year under review had been understated by that amount.

- d) Although overstatement of Rs. 500,000 in the accounts under buildings in the previous year had been rectified, action had not been taken during the year under review to rectify the inclusion of depreciation of Rs. 10,000 relating to such overstated value as a previous year expenditure in the accounts.
- e) As a result of capitalizing the following three recurrent expenditures aggregating to Rs. 1,250,835 the surplus of the year had been overstated by that amount.
- I. Painting of hospital buildings Rs. 604,229
 - II. Purchase of a Sterile End probe Rs. 446,350
 - III. Repair of Vitarectomy machine Rs. 200,256

2.2.2 Un reconciled Control Account

The drug stock balance shown in the financial statements as at 31 December 2012 amounted to Rs. 8,802,211 and the value of such stock in accordance with the reports of Board of Survey amounted to Rs. 7,860,133. Accordingly, a deficit of the stock amounting to Rs. 942,078 was observed.

2.2.3 Accounts Payable

The refundable tender deposits pertaining to the years 2009,2010 and 2011 amounted to Rs. 37,000, Rs. 40,000 and Rs. 122,000 respectively and action had not been taken in terms of F.R. 571 to settle the aforesaid deposits during the year under review.

2.2.4 Non- compliance with Laws, Rules, Regulations and Management decisions Etc

Following non- compliances were observed.

<u>Reference to Laws, Rules, Regulations etc</u>	<u>Non- compliance</u>
a) Establishments Code I. Section 2.5.1 of Chapter V and the Gazette (Extraordinary) dated 20 February 2009 II. Section 2.5.3 of the Chapter V	Period of service of two Eye Technicians who are in the service of the hospital temporarily attached by the Ministry has exceeded a period of 5 years. Action had not been taken either to return them to the Ministry or confirm them in the hospital service on obtaining consent. Action has not been taken with regard to the contribution of the pension amounted to 25 per cent of the consolidated salary of the Eye Technicians who had been attached on temporary basis.
b) Cabinet Paper No. CP/12/0152/509/006 dated 16 February 2012	Even through retired Nursing Officers less than 63 years of age and capable of providing service for a period of one year should be re-employed on the basis of year by year service extension, 5 Nursing Officers over 63 years of age had been re-employed contrary to the above requirement.

3. Financial Review

3.1 Financial Results

According to the Financial Statement presented, the operation of the Hospital Board for the year under review had resulted in a surplus of Rs. 3,646,870. In contrast, the financial results of the preceding year had been a deficit of Rs. 3,944,390. The increase in the Government Grants by 18,077,000 had been the main reason for the improvement of financial results by Rs. 7,591,260 in the year under review as compared with the preceding year.

3.2 Legal Action against the Institution

A former accountant had instituted a case against the Board for not granting an extension of the service.

4. Operating Review

4.1 Performance

Performance of the year under review as compared with that of the preceding year is given below.

	2012	2011	Increase/ Decrease	Percentage %
No. of outdoor patients obtained treatment	131,206	130,649	557	0.43
Emergency Treatment Unit	19,017	19,887	(870)	(4.37)
No. of patients came for clinics	109,771	115,328	(5,557)	(4.82)
No. of residential patients	14,079	12,372	1,707	13.8
	<u>274,073</u>	<u>278,236</u>	<u>(4,163)</u>	
Surgeries				
No. of Eye Surgeries carried out	8,180	7,771	409	5.26
No. of Laser Treatments Carried out	2,619	3,444	(825)	(23.95)
No. of Minor Eye Surgeries carried out	301	-	301	100.00
No. of General Surgeries carried out	150	55	95	172.73
Tests				
No. of Laboratory Tests	40,231	43,502	(3,271)	(7.52)
No. of X- Ray Tests	3,422	3,543	(121)	(3.42)
No. of ECG Tests	2,795	2,738	57	2.08
Expenditure				
Expenditure on Laboratory materials	Rs. 628,060	414,047	214,013	51.69
Consumables and medical equipment	Rs. 694,014	870,821	(176,807)	(20.30)
X- Ray and chemical material	Rs. 172,855	33,087	139,768	422.43
Expenditure on drugs	Rs. 25,455,449	23,537,795	1,917,654	8.15
Total Expenditure	Rs. 150,786,238	136,300,178	14,486,060	10.63
Depreciations and Gratuity	Rs. 20,410,472	16,349,088	4,061,384	24.84
Day's expenditure of a patient (Including depreciation)	Rs. 2,058	1,861	197	10.59
Day's expenditure of a patient (without depreciation and provision for gratuity)	Rs. 1,780	1,637	143	8.74

The following observations are made regarding performance as compared with the preceding year.

- a) Number of patients who came for clinics and the number of patients who came for emergency treatments had decreased by 4.82 per cent and 4.37 per cent respectively.
- b) Number of Laser Treatments carried out had decreased by 23.95 per cent.
- c) Expenditure of the laboratory materials had increased by 51.69 per cent while the number of laboratory tests had decreased by 7.52 per cent.
- d) Expenditure on X- Ray material had increased by 422.43 per cent while the number of X- Ray tests had decreased by 3.42 per cent.

4.2 Management Inefficiencies

Since a Board of survey for the disposal of unserviceable goods had not been appointed after the year 2010, such unserviceable goods of the Hospital had not been disposed of.

4.3 Operating Inefficiencies

The following observations are made.

- a) The monthly requirement of the drug called “Cloxacillin Syrup” (125mg in 5ml 100ml) had been 100 bottles. Despite the balance of 11,403 bottles as at 01 January 2012, estimate had been prepared to purchase 1,300 bottles valued at Rs. 106,431 by the 2012 budget. The balance existed as at 15 July 2012 was 10,578 bottles and out of which 9,200 bottles valued at Rs. 753,204 had been handed over to the Medical Supply Division. The value of the drugs so handed over to the Medical Supply Division had not settled to the Board even as at 19 July 2013 and action had not been taken to obtain other drugs in commensurate with the value of the aforesaid drugs.
- b) It was observed at a sample audit carried out in connection with the issue of various drugs to the Welisara and Negombo hospitals and obtaining drugs from other hospitals, that exchange of drugs had been carried out at the discretion of the Chief Dispenser without the approval of the Medical Officer In Charge in six instances.

c) It was observed at a sample audit carried out in connection with the obtaining drugs from other hospitals, that despite the availability of an adequate quantity of drugs in the hospital, drugs had been obtained from other hospitals in five instances.

4.4 Idle and Underutilized Assets

Following observations are made in this connection

a) Inquiry into the Utilization of Laparoscopy Machine

With the objective of performing Laparoscopy surgeries at the Wijaya Kumaratunga Hospital with the assistance of the surgeons of the North Colombo Teaching Hospital, a Laparoscopy machine to the value of Rs. 11,532,317 had been purchased in May 2010. The warranty period of the machine had been 24 months. Only a single surgery had been carried out during the year 2010 and it had remained idle throughout the years 2011 and 2012.

b) Assets of the Health Education Unit

Although 2 Video Cassettes valued at Rs. 25,000 purchased in 2001 and a slide projector purchased to the value 15,500 in 2002 had been imperative no action what's over had been taken in this connection.

4.5 Staff Administration

a) Particulars of the cadre as at 31 December 2012 are as follows

Post	Approved Cadre	Actual Cadre	No. of Vocation
Director Hospital	01	-	01
Eye Surgeon	02	01	01
Medical Officer	19	17	02
Dental Surgeon	02	01	01

Nursing Sister	02	-	02
Nursing Officer	50	46	04
Stenographer	02	-	02
Pharmacist	05	04	01
Radiographer	02	01	01
Medical Laboratory			
Technician	02	01	01
Telephone Operator	01	-	01
Receptionist	01	-	01
Gardner	01	-	01
Maintenance Laborer	02	01	01
Electro Cardiogram			
Recordist	01	-	01
Anesthetist	01	-	01
	<hr/>	<hr/>	<hr/>
	176	154	22

- b) Even though in terms of the public enterprises circular No PED/PV dated 08 July 2009 schemes of recruitments and promotions should be prepared and submitted to the salaries and Cadre Commissioner prior to 30.07.2009 such requirement had not been fulfilled even as at 31.12.2012

4.6 Vehicle Utilization

Monthly incidents had not been recorded in the running charts of the two double cabs belonging to the Hospital. Although one of the said vehicle had met with an accident and repair had been at a cost of Rs. 200,000 no log entry what so even had been made with regard to the accident.

5. Accountability and Good Governance

5.1 Action Plan

In the Preparation of Action Plan since arrangement had not been made so as to achieve the respective targets with the optimum utilization of provision allocated many expected targets could not be achieved.

5.2 Internal Audit

An Internal Audit Unit had not been established for the Board and Internal Audit had been carried out by Internal Audit Unit of the Ministry of Health. However it had been carried out on continuous basis.

5.3 Audit Committees

In terms of public Enterprises circular No. 55 dated 14.12.2010 even though at least 4 Audit Committee should be held annually only one meeting had been held during the year 2012.

5.4 Procurement Plan

Capital provision amounting to Rs. 50,000,000 had been approved for the year 2012. Accordingly, purchasing for the year 2012 had also been included in the Procurement Plan. Estimated value of 8 items which had been decided no to purchase owing to various reasons amounted to Rs. 33,700,000 and it was 67.4 per cent of the total capital provision. Accordingly, it was observed that the Procurement Plan had been prepared without the prior concurrence of the Management and it had not been used as an effective instrument of management control.

5.5 Budgetary Control

It was observed that the budget had not been used as an effective instrument of management control due to significant variances ranging from 18 per cent to 96 per cent between the budget and actual income and expenditure of 8 objectives.

6. Systems and Controls

Weaknesses in systems and controls observed during the course of audit were brought to the attention of the Chairman of the Hospital Board from time to time. Special attention of the management is needed in respect of the following areas of control.

- a) Procurement
- b) Stock Control

W.P.C. Wickramarathna
Acting Auditor General

Your No :- HM/B/WKMH/FA/2012
My no :- WKMH/AC/2012
Date :- 02.10.2013

Auditor General's report of the Board of Wijaya Kumaratunga Memorial Hospital on the Financial Statement on behalf of the year ended with 31st December 2012 as per the section 14 (2) (G) of the Finance Act No. 38 of 1971

2.2.1 Accounting Deficiencies

- a) The latest Drug stock had been mentioned with amount of Rs. 942,078.16 more as an excess due to a printing mistake while Drug Verification Board Report was being computerized and actions would be measured to rectify this error in year 2013 Account.
- b) Only the stock of Main Stores has been included into the final stock by concerning the relevant items for the Pharmacy and Radiology Division had already been issued by the Main Stores. Actions would be measured to rectify this deficiency here after.
- c) Actions were taken to capitalize the amount of Rs. 187,000/= as the soil filling had been completed relevant to the year 2012
- d) This deficiency has been accrued as the name of the officer who was retired on 13th February 2012 had not been write off by the Gratuity Register as at 31.12.2012. Actions would be measured to correct this deficiency within the year 2013 Account and you are kindly informed that the relevant subject clerks were informed to be responsible on not committing such errors again.
- e) Actions had been measured to point out as to be registered the bonuses/ gratuities on behalf of the officers who have already fulfilled one year service period at the final auditing for year 2011. Accordingly bonuses were calculated for the officers completed one year service period for the first time. However this deficiency has accrued due to not considering the amount of bonuses under the relevant previous years of those who have fulfilled years such as 2,3,4 orderly. Actions would also be measured to rectify this through the year 2013 Account.
- f) Actions will be measured to rectify within the year 2013.
- g) Even through the amount of Rs. 604,229.00 which had been spent on painting was capitalized under the buildings concerning the its worth, audit query had shown this as not an expense under the capital expenditures. Actions would be measured to rectify this within year 2012 Account.

- h) Instructions has already been given to the relevant officer to rectify these deficiencies with the absolute understanding and attention on the relevant account when the errors are corrected , and you are kindly informed that actions will be taken to avoid such drawbacks occurring in the future here after.
- i) Actions would be measured to rectify this within the Account in year 2013.
- j) Even though the amount of Rs. 200,256.00 which had been spent on repairs of the Vitarectomy Machine was capitalized as its worth was more and audit query had shown that this will not be under gone as a major repair as per as concern the preliminary expenditure Rs. 5982,415.00 of this machine. Actions would be measured to rectify this deficiency within the year 2013 Account.

2.2.2 Accounts that should be paid

The tender deposits have already been settled as follows which had to be paid as at the end of the reviewed year. The relevant institutions have already been informed to take necessary actions to reimburse the amount of money of Rs. 44,000/=

Rs. 112,000.00	-	26.02.2013
Rs. 20,000.00	-	22.03.2013
Rs. 10,000.00	-	27.03.2013
Rs. 10,000.00	-	15.03.2013
Rs. 10,000.00	-	10.09.2013

2.2.3 Non- according to the rules, regulations and management decisions

a) Establishment Code

- i. A necessity was required with regard to the staff consisting with Specialist Doctors, Doctors, Nursing Officers, Eye Technologists and Minor Staff along with the splitting of the Eye Division in the Hospital. The aforesaid post could be included in to the cadre with the approval granted by the Management Services Department and recruitment were also carried out through publishing the newspapers for all the posts except post of Eye Technologists.

Therefore, 03 Eye Technologists from Colombo – North Teaching Hospital were deployed on concessionary basis for three days as one employee or one date. However, this service was no longer available due to the facts such as they had to be provided with transport facilities, paying the setting in allowances, non-availability for health care services together with continuous supervision and non-availability of these employees service on behalf of the Eye Services by the Eye Specialists Colombo- North Teaching Hospital.

As a result of the requests made to the Ministry of Health frequently on the basis of these facts, actions had been taken to appoint the new persons who are leaving the Training Schools after successfully completion of the Eye Technologist Training to this institute accordingly.

These Eye Technologists were queried as like/ dislike on the appointments at this Hospital in several times. Then, they had informed that they could serve at this Hospital under the appointments of the Ministry of Health. Subsequently several requests were made by asking another 02 or 03 Eye Technologists after obtaining the aforesaid Eye Technologists to the Ministry of Health. However, instructions were given to remain these three officers as adequate Eye Technologists are not available to transport as such.

Necessary actions are being taken to recruit the Eye Technologists for this Hospital after giving training to the apprentices as the Eye Technologists who have already been trained under the Ministry of Health has shown a reluctance to be appointed under the Hospital as permanent staff members.

Further, you are also informed that the relevant officers have already requested the transferees.

- II. Relevant actions are being taken at present, in this regard.
- III. Everything the two employees such as Electrical Technician and Maintenance Laborer had requested for the overtime on behalf of the duties which had been unable to be fulfilled in regular office hours and for the duties which had been assigned on them apart from the regular same activities, their query had been arisen due to the mentioning of the duty very briefly as Electrical Technician works and maintenance in the in the application for overtime payments. Hence, actions were measured to instruct to the relevant officers as to applying for overtime by mentioning on the fulfilled duties with sufficient duties in short.
- b) Approval has been received to deploy the contract Nurses Officers by the Cabinet Memorandum No: 12/0188/558/008 dated 17.01.2012 presented by the secretary to the Cabinet of Ministers.

4.2 Management Deficiencies

- A. Disposal activities are not coincident in our Hospital on annual basis as considerable large amount of disposable items/ quantities are not available as to be appointed a Disposal Board. Such actions are carried out after appointing a Disposal Board when disposable items are received by the each Divisions in the Hospital to be disposed. Accordingly, disposable items are received by the various Divisions in the Hospital, have already been listed and actions would be taken to dispose these items in the future.
- B. Stocks Verification Report for the year 2012 had not been presented together with the Final Account and that report is issued herewith. Instructions have already been given to submit the Stock Verification Report in the future together with the Final Account.
- C. It was unable to send the letters for bid prices by mentioning an adequate period of time as this painting must have been completed prior to the auction which falls on 09th October.

Actions could not be taken for inviting bids together with mentioning the quantity of paintings as actions had been measured to paint by the balance amount of money as maximum if some amount of money is available further after finishing the essential part as a decision had to be taken to decide whether how much space could be painted based on the amount of money reserved for this activity due to this had to be fulfilled within short period of time as proposed by the Chairman. However actions were taken to be called the bids by mentioning the amount of paints presented by the Maintenance Institute since paint had to be purchased whatsoever.

4.3 Operational Deficiencies

- A. Even through the actual estimated number of the Cloxacillin Syrup 125mg in 120ml Drug had been 1,170 number of bottles, this had been record as 11,700 bottles due to a mistake occurred when the estimates are computerized. Even if these stocks were received to this Hospital by month of November 2011, a quantity of 9,200 had returned to the Medical Supplying Division after stocking the required quantity for the rest of the period in the year as their had been a risk of over-due for these drugs by the month of June 2013. Medical Supplying Division has already been informed through letters by querying the possibility to replace these on behalf of Drugs purchased in year 2013 or to obtain the validity of returned Drugs for this Hospital back.
- B. Fulfilling the drug needs through the exchange of drugs with nearest Hospitals for the Drugs due to be expired soon (within shot period) or fir the drugs on which stocks are finished are carried out by obtaining the oral approval most of the times and hereafter actions would be taken to obtain the written approval on a particular register maintaining for this.
- C. Actions have to be measured to grant the drugs for the institutes that required the drugs from the drug stocks available at the nearest Hospitals as overstock or from the drugs which could be over-due within short period at various occasions. If our Institute understood that such drug could be utilized, then necessary actions are measured to obtain such drugs accordingly and to be given to the patients. Non credits paid for these drugs and by doing so drugs with overstocks available in the nearby Hospitals could be used effectively and necessities of this Hospital could also be fulfilled for some extent due to following such method. Drugs obtained as such are not the unnecessary stocks ever and actions are taken to obtain such drugs from other Hospitals after drawing attention on the capability of usage of such drugs.
- D. You are hereby informed that some of the surgical consumable items were handed over to the nearest institute and such items had been utilized as per the necessities due to the nearing of the over-due date or due to refusal by the some branches. The surgical consumable items condensed as an example No: SILK 03/0 in the query HM/B/WKMH/2012/6 were such items had to be over-due within shot period and had been rejected by the surgery/ Operation Theatre No: SILK 05/0.

E. Item I:- Salmonella Antigen Group – d

Above chemical is utilized for the tests detecting the Salmonella. Salmonella had been arisen in this period and 5 patient were detected by our Hospital as well. The more specific test that could be done on specific conditions such as Typhoid Fever can be called as S.A.T. If the detections are not carried out expaditelly for a risk full defense such as Typhoid Fever or a defense which could be spread easily in this kind of area actions will have to be taken to transfer the patients to a Hospital such as Ragama General Hospital and death could also be happened under such circumstances. By considering all the facts mentioned above, chemicals relevant to the S.A.T. Test were obtained as more / excessive amount as a prior preparation on behalf of such situations. Three (3) types of H.O.A.H. chemicals will be required at the S.A.T. Test and the relevant Antibody Concentration titre will have to be presented to the doctors by dilutioning each observation. These amounts could be different from patient to patient. While testing are carried out in this manner, some items would be spent more and some would be spent less amounts and would be remained. Little amount of these chemicals were remained as used chemicals are not accepted by the other hospitals and due to the awareness campaigns launched by the health sectors and as a result of proper control on the disease. Even through these chemicals had been utilized until the last date on behalf of the patients arriving very rarely a little quantity of this remained due to the reduction of dilution relevant the chemical- D which is a composition of H.O.A.H. This could not be handed over to another institute as all the three kinds of chemicals should be submitted together as per as concern this special chemical. At present actions had already taken to avoid the over dated conditions as only two kits of these chemicals had been stored according to the requirements.

Item II, III, IV

The relevant chemicals were utilized for the recruitment new soldiers at the Special Task Force Herd Quarters under the Defense Ministry situated at the opposite side to the Hospital. The commanding officer of the relevant regiment had requested by the Medical Officer In charge to carry out 3 preliminary Medical Tests when the new soldiers are recruited. The aforesaid chemicals had been utilized for the Blood Tests and the relevant tests were stopped after recruiting the required number of persons. The quantity of three chemicals used for these testing were remained at the Laboratory after using in little amounts. These testing were completed by concerning as a special duty and not receiving o accepting any additional allowance.

A clinic on natal is being carried out aiming the pregnant mothers in Free Trade Zone through the Molt in the Region by the hospital. The aforementioned chemicals used for blood tests had been stored in the Laboratory for the benefit of relevant patients as more mothers / natal are arriving to this clinics than expected number.

If the required number of chemicals are not available, it will be impossible to do the tests for the patients during the entire year as the number of patients arrived at these two occasions are unpredictable and cannot be calculated as one exact number.

Actions could be measured to avoid this in the next year if the chemicals were remained at this urgent necessity since the security members were not recruited during the relevant period.

Items V, VI

Actions were taken to obtain only two kits of this chemical which used for detecting the Arthritis Disease after comparing previous year. Actions were taken to purchase these chemicals through the tender procedure since these have not received by the Medical Supplying Division even if these chemicals had been requested as an order by them. A little later remained 2 kits thereof which had been granted to the main hospitals and remained thereafter were given by the MSD. A some quantity of the relevant item was remained after utilizing and due to the decreasing of the relevant patients over this disease as expected in last year.

As no prior information is given to prove / certify the definite supplying of the chemicals ordered by us from the MSD, if the remaining quantity after the distribution to the main hospitals is available such items would be granted to us at some certain occasions only. This procedure does not take place as per a certain scheduled time frame.

Prediction of the number of laboratory test that could be received in the next year has been very difficult and close conclusion is arrived by comparing with the previous year. Maximum efforts are being taken in order to supply the patient care services unintentiontedly during the entire year even it deficiencies or over stocks existed on these chemicals due to various reasons. Only one MLT employee is serving in the Laboratory and in other divisions such as patient care services, testing in 04 wards, testing in seven clinics, urgent / instant testing activities, machine maintenance of the Laboratory, recording the day today activities, preparing the statistics information, purchasing the chemicals and such all the activities have to be carried out alone and no overtime o inventory allowances are given for activities. However, even it under these circumstances, actions have been taken to be contributed for the cause detection activities of the patients by doing more than 40,000 tests per year. Accordingly, you are kindly informed that actions will be measured to rectify the delays occurred when documentary works are done while quailing actions initiated for patient care services.

- 4.4 These payments have been made on the unclear ideas over the circular as to the enable of paying allowances only for the attendance to the meetings by the Director Board in the Hospital.

4.5 Inactive and deficiency receivable asset

- a. Discussions were carried out with the surgeon (Mr.) Sumudu Kumage as the relevant doctors in this regard and had informed to restart such surgeries as early as possible.
- b. The aforesaid equipment had already been shut down even if the Health Education Unit was undertaken by the present officers then the relevant officer had not presented those items for repairing. Actions have been taken to utilize these appliances occasionally as the highly modified appliances are currently available than such items.

Six (06) programs were conducted in year 2012 and written evidences on them are herewith presented. Even through the conducting programs had been stopped temporarily during the relevant period as the relevant officer had obtained 06 months Medical leaves and actions would be taken to carry out those activities in authentic manner in the future / hereafter since she has already been reported on the duties at present.

- c. The necessity of Electrical Sterilizer has been fulfilled by the another Division temporarily by the relevant Department and even if actions had been delayed to hand over it to the relevant Department just after the purchasing the above equipment, actions have been measured to hand over it to the institute requested by a copy of the relevant letter is herewith presented to you.

4.6 Staff Administration

- a. Recruitments are carried out occasionally for the relevant posts as to not bearing a unnecessary expenditure on hospital when the hospital related activities are expanded. Even through the applications were invited for the post of Eye Surgeons, Eye Technologists, Laboratory Technologists, Nursing Officers, Special Grade Nursing Officers, no applications had been received.
- b. Recruitment procedures for the post available at our Hospital have already been sent relevant to the posts for which Ministry of Health has prepared the such procedures.

When these recruitment procedures had been forwarded to the salary commission that they had informed to submit the all recruitment procedures of each post approval for this Hospital after completing them and they had further informed that no actions are taken to consider them partly.

The other recruitment procedures under our Hospital have been impossible to be prepared the relevant procedures until such procedures are prepared and issued by the Ministry of Health. Ministry of Health has informed that they are salary the necessary actions to prepare the recruitment procedures for the posts relevant to our Hospital at present.

4.7 Vehicles

- a. Accidents have not been mentioned due to a mistake. Services carried out have been recorded in log books correctly. You are further informed that necessary guidelines have also been given interims of update these registers in perfect manner hereafter.
- b. Even through the previous officers had not informed to the relevant drivers as to be handed over the vehicle spare parts or accepting the such items should be carried out in writing, the relevant removed spare parts have been kept in the hospital at present. Actions have been measured to hard those items in writing to the subject clerk and drivers were also informed in this regard. You are kindly informed that these activities will be carried out on proper supervision hereafter. Necessary actions had been measured to repair the Ambulances by only obtaining the approval from the Procurement Board as the Sen. Anthonies to where the repair had been forwarded as a registered repairing Centre / service Centre under the government had agreed to complete/ to the relevant repair for Rs. 200,000.00 to repair the Ambulance even through an estimation had been carried out as Rs. 219,000.00 lost by the ambulance faced with an accident . You are herewith kindly informed that necessary actions would be measured hereafter to obtain the approval from Health Secretary hereafter.
- c. Actions had not been measured to prepare the monthly summery on daily running sheet due to a mistake as the actions were measured by giving the priority for daily duties on the basis of two clerks had been undergone with maternity leave at the end of the year 2012 and duties such as overtime activities within the Hospital, statistics activities and daily food ordering activities had also been carried out by the subject clerk on vehicles. The relevant actions are being taken to update the such activities and necessary guidelines have been granted to be responsible for avoiding such mistakes hereafter.

5. Nature of the Accounting Activities and Good Governance

5.1 Action Plan

a. Vitrectomy Machine - Cry therapy Machine

Actions were planned to purchase these equipment on the request of Eye Surgeon. These machines cannot be purchased without the leading / direct involvement of the Eye Surgeon as such machines should be utilized by the said Surgeon. One Eye Surgeon would prefer a specific machine that belonged to any kind of model and this modal would not be preferred by the other surgeon. The specialist Eye Surgeon attached to this Hospital has expressed his intention to be resigned by the service and purchasing of these 2 machines had been stopped as any corporation was not received to purchase these appliances.

IOL Master or Non-Contact Biometry System Machine

It had been informed that there would be a definite opportunity available in year 2013 to purchase a more modified appliance than year 2012 as per the received guidelines on the modification period and other information of the medication equipment in the Eye Surgery Medical field. Purchasing of this had been postponed as it had been understood that the suitability of purchasing new model version of the IOL Master. This purchasing had not stopped and included into the Procurement Plan in year 2013. This actions were taken with the expectation of the gaining more productive service on behalf of the patients.

Optical Coherence Tomography

Necessary arrangements were measured to purchase these equipment on the basis of request made by the Eye Surgeon. His corporation had not received when the purchasing is initiated later. Further he had also informed that this should be purchased after studying and inspecting over the relevant modernization.

A decision was taken to obtain the assistance of the specialist Eye Surgeon at the National Eye Hospital in accordance with the guidelines given by the Chairman over the method of such action without stopping the purchase of this as it has already been mentioned that a magnification service could be carried out in the Eye Medication Field by this machine.

Necessary actions have already been fulfilled at present and the required specification have been completed after conducting a Technical Evolution committee that required for purchasing this by obtaining her assistant at present and has been submitted to obtain the approval by the Health Secretary for purchasing on 22.08.2013. Actions would be measured to purchase this at the end of the year 2013.

Other Ophthalmic Micro Instruments

This amount of money had been allocated to purchase the other ophthalmic Micro Instruments with the expectation of arriving a new Eye Surgeon and this could not be utilized as such new Eye Surgeon was not available.

b. Corneal Topography Machine

This machine had been included into the year 2012 Procurement Plan as this appliance had been requested by the Eye Surgeon on behalf of year 2012. However, Western Provincial Council member Hon. Nimal Lansa had informed that necessary actions have already been prepared to donate these machines to the Hospital in year 2012 the relevant letter in this regard had also been forwarded to them for their necessities. Actions were not measured to purchase as this machine is due to be received as a donation as aforementioned. However the expected donation has not been happened yet on behalf of the Hospital.

c. Auto Kerato Refract meter

This appliance had been included year 2012 Procurement Plan as this had already been requested by the Eye Surgeon in year 2011. However, when the necessary actions were being taken to purchase this after appointing a Technical Evolution Committee in year 2012 the relevant Eye Surgeon had informed not to purchase this. Subsequently, the purchasing process was not implemented. Preliminary actions have already been arranged to purchase this in year 2013.

5.2 Internal Auditing

Necessary actions have already been taken to rectify the facts that should be corrected in large manner / essentially for the audit queries issued on behalf of the auditing activities covered in years of year 2011 and 2012 and you are herewith informed that actions would be measured to hand over the reports in writing on implemented actions in this regard to the Internal Auditor in the near future.

5.3 Audit Committees

An Audit Committee has already been conducted so far for the year of 2013 and compliance has also been given to conduct another Audit Committee in October planes have been made to conduct at least Audit Committees on the regular basis.

5.4 Procurement Plane

A higher amount of money had already been allocated from the year 2012 Procurement Plan for purchasing appliances in the field of Eye Surgeries. The relevant eye appliances were not purchased due to the lapses of appointing Technical Evolution Committees at the beginning of the year and due to the lack of corporation by the Eye Surgeon thereafter. The chairman had instated to continue the purchasing of Eye Appliances. Accordingly, required actions have been measured to expedite these activities by appointing Dr. (Mrs.) Manel Peskuwal into the Technical Evolution Committee over the decision made to obtain the assistance by specialist Eye Surgeon attended to the National Eye Hospital even through the relevant purchasing process was lapsed.

A decision was made to purchase the Medical Laboratory appliances for the next step of the improvement / upliftstraight stage (upgrading the Laboratory) by the said allocations instead of the Eye Surgery appliances in addition.

Accordingly, the ordered items as at 31.12.2012 is shown below

Instrument	Amount
Fundus Camera with Digital Image System	4,995,000.00
Slit Lamp within Built Camera	3,100,000.00
Electric Sterilizer	110,500.00
Mini Autoclave Machine	570,000.00
Cardiac Monitor	750,000.00
Pulse Oxymeter	135,000.00
Defibrillator	570,200.00
Fully Automated Bio Chemistry Analyzer	8,736,000.00
Fully Automated Bio Hematology Analyzer	2,500,000.00
Total	<u>21,466,700.00</u>

5.5 Budget Control

Recurrent Expenditure

1) Travelling Expenses :-

Local 2012 Estimate is usually prepared before 2011 July. Repairs with regard to the Surgery / Operation Theatre was not fulfilled by 2011 July and the duration which seems to be completed was not clean enough at that time. Even through Rs. 500,000/= had been estimated o year 2012 a minor part of this had been spent by the allocations of 2012 estimate as the repairs on theatres were carried out by the end of year 2011 over the indefiniteness of how long period of time would be spent to get done the surgeries after going to the Eye Donation Campaign in the future. Therefore this fluctuation has occurred.

2) Post and Communication:-

The total number of Post and Telephone expenditure has been included in the estimated amount of money as the Post and Communication expenditures. Therefore a fluctuation of 98% will not be occurred.

3) Repairing the Machinerics / Logistics :-

Steps have already been measured to estimate an amount of Rs. 2 Million on the basis of facts such as the possible availability of repairs due to the use of machinerics during 13 years period as more such logistics which were purchased at the instead are still existed in the Hospital.

4) Fuel Expenditure :-

The expenses on fuel have been increased beyond the estimated number due to the price hikes of fuel happened in the year in several times.

Occupying the Capital Assets

1) Furniture and Office Equipment :-

The estimated total amount of money for year 2012 could not be spent only the essential furniture and office equipment had been purchased due to the priority was granted for purchasing medical equipment as the credits were issued in very limited basis for the capital expenditures by the General Treasury.

2) Buildings and Plans :-

An amount of Rs. 273,000/= has been allocated for the buildings under the occupying of the capital expenditures and an amount of Rs. 100,000/= has also allocated under the rehabilitation of capital expenditures in accordance with the Action Plan. Both of these amounts had been spent as one unique allocation on behalf of the buildings accordingly fluctuation will also be decreased by the similar quantity.

3) Earth Fillings :-

This amount of money could not be spent as a whole due to the approval was not granted for this even through an amount of Rs. 3.1 Million had been estimated for year 2012 with the objective of constructing the new surgery ward complex which had already been estimated. However, the soil had been supplied on free of charge by the various institutions as per the requirements of the Hospital and actions have already been taken to grant the Tenders Value of Rs. 990,000 /= for the expedite earth fillings in the future and an amount of Rs. 187,000/= has already been expended for the year 2012.

6. Systems and Control

Actions would be taken in the future to minimize the deficiencies mentioned in aforesaid Paragraph.

Medical Officer In-Charge
Wijaya Kumarathunga Memorial Hospital
Seeduwa