

# 2014 Annual Report



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***Annual Report and the Statement of Accounts of  
Wijaya Kumaratunga Memorial Hospital for the Year 2014  
01st January, 2014 to 31st December, 2014  
WIJAYA KUMARATUNGA MEMORIAL HOSPITAL SEEDUWA***

**HISTORICAL BACKGROUND**

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 12<sup>th</sup> November 1999.

Wijaya Kumaratunga Memorial Hospital was established in memory of late Mr. Wijaya Kumaratunga who was assassinated on 16<sup>th</sup> 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 state 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 09<sup>th</sup> of October 1999, the birthday of Mr. Wijaya Kumaratunga. Management of the Hospital was to be by a Board of Directors and main source of funds was from the Government. At present, the Hospital caters to a large population for Tertiary Care of Ophthalmic Services and also some other aspects of Tertiary Care.

While the Board of Directors takes policy decisions, the operational and administrative aspects 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”, published in the Government Gazette of Democratic Socialist Republic of Sri Lanka. Wijaya Kumaratunga Memorial Hospital is not profit-oriented as a matter of policy, but has a limited billing system where it charges selected areas such as surgical operations. This is just to recover the cost. However, underprivileged people are exempted 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.

During 2011 a separate two story building with a floor area of 4,061 sq. ft. was constructed for the purpose of General Stores, Medical Record Room, Duty Rooms and a Lecture Hall, etc.

During 2013 construction of a three story building was initiated with a floor area of 4386 sq.ft. to upgrade facilities for Laboratory, Chronic Ulcer Care Unit, Utility rooms, duty rooms etc. under the consultation by National Engineering Research & Development Centre (NERD).

Tender procedure was completed and construction physically initiated in December 2013 for a value of Rs. 12.431 Mn and construction was completed in 2014. Bed strength at present is 164 in five wards by converting all the unoccupied idle space for the use of patients.

## *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 area 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 in parallel to the health care in the area of Ophthalmology.

## *CORPORATE OBJECTIVE*

The objective of the Hospital is to provide efficient health care services to the general public who come for treatment irrespective of social 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. The Hospital aspires to be a model hospital will set an example to other hospitals countrywide.

**CORPORATE INFORMATION**  
**01-01-2014 ~ 31-12-2014**

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, 385, Suvasiripaya Baddegama Wimalawansa Thero Mw. Colombo

**Board of Directors:**

- Prof. Carlo Fonseka -Chairman
- Dr.Palitha Mahipala, Director General of Health Services ,  
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  
(Represented by President Chandrika Bandaranaike Kumaratunga) -Director
- Mrs. Rukmal Abeywickrama, Representative of Treasury. -Director  
(Served till 20-07-2014)
- Mr. Sameera Wickramasinghe, Representative of Treasury  
(Served from 20-07-2014 till 31-12-2014)
- Mr. Chandra Wickramasinghe -Director

**Audit Committee**

- Mrs.Rukmal Abewickrama, Representative of Treasury. -Chairperson  
(Served till 20-07-2014)
- Mr. Sameera Wickramasinghe, Representative of Treasury -Chairperson  
(Served from 20-072014 till 31-12-2014)
- Dr. (Mrs.) P.S. Jayalath, M.O.I.C. , W.K.M.H. -Member
- Mr.M.H.B.Karunaratne , Chief Accountant, Ministry of Health -Observer
- Mrs. B.G.I.Niranjana ,Superintendent of Audit ,Dept. of Auditor General -Observer
- Mrs.S.R.B.Fernando, Chief Internal Auditor ,Ministry of Health -Convener
- K.M.Y.K.Karunaratne, 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 2014**  
**01<sup>st</sup> January, 2014 to 31<sup>st</sup> December, 2014**

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 31<sup>st</sup> December, 2014.

Thank you.

Yours faithfully,

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

Copy : Secretary, Ministry of Health

## Human Resource Development

### A. Staff Strength as at 31<sup>st</sup> December 2014

1. Executive Staff		
a. Medical Officer In-Charge	}	04
Matron		
b. Accountant		
c. Administrative Officer		
2. Medical Specialists	}	07
a. Permanent   02		
( Eye Surgeon , Physician)		
b. Visiting     05		
3. Medical Officers		17
4. Dental Surgeon		01
5. Registered Medical Officers		02
6. Para Medical staff		13
7. Nursing Sister		01
8. Nursing Officers		60
9. Clerical and allied grade		05
10. Diet Stewardess		01
11. Medical Record Assistant		01
12. Electrician		01
13. Cooks		01
14. Maintenance Laborer		03
15. Driver		03
16. Minor staff		50
17. Substitute Laborers		<u>13</u>
<b>Total</b>		<b><u>183</u></b>

### B. Recruitments done during year 2014

1. Medical Officer	03
2. Special grade Nursing Officers	01
3. Nursing Sister	01
4. Nursing Officers	39
5. Ophthalmic Technologists	02
6. Dispenser	01
7. Cook	01
8. Minor Staff	03

### C. Resignations

<u>Category</u>		<u>Reason</u>
1. Medical Officers	03	Personal
2. Special Grade Nursing Officer	01	Age-related
3. Nursing officers	02	Personal
4. Cook	02	Age-related / Personal
5. Minor staff	02	Age-related / Personal

### D. Vacation of Posts

Nursing officers	02	Personal
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### E. Transfers out of the Hospital to the Ministry of Health

1. Nursing officers	19
2. Ophthalmic Technologists	02

### F. Internal promotions

- ❖ Two saukya kaarya sahayaka employees (minor employees) were promoted to the post of Maintenance Laborer.

### Fresh Nursing Appointments

- ❖ The first batch of Trainee Pupil Nurses (3 in number ) has completed their training at Nurses Training School at Kandana under Ministry of Health for three years and posted to their first appointments on 1<sup>st</sup> January 2014.

### Training of Employees

- ❖ 3 trainee Pupil Nurses who were selected during 2013 and commenced their training at the Nurses Training School, Kandana during 2014.
- ❖ The first batch of trainee pupil Ophthalmic Technologists two in number commenced their training in 2014 at the school of Ophthalmic Technologists under the Ministry of Health.
- ❖ The first batch of pupil trainee Medical Laboratory Technologists two in number commenced their 3 year training period at the National Hospital of Sri Lanka, under the Ministry of Health.
- ❖ Several in-house training programs were conducted during the year to upgrade the medical knowledge and skill of minor employees.
- ❖ There were several employees from non-medical staff who were given a chance to attend courses conducted by Sri Lanka Institute of Development Administration (SLIDA) to enhance their professional knowledge.



### Special training of Medical Officers

- ❖ A Specialist Medical Officer who joined Wijaya Kumaratunga Memorial Hospital on 01-11-2013 after completion of MD (Medicine) Part II having completed local training was granted two years' 'no pay leave' to enable him to obtain foreign training in U.K. in order to qualify himself as a Consultant. He left on 15-12-2014.

## **The Major Accomplishments in the Year 2014**

The following purchases were done during the year 2014:-

- **Purchase of Medical Equipment:**

<u>Medical Equipment</u>	<u>Amount Rs.</u>
Occular Coherence Tomography	- Rs. 8,795,000.00
Phacoemulcifier	- Rs. 8,200,000.00
Anesthetic machine with ventilator	- Rs. 3,725,000.00
Mini autoclave machine	- Rs. 324,800.00
Electro-surgical unit	- Rs. 810,000.00
Trial lens, BP Apparatus, Medicine Trolley	- Rs. 95,318.70
Total Value	-Rs. 21,950,118.70

- **Donations :**

The Hospital received a donation of Rs. 787,500/= worth of equipment as mentioned below,

from Free Trade Zone Manufacturers' Association (FTZMA). A donation of Rs. 48,490 was received from many other benefactors.

<u>Equipment</u>	<u>Quantity</u>	<u>Amount Rs.</u>
Patient Monitors	3	- Rs. 274,068.00
ECG Machine	1	- Rs. 86,017.00
Infusion Pump	3	- Rs. 216,293.00
Blood Pressure Apparatus	7	- Rs. 59,500.00
Digital Scale	1	- Rs. 33,000.00
Medicine Trolley	1	- Rs. 28,000.00
Suction Machine	1	- Rs. 36,638.00
ECG Machine	1	- Rs. 44,983.00
Retinoscope	1	- Rs. 49,990.00
Others (Mattresses, Wheel Chairs, TV)		- Rs. 48,490.00
Total value		-Rs. 828,491.95

- **Purchase of Furniture and Fittings:**

<u>Furniture</u>	<u>Amount Rs.</u>
Tables	- Rs. 20,296.00
Chairs	- Rs. 79,164.50
Bed side Cupboards	- Rs. 93,200.00
Beds	- Rs. 161,000.00
Others	- Rs. 142,608.00
Total value	- Rs. 496,268.50

- **Purchase of Machinery and Electrical Equipment:**

<u>Machinery and Electrical Equipment</u>	<u>Amount Rs.</u>
Air Condition Unit	- Rs. 123,750.00
Refrigerators	- Rs. 110,997.00
Printers	- Rs. 13,900.00
Television	- Rs. 54,311.00
Other machinery & electrical equipments (Fans , water pump units ,water boiler, etc. )	- Rs. 108,281.00
Total value	- Rs. 411,239.00

• **Buildings :**

Construction of the new building which was planned during 2013 to upgrade the facilities for Laboratory, Chronic Wound Care Ward, Utility Rooms etc. The construction was almost completed during the year 2014.

Amount spent on construction of above building - Rs.10,094,590.00

The balance payment will be done during 2015.

Amount spent on renovation of old building - Rs. 57,015.00

• **Completion of Car Park :**

The stage II of the Car Park to accommodate 16 vehicles was completed during the year 2014.

Total cost - Rs. 437,519.00

• **Earth Filling :**

Amount spent on filling of marshy land - Rs. 501,000.00

## **Analysis of the Services delivered by the Hospital**

### **❖ Summary of Services Provided**

From the patients' perspective, the services can be divided into two main sectors. Out Patients' Department and In Patients Department. (Primary Healthcare Services and Secondary Healthcare Services respectively)

Out Patients' Department Services consist of OPD Treatment, ETU Treatment Units and Clinics.

In Patient Department Services consist of In-ward admission of patients for treatment and purpose of investigations.

### **General Admissions**

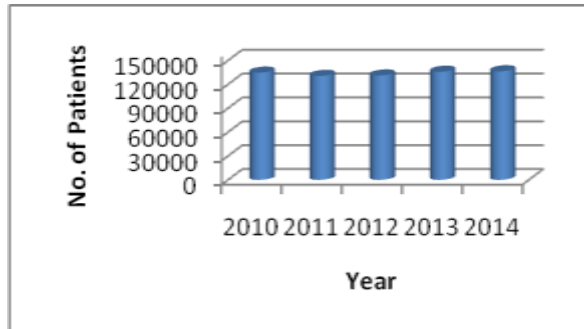
Direct admissions are made from Out Patients' Department, Emergency Treatment Unit or from Clinics. Patients with medical problems, surgical problems, pediatric problems and accident and trauma cases are admitted to general wards where they are investigated and treated. Physician looks after the general medical patients. Investigations which are not available at Wijaya Kumaratunga Memorial Hospital such as MRI , CT scan are done at NCTH, Ragama .

Patients who need Super-Specialist' care are referred to the relevant Specialists of other hospitals if and when necessary and are sent back to WKMH Clinics for follow up. Complicated patients who need intensive care are transferred to near-by hospitals for management by Specialists.

## ❖ Segmental Analysis:-

### Out Patients' Department

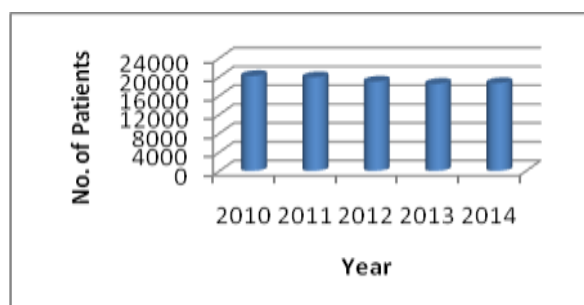
- Average 480 Patients per day attended the general OPD for treatment.
- Total Number of patients who attended the Out Patients' Department during 2014 were 136,416 and 620 more patients have been treated compared to the last year.



- Patients from Kandana to Kurana on the Main Road and up to Minuwangoda on the interior, and employees from the Export Processing Zone of Katunayake have sought treatment at Wijaya Kumaratunga Memorial Hospital.
- Lack of adequate Medical Staff has been identified as a limiting factor this year too.

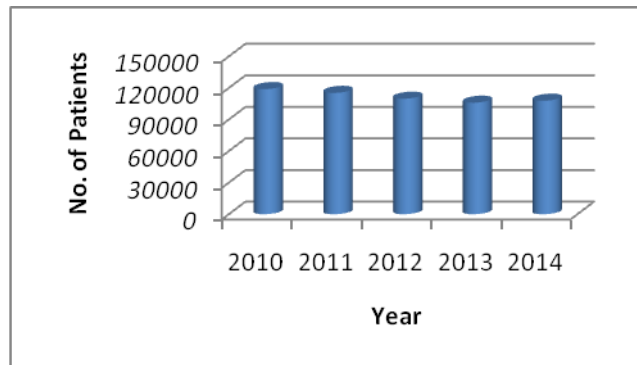
### Emergency Treatment Unit

- A 24-hour service was provided for patients. All kinds of emergencies, surgical, medical, pediatric cases including road traffic accidents and industrial accidents and domestic accidents have been treated. Factory emergencies from the Export Processing Zone, Katunayake were brought to the ETU for treatment. Acute emergencies were managed and patients who needed Physician's care were treated by the in-house Physician. All the surgical and pediatric and other non medical cases have been referred to nearby hospitals for specialized management. Since the availability of a Physician, this Unit was used to provide High Dependency Care for the needy patients for a couple of days before managing in the medical wards. For example, patients with heart failure, acute coronary syndrome, life threatening pneumonia were kept in the E.T.U for better attention as no H.D.U was available at the Hospital.
- The total number of patients who attended the E.T.U during 2014 were 18,651.



## Clinics

- Medical Clinics, Surgical Clinics, Pediatric Clinics, , Diabetic and High Blood Pressure Clinics, Eye Clinics, Psychiatric Clinics, Well Women and Family Planning Clinics and Dental Clinics were held. Medical Clinic, Surgical Clinic , Pediatric Clinic and Eye Clinic are conducted by Specialists. Other Clinics are managed by Senior Medical Officers.
- The total number of patients who attended all the clinics during 2014 were 107,864.



## Dental Unit

- Dental Clinics are held daily on weekdays for ordinary dental problems. School dental clinics are held on every Saturdays .

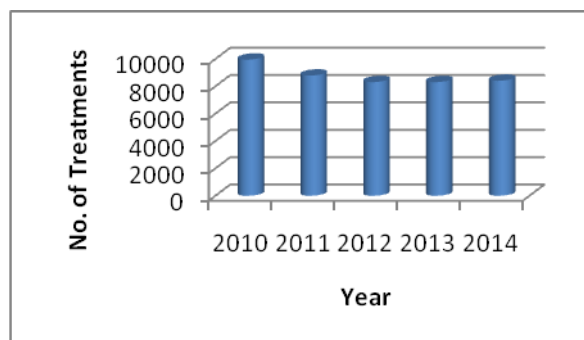
Dental extractions, Dental fillings, Emergency dental problems such as Trauma, Periodontal treatment, Peadodontics treatment, minor surgical procedures and General consultations are done in the clinics.

The minor oral surgeries done here are removal of mucosa, removal of impacted 3<sup>rd</sup> molars, removal of impacted canines.

### Treatments

- | <u>Treatments</u>                           | <u>No. of Patients</u> |
|---|------------------------|
| • Total no. of dental extractions           | - 3,596                |
| • Total no. of fillings- permanent fillings | - 1,173                |
| • Total no. of fillings- temporary fillings | - 769                  |
| • Scaling                                   | - 179                  |
| • Other cases                               | - 2,695                |

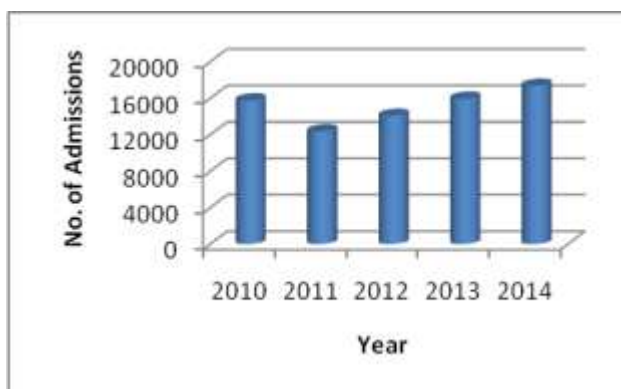
Total no. of patients with dental problems attended at Clinic	- 8,412
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- Cosmetic dental procedures were also performed in the Clinic. Color restoration procedures, Composite fillings for both anterior teeth and GIC fillings for posterior teeth were done. For anterior teeth, veneering treatments were also done .

### **In-ward Patients**

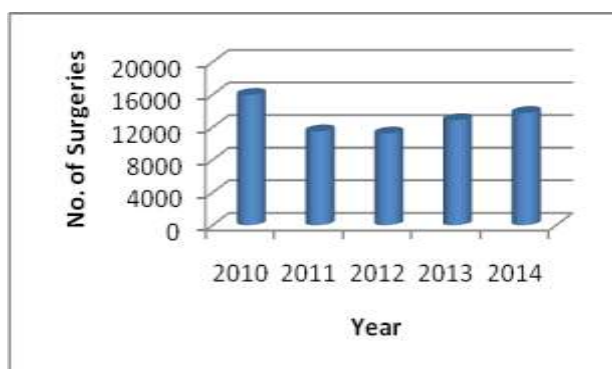
- There are 05 wards, consisting of 164 beds. Meanwhile, 88 beds have been allocated to the Eye Unit.
- A total number of 17,378 patients were admitted to the wards during the year 2014.



### **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 ( Ophthalmic and general surgeries ) during the year 2014 were 13,773.
- A nominal hospital charge has been in effect for all types of surgeries.

A facility is available for less privileged patients to waive the hospital charges.



## Ulcer Treatment Unit

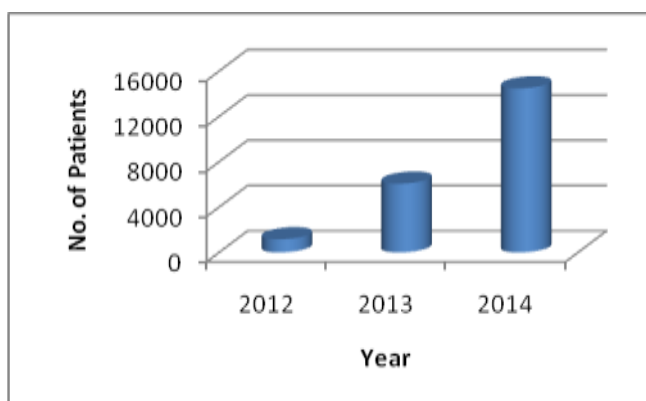
Ulcer clinic is held daily . One ward ( Wd-5 ) with 22 beds has been allocated for patients who need frequent nursing care.

This Unit has shown a remarkable improvement of service during the year. Many patients from far away places have also been referred to this Hospital for treatment.

Statistics of year 2014 is shown below :

1. No of new patients attended	- 772
2. Total No. of patients attended	- 14,483
3. No of Discharges	- 322
4. Diabetic Ulcer	- 25%
5. Vascular Ulcers	- 75%
6. Others -	- 3 cases

Patients who required surgical intervention and debridement under anesthesia are referred to nearby hospitals such as North Colombo Teaching Hospital or District General Hospital, Negombo for opinion of Consultant Surgeon and expert management and are unusually referred back to us for continuation of management.



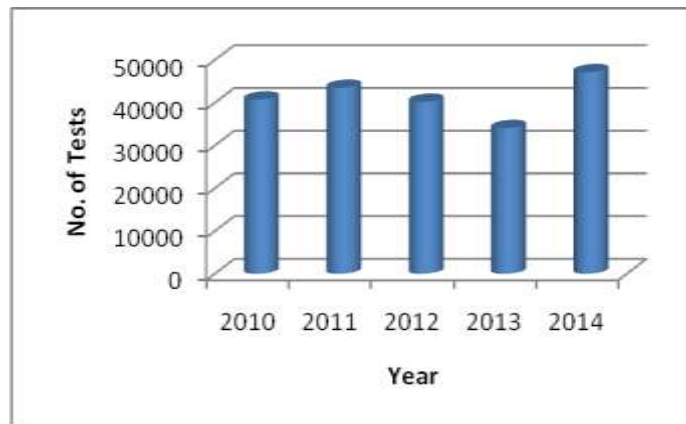
- Total number of Patients treated in the Ulcer Care Unit during the year 2014 was 14,483.



## Laboratory Investigations

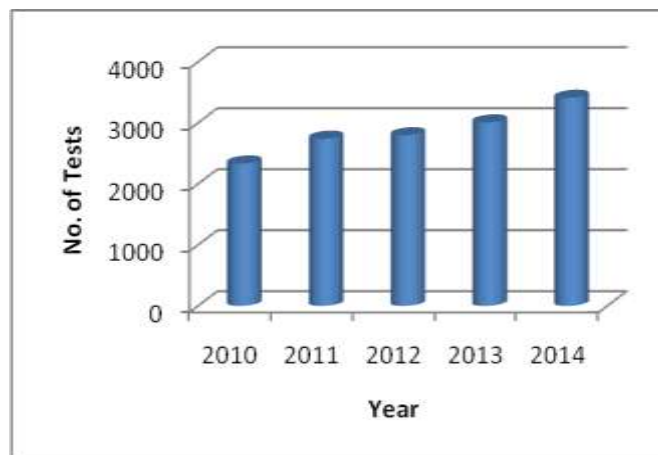
The basic laboratory services are rendered.

- The total number of 47,157 laboratory investigations were done.



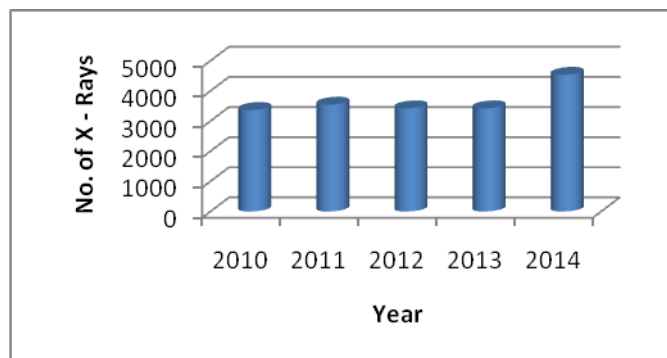
## ECG

Numbers of E.C.G.'s taken during the year 2014 were 3,408.



## X-rays

- Number of X-rays taken during the year 2014 were 4,535.



## Ophthalmology Unit

The services rendered in the Ophthalmology Unit are:

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

### Summary of the performance of the Eye Unit

Function	Performance during 2014
No. of admissions	13,718
No. of surgeries	11,514
No. of clinic patients	63,983
No. of laser treatments	1,900
No. of refractions	17,949
No. of Emergencies	2,194
No. of Eye camp patients	1,891

### 1. Clinics

- They functioned every day except Sundays and Public Holidays .
- Prior appointments were not needed and patients could walk in for a check up.
- There was no limitation of patients.
- The following clinics were conducted
  - ✓ General Eye Clinics,
  - ✓ Diabetic Clinic,
  - ✓ Glaucoma Clinic,
  - ✓ Pediatric Clinic
  - ✓ Post Operative Clinic

### 2. Eye Surgeries

The following types of eye surgeries were performed in the Unit. These included

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

Surgical waiting lists were very short and on urgent cases surgeries were performed on the same day they attended the clinics. E.g. reversible blindness due to cataract.

## Number of Surgeries done

Type of surgery	Number of patients 2014
Intra ocular lens implantations	10,232
Glaucoma related surgeries	100
Vitroretinal surgeries	288
Other surgeries	894
Minor surgeries done in clinic	250
<b>Total</b>	<b>11,764</b>

### **3. Laser Treatment**

Virtually all types of laser treatments were done here. The types of laser done:-

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

The laser treatment enables us to manage glaucoma and Diabetic Retinopathy comprehensively.

Most of the laser patients underwent laser treatment on the same day they attended the Clinic.

#### **Total number of laser done in year 2014**

Type of Laser	Number done
PRP	247
FLT	291
YAG Capsulotomy	1,155
Yag PI	67
Other	140
<b>Total</b>	<b>1,900</b>

### **4. Inward Patient Management**

There are 88 beds in the wards of Eye Unit. Most of the cataract surgeries were done as day surgeries. Therefore the shortage of beds was not felt badly.

Number of ward admissions was 13,718.

## **5. Refractive Services-2014**

Total refractions performed	17,949
H.V.F. Patients	382
P.M.T. Patients	2,459
Post operative Patients	1,532
OCT	824

## **6. Eye camps**

From the Eye Camps conducted island wide, patients who needed surgeries were directed to Wijaya Kumaratunga Memorial Hospital for surgeries, laser treatment etc. and follow up was done in our clinics (e.g. Glaucoma)

To patients who could not afford Intra Ocular Lenses, all free facilities were given including Intra Ocular Lenses. Support from the Vision 2020 for the lenses on mass scale Camps was afforded.

### **Eye camps done in year 2014**

<b>Eye camp</b>	<b>Number of Surgeries performed</b>
Sabaragamuwa Province	1,272
Other Provinces	875
Total	2,147

## **7. Ophthalmology Investigations**

We have had facilities to do following investigations .

1. Fundus fluorescein angiography
2. Anterior segment photography
3. HVF ( Humphrey visual field )
4. A scan / contact biometry
5. B scan
6. OCT ( Optical Coherence Tomography )

## ❖ **Research and Publications**

- **Evaluation of services rendered to patients under going Cataract Surgeries in Wijaya Kumaratunga Memorial Hospital, Seeduwa.**

**This research was done in August 2014 and it was published in SLMA 128<sup>th</sup> Anniversary International Medical Congress of Sri Lanka Medical Association.**

- **Bed Occupancy ratio during 2014 was - 77.37%**
- **Morbidity during the year 2014 is shown below:-**

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

1. Cataract and other diseases of the Lens of the eye.
2. Other diseases of the eye and adenexe
3. Diabetes Mellitus
4. Viral Fever and other viral diseases
5. Diseases of the Respiratory Tract
6. Hypertension
7. Diseases of Skin including bones

### ➤ **Mortality**

1. Septicemia associated with Diabetes Mellitus
2. Myocardial Infarction
3. Renal Failure
4. Cor-pulmonale

### ➤ **Special Events**

- Annual Blood Donation Campaign was held on 16<sup>th</sup> Feb. 2014.
- Unit Head meetings were held when necessary and day-to-day matters were discussed.
- Staff meetings were held when deemed necessary.

### ➤ **Religious Activities**

- Vesak Dansala and Vesak bana was performed and Christmas celebrations were done.

➤ **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

• **15<sup>th</sup> Anniversary of the Hospital**

The 15<sup>th</sup> Anniversary of the Hospital was celebrated in a subdued manner. An overnight Pirith Chanting was organized to commemorate the 15<sup>th</sup> Anniversary. A Catholic Religious Ceremony was also held.

A large Health Camp was organized in an underprivileged remote area in Lunugamvehera 6<sup>th</sup> Bank Village where General Medical Camp, Eye Clinic, Dental Clinic, Well-woman Clinic, NCD Clinic and Health Education Unit was organized with the support of AGA of the area, Regional Director of Health of the area and Medical Officer of Lunugamvehera. Children of Lunugamvehera Gramiya School were assisted with a donation of books, pens etc. About 200 Cataract patients were selected and posted for Cataract surgery in small groups in 2015.

We have obtained Lenses from Donors to accommodate above patients and surgeries were to be performed free of charge.

## Services Rendered January to December 2014 Wijaya Kumaratunga Memorial Hospital

Service Rendered	January	February	March	April	May	June	July	August	September	October	November	December	Total
OPD <i>(No. of Patients)</i>	11,498	11,192	12,294	10,649	12,633	12,639	12,666	10,389	10,075	11,072	11,066	10,243	<b>136,416</b>
ETU <i>(No. of Patients)</i>	1,588	1,515	1,728	1,591	1,830	1,592	1,618	1,327	1,310	1,531	1,569	1,452	<b>18,651</b>
<b>CLINICS</b>													
Eye Clinics I <i>(No. of Patients)</i>	1,075	999	1,204	856	1,218	937	951	1,088	1,113	1,121	1,158	1,065	<b>12,785</b>
Eye Clinics II <i>(No. of Patients)</i>	5,730	4,071	4,394	3,464	3,504	4,072	4,652	4,905	4,830	4,167	3,410	3,999	<b>51,198</b>
Dental <i>(No. of Treatments)</i>	664	619	754	664	606	764	833	748	652	705	681	722	<b>8,412</b>
Medical <i>(No. of Patients)</i>	2,540	2,047	2,207	2,192	2,242	2,434	2,623	2,538	2,473	2,674	2,226	2,429	<b>28,625</b>
Diabetes/ Hypertension <i>(No. of Patients)</i>	159	140	149	180	148	159	216	153	177	230	214	233	<b>2,158</b>
Surgical <i>(No. of Patients)</i>	75	74	73	57	30	60	76	55	68	52	62	45	<b>727</b>
Pediatric <i>(No. of Patients)</i>	144	146	188	129	109	132	189	133	127	166	135	117	<b>1,715</b>
Psychiatric <i>(No. of Patients)</i>	184	168	241	163	159	221	148	177	227	163	162	24	<b>2,037</b>
Family Planning <i>(No. of Patients)</i>	5	7	5	6	2	3	8	3	10	7	5	3	<b>64</b>
Well Women Clinic <i>(No. of Patients)</i>	18	17	16	5	12	11	12	14	13	8	12	5	<b>143</b>
Wound Care Unit <i>(No. of Patients)</i>	685	635	752	896	1,114	1,304	1,509	1,343	1,410	1,502	1,688	1,645	<b>14,483</b>
<b>In Patients</b>													-
Ward 01 <i>(No. of Admissions)</i>	140	107	113	117	126	91	120	122	127	123	131	119	<b>1,436</b>
Ward 02 <i>(No. of Admissions)</i>	138	112	164	123	136	142	157	148	154	164	183	106	<b>1,727</b>
Ward 03 <i>(No. of Admissions)</i>	535	445	514	353	435	368	435	475	494	528	548	426	<b>5,556</b>
Ward 04 <i>(No. of Admissions)</i>	774	659	732	559	634	547	588	784	751	751	790	593	<b>8,162</b>
Ward 05 <i>(No. of Admissions)</i>	38	44	63	52	60	62	34	36	24	24	30	30	<b>497</b>
<b>Operations</b>													
Eye Surgery <i>(No. of Surgeries)</i>	1,048	881	963	776	853	775	934	1,075	1,073	1,144	1,152	840	<b>11,514</b>
Minor eye surg (Done in Clinic) <i>(No. of Surg.)</i>	30	22	20	28	31	15	20	19	23	13	23	26	<b>270</b>
General Surgery <i>(No. of Surgeries)</i>	17	11	10	7	8	8	9	8	11	6	7	7	<b>109</b>
Laser Treatment <i>(No. of Patients)</i>	185	132	121	162	134	171	170	152	138	187	188	160	<b>1,900</b>
Investigation :- Refraction <i>(No. of Patients)</i>	1,937	1,565	1,942	1,200	1,365	1,356	1,422	1,505	1,465	1,375	1,510	1,307	<b>17,949</b>
Ophthalmic :- HVF <i>(No. of Patients)</i>	20	31	27	15	40	27	30	54	45	36	25	32	<b>382</b>
OCT <i>(No. of Patients)</i>	-	4	62	43	68	72	82	123	86	86	89	109	<b>824</b>
LAB <i>(No. of Tests)</i>	2,297	2,195	2,678	2,312	4,018	4,723	5,605	5,965	5,283	5,610	3,931	2,540	<b>47,157</b>
X-Ray <i>(No. of X-Rays)</i>	367	336	309	355	431	402	431	373	479	475	308	269	<b>4,535</b>
E.C.G. <i>(No. of Patients)</i>	581	407	390	306	234	189	217	183	239	290	196	176	<b>3,408</b>

Wijaya Kumaratunga Memorial Hospital- Seeduwa  
**Statement of Financial Position**  
**AS AT DECEMBER 31, 2014**

<b><u>ASSETS</u></b>		<b>2014</b>	<b>2013</b>
		<b>Rs.</b>	<b>Rs.</b>
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	1	2,884,616.87	11,511,170.58
Receivables	2	8,046,476.00	6,050,503.00
Inventories	3	11,670,827.31	8,820,904.50
Prepayments	4	683,617.85	598,022.24
		<u>23,285,538.03</u>	<u>26,980,600.32</u>
Capital Working Progress	5	<u>11,836,109.07</u>	<u>2,241,934.00</u>
<b><u>Non- Current Assets</u></b>			
Infrastructure, Plant and Equipment	6	56,219,606.03	48,191,394.25
Land and Building	7	150,477,429.59	153,579,584.79
		<u>206,697,035.62</u>	<u>201,770,979.04</u>
<b>Total Assets</b>		<u><u>241,818,682.72</u></u>	<u><u>230,993,513.36</u></u>
<b><u>LIABILITIES</u></b>			
<b><u>Current Liabilities</u></b>			
Payables	8	4,524,559.76	16,034,021.44
Creditors	9	21,122,172.63	20,724,091.46
Provision for Gratuity	10	21,420,375.65	17,616,699.70
Total Liabilities		<u>47,067,108.04</u>	<u>54,374,812.60</u>
Net Assets		<u><u>194,751,574.68</u></u>	<u><u>176,618,700.76</u></u>



**NET ASSETS/EQUITY**

Capital	11	75,787,890.44	75,787,890.44
Government Grant- Capital	12	145,722,742.32	131,531,083.25
Donation	19	1,323,877.55	461,894.60
Reserves- Capital Gain		2,131,366.30	2,131,366.30
Accumulated Surpluses/ (Deficits)	13	<u>(30,214,301.93)</u>	<u>(33,293,533.83)</u>
<b>Total Net Assets/ Equity</b>		<b><u>194,751,574.68</u></b>	<b><u>176,618,700.76</u></b>

The Board of Directors are 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.

.....  
**Chairman**

Date :

.....  
**Director**

Date :

.....  
**Director**

Date :

.....  
**Accountant**

Date :

Wijaya Kumaratunga Memorial Hospital- Seeduwa  
**Statement of Financial Performance**  
**For the Year Ended December 31, 2014**

<b><u>Revenue</u></b>		<b>2014</b>	<b>2013</b>
		<b>Rs.</b>	<b>Rs.</b>
Government Grant (Recurrent)		180,000,000.00	120,250,000.00
Capital Grant Amortization		18,808,340.93	17,525,581.80
Other revenue	14	22,347,130.97	16,534,203.60
<b>Total Revenue</b>		<b>221,155,471.90</b>	<b>154,309,785.40</b>
<b><u>Expenses</u></b>			
Wages Salaries and employee benefits	15	108,795,344.54	90,863,190.23
Supplies and consumables used	16	56,719,410.86	37,361,818.72
Depreciation and amortization expense	17	18,929,389.87	17,546,479.30
Other expenses	18	33,153,308.53	27,481,236.35
<b>Total expenses</b>		<b>217,597,453.80</b>	<b>173,252,724.60</b>
<b>Surplus / (deficits) for the period</b>		<b>3,558,018.10</b>	<b>(18,942,939.20)</b>

Wijaya Kumaratunga Memorial Hospital- Seeduwa  
**Cash Flow Statement for Year Ended 31 December 2014**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Surplus / (deficit) 3,558,018.10

**Non- cash movements**

Depreciation 18,929,389.87

Amortization of Government Grant (18,808,340.93)

Decrease in payables (11,509,461.68)

Increase in Creditors 398,081.17

Increase in Inventory (2,849,922.81)

Increase in provisions relating to employee cost 3,803,675.95

Increase in prepayment (325,595.61)

Increase in receivables (1,995,973.00)

Decrease in Prior Year Adjustments 1,452,959.13

Retirement Benefit obligation Paid

**Net cash flows from operating activities**

**(7,347,169.81)**

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of plant and equipment (24,685,208.83)

Capital Working Progress (9,594,175.07)

Capital Grant received 33,000,000.00

**Net cash flows from investing activities**

**(1,279,383.90)**

**CASH FLOWS FROM FINANCING ACTIVITIES**

**Net cash flows financing activities**

**Net increase / (decrease) in cash and cash equivalents (8,626,553.71)**

**Cash and cash equivalents at beginning of period 11,511,170.58**

**Cash and cash equivalents at end of period 2,884,616.87**

Notes to the Cash Flow Statement  
Cash and Cash Equivalents

1

**2014**

Cash at Bank	2,852,116.87
Petty Cash	25,000.00
Cash in Hand	<u>7,500.00</u>
	<u><b>2,884,616.87</b></u>

Wijaya Kumaratunga Memorial Hospital- Seeduwa  
**Fixed Assets Schedule as at 31st December 2014**

Items	Cost				Rate	Depreciation				Written down value as at 31/12/2014
	As at 1/1/2014	Add. Dur. The Year	Disposal Dur. The Year	As at 31/12/2014		As at 1/1/2014	Add. Dur. The Year	Disposal Dur. The Year	As at 31/12/2014	
Land	18,627,500.00	-		18,627,500.00		-	-	-	-	18,627,500.00
Building & Fit.	157,901,495.24	57,015.00		157,958,510.24	2%	22,949,410.45	3,159,170.20		26,108,580.65	131,849,929.59
Vehicle	17,958,792.90			17,958,792.90	20%	8,624,789.90	3,006,000.00		11,630,789.90	6,328,003.00
Fur. Fit. & Instru.	8,656,546.97	496,268.50	321,223.50	8,831,591.97	10%	6,719,610.92	522,580.70	319,594.80	6,922,596.82	1,908,995.15
Machin.	6,617,796.53	411,239.00	381,611.25	6,647,424.28	15%	5,190,458.34	403,363.07	375,161.25	5,218,660.16	1,428,764.12
Compu.	645,395.00	120,392.00	170,605.00	595,182.00	20%	507,838.00	78,978.40	170,605.00	416,211.40	178,970.60
Medical Equ.	116,998,436.65	22,778,610.65		139,777,047.30	15%	81,642,876.64	11,759,297.50		93,402,174.14	46,374,873.16
	327,405,963.29	23,863,525.15	873,439.75	350,396,048.69		125,634,984.25	18,929,389.87	865,361.05	143,699,013.07	206,697,035.62

**206,697,035.62**

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>Cash &amp; cash equivalent</u></b>	<b>1</b>	
Cash at Bank	2,852,116.87	11,485,620.58
Petty Cash	25,000.00	25,000.00
Cash in Hand	7,500.00	550.00
	<u>2,884,616.87</u>	<u>11,511,170.58</u>
<b><u>Receivables</u></b>	<b>2</b>	
Deposit Account	50,000.00	50,000.00
Festival Advance	225,500.00	237,500.00
Special Advance	-	750.00
Distress Loan	7,770,976.00	5,762,253.00
	<u>8,046,476.00</u>	<u>6,050,503.00</u>
<b><u>Inventories</u></b>	<b>3</b>	
Stationary	140,500.79	90,561.71
Drugs	10,218,755.29	7,498,661.48
Lab Chemical	645,855.89	598,611.27
Linen Items	141,945.07	269,615.10
General Stores	295,094.54	195,027.96
Repair & Maintenance	124,674.10	94,557.74
X Ray	104,001.63	73,869.24
	<u>11,670,827.31</u>	<u>8,820,904.50</u>

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>Prepayments</u></b>	<b>4</b>	
Insurance Cash & Transit	6,095.40	6,095.30
Insurance Double Cab - GD 2714	3,147.97	3,307.67
Insurance Double Cab - PC 4087	50,534.92	54,434.81
Insurance Ambulance HN - 6312	36,627.21	38,575.34
Insurance Ambulance LW - 0961	18,621.77	
Service Agreement of Digital Copier	10,710.78	8,123.56
License Fees GD 2714	8,580.78	9,808.70
License Fees PC 4087	4,980.42	6,160.62
Luxury Tax PC 4087	5,000.00	
Service Agreement of with Frigi A/C	104,865.90	111,097.08
Service Agreement of Lift	135,164.70	120,419.16
Service Agreement of Visual Field	29,288.00	
Rental	270,000.00	240,000.00
	<b>683,617.85</b>	<b>358,022.24</b>
<b><u>Capital Working Progress</u></b>	<b>5</b>	
Working Progress - New Building	10,094,590.07	1,120,320.00
Working Progress - Car Park II	437,519.00	318,614.00
Working Progress - Earth Filling	1,304,000.00	803,000.00
	<b>11,836,109.07</b>	<b>2,241,934.00</b>
<b><u>Infrastructure, Plant and Equi.</u></b>	<b>6</b>	
Machinery	1,428,764.12	1,427,338.19
Furniture	1,908,995.15	1,936,936.05
Vehicle	6,328,003.00	9,334,003.00
Computer	178,970.60	137,557.00
Medical Equipment	46,374,873.16	35,355,560.01
	<b>56,219,606.03</b>	<b>48,191,394.25</b>

		<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>Land and Buildings</u></b>	<b>7</b>		
Land		18,627,500.00	18,627,500.00
Building & Fittings		131,849,929.59	134,952,084.79
		<u>150,477,429.59</u>	<u>153,579,584.79</u>
<b><u>Accrued Expenses</u></b>	<b>8</b>		
Audit Fees		1,050,000.00	650,000.00
TEC Member Fees			18,000.00
Electricity		604,595.66	605,465.63
Telephone Charge		41,450.00	52,764.20
Fuel		61,269.79	75,096.00
Travelling		2,450.00	959,912.27
Stock Drugs		15,363.70	
Medical Equipment			11,236,000.00
<b><u>Payables</u></b>			
Refundable Tender Deposit		258,000.00	254,000.00
Retention Money		297,395.00	297,395.00
<b><u>Salary Payables</u></b>			
Salary Control – Other		85,067.00	263,610.00
Salary Control – Para		156,841.60	312,210.00
Salary A/C – MO		139,141.00	614,753.34
Salary A/C – NO		513,552.40	
Salary A/C – Minor		363,127.20	
Overtime – Nursing Staff		441,972.00	258,136.00
Overtime – Paramedical Staff		34,423.00	27,052.00
Overtime – Other Staff		27,251.00	21,843.00
Overtime – Minor Staff		226,764.00	220,526.00
Extra Duty Payments M/O		197,370.00	162,141.00
Welfare Society		8,526.00	5,117.00
		<u>4,524,559.76</u>	<u>16,034,021.44</u>



		<b><u>2014</u></b>	<b><u>2013</u></b>		
<b><u>Creditors</u></b>	<b>9</b>				
SPC		13,479,444.20	8,802,442.12		
MSD		2,828,991.97	6,120,274.70		
Super Willshine Ltd		2,748,459.41	1,817,380.21		
Charming Security		293,173.20	469,700.00		
Frigi Engineering		664,919.33	1,686,899.72		
Erandhi Supplier		1,047,184.52	1,707,394.71		
Nalin Thushara		60,000.00	120,000.00		
		<u>21,122,172.63</u>	<u>20,724,091.46</u>		
<b><u>Reserves</u></b>	<b>10</b>				
Provision for Gratuity		21,420,375.65	17,616,699.70		
		<u>21,420,375.65</u>	<u>17,616,699.70</u>		
<b><u>Capital &amp; Reserves</u></b>	<b>11</b>				
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		
		<u>75,787,890.44</u>	<u>75,787,890.44</u>		
<b><u>Government Grant - Capital</u></b>	<b>12</b>				
		As at 1/1/2014	Addi. Dur. In the Year	Amortization	As at 31/12/2014
Government Grant - Capital		121,307,083.25	33,000,000.00	16,252,340.93	138,054,742.32
Vehicle - Double Cab WPPC 4087 by the Treasury		4,480,000.00		1,120,000.00	3,360,000.00
Ambulance - WPLW - 0961 by the Ministry of Health		5,744,000.00		1,436,000.00	<u>4,308,000.00</u>
		131,531,083.25	33,000,000.00	18,808,340.93	<u><b>145,722,742.32</b></u>

	<b>2014</b>	<b>2013</b>
<b><u>Accumulated Deficit</u></b>	<b>13</b>	
B/F Balance as at 01.01.2013	(33,293,533.83)	(12,418,849.30)
Surplus for the period	3,558,018.10	(18,942,939.20)
Prior Year Adjustment	(478,786.20)	(1,931,745.33)
	<u>(30,214,301.93)</u>	<u>(33,293,533.83)</u>
<b><u>Other Income</u></b>	<b>14</b>	
Private Medical Certificate Charges	192,550.00	199,900.00
Sundry Income	103,684.00	93,320.15
Tender Deposit - Non Refundable	131,000.00	121,500.00
Interest of Distress Loan	329,768.51	158,443.73
Eye Operation Charges - Major	19,065,500.00	14,727,750.00
Eye Operation Charges - Minor	212,000.00	
General Operation - Major	40,000.00	135,000.00
General Operation - Minor	80,000.00	
Interest - Special Advance	7,678.46	6,921.72
Rental		16,768.00
FFA	45,500.00	19,750.00
FLT	132,500.00	92,250.00
Peripheral	74,000.00	63,000.00
Lid	10,000.00	11,000.00
Yag PI	57,400.00	33,000.00
PRP	144,200.00	125,300.00
HVF	181,750.00	80,000.00
Yag Capsulomy	765,100.00	650,300.00
OCT	771,000.00	
Grid	3,500.00	
	<u>22,347,130.97</u>	<u>16,534,203.60</u>

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>Expenditure</u></b>		
<b>Wages, Salaries and Employee benefits</b>	<b>15</b>	
Salary control A/C		(409.67)
Salary & Allowances		71,297,393.48
Salary & Allowances – MO	25,367,457.37	
Salary & Allowances – Other	4,440,624.78	
Salary & allowances – Para	6,657,336.82	
Salary & Allowances – NO	27,749,472.88	
Salary & Allowances – Minor	22,035,565.54	
E.P.F. 12%	4,952,295.48	4,456,215.01
E.T.F. 3%	1,238,073.89	1,114,053.76
Over – Time – Others	368,162.00	277,124.50
Over – Time – Para Medical	468,571.00	410,347.60
Over – Time – Nurses	5,403,291.00	3,848,670.49
Over – Time – Minor Staff	3,312,551.00	2,930,555.50
Extra Duty Payments (M/O)	2,422,988.00	1,622,335.00
Gratuity Expenses	4,378,954.78	4,906,904.56
	<u>108,795,344.54</u>	<u>90,863,190.23</u>
<b><u>Supplies</u></b>		
<b>Supplies</b>	<b>16</b>	
Lab Chemicals	953,904.61	870,933.79
X-Ray films & chemicals	226,546.61	193,042.55
Dental Consumable	194,910.00	55,433.18
Consumable & Medical Equipment	2,585,141.24	2,357,404.39
Uniforms	1,015,663.00	1,045,859.00
Gas	611,361.00	608,887.00
Drugs	50,232,435.76	31,282,073.91
Linen Items	309,254.74	290,718.04
Consumable & General stores	590,193.90	657,466.86
	<u>56,719,410.86</u>	<u>37,361,818.72</u>
<b><u>Depreciation</u></b>		
<b>Depreciation</b>	<b>17</b>	
Buildings & fittings	3,159,170.20	3,158,029.90
Vehicle	3,006,000.00	3,006,000.00
Furniture, Fittings & Instruments	522,580.70	484,038.70
Machinery	403,363.07	394,387.20
Computer	78,978.40	54,900.00
Medical Equipment	11,759,297.50	10,449,123.50
	<u>18,929,389.87</u>	<u>17,546,479.30</u>

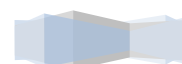
	<b>2014</b>	<b>2013</b>
<b><u>Travelling</u></b>	<b>18</b>	
Travelling & Subsistence Allowance (Other Officers)	75,105.00	21,362.00
<b><u>Maintenance</u></b>		
Stationery	481,624.11	413,665.33
Electricity	8,764,622.71	7,928,929.51
Water	1,644,721.57	1,203,512.00
Telephone	502,447.47	458,008.89
Postage	19,515.00	13,300.00
<b><u>Repair &amp; Maintenance</u></b>		
Repair & Maintenance - Building	161,292.85	14,000.00
Repair & Maintenance - Machinery	1,138,046.14	1,340,734.25
Repair & Maintenance - Vehicle	508,656.58	293,082.84
Repair & Maintenance - Computer	4,750.00	58,666.70
Repair & Maintenance - Medical Equipment	1,487,215.00	489,815.00
Repair & Maintenance (ii)	564,802.74	541,666.89
<b><u>Contractual Services</u></b>		
Cleaning	4,769,338.95	3,489,040.78
Laundry	720,000.00	679,193.00
Security	3,480,334.80	2,809,807.84
Food Provision	5,863,874.48	5,082,015.66
<b><u>Others</u></b>		
Administrative Board member fees	48,500.00	68,000.00
Sundry expenses	350,423.70	314,629.00
Advertisement	641,312.00	546,224.00
Insurance Cash & Transit	11,709.30	16,458.99
Other Bank Chargers	55,052.00	46,885.37
Audit Fees	400,000.00	350,000.00
Lawyer Fees	3,850.00	
Rental	224,726.95	
<b><u>Vehicle Expenses</u></b>		
Fuel	937,228.79	1,029,544.00
Insurance	254,096.96	255,609.42
Reg. / License Fees	40,061.43	17,084.88
	33,153,308.53	27,481,236.35

### **Donation A/C**

Balance B/F	19	461,894.60
Donation for the period		861,982.95
		<hr/>
		1,323,877.55
		<hr/> <hr/>

Wijaya Kumaratunga Memorial Hospital – Seeduwa  
**Statement of Changes in Net Assets / Equity**  
For the Year Ended December 31,2014

	Donation From General Treasury	Government Grant – Capital	Donation from other entity	WKM Foundation	Board of Investment	UDA	Reserves - Capital Gain	Net Surplus/ (Deficit)	Total
Balance as at December 31,2013	10,224,000	121,307,083	461,895	29,632,139	28,155,751	18,000,000	2,131,366	(33,293,534)	176,618,700
Donation during The year			861,983						861,983
Capital Grant Received During the year		33,000,000							33,000,000
Capital Grant Amortization	(2,556,000)	(16,252,341)							(18,808,341)
Net surplus/ (deficit) for the period								3,558,018	3,558,018
Prior Year Adjustments								(478,786)	(478,786)
Balance at December 31,2014	7,668,000	138,054,742	1,323,878	29,632,139	28,155,751	18,000,000	2,131,366	(30,214,302)	194,751,574

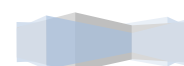


## FINANCIAL PERFORMANCE TREND IN THE PRECEDING FIVE YEARS

Sr. No	Narration	2010(000)	2011(000)	2012(000)	2013(000)	2014(000)
01	Total Non-current Assets (WDV) as at end of year	170,387	184,632	195,703	201,770	206,697
02	Total Current Assets as at end of year	23,401	19,729	17,254	26,980	23,285
03	Accumulated Fund as at end of year	193,788	204,361	212,958	230,993	241,818
04	Total Non- Current Liabilities as at end of year	-	115,044	109,226	120,187	138,054
05	Total Current Liabilities as at end of year	12,300	26,450	32,412	54,374	47,067
06	Total Revenue for the year	114,143	132,355	154,433	152,873	221,155
	Government Grant – Recurrent	91,812	109,933	128,070	120,250	180,000
	Capital Donation	24,000	19,000	10,000	191,200	33,000
	Own Revenue	22,331	22,362	26,363	32,623	22,347
07	Surplus/ Defect for the year	(6,510)	(3,944)	3,646	(20,378)	3,558
08	Total Capital Expenditure for the year	14,827	25,921	21,744	24,745	23,863
09	Total Cost of Employment for the year	59,648	68,696	77,193	90,863	108,795
10	Total Number of Employees as at end of year	144	144	145	163	183
(A)	<b>RATIONS</b> Own Revenue to Total Revenue	19%	17%	17%	21%	10%
(B)	Total Cost of Employment per Employee	414.00	477.00	532.00	557.00	594.00

### Performance Indicator

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Number of Patients – Services					
Out- doors	274,848	265,864	259,994	266,342	277,414
Indoor	15,774	12,372	14,079	15,963	17,378
Cost of Patient per day	1,676	2,032	2,133	2,303	2,823



## UNIT COST PER PATIENT PER DAY

**This has been arrived by divide the total expenditure for the year 2014 by the total number of patients days and the number of out patients visit divided by six.**

Total expenditure for the year	=	(Rs.) 217,597,453.80
Total Number of patient days	=	30,827
Total Number of Out patients Visit	=	277,414
Six Out patients =One in patient visit	=	<u>277,414</u> / 6
	=	46,235
Total Number of patients days	=	30,827 + 46,235
	=	77,062
Cost for patient per day	=	<u>217,597,453.80</u> / 77,062
	=	<b>2,823</b>







# Wijaya Kumaratunga Memorial Hospital, Seeduwa

## Significant Accounting Policies

### **GENERAL**

#### **Basic of Preparation**

1.1.1. Financial Statements is 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 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 (eg. Annually depreciated value of the assets is accounted as income for the years)

1.2.2. Recurrent Grant has been recognized 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 surplus 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 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 ine 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 and 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/1/14/08  
Your No :-  
Date :- 20<sup>th</sup> July 2015

## **Report of the Auditor General on the Financial Statements of the Wijaya Kumaratunga Memorial Hospital Board for the year ended 31<sup>st</sup> December 2014 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 31 December 2014 comprising the statement of financial position as at 31 December 2014 and the statements of financial performance, statement of changes in equity and 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(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) 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)© of the Finance Act appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was issued to the Chairman of the Board on 15 May 2015.

### **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 Sri Lanka Public Sector Accounting Standards and for such internal controls as the managements 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 consistent with International Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). 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 reasonable 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 audit opinion.

### **1.4 Basis for Qualified 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 Kumaratunga Memorial Hospital Board as at 31 December 2014 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### **2.2 Comments on Financial Statements**

#### **2.2.1 Sri Lanka Public Sector Accounting Standards**

As a fair value is not shown with regard to Property, Plant, and Equipment still in use despite being fully depreciated, action had not been taken to revalue and account the assets costing Rs. 65,240,368 in terms of Sri Lanka Public Sector Accounting Standard No. 07.

#### **2.2.2 Accounting Deficiencies**

The following observations are made.

- (a) As gratuity provision had been understated by a sum of Rs. 190,245 due to errors in calculating the gratuity provision for the year under review, the surplus for the year had been overstated by the said amount, and the gratuity provision had also been understated.
- (b) The retention money amounting to Rs. 621,558 with regard to the contract for the construction of laboratory building, had totally been omitted from the accounts.



- (c) A sum of Rs. 50,000 had been paid to a Multipurpose Co – operative Society in the year 2012 as a deposit for fuel. As the deposit had been accounted as an expense of the said year, the sum further receivable had not been shown in the financial statements.
- (d) A sum of Rs. 1,304,000, an expense of capital nature, paid for the improvement of hospital premises, had been accounted under work in progress without being capitalized despite the intended purpose had been completed.
- (e) In spite of the construction work of the car park had been completed under phase 2 at an expense of Rs. 437,519 by the end of the year under review, the said amount had been accounted under work in progress instead of being capitalized under buildings.
- (f) The case filed by the former accountant of the Hospital on the deprivation of an extension of the service, had been concluded during the year under review. The sum of Rs. 306,975 paid to him as compensation, had been shown in the prior year adjustment account instead of being stated under employee compensation.
- (g) The cash flow statement should be prepared enabling to identify cash in – flows and out – flows during the year. However, the actual sum incurred for purchasing Property, Plant, and Equipment during the year under review was Rs. 23,051,532 but, the said sum had been shown as Rs. 24,685,209 and as such the accuracy of the cash flow statement prepared had been questionable in audit.

### **2.2.3 Unexplained Differences**

The fees charged for various surgeries and tests shown under other income in the financial statements totaled Rs. 21,582,450 while the said value was Rs. 22,354,200, according to the registers maintained at the hospital. Hence, a difference of Rs. 771,750 had been observed between the registers and the financial statements.



## 2.3 Non – compliance with Laws, Rules, Regulations and Management Decisions

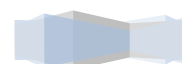
The following non – compliances were observed.

<u>Reference to Laws, Rules Regulations etc</u>	<u>Non - compliance</u>
(a) Public Enterprises Circular No. PED/12 dated 02 June 2003	
i) Section 7.4.5	A survey on fixed assets had not been conducted annually.
ii) Section 9.2 (d)	Even though the organization chart of an institute should be registered with the Department of Public Enterprises of the Treasury, the Hospital did not possess an organization chart approved by the Treasury in such a manner.
(b) Circular letter No. PED/PU dated 08 July 2009	Recruitments and promotions procedure should have been prepared and presented to the National Salaries and Cadre Commission before 30 July 2009, but it had not been so done even by 31 December 2014.

## 3 Financial Review

### 3.1 Financial Results

According to the financial statement presented, the operations of Hospital Board for the year under review had resulted in a surplus of Rs. 3,558,018 as against the deficit of Rs. 18,942,939 for the preceding year. As such, an improvement of Rs. 22,500,957 in the financial result was indicated in the year under review. The main reason thereto was the increase of the recurrent grant and the other income by Rs. 59,750,000 and Rs. 5,812,927 respectively.



## 4 Operating Review

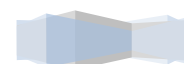
### 4.1 Performance

The performance of the year under review as compared with the preceding year is given below.

<u>Number of patients treated</u>	<u>2014</u>	<u>2013</u>	<u>Increase/ (Decrease)</u>	<u>Percentage</u>
Outdoor Patient Department	136,416	135,796	620	0.46
Emergency Treatment Unit	18,651	18,518	133	0.72
Clinics	122,338	112,030	10,308	9.2
Indoor Patients	17,381	15,969	1,412	8.8
	<u>294,786</u>	<u>282,313</u>		

#### Number of Surgical Operations carried out

Eye	11,515	10,247	1,268	12.37
Laser tests	1,900	2,462	(562)	22.83
Minor Eye	250	263	(13)	4.94
General	109	131	(22)	16.79
	<u>13,774</u>	<u>13,103</u>		



### Number of Tests

Laboratory	47,157	34,082	13,075	38.36
X Ray	4,535	3,424	1,111	32.45
E.C.G.	<u>3,408</u>	<u>3,005</u>	403	13.41
	<u>55,100</u>	<u>40,511</u>		

### Expenditure (Rs.)

Laboratory Materials	953,905	870,934	82,971	9.53
X Ray Materials	226,547	193,042	33,505	17.36
Medical Equipment & Consumables	2,585,141	2,357,404	227,737	9.66
Drugs	50,232,436	31,282,074	18,950,362	60.58
Total Expenditure	217,597,454	173,252,725	44,344,729	25.6
Depreciations and Gratuity	23,308,345	22,453,384	854,961	3.81
Patient's Expenditure per Day (Rs) (Including Depreciation)	2,749	2,310	439	19
Patient's Expenditure per Day (Excluding Depreciation and Gratuity payments)	2,404	2,011	393	19.5





The following observations are made.

- (a) Even though the number of surgeries performed on eyes had increased by 12.37 per cent, minor eye surgeries had decreased by 4.94 per cent.
- (b) The number of lasers tests had decreased by 22.83 per cent, whereas the number of general surgical operations had decreased by 16.79 per cent.
- (c) Expenditure incurred on drugs had increased by 60.58 per cent.

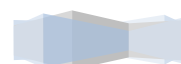
#### **4.2 Management Inefficiencies**

The following observations are made.

- (a) An Optical Coherence Tomography Scanner had been purchased for Rs. 8,795,000 for the Hospital through a supplier selected by calling for limited quotations on the approval of the Secretary to the Ministry without selecting the supplier by calling for open quotations.
- (b) A sum of Rs. 50,000 had been deposited in the year 2007 for repairing the medical equipment of the Hospital. However, action had not been taken to set off the deposit when the bills had been settled after the repairs.

#### **4.3 Operating Inefficiencies**

Out of the patients admitted to the emergency treatment unit and the wards of the Hospital during the year under review, 69 had deceased. Corpses were seen placed at a corridor of ward No. 01 until being taken away due to non – utilization of the morgue. As the patients undergoing eye surgeries frequented this place, and cadavers could be a breeding ground for germs, the risk of spreading germs was observed.



#### **4.4 Idle and Under – utilized Assets**

The following observations are made.

- (a) As a surgeon of the Hospital had suspended performing eye surgeries since the year 2009, the Operating Microscope purchased for Rs. 765,000 in the year 2000 had been remaining idle for a period of 05 years.
  
- (b) A Laparoscopy machine purchased in the year 2010 for Rs. 11,532,317, was used only once in the year it was purchased. The machine remained totally idle for the period of 04 years from the year 2011 to 2014. Despite the recommendation of the audit committee held on 03 September 2014 that the machine be exchanged with other useful instrument, the situation continued even by 30 April 2015.
  
- (c) A Nebulizer worth of Rs. 38,000 received as a donation on 07 October 2013, had remained idle for a period of 1 ½ years at the store of surgical material even by 30 April 2015.
  
- (d) (i) A Fully Automated Hematology Analyzer capable of carrying out the test of Full Blood Count with D Count had been purchased in the year 2013. Despite the capacity of the machine to carry out at least 60 tests per hour, only 15 tests had been carried out per hour.  
  
(ii) Even though the Fully Automated Bio – chemistry Analyzer in the laboratory purchased in the year 2013 was capable of carrying out 22 different tests, only 10 are carried out. Furthermore, despite the capacity of the machine to carry out at least 300 tests per hour, only 12 tests had been carried out per hour. Hence, both of the high capacity machines purchased newly were observed to be under – utilized.



#### **4.5 Uneconomic Transactions**

Despite the requests made to the Medical Supplies Division to purchase drugs through annual estimates, it was observed in the examination of registers that the Medical Supplies Division had not supplied the Hospital with required drugs in many instances. In those instances, the Hospital had purchased drugs from the State Pharmaceutical Corporation. Following observations are made in that regard.

- (a) Even though the Medical Supplies Division had been requested for 2,500 units of the drug namely, Biphasic Isophane Insulin Injection (Human) 30% soluble 70% Isophane vial through annual estimates, inspection on the registers for the receipt of drugs revealed that only 1,300 units had been received. However, without obtaining documentary evidence to the effect that the rest could not be supplied, purchases had been made from the State Pharmaceutical Corporation at a higher price.
  
- (b) The sample check revealed that a sum of Rs. 17,784,688 had been overspent for purchasing 07 types of drugs and 07 surgical materials from the State Pharmaceutical Corporation.

#### **4.6 Deficiencies in Control Administration**

National Engineering and Research Centre (NERD) had been selected as the consultant for the contract to construct the laboratory building of the Hospital, and the management of the Hospital had decided to carry out the construction with technology from NERD. Accordingly, a cost estimate for the building valued at Rs. 12,969,151 (excluding VAT) had been prepared by the consultants of the contract. The contract had been awarded on 30 December 2013 to the institute which submitted the lowest bid, at a value of Rs. 12,431,157 (excluding VAT) on the agreement that construction would be completed and handed over within 210 days. The following observations are made with regard to the construction.

- (a) The contractor had been selected through limited quotations without calling for open quotations for the construction of new laboratory building, to which new extensions had been added in the year 2013 at an estimate of Rs. 12.96 million based on the approval granted in the year 2012 to construct a laboratory building at a value of Rs. 1.5 million.



- (b) Even though it was proposed to set up a unit of wards on the ground floor of the proposed building, attention on the toilet facilities for the wards had not been drawn while the building was being planned.
- (c) As attention had not adequately been paid during the planning stage of the building, the contractor had to proceed with the construction under various extra works. The prior approval for those extra works had not been obtained from the consultants of the contract.
- (d) Due to variances between the prices of the institute to which the contract had been awarded, and the prices in the bills of quantity prepared by the consultancy company for the contract with regard to the following work items, an extra cost of Rs. 305,700 had been incurred. Particulars are given below.

<u>Work Item</u>	<u>No of Units</u>	<u>Price per Unit as Per BOQ</u> Rs.	<u>Price per Unit as presented by the Contractor</u> Rs.	<u>Price in Excess of the BOQ</u> Rs.	<u>Extra Cost to be Incurred</u> Rs.	<u>Percentage of Exceeding the Price</u>
i) L - 18 Installation Ceiling fans	16	7,500	12,000	4,500	72,000	60
ii) L - 19 Cabling and supplying electricity for electric fans	21	2,300	12,000	9,700	203,700	422
iii) L - 20 Supply of Wall mounted Electric fans	05	6,000	12,000	6,000	<u>30,000</u> <u>305,700</u>	100



(e) Despite a sum of Rs. 10,000 had been obtained for the construction of a makeshift building for the employees to stay, such a building had not been constructed.

(f) In spite of a sum of Rs. 20,000 paid to the contractor for the supply of warning signs and night lights under preliminaries, those items had not been supplied.

#### **4.7 Personnel Administration**

The following observations are made.

(a) The approved cadre of the Hospital as at 31 December 2014 had been 216 out of which, there had been 42 vacancies and a surplus of 03.

(b) Even though 02 trainee Lab Technologists had been assigned for training at present, it was observed that their services could be obtained after a period of 03 years.

#### **4.8 Utilization of Vehicles**

An ambulance belonging to the Hospital had met with an accident on 12 June 2014. As the insurance policy had expired at the time of the accident, the loss had been met by hospital fund.

### **5 Accountability and Good Governance**

#### **5.1 Corporate Plan**

According to Section 5.2 of the Guidelines for Good Governance as per Public Enterprises Circular No. PED/12 dated 02 June 2003, a corporate plan should consist of organization chart, potential and weaknesses of the Hospital, yardsticks for performance, and strategic plans regarding the time period stated in the plan. Nevertheless, the corporate plan presented for the Hospital had not contained the aforesaid features. The tasks to be achieved in each year had not specially been mentioned in the strategic plan.



## **5.2 Internal Audit**

The Hospital did not have its own Internal Audit Unit and the internal audit is carried out by the Internal Audit Unit of the Ministry of Health. The ministerial Internal Audit Unit had issued 03 audit queries by conducting audits in the year 2014.

## **5.3 Audit Committee**

According to the Public Enterprises Circular No. 55 of 14 December 2010, the Audit Committee should meet at least once in 03 months. But only one meeting had been held for the year under review.

## **5.4 Budgetary Control**

Variances ranging from 29 per cent to 874 per cent in 15 items of expenditure were observed between the budget and the actual expenditure. As such, it was observed that the budget had not been made use of as an effective instrument of management control.

## **6 Systems and Controls**

Deficiencies in systems and controls observed during the course of audit were brought to the notice 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) Drug Stores Control
- (b) Establishment Activities

W.P.C. Wickramaratne  
Acting Auditor General

