



Annual Performance Report 2023

Ministry of Health

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2023

Ministry of Health

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CHAPTER 1

Institutional Profile/ Executive Summary

1.1 Introduction

The Ministry of Health is committed towards safeguarding the health status of citizens of Sri Lanka by providing quality healthcare services through preventive, curative, promotive, administrative and rehabilitative sectors with the vision for a healthier nation that contributes to its economic, social, mental and spiritual development. The Ministry of Health is also responsible for formulating health policies, setting standards, providing strategic direction for healthcare delivery in the country, allocating resources, training and management of staff at all healthcare delivery agencies and providing healthcare to all its citizens free of charge at the point of delivery through an extensive network of healthcare institutions.

At present, much emphasis and focus are made by the Ministry of Health towards strengthening primary healthcare, whilst maintaining the efficient and effective secondary and tertiary care services. These endeavours are carried out with the ultimate aim of achieving Universal Health Coverage (UHC), which would ensure access to promotive, preventive, curative, rehabilitative and palliative health services of good quality, to all people in need, while ensuring utilization of these services without exposing to any financial hardships.

The total of 1,164 health care institutions as of 31.12.2023 were categorised under the three levels of care based on the General Circular No. 01-18/2020 dated 03.03.2020 and titled “Facilities offered at different categories of Medical care Institution” as given below:

Table 01 - Summary of Health Care Institutions as of 31.12.2023

No.	Level of Care	Category of Hospital	Number of Hospitals		
			Line Ministry	Provincial Ministry	Total
01	Tertiary Care	National Hospital	02	00	02
02		Teaching Hospital	12	00	12
03		Specialized Teaching Hospital	06	00	06
04		Other Specialized Hospital	09	04	13
05		Provincial General Hospital	00	00	00
06		District General Hospital	13	07	20
		Sub Total	42	11	53
07	Secondary Care	Base Hospital Type A	06	29	35
08		Base Hospital Type B	01	44	45
		Sub Total	07	73	80

No.	Level of Care	Category of Hospital	Number of Hospitals		
			Line Ministry	Provincial Ministry	Total
09	Primary Care	Divisional Hospital Type A	01	66	67
10		Divisional Hospital Type B	01	147	148
11		Divisional Hospital Type C	01	270	271
12		Primary Medical Care Unit	08	537	545
		Sub Total	11	1,020	1,031
		Total	60	1,104	1,164

Further, there are four Ayurveda Teaching Hospitals (in Borella, Gampaha, Kaithady & Trincomalee), seven Research Hospitals (in Nawinna, Ampara, Manchanthudawa, Hambantota, Medawachchiya, Nindavur & Mihintale) and one Homeopathic Hospital (in Welisara) are functioning which are mainly under the Indigenous Medicine Sector.

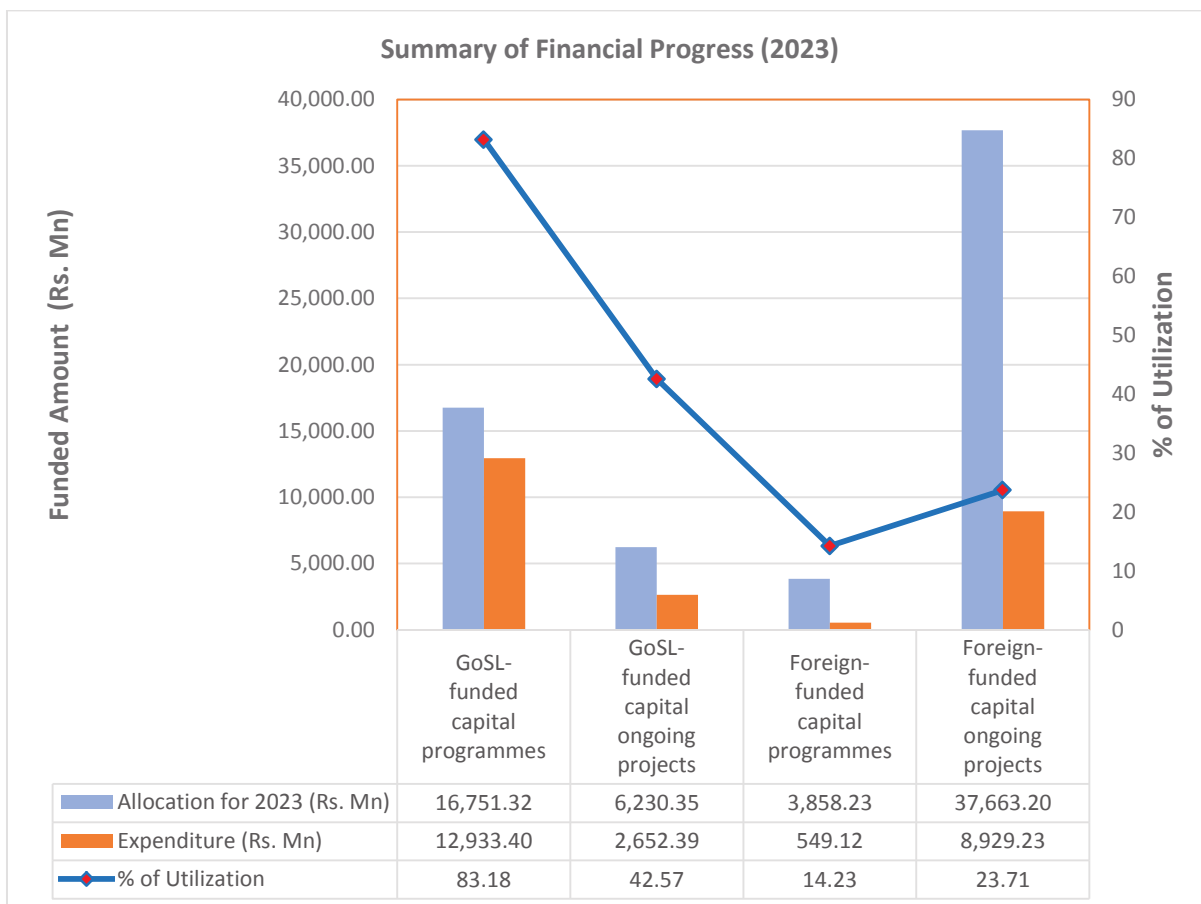
This Annual Performance Report for the year 2023 shows the progress of the annual health sector work plan, as well as the overall health sector performance, against the set targets for year 2023. Further, this publication, reports the progress of the key performance indicators, giving an overview of the achievements during the past two years. Aligning the year 2023, the report has included the performance of pharmaceuticals production, supply and regulation division and the indigenous medicine sector.

A total of Rs. 64,503.11 million had been allocated for the implementation of 79 capital projects and programmes (foreign and locally funded) in 2023 and only 40.41% has been utilized under Expenditure Head No: 111. The details are given in the Table - 02:

Table – 02 Summary of the Financial Progress

#	Description	No. of projects / programmes	Allocation for 2023 (Rs. Mn)	Expenditure (Rs. Mn)	% of Utilization
1	GoSL- funded capital programmes	31	16,751.32	12,933.40	83.18
2	GoSL- funded capital ongoing projects	21	6,230.35	2,652.39	42.57
3	Foreign-funded capital programmes	07	3,858.23	549.12	14.23
4	Foreign-funded capital ongoing projects	15	37,663.20	8,929.23	23.71
	Total	79	64,503.11	26,064.14	40.41

Figure 1 - Summary of the Financial Progress (2023)



Further, it was noted that the total value of outstanding bills in hand as of 31.12.2023 was Rs. 1,831.02 million under GoSL funded capital programs (Rs. 1,826.72 million) and GoSL funded capital on-going projects (Rs. 4.30 million).

In addition to the Expenditure Head No: 111, the funds had been allocated to the Department of Ayurveda under the Expenditure Head No: 220. Total allocation was Rs. 2,020 million (Rs. 1,960 million for Re-current expenditure and Rs. 60 million for Capital expenditure).

The indigenous medicine sector has shown its commitment in realizing the vision of the Ministry of Health to produce a healthier nation that contributes to the economic, social, mental and spiritual development of the country.

Ayurveda, Siddha and Unani systems of medicine as well as the traditional medicine are making a great contribution to the development of primary healthcare and disease prevention in this country. The homeopathy medicine has also been accepted as an alternative medicine method among the people.

In the year 2023, many programs, projects and activities related to the advancement of the indigenous medicine have been given the opportunity to implement. The drafting of the Indigenous Medicine Policy, the necessary amendments to the Ayurveda Act No. 31 of 1961 and the drafting of the Ayurveda Code of Law, are unique among them. In the year 2023, many activities such as conducting researches related to the field of indigenous medicine, production of pharmaceuticals, regulation of products and services, registration of professionals, human resource development activities as well as development of traditional medicine, empowerment and promotion and regulation of homeopathy medicine, were carried out. The wards of the government homeopathic hospital which were inactive for several years, renovated and opened for the public. While preliminary activities are carrying out for implementation of supportive care programs, Ayurveda Teaching Hospital in Borella was made ready for it. Implementation of many activities such as popularizing the concept of food instead of medicine for the control and prevention of non-communicable diseases, promoting yoga for physical and mental wellbeing and improvement of mental wellbeing, popularizing the knowledge of indigenous medicine required for healthy life digital technology were implemented in the year 2023.

However, the development of infrastructure to meet the demand in the field of indigenous medicine should be further developed and it is required more investment on this subject. Especially, the use of digital technology for promotional activities in the field as well as for hospital management and pharmaceutical production and distribution network is a need of the hour and it is currently being focused on.

1.2 Vision, Mission, and Objectives of the Institution

VISION

A healthier nation that contributes to its economic, social, mental and spiritual development

MISSION

To contribute to social and economic development of Sri Lanka by achieving the highest attainable health status through promotive, preventive, curative and rehabilitative services of high quality made available and accessible to people of Sri Lanka

Indigenous Medicine Sector

Vision

Good Health for all through Practice of Traditional Sinhalese Medicine

Mission

Conducting research preserving Sri Lankan identity and bringing wellbeing to the entire community by the use of modern technology and taking a huge contribution from them to meet national, economic and sustainable development goals by invigorating human potentials.

Objectives

- Strengthen service delivery to achieve preventive health goals
- Appropriate and accessible high-quality curative care for all Sri Lankan citizens
- Promotion of equitable access to quality rehabilitation care
- Strengthen evidence-based service delivery to support journey along the continuum of care
- Develop new strategies to reduce out-of-pocket spending and reduce financial risk
- Ensure a comprehensive health system through a better re-structuring including Human Resource Management
- Develop strategic partnership with all providers of health care

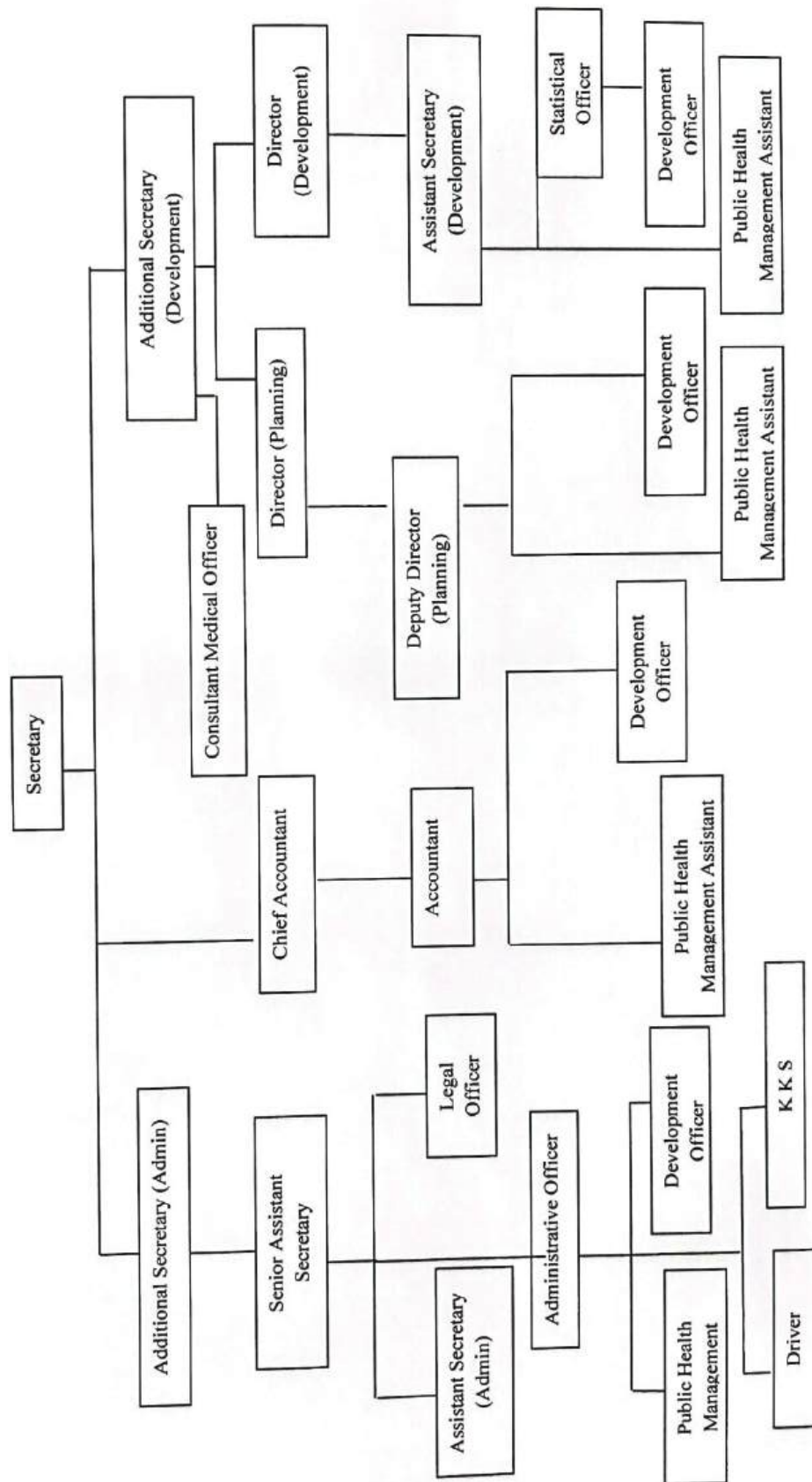
1.3 Key Functions:

1. Formulation of policies, programmes and projects
2. Monitoring and evaluation with regard to the subjects of health and nutrition and those subjects that come under the purview of Departments, Statutory Institutions and Public Corporations listed in 1.6
3. Formulation of policies and standards required for public health services
4. Formulation and implementation of programmes to improve public health and nutrition
5. Implementation of rules and regulations in relation to international quarantine and sanitation
6. Regulation and supervision of the quality, standards and pricing of private hospitals and medical centres
7. Regulation and supervision of charitable medical institutions
8. Adoption of measures for the control, prevention and cure of epidemic, communicable and non-communicable diseases
9. Implementation of medical and oral health services of the school health programme services
10. Matters relating to healthcare in the estate sector
11. General sanitation
12. Implementation of the Thripasha Distribution Scheme
13. Management of all hospitals and staff employed therein (other than those under provincial councils)
14. Management and organization of all departments and services in scheduled training hospitals, and liaise with other higher medical education institutions
15. Matters relating to National Blood Transfusion Services
16. Matters relating to the production, import and distribution of drugs
17. Administration and personnel management of Sri Lanka Medical Service
18. Expansion of training opportunities required for the enhancement of quality and skills of medical and paramedical services
19. Introduction of new strategies to expand research opportunities in the health sector
20. Matters relating to national health insurance programmes

Main Functions of the Indigenous Medicine Sector:

- Formulation, implementation, monitoring and evaluation of policies, programs and projects relevant to the promotion of the indigenous medicine sector.
- (i) Development and improvement of traditional medical methods
- (ii) Production of Ayurveda, Siddha, Unani and Homeopathy pharmaceuticals
- (iii) Import, sale and distribution of materials and products required for the treatment of Ayurveda, Siddha, Unani and Homeopathy medicine
- (iv) Establishment and management of hospitals, research and training institutes and sales outlets for improvement Ayurveda, Siddha, Unani, and homeopathy medicine
- (v) Regulation of exportation of medicinal plants, and products of Ayurveda, siddha and Unani pharmaceuticals
- (vi) Regulation of Ayurveda pharmaceuticals manufactures
- (vii) Coordination of projects on the promotion of medicinal drug plantation and improvement of indigenous medicines
- (viii) Registration of Ayurveda manufacturers, Ayurvedic medicine professions, and Ayurveda para medical staff
- (ix) Establishment, monitoring and promotion of Ayurvedic hospitals, Ayurveda research institutes, training institutes and Osu Sula outlets
- (x) Implementation of a program for traditional and Ayurveda treatment methods for tourists coordinating with the Tourist Board and regulation the same
- (xi) Promotion of researches on drugs and treatments of indigenous medicine
- (xii) Administration and human resource management of the indigenous medicine sector

1.4 Organisational Chart of the Indigenous Medicine Sector



1.5 Main Divisions of the Ministry

Curative care services

- Hospitals under the line ministry
- Oral Health Services
- Estate and Urban Health Services

Preventive care services

- Control of Communicable Diseases
- Control of Vector-Borne Diseases
- Control of Non-Communicable Diseases
- Maternal and Child Health Services
- Nutrition
- Disaster Preparedness and Response
- Environmental and Occupational Health and Food Safety
- Health Promotion
- Services for Youth, Elderly and Disabled Persons
- Public Health Veterinary Services
- Tobacco and Alcohol Control

Other services

- Education, Training & Research
- Laboratory Services
- Blood Transfusion Services
- Quality and Safety of Health Services
- Medical Supplies
- Biomedical Engineering Services
- Management Development and Planning Services
- Human Resource Development
- Financial Services
- Medical Statistical Services
- Regulation of Private Health Services
- Regulation of Medicines & Cosmetics

Indigenous Medicine Sector

1.6 Institutions / Funds coming under the ministry

National Hospitals

National Hospital of Sri Lanka, Colombo
National Hospital, Kandy

Teaching Hospitals

Teaching Hospital, Anuradhapura
Teaching Hospital, Badulla
Teaching Hospital, Batticaloa
Teaching Hospital, Colombo North, Ragama
Teaching Hospital, Colombo South, Kalubowila
Teaching Hospital, Jaffna
Teaching Hospital, Kalutara
Teaching Hospital, Karapitiya
Teaching Hospital, Kuliyaipitiya
Teaching Hospital, Kurunegala
Teaching Hospital, Peradeniya
Teaching Hospital, Ratnapura

Specialised Hospitals

Apeksha Hospital, Maharagama
Castle Street Hospital for Women (Teaching), Colombo
De Soysa Hospital for Women (Teaching), Colombo
Lady Ridgeway Hospital (Teaching) for Children, Colombo
Leprosy Hospital, Handala
National Dental Hospital (Teaching), Colombo
National Eye Hospital, Colombo
National Institute of Infectious Diseases - Angoda
National Institute of Mental Health - Angoda
National Institute for Nephrology Dialysis & Transplantation, Maligawatta
National Hospital for Respiratory Diseases, Welisara
National Nephrology Specialized Hospital, Polonnaruwa
Rehabilitation Hospital, Ragama
Sirimawo Bandaranayake Specialized Children's Hospital (Teaching),
Peradeniya
Teaching Hospital, Mahamodara

District General Hospitals

District General Hospital, Ampara
District General Hospital, Chilaw
District General Hospital, Embilipitiya
District General Hospital, Hambantota
District General Hospital, Kegalle

District General Hospital, Matale
District General Hospital, Matara & Godagama
District General Hospital, Monaragala
District General Hospital, Nawalapitiya
District General Hospital, Negombo
District General Hospital, Nuwara Eliya
District General Hospital, Polonnaruwa
District General Hospital, Trincomalee

Base Hospitals – Type A

Base Hospital, Akkaraipattu
Base Hospital, Gampola
Base Hospital, Kalmunai North
Base Hospital, Kalmunai South (Ashroff Memorial Hospital)
Base Hospital, Kantale
Base Hospital, Mulleriyawa (Colombo East Base Hospital)

Base Hospitals - Type B

Base Hospital, Beruwala

Divisional Hospitals

Divisional Hospital, Aluthgama (Type C)
Divisional Hospital, Dharga Town (Type B)
Divisional Hospital, Kandana (Type A)

Board Managed Hospitals

Dr. Nevil Fernando Hospital, Malambe
Sri Jayawardanapura General Hospital, Thalpathpitiya, Nugegoda
Wijeya Kumaranathunga Memorial Hospital, Seeduwa

Public Health Institutions

Anti Filariasis Campaign
Anti Leprosy Campaign
Anti Malaria Campaign
Epidemiology Unit
Family Health Bureau
Health Promotion Bureau
Institute of Oral Health, Maharagama
National Cancer Control Programme
National Chronic Kidney Disease Programme
National Dengue Control Unit
National Programme for Tuberculosis Control and Chest Diseases
National STD/AIDS Control Programme
Renal Disease Prevention and Research Unit (RDPRU)

Other Institutions

Airport Health Office - Katunayake
Airport Health Office - Mattala
Biomedical Engineering Services
Food Lab - Anuradhapura
Institute of Legal Medicine and Toxicology
Medical Research Institute
Medical Supplies Division
Medical Statistics Unit
National Blood Transfusion Service
Port Health Office - Colombo
Port Health Office - Galle
Port Health Office - Hambantota
Port Health Office - Kankasanthurai
Port Health Office - Oluvil
Port Health Office - MRI
Port Health Office - Trincomalee
School Health Office
Sexually Transmitted Diseases Clinic, Mahamodara
Sri Lanka Parliament Medical Centre

Training Institutions

National Institute of Health Sciences - Kalutara
Post Basic School of Nursing - Colombo
Nurses Training School- Ampara
Nurses Training School- Anuradhapura
Nurses Training School- Badulla
Nurses Training School- Batticaloa
Nurses Training School- Colombo
Nurses Training School- Galle
Nurses Training School- Hambantota
Nurses Training School- Jaffna
Nurses Training School- Kandana
Nurses Training School- Kandy
Nurses Training School- Kurunegala
Nurses Training School- Matara
Nurses Training School- Mulleriyawa
Nurses Training School- Ratnapura
Nurses Training School-Vavuniya
National School of Nursing - Sri Jayawardanapura
Audiology Technicians' Training School
Cardiographers' Training School
EEG Recordists' Training School
Entomological Assistants' Training School
MLT Training School - Medical Research Institute (MRI)

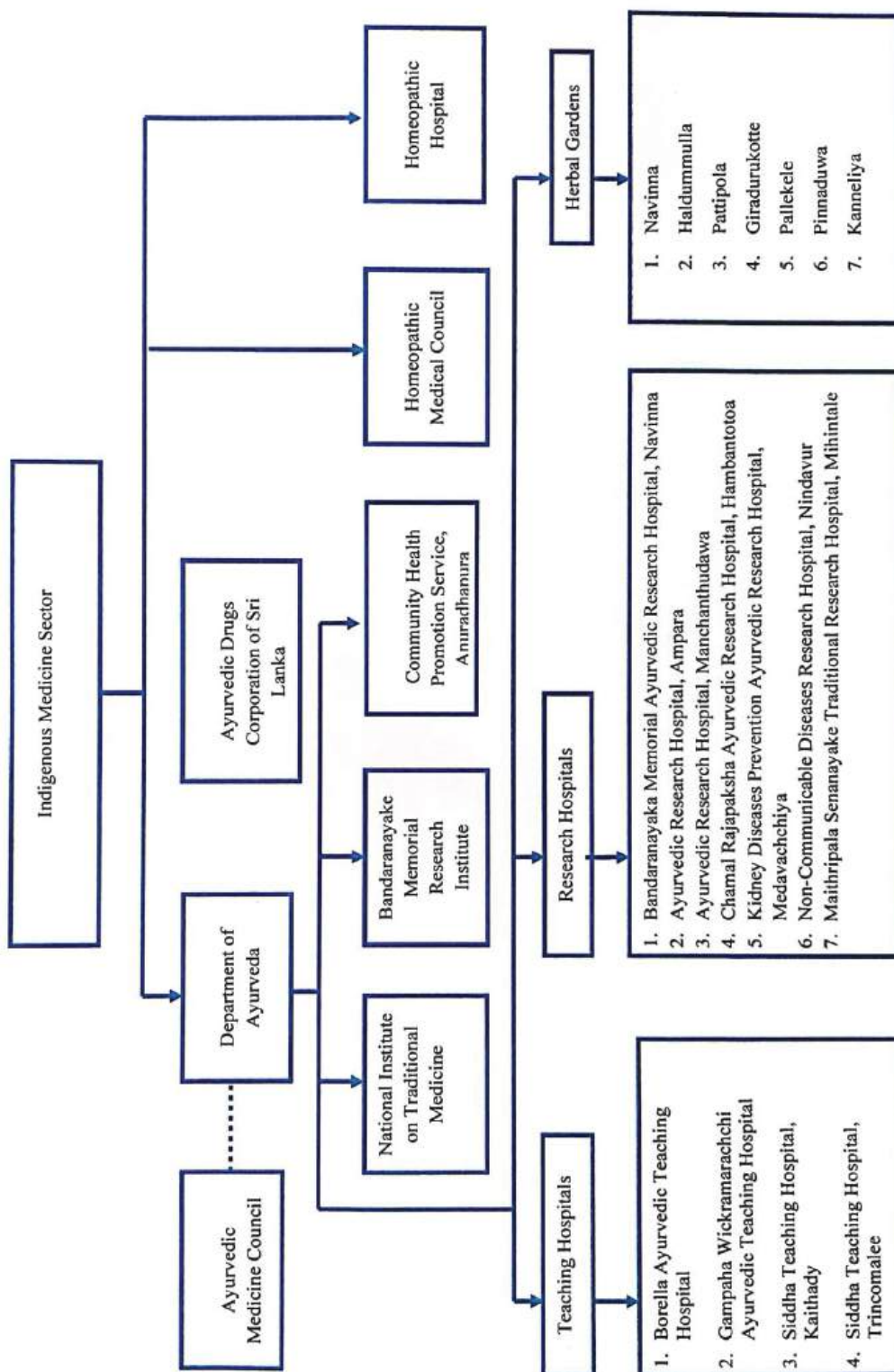
MLT Training School - Peradeniya
Ophthalmic Technologists' Training School
Physiotherapists & Occupational Therapists' Training School - NHSL
School of Pharmacy, NHSL (UOC)
School of Radiographers
Sri Lanka School of Prosthetists and Orthotists

Funds – National Health Development Fund (NHDF)

1990 Suwaseriya Foundation

Institutions Come under the Indigenous Medicine Sector

1.5 Institutions coming under the Indigenous Medicine Sector



1.7 Details of Foreign-Funded Projects

#	Name of the Project	Donor Agency	Estimated Cost of the Project Rs. Mn	Project Duration
1	Primary Healthcare System Strengthening Project (PSSP)	World Bank	36,440.00	2019 -2024 June
2	Sri Lanka COVID-19 Emergency Response & Health Systems Preparedness Project	World Bank	23,791.00	2020-2023
3	Health System Enhancement Project (HSEP)	Asian Development Bank	40,500.00 35,346.00	2018 - 2023 Oct.
4	Health and Medical Service Improvement Project	JICA	18,594.00	2018 Oct. – 2023 Oct.
5	Matara District Maternal and New-born Health Care Strengthening Project	KOICA	1,275.00	2017 - 2023 Dec (Revised)
6	Global Fund to fight AIDS, Tuberculosis and Malaria (USD 13.31 million for 2022/2023 Grant Cycle only for AIDS & TB)	GFATM	1,548.00 2,689.00	2022 – 2024 Dec.
7	Upgrading Health Facilities of Selected Hospitals (EXIM Bank of China)	China	15,300.00	2019 – 2021 Sep.
8	Development of District Hospital Kalutara as a Specialized Maternal and Children's Hospital (GoSL & Netherlands)	Netherlands	5,400.00	2018 – 2024 Apr.
9	A Neonatal and Obstetrics Reference Centre for the De Zoysa Maternity Hospital (France-HNB)	France / HNB	4,950.00	2019 - 2022
10	Construction of a Surgical Unit and procurement of Medical equipment for Teaching Hospital-Batticaloa (GoSL-India)	India	275.00	2019 – 2020 Dec.
11	Development of Hospitals in the Northern Province (DRIVE) (GoSL-Netherland)	Netherlands	12,120.00	2019 – 2023 Dec.
12	Helmut Khol Maternity Hospital Karapitiya, Galle (GoSL - Germany - kfw)	Germany	4,480.00 6,733.94	2015 Oct. 2023 Dec.

#	Name of the Project	Donor Agency	Estimated Cost of the Project Rs. Mn	Project Duration
13	Health Information and Quality Improvement Project (Debt to Health Swap in Sri Lanka)	Global Fund	4,646.00	2021 - 2024
14	Capacity Building of Biomedical Engineering Service in Sri Lanka	Korea Foundation for International Healthcare (KOFIH)	1,656.00	2021 - 2024

CHAPTER 2

Progress and the Future Outlook

2.0 Special achievements, challenges and future goals

Health services provided by the Government of Sri Lanka are operated under a Cabinet Minister of the Ministry of Health. The indigenous medicine sector was incorporated into the Ministry of Health since 2015. Currently, there are two State Ministers were appointed with portfolios of Health and Indigenous Medicine under the Ministry of Health.

The Ministry of Health as the key government organization, plays a vital role in safeguarding the status of health and well-being of all citizens of Sri Lanka along with other government departments, local and international organizations, civil society groups and the general public. It is also responsible for delivering high quality healthcare services to the people in an equitable manner. The Ministry of Health and the Provincial Health Services provide a wide range of curative, preventive, rehabilitative, and promotive health care through an extensive network of health care institutions.

In 2023, the implementation of mega-scale development projects were severely affected by the prevailing economic crisis situation in the country. However, considering the need of strengthening of primary health care system in order to achieve Universal Health Coverage and Sustainable Development Goal 3 activities, World Bank, Asian Development Bank (ADB), Global Fund and several other grants were facilitated to allocate funds. In addition, local funds were also allocated through Consolidated Fund for several important projects to continue the balance work for completion of the projects.

Special achievements:

2.1 Curative Sector improvements

➤ Castle Street Hospital for Women

The old Neonatal Intensive Care Unit (NICU) of the Hospital was renovated with the assistance from the Perinatal Society of Sri Lanka utilizing LKR 60 million as a donation. This unit was equipped with the state-of-the-art technology including medical monitors, tablet devices for records etc. Furthermore, a new intervention i.e. smart entry, was introduced in order to prevent hospital acquired infections in the NICU. This intervention makes it compulsory for anyone who enters the NICU to bear a keycard for identification and sanitize their hands prior to entry. Door lock requires signal from both WI-FI enabled card reader and hand sanitizing device to open the door. The other important activity introduced for safe handling of babies was an electric switch connected to a sanitizer bottled installed beside the incubator through W-Fi to incubator port holes. It emits a warning sound, activates a flashing light to alert people that the infection control rules were breached and send a detailed message to the officer-in-charge of NICU.



➤ **Colombo South Teaching Hospital, Kalubowila**

- Introduced the QR CODE for patient registration to reduce the patient waiting time and digitalizing the OPD
- Provided fresh vegetables for the patients which are grown in the hospital premises
- Team from accident ward won the 2nd place in SIMWARDS 2023
- Opened the washroom complex near the Cardiology clinic.
- Renovated the air condition system in theatre “A”
- Opened the waiting area near WD 17
- Inter-unit productivity, quality and safety competition was conducted
- Innovation project evaluation was done for 2023
- Renovated Radiology Department



Team from Accident ward won the 2nd place in SIMWARDS 2023



Renovation of the air condition system in theatre “A”



Innovation project evaluation for 2023

➤ **District General Hospital – Matara / Kamburugamuwa**

- Opening ceremony of Cancer Unit in New District General Hospital, Kamburugamuwa



➤ **Institute of Oral Health (IOH), Maharagama**

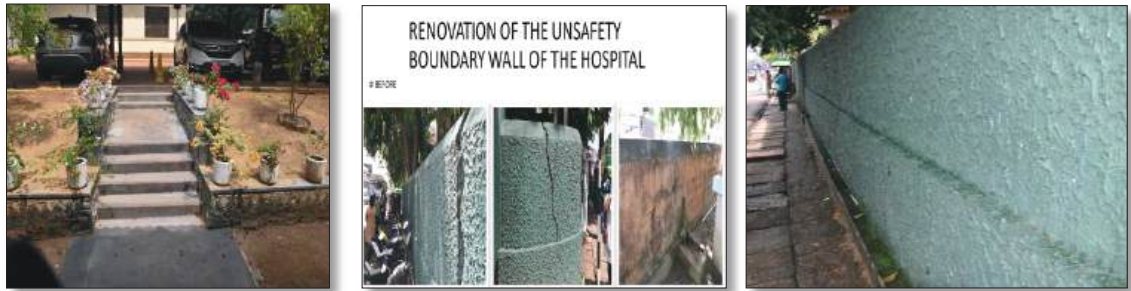
- Renovation of DTTS (Dental Therapist Training School) dining area



Before

After

- Renovation of entrance and the un-safety boundary wall of the IOH



Before

After

➤ National Hospital – Kandy

- Established Molecular Diagnostic Laboratory and started functioning from 06.01.2024. The building renovation was done with the support of Dharmaraja College Old Boys (80 – 83 Batch) and instruments received from the COVID Treatment Unit. The purpose of this facility is the molecular diagnosis of tumor makers
- Palliative care unit was established on 29.10.2023 with a donation of Kidney Society with a view to keep the incurable patients (oncology, nephrology, neurology, gastroenterology etc.) comfortably until their death.
- Started to construct Children Cancer Home with the financial assistance of Lion International Foundation and it is in progress.

➤ National Hospital for Respiratory Diseases - Welisara

- Conversion of existing ward into the surgical female ward
- Renovation of existing Multi Drug Resistant (MDR) ward
- Music Therapy programme for MDR patients
- Family meetings to improve palliative care
- Programs for stray dogs & cats control
- Health screening programs for staff





➤ **SUWA SERIYA Ambulance Service (1990)**

- On 28th July 2023, 1990 Suwa Seriya celebrated 7 years of providing exceptional pre-hospital care emergency service to the citizens of Sri Lanka. 1990 Suwa Seriya Foundation maintains excellent efficiency standards in par with pre-hospital care ambulance services around the globe and the service now operates with 322 ambulances island wide.
- The Diploma in Paramedical Sciences for Emergency Medical Technicians (EMTs) was designed with collaboration between the Faculty of Medicine of the University of Kelaniya, the Sri Lanka College of Emergency Physicians (SLCEP), and the 1990 Suwa Seriya Foundation. Training the first batch of newly recruited EMTs was carried out according to this program, and newly recruited pilot training was also carried out.



1990 Suwa Seriya Foundation at Fire Drill organized by Central Bank of Sri Lanka

➤ **Teaching Hospital – Karapitiya**

- Received environmental license for the TH - Karapitiya
- Implementation of PACS system for radiological investigations and achieved 100 % coverage
- Started the new Nephrology, Dialysis and Transplant Unit, Autism Centre, and Chemotherapy day centre

- The entire hospital was covered with backup power supply by obtaining a 1000 KV generator received as a donation.
- Certificate of Best Performance National Injury Surveillance System was received
- Polythene free hospital project was implemented
- Established research and clinical audit unit and conducted researches on costing of diet, CABG and OPD visit. Conducted clinical audit on diabetic screening and clinical documentary
- Established a new High Dependency Unit (HDU) at surgical ward 05

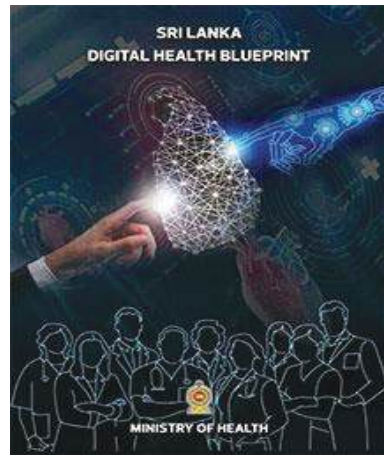


2.2 Digitalization of Health Services

The Ministry of Health has recognized the importance of adopting information and communication technology into the National Health System by clearly pointing out the digital health goals in the “National Health Strategic Master Plan 2016 – 2025. Digital Health can play a significant role in improving the efficiency, effectiveness and quality of state as well as private health sector institutions.

- In 2023, Sri Lanka ratified the National Digital Health Blueprint, advancing a unified digital health infrastructure. Supported by Global Fund assistance, initiatives included Hospital Information Management System (HHIMS) deployment in 20 hospitals, the Debt2Health project for digital infrastructure enhancement, and Connectathons to assess system interoperability with the National Electronic Health Record (NEHR) platform. Additionally, the Debt2Health project earmarked 30 hospitals for comprehensive digital infrastructure enhancement, divided into two sequential phases. Concurrently, the development phase of the Open MRS based cluster hospital

information system for primary care was finalized. The Health Information Unit provided ongoing support, while dashboards for health metrics and Information Security Guidelines were launched. Progress was seen in digital health software enlistment, the Digital Health Atlas, and stakeholder engagement on governance challenges. The finalized National Health Workforce Capacity Building Plan aimed to strengthen the digital health workforce through diverse capacity-building efforts.



- The Project Management Information System (PMIS) was developed based on the existing paper based procedures referring to project submission format developed by the Department of National Planning for project proposal submission, approvals, budgetary provision and progress reporting of the Ministry of Health. The programme was launched on 02.10.2023 and hands –on experience training sessions (02) for relevant officials (Medical Officers / Development Officers) were conducted 11th and 12th of December 2023, at the Metropolitan Campus.

2.3 Foreign funded projects

- **Matara District Maternal and New Borne Healthcare Facilities Strengthening Project** (KOICA funded). Opening ceremony of Maternity wards and New born care units in New District General Hospital, Kamburugamuwa was conducted on 31.03.2023. Two buses were donated to use for shuttle services of the hospital.



➤ **Development of Hospitals in Northern Province (DRIVE Project)**

This project includes five components of construction and the progress as of the end of the year 2023 is as follows:

- Construction of Cardiology and Nephrology Centre at the District General Hospital, Vavuniya (95%)
- Construction of Provincial Women Healthcare Centre at the District General Hospital, Kilinochchi (95%)
- Construction of a fully equipped Modern Accident and Emergency Centre at the Base Hospital, Point-Pedro (100%)
- Construction of Provincial Rehabilitation Centre including Psycho trauma Unit at the Base Hospital, Mankulam (95%)

➤ **Helmut Khol Maternity Hospital, Karapitiya, Galle**

The project was commenced in 2018 and completed in 2023. This project was proposed to construct the new hospital to relocate the Maternity Hospital in Mahamodara which was damaged by the Tsunami in 2004. Construction of building complex, canopy roof, sewerage treatment plant and other infrastructure were completed. The required medical equipment for operation theatre, ICU, NICU, radiology department, pre-mature baby unit, and other general equipment were procured and installed. The opening of the hospital services to the public is scheduled in 2024.



➤ **Development of District Hospital as a Specialized Maternal and Children’s Hospital – Kalutara (Netherland funded)**

The project was initiated in 2018 and completed in 2023. The six-storied clinic building and quarters for Consultants, Medical Officers and Nursing Officers were completed. Medical and non-medical equipment for the new building complex were provided. Other infrastructure improvements like sewerage facilities were also developed. The opening of the services to the public is scheduled in early 2024.

➤ **Upgrading Health Facilities of selected hospitals (13 hospitals)**

Under this project, buildings are constructed at selected 13 hospitals to expand their specialized care services. By the end of 2023, the progress of the project was same as in 2022 since the project was temporary suspended by the Official Committee chaired by the Secretary to the Prime Minister on “ Re-strategizing and Acceleration of Mega

Projects (RAMP)” to review and provide solutions regarding the future performance of the projects financed through domestic sources and foreign loans. The construction of buildings at Base Hospitals – Rikillagaskada and Walasmulla, Divisional Hospital – Aluthgama have been 100% completed. Constructions of the rest of the 10 hospitals are in progress as follows:

Base Hospitals - Padaviya (98%), Medirigiriya (96%), Samanthurai (95%), Mahiyanganaya (85%), Pothuvil (82%), Eravur (80%), Meerigama (71%), and Kalawana (15%)

Divisional Hospitals - Kalpitiya (82%) and Dharga Town (78%)

➤ **The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Project**

The Global Fund is supporting Sri Lanka to eliminate the diseases, AIDS, Tuberculosis and Malaria since 2003. Its new grant cycle (2022 /2024) is supported only for AIDS and Tuberculosis. The physical and financial progress of the project were 69% and 35% respectively by 31.12.2023.

- HIV/ AIDS Grant –Total number of activities planned for the year 2023 was 287 and 250 have been started and in progress. Out of them, 70 activities were completed.
- TB Grant – Total number of activities were 45. Out of them, 40 activities were ongoing and 25 activities were completed.
- Covid component / additional Grant C19 RM: Out of 12 activities started, 8 activities were completed and remaining 4 were ongoing (including PSA machines - Wambo Procurement as per approval received from the Global Fund)

➤ **Health Information and Quality Improvement Project (D2H)**

The Global Fund agreed to provide funds to Sri Lanka amounting to EUR 20 million which is equivalent to USD 25 million for developing a Resilient and Sustainable System for Health in Sri Lanka for the period of three years. The project was started in 2021 and to be completed in 2024.

This project is implemented under three strategic areas and activities by the relevant directorates of Health Information, Healthcare Quality & Safety, and Medical Research Institute of the Ministry of Health as follows:

1. System Integration of Information Flows
2. Integration of service delivery with reforms for primary care strengthening
3. Improving capacity of health systems to deliver imported quality of care

Physical progress: Digital Blueprint Architecture, development of interoperability plan, human resource development plan were completed. Training programs to be started. Networking of 15 selected hospitals is 40%. Quality improvement of hospitals – 35%, improvement of TB screening – procurement of 10 nos. of digital X-Ray machines (60%), LMIS development process initiated (35%) and MRI networking and provision of hard-wares (40%).

➤ **Expansion of Infrastructure Facilities of Bio-Medical Engineering Services of Sri Lanka (KFIH)**

The objective of the project is to improve operational and management capacity of bio-medical equipment in government hospitals in Sri Lanka. Under this project, it is proposed remodeling of Bio-Medical Engineering Units and construction of Bio-Medical Engineering Service Centres in 09 provinces, provision of supplies for maintenance services, provision of service vehicles and machineries, development of national wide electronic bio-medical equipment and maintenance system, on-site and invitational training for bio-medical engineers and the monitoring and evaluation activities. Total estimated cost of the project is 1,675,153 USD and the grant is provided by Korea Foundation for International Healthcare through the Republic of Korea. By end of 2023, all necessary approvals were received for construction of bio-medical service centres and awarding letter for procurement of panel vans as mobile workshops (08 nos.) was issued to Toyota Lanka (PVT) LTD.

2.4 Health Promotion

Health Promotion Bureau (HPB) is the national centre of excellence for health communication, health promotion, media and publicity in Ministry of Health. The seven functional technical units of the HPB achieved the following stated key achievements during the year 2023, despite the challenge of financial restrictions.

- **Policy, advocacy and risk communication Unit**

Developing, printing and launching the National Risk Communication Strategic Plan for Public Health Emergencies, Sri Lanka (2023- 2025). Developing and printing the National Health Promotion Programme Sri Lanka; Strategic Plan 2024-2030 and National Guideline for Health promoting Workplace Programme Sri Lanka 2024.



- **Health Communication, Life Skills and Media Unit**

Under the key strategies of health promotion (advocacy, mediation and enabling), two national working groups were established on “Delivery of age-appropriate sexuality information” and “Working together to improve Menstrual Health and Environmental impact in Sri Lanka”. Media Unit also conducted and facilitated a range of media events on advocacy and risk communication with zero budgetary allocations.



- Training, IEC and Exhibition Unit

Development of skills of communication and public relation of front line hospital health staff. Designing and telecasting health education animations and videos through Digital Signage System to Primary Medical Care Units Island wide.



- Community Health Promotion and Social Media Unit

Community Health Promotion and Social Media Unit managed to maintain HPB's position as the most credible and powerful health communication platform in social media circles in Sri Lanka. The online training and certification program on Health Promotion is on its final stages of development.

- Oral Health Promotion Unit

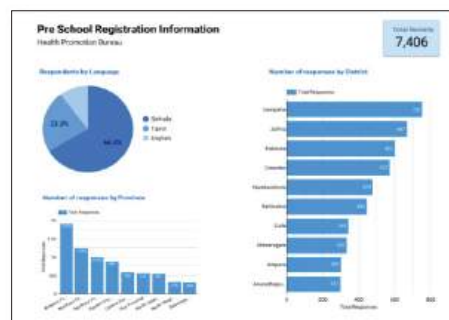
Oral health Promotion Unit of the HPB contributed to the development of comprehensive oral health promotion training module for the primary school teachers in collaboration with the SC/USDA and the Ministry of Education. A National Oral Health Promotion Review was also conducted for the first time evaluating the oral health promotion activities conducted by the Community Dental Surgeons in various community settings.



- **Family Health, Nutrition Communication & Behavioural Research Unit**
Conducted the National Review of Mothers’ Support Group activities -2023 and accredited the successful Mothers’ Support Groups & public health teams from 26 health districts. Developed and disseminated the “Apatath Mawu Hawulak” booklet with the financial assistance of UNICEF Sri Lanka to strengthen the Mothers’ Support Groups community platform.



- **Strategic Information, Planning, Monitoring & Evaluation unit**
Initiating and strengthening the Preschool Health Promotion Setting web based information management system with rapid attainment of more than 40% of preschools registering with HPB; and conducting the 1st Annual Preschool Health Promotion reviews across all districts in Sri Lanka in 2023. The Health Promotion Bureau People Engagement Network (HPB PEN) was established to co-create health education and promotion interventions. The HPB PEN group was engaged in co-creating content development for comprehensive sexuality education and early childhood health promotion social and behaviour change communication activities.



2.5 Health System Strengthening

- **Hospital upgrading and re-categorization / Establishment of new Primary Medical Care Units (PMCU)**
 - Provincial General Hospital – Badulla was upgraded as a Teaching Hospital to facilitate the clinical training for students of the newly established Faculty of Medicine in Uva-Wellassa University of Sri Lanka (Gazette No. 2324/12 dated 20.03.2023). In addition, following 03 healthcare institutions were upgraded and re-categorized in 2023.

District	Name of the Hospital	Previous category of the Hospital	Upgraded category of the Hospital
Ampara	Divisional Hospital Sennel Gramam	Primary Medical Care Unit (PMCU)	Type “C” Divisional Hospital
Vavuniya	Divisional Hospital Poovarasankulam	Type “C” Divisional Hospital	Type “B” Divisional Hospital
Puttalam	Divisional Hospital Kottantheevu	Primary Medical Care Unit (PMCU)	Type “C” Divisional Hospital

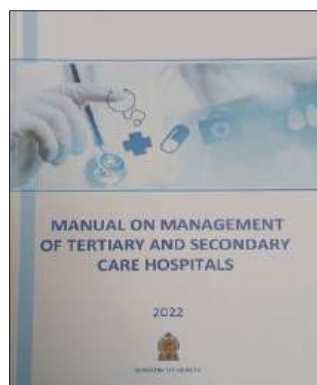
- Established a new Primary Medical Care Unit – Rukmale in Gampaha district and two PMCUs at Nagawillu and Kivula in Puttalam district.

➤ **Published Guide for Health Planning in Sri Lanka**

The Guide for Health Planning in Sri Lanka was developed and published with the support of World Health Organization to fill the long felt need in the health planning sector, with the aim of streamlining planning process in the Ministry of Health (Line Ministry) as well as in the Provincial Ministries of Health.



➤ **Printed, Launched and distributed the Manual on Management of Tertiary and Secondary Care Hospitals.**



- Reviewed and revised the Manual on Management of Divisional Hospitals, Primary Medical Care Units, and Provincial Director of Health Services / Regional Director of Health Services and to be printed
- Compiled List of Medical Equipment required for Primary Medical Care Units, Divisional Hospitals (Type A,B,C) and prepared the list of medical equipment (excluding laboratory equipment) requirement for Base Hospitals A and B
- **Grievance Coordination**
 “Suwasawana” the Grievance Coordination Unit (GCU) in the Ministry of Health was established in 2019. The aim was to facilitate acceptance of public comments, complaints and suggestions on the services provided by the government healthcare institutions. The system consists of a National Call Center with a hotline-1907 and Institutional Grievance Redress Units (IGRU). Focal points were appointed to all IGRUs and were trained on the Grievance Information Management System (GIMS). The public or service recipients of these institutions can convey their grievances through the hotline, emails, WhatsApp, or as formal written communication. The information received are compiled and directed to relevant authorities through the focal points for necessary action. All GRM activities are monitored by the GCU.

Hotline - 1907
WhatsApp - 0707907907
Email - suwasawana@health.gov.lk



2.6 Healthcare Quality and Safety

- Established a National Steering Committee on Healthcare Quality and Safety.



- Standards/Guidelines/patient safety leaflets were printed.
- Patient observation charts and feedback form printed for pilot study.
- Surgical safety checklist printed.
- Introduced a medication incident reporting system into hospitals to prevent occurrence of similar events. A reporting format was developed, H number obtained and shared online with hospitals for reporting purpose.
- Conducted a study visit to observe quality culture in benchmark organizations – BH Walasmulla
- A two – day National Convention on Healthcare Quality and Safety was conducted to celebrate the World Patient Safety Day on 15th & 16th September 2023.
- Initiated the development of the Quality Assessment Tool for Primary Care Institutions into a web-based system and strengthened the IT infrastructure of 26 RDHS and the DHQS for managing the web based tool. Web based tool developed as a google form.
- Conducted three Training of Trainers programmes on Healthcare Quality and Safety and three workshops on Clinical Audits.



- Developed lists of Look Alike Sound Alike (LASA) drugs and High alert (high risk) medications (HAM) used in Sri Lanka
- Training needs analysis with respect to quality improvement in undergraduate curricula and Continuous Professional Development (CPD) for critical staff categories
- Hospital visits to improve hospitals patient safety practices.
DH Gonaduwa on 04.10.2023 for feasibility assessment and determining the scope for addition of functional component to Quality Supervision Tool for PMCI
National Hospital – Kandy on 21.11.2023

2.7 Human Resource Management Coordination

- Established HR Cells in each district
- Recruitment of nursing students – 2021 (2019/2020 AL) – 3863 applicants were selected to interview.
- Draft of National Strategic Plan of Human Resource for Health 2020-2030 was finalized.



Awarding of appointment letters to the 242 posts of Para Medical and Supplementary Medical Services of Health Service

2.8 Medical Supplies

The Medical Supplies Division (MSD) of the Ministry of Health is the central organization responsible to supply all pharmaceuticals, surgical items, laboratory items, radioactive items and printed forms for the government sector healthcare institutions island-wide. The MSD is the sole supplier of dangerous drugs (narcotics) to all hospitals in the country including private hospitals.

- Purchased medical supplies for the year 2023

Description	Vote No.	Total Allocation (RS. Mn)	Total Expenditure (Rs. Mn)	Financial Progress as a %
Medical Supplies to the MSD and Hospitals (GoSL)	111-2-25-003-1204(11)	49,100	45,661.41	91.00
State Pharmaceuticals Corporation - SPC (GoSL)	111-2-25-001-1204(11)	45,700	45,672.40	99.94
State Pharmaceuticals Corporation - SPC (Foreign Funded)	111-2-25-001-1204(12)	55,000	25,217.79	45.85
State Pharmaceuticals Manufacturing Corporation - SPMC (GoSL)	111-2-25-002-1204(11)	26,700	26,672.00	99.90
Total		176,500	143,223.60	81.15

- The revision of the formulary for medical devices and laboratory items in the MSD was completed.
- Anti-Microbial Consumption (AMC) Surveillance System for Sri Lanka was established and implemented under the guidance of the WHO Sri Lanka Country Office.

- Diploma in Stores Management was successfully completed by 66 Medical Supplies Assistants during 2022/23.

2.9 National Blood Transfusion Service

National Blood Transfusion Service (NBTS), Sri Lanka is a centrally coordinated specialized campaign of the Ministry of Health. It carries the national responsibility of the supply of blood and blood products to all government hospitals and majority of private sector hospitals. There are 109 Hospital based Blood Banks and 2 standalone Blood Centers affiliated to 24 cluster centers depending on the geographic distribution.

- Blood discard level reduced to <1%
- Maintained 100% voluntary donation despite the economic crisis
- Introduced high impact sustainable educational programme (ERASMUS)
- Continued accreditation process and successfully achieved ISO15189 accreditation
- Training programs were conducted for staff of the NBTS and total of 342 officers were trained on their professions: Medical Officers (122 nos.), Nursing Officers (71 nos.), Medical Laboratory Technologists (07 nos.), Public Health Inspectors (02 nos.) and Junior staff (18 nos.).

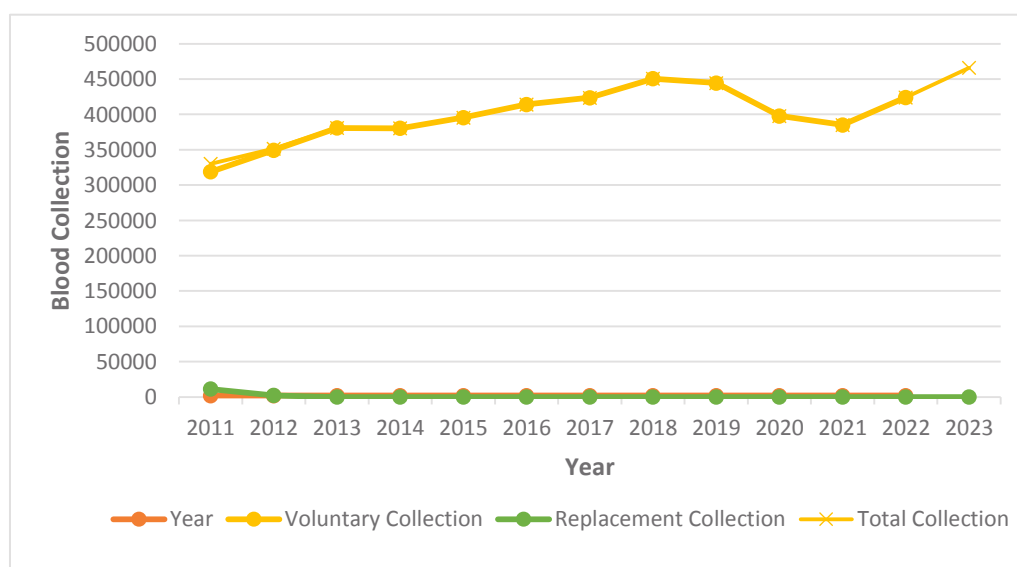


Figure 2 : Yearly improvement of the blood collection with continuous maintenance of 100% voluntary donor base.

2.10 Non-Communicable Diseases

- **Project granted by Resolve to Save Lives:** In 2020, Office of the Deputy Director General (Non Communicable Diseases) of the Ministry of Health received a research grant from ‘Resolve to Save Lives’ to develop a protocol based management of hypertension, and to integrate a health information system for patient follow-up reminder system using an Android based app (SIMPLE app).

The protocol was developed based on the Hypertension management guideline published by the World Health Organization.

The project was piloted in three primary care hospitals in Kalutara District since January 2022. In April 2023, the project was expanded to eleven more primary care hospitals in Kalutara District. In September 2023, the project was expanded to ten new hospitals in Kandy district.

Achievements:

- Hypertension management protocol is being successfully implemented for the management of hypertension in the piloted hospitals.
- Validated blood pressure devices, android phones were provided for monitoring of effectiveness control and for follow up of patients.
- Training programmes were conducted to make hospital staff (100) to improve awareness on life-style modifications, hypertension management guidelines, hypertension management protocols and the SIMPLE app.
- A monitoring and peer coaching guidelines were developed, and initial Training of Trainers (TOT) program was completed.
- Patient satisfaction survey and clinical audit was carried out in piloted hospitals and weak areas identified for improvement.
- Currently all facilities show an average blood pressure control rate of 61% and only 13% missed visits rate. According to STEPS survey the national control rate is around 35% and this shows a huge improvement.

Year	Dec 2022	Dec 2023
Total number of registered patients	5331	16634
BP control rate	50%	67%
BP not controlled rate	37%	20%
Missed visits rate	12%	11%
Total number of hospitals	3	24



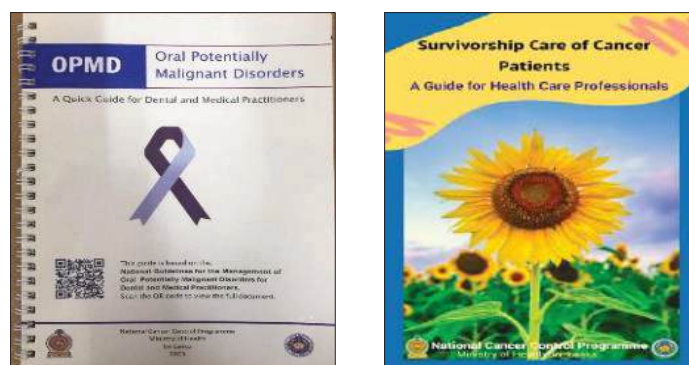
➤ **Cancer Control**

National Cancer Control Programme (NCCP) is the focal point for the prevention & control of cancers. NCCP coordinates with other line ministry directorates and provincial directorates of health services to plan, implement and monitor activities related to prevention & control of cancers according to the 'National Strategic Plan on Prevention and Control of Cancer in Sri Lanka 2020-2024.

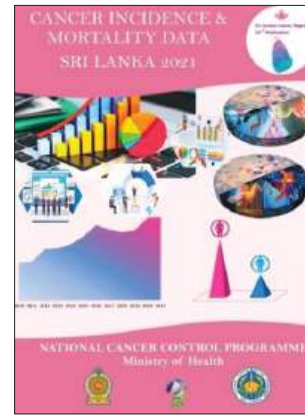
- Commemoration of World Cancer Day on 4th February, World Head and Neck Cancer Day on 27th July, International Childhood Cancer Day on 15th of February, World Hospice and Palliative Care Day 2023 on 14th October and Breast Cancer Awareness Month in October 2023.
- Development of Atlas on Confirmed Human Carcinogens in Sri Lanka and IEC material on confirmed human carcinogens, Self-Breast Examination, oral cancer & common cancers. Shared Care Clinical Record (H-1314) for referral of cancer patients (3rd Edition) and updating and printing of Adult Caregiver Booklet for caregiver empowerment (4th Edition).



- Development of Standard clinical record for all newly diagnosed patients with OPMDs, National guidelines for the management of OPMD (4th edition) and Survivorship guide for health care providers. Circular on Operational guidelines for breast clinics, OPMD quick guides for Dental and Medical practitioners printed and distributed.



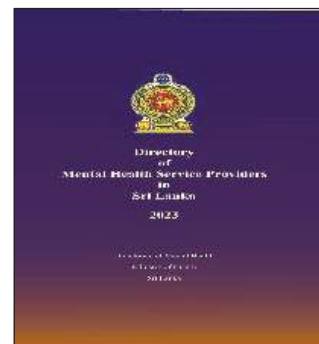
- National Cancer incidence data for years 2020 & 2021 were published. Two hands-on training programmes using CanReg software to enter oral cancer data from OMF units for dental surgeons were conducted and three laptops were provided to OMF units at BH Diyathalawa, BH Tangalle, and DGH Killinochchi. In-service training programmes on cancer registration for the staff attached to cancer treatment centres were conducted.



- Establishment of breast clinics in major hospitals under the leadership of consultant surgeons or onco-surgeons (DGH Negambo, BH Horana, BH Panadura, TH Kalutara, DGH Chilaw and TH Kuliypitiya). Manual Method Immunostaining procedure at Histopathology Laboratory at Teaching Hospital Batticaloa was established.

➤ **Mental Health Care Services**

- A symposium was conducted at Sri Lanka Foundation Institute to commemorate the World Mental Health Day 2023 on the theme “**Mental Health is a Universal Human Right**” with guest speakers and special invitees.



- To commemorate the Suicide Prevention Day in 2023, programs were conducted under the theme “**Creating Hope Through Action**” at National Youth Council & University of Colombo.
- Capacity building programs for Community Psychiatric Nurses, Medical Officers-Mental Health & Consultant Psychiatrists at SLIDA
- Training programs for health & education sector on mental wellbeing among school children
- Printing of Directory of Mental Health service providers in Sri Lanka
- Trainings on substance abuse prevention and management of patients presenting with substance abuse at district levels

- Mental wellbeing programs for youth, adolescents and elderly
- Trainings on suicide prevention for identified gate-keepers (Police officers, AGA staff, coaches, youth officers, public health staff, technical assistants, counselors, pharmacists,

2.11 Primary Health Care Services

➤ Primary Healthcare System Strengthening Project (PSSP) - World Bank funded

Having identified the gaps and shortcomings in the existing primary medical care delivery system, it was designed the project activities with 5 results areas: namely, the adoption of all necessary policies, guidelines, and protocols for the reorganization of primary care, improving capabilities of primary medical care service providers, provision of improved support services, community engagement, and empowerment, and ensuring a continuum of care. This project was implemented covering all nine provinces to improve primary health care services.

Disbursement of funds is made on the verification of achievement of results indicators. There are nine (09) Disbursement Link Indicators (DLIs) reflecting the results of a reorganized primary care delivery system.

There are two components of the project: activities under Component I are carried out by the provincial health departments and activities under Component II are implemented by the relevant divisions of the Ministry of Health.

Progress: 1.Establishment of signage system in verifiable hospitals and Health Promotion Bureau, 2. Development and implementation of the communication strategy of PSSP, 3. National Level Programme Strengthening - 29 programmes have been completed, 4. Five Small Grant awarded and work completed out of 11 grants, 5. Monitoring and Evaluation : annual verification plans for the year 2018, 2019, 2020 and 2021 completed.

➤ Health System Enhancement Project (HSEP) and Additional Financing (AF) - ADB funded

The Health System Enhancement Project is financed by Asian Development Bank (ADB) and it has been designed to support four provinces in the country: Central, North Central, Sabaragamuwa and Uva Provinces to improve primary health care services.

#	Description	HSEP	HSEP-AF
01	Project Number	SRI 51107 - 002	SRI 51107 - 003
02	ADB loan and Grant number	SRI 3727 & SRI 0618	L4121 & G9222
03	Implementing Agency / Agencies	Central, North Central, Sabaragamuwa and	Provincial Health Departments of nine provinces, SLINTEC,

		Uva Provincial Health Departments	and Ministry of Health
04	Project cost	\$60 million	\$123 million
05	Date of Loan Agreement signed	26 th October 2018	07 th October 2021
06	Date of project effectiveness	05 th February 2019	17 th November 2021
07	Date of project completion	30 th November 2023	30 th November 2025
08	Physical progress (%)	80% - 01 year extension requested 22 contracts for civil works have been awarded and 05 contracts for procurement of equipment for essential packages	49% 34 contracts for civil works have been awarded and 72 contracts for procurement of medical equipment and reagents etc.
09	Financial Progress	63%	31%

2.12 Public Health Services

➤ Anti-Leprosy Campaign

- The Anti-Leprosy Campaign national database with the use of District Health Information Software 2 (DHIS2) was developed and established. DHIS2 is an open source, web-based platform for the collection, reporting, analysis and dissemination of aggregate and individual-level data.
- All the district leprosy control teams were trained on the platform during the year 2023.



- Special surveys to identify hidden leprosy patients were carried out.

Through 27 Ring surveys / House to House Surveys in 05 High-Risk Districts, 560 suspected leprosy patients were detected and referred to Dermatology Clinics after examining 7844 houses. Through 12 school surveys conducted in Western Province, 76 school children were detected after examining 1882 school children.

- Two leaflets were developed for the newly diagnosed leprosy patients and for the contacts of the leprosy patients.

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ලාභය රෝගයෙකුගේ පවුලේ භාමාපිතයෙකු/ සමීපතමයෙකු වශයෙන් මව් දැනගත යුතු දේ

- පවුලේ මව්වරු පවත්වාගත් හෝ සහයෝගීන් වන පවුලේ මව්වරු සියලුම දියණියන්ට සහිතව භාමාපිතයෙකු ලෙසින් වගකීමක් භාරගත යුතුය.
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ලාභය රෝග ලක්ෂණ වන්නේ,

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➤ **Environmental Health, Occupational Health and Food Safety**

- Food Safety Survey 2023 was conducted, focusing on the identification of aflatoxins in commonly consumed selected food items, microplastics in fish, polyaromatic hydrocarbons (PAH) in coconut oil and genetically modified organisms (GMO) in soya and maize.
- The first draft of the Food Safety Policy was successfully developed, laying the foundation for a robust framework in ensuring food safety
- Findings of the national food safety survey (2021-2022) were effectively disseminated to stakeholders, facilitating informed decision-making and collaborative efforts for improved food safety.
- Analytical capabilities of the National Institute of Health Sciences chemical food laboratory was strengthened in the area of Aflatoxin analysis.

➤ **Epidemiology Unit**

One of the main responsibilities of the Epidemiology Unit is provision of high-quality vaccines via the National Immunization Programme (NIP) while ensuring high coverage among the eligible children. Age-appropriate vaccination is available and accessible to all eligible children in the country and services are provided by well-trained MOH staff. For the year 2023, above 95% coverage was maintained for all vaccines at national as well as district level, similar to the previous years. Regular monitoring of the programme was carried out throughout the year by the district and central level staff, and timely feedback and guidance was provided for the field staff. Subnational, and national Expanded Program on Immunization / Vaccine Preventable

Diseases (EPI/VPD) reviews were conducted for all 26 health districts to review and improve the performance of the NIP.

➤ **National Renal Disease Prevention and Research**

The National Renal Disease Prevention and Research Unit (NRDPRU) is currently facilitating the prevention of Chronic Kidney Disease (CKD) / Chronic Kidney Disease unknown origin (CKDu) and the promotion of the community to have healthy kidneys from young age.

- Conducted community-based screening programmes for early detection of chronic kidney disease (CKD). 5067 persons have been screened for CKD by the NRDPRU and 12.2% (619) were referred as CKD and 6.1% (313) were referred for other medical conditions (Diabetes Mellitus, Hypertension and anaemia).



- Conducted GPS mapping and survey of CKD/CKDu patients and their water sources in CKDu-affected areas. Lankapura and Thamankaduwa DS divisions in Polonnaruwa District were covered with mapping of 1142 people.
- Supported to conduct effective hemodialysis, peritoneal dialysis, Kidney transplant (live and cadaveric), palliative care.
- Collaborative research activities were conducted between the University of Peradeniya, Kothalawala Defence University and Chinese Academy of Sciences.
- Provided safe drinking water – Twenty-five Community RO plants have been developed by the SL Navy and NRDPRU was involved in the coordination of these activities. Continued the maintenance and electricity bill payments of community RO plants.
- Developed health education tools for community awareness.



➤ **Public Health Veterinary Services**

The Directorate of Public Health Veterinary Services (PHVS) within the Ministry of Health is the main operational center for overall coordination and responsibility for the prevention and control of Rabies in Sri Lanka.

- Significant drop in the number of human deaths due to Rabies from 25-30 to 16 in 2023.

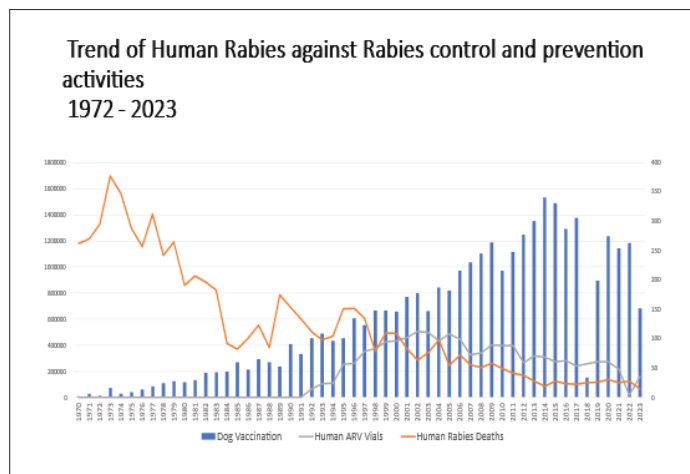


Figure 3 – Trend of Human Rabies control and prevention activities

- The National Strategic Plan for elimination of rabies from Sri Lanka was launched on 21.06.2023.
- Developed Standardized Operations Protocol (SOP) and capacity building on rabies control field activities were carried out.



➤ **Quarantine Unit**

- Consultative meeting on State Party Annual Reporting Tool on International Health Regulation (IHR) – 2005 was conducted
- Conducted the International Health Regulation and Performance of Veterinary Services (IHR-PVS) National Bridging Workshop in February 2023 with the participation of key stakeholders from the animal health, human health and environment sectors of the country and WHO counterparts
- Conducted the Strategic Tool for Assessing Risks (STAR) workshop in May 2023 in collaborating with WHO. A comprehensive tool kit for all hazard health emergency risk assessment workshop with the participation of more than 70 stakeholders in various entities.
- Conducted awareness programs on Malaria, HIV/ AIDS, Non communicable diseases for staff at Points of entry
- Health education programmes on flight waste management at ports and dengue control were conducted aiming cleaning staff at Mattala Airport.

2.13 Pharmaceuticals Production, Supply and Regulation

- Pharmaceuticals Production Zones were initiated in the areas of Oyamaduwa in Anuradhapura, Millewewa in Horona and Arubokka in Hambantota under the Program of Establishment of 'Pharmaceuticals Production Zones'. The Ministry of Health has already provided electricity and water supply to the zone. To ensure a return on investment, the Ministry of Health has entered into a buyback agreement for the period of 10 years with the selected 20 investors in 2023. Accordingly, 416 pharmaceutical items and 121 surgical items will be manufactured in the zone.
- It was initiated to establish a new information management system called "Swastha". Its ultimate goal is to create a new information management system covering all hospitals and health institutions in Sri Lanka as well as the State Pharmaceuticals Corporation (SPC), State Pharmaceuticals Manufacturing Corporation (SPMC) and the National Medicines Regulatory Authority (NMRA). At present the selected software developer has completed software development active based on the suggestions and comments of the relevant stakeholders.
- The Ministry of Health has successfully completed residential workshops on the basis of "Training of Trainers" (ToT) enabling to conduct regional level training programs. Accordingly, around 130 chief pharmacists, pharmacists & medical officers have been trained as Training of Trainers (ToT). The regional-level training programs were successfully conducted covering all district at state universities and around 1000 officials have been trained.



- And also, User Acceptance Testing Programs (UAT) were successfully completed for different categories of Medical Supply Division officials and other officials. The “SWASTHA” Medical Supplies Management systems’ domain name is registered as <https://swastha.health.gov.lk/> and it has deployed in Medical Supplies Division, Regional Medical Supplies Division and Hospitals from 12th of June 2023 onwards. Therefore, the Ministry of Health expand the Swastha Medical Supplies Information Management System up to Type “C” Divisional Hospitals in August 2023. There are four training programs were conducted for officials of the Type “C” hospitals and one for Dispensing Officers.

At present, SWASTHA system virtually covered all healthcare institutions including hospitals, MOHs, adult dental clinics and school dental clinics. In addition, estimation and verification process were successfully done through SWASTHA system.

2.14 Indigenous Medicine Sector

- **Formulation of policies, ordinances and legal matters**

Legal Division

- i. Gazette the Ayurveda (amended) Act No. 19 of 2023 as an amendment to the Ayurveda Act No. 31 of 1961 on 13th October 2023.
- ii. The National Policy on Indigenous Medicine was drafted and submitted for observations of the Department of national Planning.
- iii. Prepared the Ayurvedic Code of Law and submitted to the Cabinet of Ministers after approval of the Attorney General.
- iv. The draft Ordinance for the Supervision and Regulation of private ayurvedic hospitals, medical centers and ayurvedic swastha sanrankshana centres, was submitted to the Legal Draftsmen.

- **Details of special agreements (MOU) entered into during the year**

Necessary actions were taken to enter into a Memorandum of Understanding between the Republic of India and the Republic of Sri Lanka to establish cooperation in the field of Traditional Medicine and Homeopathy.

Technical division

- i. The fifth meeting of the Bay of Bengal Approach to Multisectoral Technical and Economic Cooperation on Traditional Medicine (BIMSTEC) Task Force was held on 26 – 27 June 2023 in Nonthanburi, Thailand. Representing the field of indigenous medicine, Additional Secretary (Development) and Commissioner of Ayurveda were participated for this event. It was agreed to identify areas of collaborative researches for diabetes and COVID-19 and for future plan.
- ii. Preliminary works for the 2nd BIMSTEC conference to be held in Sri Lanka in 2024 on Traditional Medicine Knowledge (TMK), Conservation of Genetic Resources (GR) and Intellectual Property Rights were carried out.
- iii. The sixth meeting of the BIMSTEC Task Force on Traditional Medicine will be held in Sri Lanka in 2024 and preliminary works for the same were done.

➤ **Multi-sectoral National Action Plan for eradication of sexual and gender-based violence (SGBV)**

The Ministry of Women, Child Affairs and Social Empowerment is working to develop a comprehensive SGBV national action plan for 2024 – 2028 in collaboration with relevant ministries. Accordingly, Indigenous Medicine sector has expressed its commitment to prevent gender-based violence and disparities in the Indigenous Medicine field and has drafted the action plan.

➤ **The training programs conducted for officers of the Indigenous Medicine Sector**

In the year 2023, participation in the capacity development programs by the officers of the Indigenous Medicine Sector is as follows:

SN	Date	Training Program	Institution	Designation	Expenditure (RS.)	No of officers participated
01	09.02.2023 - 31.08.2023	Tamil Language Training Program	Indigenous Medicine Sector, Ministry of Health	DO and PHMA	112,500.00	30
02	31.03.2023	Procedural Rules Workshop	Ministry of Health	Staff grade officers, DO and PHMA	8,450.00	10
03	12 th , 19 th & 26 th of July and 02 nd , 09 th & 16 th of August	Certificate in English for Office Management	National Institute of Labor Studies	DO	12,500.00	06
04	27.07.2023	Salary conversion (on line)	Skilled Development Fund	DO	7,500.00	01
05	31.07.2023	Writing office letter and minutes	National Institute of Labor Studies	DO and PHMA	50,000.00	10
06	12.09.2023	Salary preparation of government officers	National Institute of Labor Studies	DO	20,000.00	04
07	12 th and 13 th of September	Office Management and Financial Regulations	National Institute of Labor Studies	DO	40,000.00	04

08	17.09.2023 - 07.12.2023	Tamil Language Training Program	Divisional Secretariat Office, Biyagama	DO	5,600.00	02
09	19 th and 20 th of September	Two-day training workshop on procurement	Sri Foundation	Staff grade officers, DO and PHMA	98,000.00	07
10	03.10.2023 10.10.2023 17.10.2023	Responding to the audit queries	National Institute of Labor Studies	DO and PHMA	30,000.00	02
11	25.10.2023	Maintenance of a personal file in an effective manner	National Institute of Labor Studies	DO and PHMA	15,000.00	03
12	30.11.2023	Career Development of Office Assistants and Drivers for a Quality Work Environment	National Institute of Labor Studies	Office Assistant	5,000.00	01
13	15.12.2023	Preparation and Submission of Cabinet Papers	Skilled Development Fund	DO	24,000.00	04
14	15.12.2023 - 16.01.2023	Office Management and Financial Regulations	National Institute of Labor Studies	PHMA	20,000.00	02
Total					448,550.00	86

- DO – Development Officer
- PHMA – Public Health Management Assistant

➤ **The Programs / Projects implemented under budgetary allocations**

i. Establishment of Poshana Mandira (Nutritious Homes)

The project for establishment of Poshana Mandira outlets is being implemented the purpose of popularizing the consumption of high-quality and safe local foods and being free people from the non-communicable diseases. Arrangements were made to construct and establish 04 outlets in Yakkala Indigenous Medicine Zone through the allocation of Rs. 2.5 million in 2023. The expenditure was Rs. 1.30 million.

ii. Empowerment of Conservation Councils

While conservation of traditional medical methods that have been in existence for thousands of years, Ayurveda Conservation Councils are being implemented for uplifting the standard of living conditions of the traditional doctors, by bringing together traditional doctors at the Divisional Secretariat level by contributing to the development of the traditional medicine system protecting their medical profession.

In the year 2023, Rs. 3.0 million was allocated for Ayurveda Conservation Councils and it was utilized for the empowerment of the Conservation Councils, conducting awareness programs for members of the Councils, provision of small-scale pharmaceutical production machines and promotion of library facilities. The total expenditure was Rs. 2,650,868.59.

Activity	Physical Progress	Financial Progress (Rs.)
Empowerment and awareness of the Ayurveda Conservation Councils	Implemented 20 programs	1,774,015.00
Provision of mini pharmaceuticals production machines	Provided 3 green leaves extraction machines	374,325.00
Provision of library related facilities	Provided 10 glass almirahs (steel) to the 10 conservation councils	502,528.59

iii. Development of Homeopathy Methods

Rs. 2.5 million has been allocated for development of homeopathy methods and utilizing this allocation, in-patient section of the Homeopathy Hospital was renovated and re-opened for the patients. In addition, minor repairs to the quarters was carried out under this allocation. Total expenditure was Rs. 2,499,981.78.

iv. Homeopathy Medical Council

In the year 2023, Rs. 1.00 million has been allocated to the Homeopathy Medical Council and it was utilized for procurement of medical equipment, computer accessories (UPS) required for homeopathy clinics, and preparation of 03 guide name boards for Medical Council. Total expenditure was Rs. 389,440 (Allocation was not fully utilized because of most of the medical equipment planned to procure were provided by the Ministry of Health).

v. Intervention in Control and Prevention of Non-Communicable Diseases by Indigenous Medicine

Based on the current need for contribution of the indigenous medicine sector in Control and Prevention of Non-Communicable Diseases in the Sri Lanka, the Ministry of Health has allocated Rs. 10.00 million under the vote no. 111-2-26-002-2509-080-11. Accordingly, 12 sub projects were implemented under this project and progress is given in the following table.

Summary of the Progress

SN	Sub project / activity	Annual allocation (Rs. Mn)	Physical Progress
01	Use of local antidotes for medicinal ingredients that are rare or unavailable in Sri Lankan traditional medicine	0.115	* An expert discussion on the use of the rare medicinal plants in indigenous medicine was conducted with the participation of all concerned parties and Suwadharani hand book in this regard was published * Collected information on relevant antiretroviral drugs
02	Analysis of physio-chemical parameters of locally available medicinal products	0.700	The chemicals required for analysis of physico – chemical parameters (locally available) were purchased and samples were collected.
03	Finding strategic solutions to non-communicable diseases by sharing multi-sectoral experiences and knowledge in the indigenous medicine methods	0.200	Capacity development programs have been conducted for updating knowledge and practices of Ayurvedic and local traditional healers in the prevention of non-communicable diseases.
04	Indigenous medicinal nutrition intervention for control and prevention of non-communicable diseases	2.265	A series of food and nutrition programs were conducted at the Divisional Secretariate level, covering the entire country to make them aware on the nutritional value of local foods and processing methods. A total of 386 programs were conducted.
05	“Suwadharani Sisu Nena Diriya” – school-based quiz competition on indigenous medicine	1.610	“Suwadharani Sisu Nena Dirirya” school quiz competition was conducted among schools representing 24 Administrative districts at selected Divisional Secretariate Divisions. Here, 16 Sinhala medium and 08 Tamil medium competitions were conducted.
06	Enhancing knowledge and application of people-centered local food and nutrition	1.110	Various programs were organized and implemented in conjunction with local food exhibitions and community health promotion services.
07	Sharing experiences of indigenous medicine to overcome the problems of	0.500	Capacity development programs were conducted for Community Health Medical Officers who play a

	malnutrition in Sri Lanka		key role in community health promotion.
08	Clinics and preventive programs for the control and prevention of non-communicable diseases	1.000	In order to avoid non-communicable diseases and for healthier life, the medical clinics were conducted to made aware the people, for screening them, counselling and providing medicines for the needy patients. This was implemented as a program jointly with the Anuradhapura community health promotion services as well as medical clinics conducted at selected locations.
09	Practicing Yoga for control and prevention of non-communicable diseases	1.000	<ol style="list-style-type: none"> 1. Training of Trainers (TOT) program held in parallel with the International Yoga Day. 2. Ninth International Yoga Day celebration program 2023 3. Yoga program conducted for traditional doctors. 4. Preparation of Yoga Guide book. 5. Week school concept on Suwadharani-Suru Daruvo- 6. Yoga practice programs for staff of the Indigenous Medicine Sector 7. Yoga practice training programs and Yoga promotion conducted at the Divisional Secretariate Office level.
10	Suwadharani Osu Farming Village Project	0.875	This program was implemented to provide medicinal ingredients needed for the promotion of indigenous medicine and to create socio-economic development of the rural people through herbal cultivation, under which 19 herbal farmer training programs, herbal farming technology consultation and herbal seeds, planting materials and herbal plants were implemented.
11	Development of performance indicators with an institutional and inter – institutional results framework for the indigenous medicine sector	0.125	Preparation of a results based frame work for indigenous medicine sector and identified performance indicators to measure the results with the all-relevant stakeholders. And also trust areas and outcome for each trust area were identified.

12	Dissemination of knowledge on indigenous medicine through digital technology	1.000	The web-site of the indigenous medicine sector was developed and launched with the aim of the public awareness and popularizing the indigenous medicine. The web-site is www.mim.gov.lk .
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The total expenditure was Rs. 8,907,894.47.

vi. Provision of Drugs to Free Ayurveda Centers

Allocation for provision of drugs to the free Ayurveda centers administered under the local authorities for the year 2023 was Rs. 75.00 million and out of which Rs. 16.251 million was utilized for settlement of arrears of bills of the previous year. The action was taken to pay Rs. 58.748 million for obtaining drugs from the Sri Lanka Ayurveda Drug Cooperation by the Local Authorities.

vii. Implementation of Collaborative Care Program

It is a timely need to initiate collaborative care programs on identified diseases based on the agreement between the Allopathy and Ayurveda medicine methods. Accordingly, the Ministry of health has granted an allocation of Rs. 10.0 million and utilizing this allocation, the National Ayurveda Teaching Hospital was made ready to this function. Under this allocation, renovation of Ward No. 03, partition of emergency care unit (ECU) of ward 03 and painting, renovation of kitchen and minor repairs were done.

➤ Department of Ayurveda - Institutional activities

SN	Activity	Staff Category and number
01	Recruitments	Received approval for recruitment of 62 numbers of primary medical officers (equal to the number of retired medical officers) in the Sri Lanka Ayurvedic Medical Service. Received approval for recruitment of 491 number of PL 01 category posts and 14 vacancies for drivers
02	Promotions	- Received approval of Public Service Commission for promotion to consultant grade and administrative grade I in the Sri Lanka Ayurvedic Medical Service. - Promotion of Ayurvedic Medical Officers to grade I as per the new service constitution effective from 27.10.2020. - Grade promotions have been granted within the relevant periods.
03	Revision of approved cadre	Revised the designation of 40 officers of the associate service approved to the Department of Ayurveda and its affiliated institutions, as a Development Officer.

- **Local Training Programs**

In the year 2023, the Department of Ayurveda has taken action to send total of 102 staff representing the categories of staff officers, medical officers and others for local training programs. Under this program, basic training in the fields of procurement, office procedures, financial regulations, preparation of Cabinet Memorandums and transport management have been provided.

- **Development Division**

Development of physical resources (physical and financial progress)

Activity	Financial Allocation (Rs.)	Financial Progress (%)	Physical Progress (%)
Minor repairs of the Head Office	140,000	90	100
Major repairs of the Head Office	3,000,000	94	100
Minor repairs of the Ayurveda Teaching Hospitals	287,000	100	100
Major repairs of the Ayurveda Teaching Hospitals	20,000,000	99	100
Minor repairs of the Bandaranayake Memorial Ayurveda Research Institute in Navinna	121,000	100	100
Major repairs of the Bandaranayake Memorial Ayurveda Research Institute in Navinna	1,200,000	99	100
Major repairs of the National Institute of Indigenous Medicine Methods	2,000,000	99	100
Major repairs of the Herbal Gardens (Osu Uyan)	2,000,000	97	100

Research and Expansion Services – Provision of medicinal ingredients by the herbal gardens

Medicinal raw materials are provided by the herbal gardens to Ayurveda research hospitals, Teaching Hospitals and Sri Lanka Ayurveda Drug Corporation for pharmaceuticals production and the summary of raw materials provided in 2023 is given in the below table.

Name of the Herbal Garden	Amount of raw material provided (Kg)	Name of the Hospital / Institution
Pinnaduwa	13.9	National Ayurveda Hospital, Borella
Pallekele	59.5	Ayurveda Drug Corporation
Haldummulla	136.7	National Ayurveda Hospital, Borella
Giradurukotte	407.07	National Ayurveda Hospital, Borella
Pattipola	12	Bandaranayake Memorial Ayurveda Research Institute

- **Technical Division**

Ayurveda Osu Sal (pharmacies), Ayurveda Pharmaceutical Plants, Ayurveda treatment centers and Panchakarma Institutes are regulated by the Department of Ayurveda with the aim of preventing the establishment of illegal institutions using the Ayurvedic name and providing more safety and quality service to the public. Accordingly, 1,087 applications have been issued to such institutions for registration under the Department of Ayurveda in the year 2023 and its value is Rs. 2,665,520.00.

Issuing licenses by the Department of Ayurveda – 2023 (According to the type of license)

SN	Number of licenses issued to institutions		Income (Rs.)
01	Number of licenses issued for importation dried medicines	283	141,500.00
02	Panchakarma institutes in Hotels	29	326,000.00
03	Panchakarma institutes	10	90,500.00
04	Number of licenses issued for local products	367	413,280.00
05	Number of media licenses issued for local products	26	15,200.00
06	Issuing of Free Trade Licenses	28	15,000.00
07	Number of licenses issued for imported products	143	1,569,250.00
08	Number of sample import permits	18	9,200.00
09	Issuing of media licenses for imported products	4	2,400.00
	Total	908	2,582,330.00

- **Examination Division**

Examinations conducted in 2023 and its progress

SN	Activity	Duration	Number of applicants	Other matters
01	Government Ayurvedic Pharmacist Quarterly Training Course 2023 (Southern Provincial) written test	2023.01.17, 19, 20, 23, 24, 24	35	Results released.
02	Government Ayurvedic Medical Officers' EB exam – 2023	2023.01.28 and 30	160	Results released.

03	Final Assessment Test of the Private Massage Course	2023.02.11,12,18,19	16	Results released.
04	Ayurveda Shastri Annual Test 2022 (Oral Test)	2023.03.08, 09, 10, 13, 14, 15, 16		Results released.
05	Ayurveda Shastri Annual Test 2022 (Practical Test)	2023.03.12	40	Results released.
06	Written Test for Registration of Homeopathy Medical Professionals - 2023	2023.04.24, 25, 26, 27, 28 and 2023.05.02	80	Results have been handed over to the Homeopathy Medical Council.
07	Written Test for Registration of Traditional Medical Professionals - 2023	2023.05.20, 21	444	Results released.
08	Annual Test for Final Year Students of Siddha College - 2023	2023.06.14, 15, 16, 19, 20, 21 and 2023.07.22		Results released.
09	Efficiency Bar Examination for Grade III of the Ayurvedic Therapist and Pharmacist posts recruited under MN 01 and MT 02 categories - 2023	2023.08.05		Results released.
10	Written Test for Registration of Homeopathy Medical Professionals - 2023	2023.08.21, 22, 23	49	Results have been handed over to the Homeopathy Medical Council.
11	Additional Test of Ayurveda Shastri 2022	2023.08.24 – 29, 31 and 2023.09.01	211	Results released.
12	Final Assessment Test of the Private Massage Course – 2023 (September)	2023.09.23 and 2023.10.07, 08	07	Results released.
13	Efficiency Bar Examination for Grade II of the Community Health Development Officers - 2023	2023.11.04	73	Results released.
14	Additional Test of Ayurveda Shastri 2022 (Oral Test)	2023.11.27, 28, 29, 30 and 2023.12.01, 04 - 06	89	Results released.
15	Annual Test of Ayurveda Shastri 2022 (Practical Test)	2023.12.03 and 10	44	Results released.
16	Efficiency Bar Examination for the posts recruited under PL 01 and PL 02 categories	2023.12.07 and 08	138	Results released.

- Curative Care Services

➤ Teaching Hospitals

Name of the Hospital	Borella	Gampaha	Kaithady	Trincomalee
Basic Information				
Number of Wards	11	4	5	2
Number of Beds	217	105	15	10
Number of Medical Officers	109	59	16	6
Number of Nursing Officers	36	20	3	3
Other Staff	259	79	59	14
Treatment Services for patients				
Number of OPD Patients	270,377	33,287	24,553	16,065
Number of In-Ward Patients	2,578	994	1,008	42
Number of Patients attended for Clinics	147,305	48,580	13,147	2,277
Number of Patients Treated by Panchakarma	325	1,413	615	272
Number of Medical Students offered Teaching Facilities				
Number of Medical Students offered Teaching Facilities	472	311	289	500

➤ Production of Pharmaceuticals

Name of the Hospital	Borella	Gampaha	Kaithady	Trincomalee
Bottles				
Asawa	1,180	-	383	-
Oil	5,988	3,283.25	1,646	123
Syrup	-	308.75	-	45.6
Kwatha	37,550	-	451.289	-
Drinks	-	-	-	-
Kashaya	16,997	3,293.5	3,928.64	-
Other	27,892	-	140	-
Anupana (60 ml)	86	1,292.32	-	-
Eye Drops	85	-	-	-
Kilo Grams				
Guli	116.76	83.532	-	-
Kalka	695.6	-	80.5	-
Lepa (Barm)	391.05	46.78	214.025	-
Churna	2,012.76	956.145	810.11	13.309
Kshara	7.319	-	-	-
Panda	209.573	591.31	1,975.15	-
Patthu	401.37	575.76	288.19	4.908

Name of the Hospital	Borella	Gampaha	Kaithady	Trincomalee
Leha	-	31.5	--	-
Guggulu	-	31.5	--	-
Thavili	72.2	-	253.95	-
Vatee	128.275	-	-	-
Werthi	0.490	-	-	-
Rasa Beheth	38.97	-	-	-
Shothitha Gugul	78.2	-	-	-
Pnachawalkala	-	-	-	-
Palasthara	23.12	-	-	-
Mallum	29.32	-	-	-
Unani Pharmaceuticals	-	-	84.57	-

Name of the Hospital	Ampara	Hambantota	Medawachhiya	Nawinna	Manchanthudawa
Bottles					
Oil	2,441.25	93	102.5	2,392	184
Syrup	-	-	-	37	-
Kwatha	-	5.133	10.5	-	-
Kashaya	733.433	332.5	302.57	3,488.24 L	-
Anupana	335.030	10	3	1,866.66 L	-
Drinks	-	-	29.55	-	-
Other (Steamed liquid)	-	211	-	1,866.66 L	-
Other (Liquid)	-	-	60.5	-	-
Eye Drops	-	-	-	57 L	-
Kilo Grams					
Lepa (Barm)	-	17.157	-	449.37	
Churna	15.8	3.9	52.712	1,776.27	
Panda	32.35	-	3.055	-	
Patthu	79.04	9,463	56.135	57.22	
Thavili	385.62	81.858	95.475	-	

➤ **Research Hospital**

Research Hospital	Nawinna	Ampara	Hambantota	Medawachchiya	Manchanthudawa	Ninthavur	Mihinthalawa
Basic Information							
Number of Wards	4	2	4	2	2	0	-
Number of Beds	68	31	102	24	26	1	12
Number of Medical Officers	53	5	15	3	4	2	3
Number of Nursing Officers	11	6	8	4	-	-	-
Other Staff	111	44	50	30	31	5	13
Treatment Services for patients							
Number of OPD Patients	52136	24088	30503	8838	1023	4763	3221
Number of In-Ward Patients	738	317	534	254	-	-	-
Number of Patients attended for Clinics	31596	20523	17014	200	-	1083	343
Number of Patients Treated by Panchakarma	1748	-	408	-	-	-	-

➤ **National Institute of Indigenous Medicine Methods**

- 37 training programs were conducted for intern doctors, traditional doctors, nursing officers and other groups in the year 2023 and number of beneficiaries was 1,615.
- 22 community health / maternal and child programs were conducted and the number of beneficiaries was 520.
- Leaflets and hand books on personal hygiene, maternal and child nutrition, yoga and for training of internal doctors were developed.
- Prepared the modules and standard procedures related to expansion services under different fields and guidelines, hand books and project were prepared.

➤ **Community Health Promotion Service – Anuradhapura**

Many programs aimed at ensuring the health of the elderly and pre-school and school children have been implemented by the Community Health Promotion Service. Control of non-communicable diseases, control of communicable diseases, maternity care, preservation of medicinal plants, mental health promotion, awareness programs for households and community care and other programs were conducted under this service.

➤ **Herbal Production and Marketing Functions**

- During year 2023, medicinal plants 71,786 were produced by the 06 herbal gardens implemented under the department of Ayurveda and the income received by selling 23,504 plants of them was Rs. 1,047,354.
- In this year, 2,406 plants worth Rs. 98,750.00 were distributed free of charge by the above 06 herbal gardens.

➤ **Bandaranayake Memorial Ayurvedic Research Institute**

Progress of researches – Information on researches on going and completed in 2023 which were started in the year 2023 and activities of each unit are given below;

SN	Research / Activity carried out	Quantity
01	Literature research	06
02	Botanical research	08
03	Medicinal raw material test (sample testing)	135
04	Expansion services (identification of sample dry plants, medicinal plants cultivation and harvest preparation, medicinal plants growing, Laboratory research reports, standardization methods etc.)	225
05	Awareness programs	07
06	Technical advice and practical training programs	03
07	Exhibitions	02
08	Field testing – Herbal farming	02
09	Standardization	04
10	Corporative researches	05
11	Researches related to pharmaceutical production development	02
12	Other programs	03

➤ **Ayurveda Medical Council**

1. During the year, total of 555 Medical Officers have been registered as 313 Graduate General Practitioners, 30 Diploma General Practitioners, 82 Traditional General Practitioners, 130 Traditional Specialized.
2. The total number of Medical Officers who have renewed their registration this year was 1,239 as 945 General Practitioners and 294 Special Practitioners.

3. 29 Oral Test Boards were conducted for registration of Traditional Ayurvedic Practitioners and 151 out of 336 applicants participated were qualified for registration.
4. The Council has approved the additional qualifications of 11 registered medical practitioners in 2023, depending on the possibility of including it in the register when the Council accept any qualification obtained by a registered practitioner of the Ayurveda Medical Council as an additional qualification.
5. Out of 15 complaints received in the year 2023, 14 investigations have been completed.

➤ **Homeopathy Medical Council**

- **Registration of Medical Officers**

Under Section 30(1) of the Homeopathy Act No. 10 of 2016, the first examination for homeopathy registration was conducted from 24th April to 02nd May 2023 and the second examination was conducted from 21st to 23rd of August 2023 and 45 persons who passed the exam were registered as Homeopathy Practitioners on 05.09.2023 in the General Register of the Homeopathy Medical Council.

- **Performance of Government Homeopathy Clinics**

84,041 patients have received treatment from 14 homeopathy clinics, in addition to the 13 government homeopathy clinics run by the Homeopathy Medical Council and the new clinic opened in Polonnaruwa District.
1,977 patients were treated by the 15 Homeopathy Mobile Clinics.

- **Recommendations for Homeopathy Medicine Institutes**

The Technical Committee has given recommendations for 12 licenses worth US\$ 75,062.02 to Homeopathy Medicine Institutes.
The total number of registered homeopathy doctors in Sri Lanka is 318, including three doctors registered in the General Register as homeopathy graduate doctors.

➤ **Homeopathy Hospital**

(i) **Curative services in 2022**

The Government Homeopathy Hospital has treated 23,463 OPD patients. In 2020, the in-patient department was closed due to the establishment of intermediate COVID treatment center and reopened the in-patient services since November 2023.

(ii) **Homeopathy Medical Education and Foreign Workshops**

10 Sri Lankan students were sent to the National Institute of Homeopathy in Colcutta to study Homeopathy Medicine Degree, under the annual scholarships offered by the Ministry of Ayush in India.

(iii) Importation of Medicines

The medicines are distributed by the Government Homeopathy Hospital to the free homeopathy clinics under the Homeopathy Medical Council. Homeopathy medicines are imported by the State Pharmaceuticals Corporation and issued to the Government Homeopathy Hospital in Welisara. In the year 2023, Rs. 71.35 million worth medicines have been imported.

➤ **Sri Lanka Ayurveda Drugs Corporation**

(i) Production

During the year 2023, the Corporation reported a production worth Rs. 644.775 million.

(ii) Sales

Sales activities are carried out by 17 outlets belonged to the Corporation and 13 district authorized sales agents. In terms of sales, more sales were done to the government institutions (Ayurveda Hospitals and Divisional Free Ayurveda Centers). Accordingly, the total value of sales was Rs. 1,218 million and it was a 29% increment when compared to the previous year value.

(iii) Introduction of new products

Arulu tablets, Suwadarani capsules, Panchamula Lagu Draksha Kashya tablets, Eranda Saphthaka Kashaya tablets, Danthimuladi Kashaya tablets, Corporation First Aids Box, Corporation Oil Pack, Thavili Pottaniya (Narayana / Pnda / Nirgundiya etc.), Kanchanara Guggulu (250 g), Jathipaladi Churnaya (500 g) products were introduced to the market. And also preliminary actions were taken to issue all kind of tablets, guli, and capsules in blister pack to the market.

(iv) Capital Projects

In order to minimize the production cost of institute, 02 Heat Shrink Packaging Machines and an Automatic Tablet Counting Machine were installed.

(v) Development of Herbal Gardens (Osu Uyan)

The sales income of herbal gardens in Dangalle, Randenigama and Medawachchiya are as follows:

Herbal Garden	Annual Income (Rs.)
Dangalle	4,588,489.85
Randenigama	4,387,444.88
Medawachchiya	24,512.00
Total	8,800,446.73

(vi) Opening of new Ayurveda Sales Centers

The Anuradhapura sales center of the Sri Lanka Ayurveda Drugs Corporation was established at a new location on 15.06.2023 and a center for collection of all types of dry medicinal materials grown in the North Central Province and a center for purchasing of herbal ingredients was also established.

(vii) Awarding the web-site of www.sladc.lk

The official web-site, www.sladc.lk of the Ayurveda Drugs Corporation won the bronze medal under the category of the best Health and Wellness Website at the Best Website Selection Awards 2023.

(viii) Quality Assurance (ISO)

According to the audit carried out at the main manufacturing plant in Nawinna and new manufacturing plant in Pathiragoda for the quality management system, the Sri Lanka Standard Institute (ISO 9001:2015) was confirmed that it was properly regulated.

(ix) Starting a “Rasa Beheth” factory

Due to the problematic situation that arose during the implementation of the project, the work of the project was temporally stopped and the project was restarted since 2023 and is scheduled to be completed before end of the year 2024.

(x) Installation and commissioning of Grinding Machine

This machine which was purchased in 2020 at a cost of Rs. 5,049,166.67, installed and used for production process in 2023. It was made efficient the pre-processing of medicinal raw materials.

(xi) Collection of empty bottles and cost control

Recycling of discarded bottles and reused them by minimizing the cost. Number of bottles used in the year 2023 was nearly 350,000.

(xii) Filling up of vacancies in the manufacturing plant

During this year, actions have been taken to fill the 50 vacancies of production assistants of the production plant staff vacant for a long time. This helped to increase the production capacity and to make efficient the production process.

(xiii) Establishment of ERP Computer Software System

Beyond the currently used computer software system, the preliminary activities were done to establish the modernized ERP computer software system with more facilities so that each department can be connected. The procurement process for selection of a suitable organization for this work was initiated and evaluation of bids was carried out in December. It is planned to be used this ERP system actively in 2024.


Financial Progress of the Indigenous Medicine Sector (As of 31.12.2023)

Vote Particulars	Allocation (Rs.)	Expenditure (Rs.)	Percentage of Expenditure (%)
Recurrent	359,600,000.00	355,755,914.86	98.93
General Administration / Other Programs	307,600,000.00	304,522,930.76	99.00
• State Institutions			
Homeopathy Medical Council	30,000,000.00	29,744,614.32	99.15
Homeopathy Hospital	22,000,000.00	21,488,369.78	97.67
Capital	14,400,000.00	11,178,409.96	77.63
General Administration / Other Programs	5,400,000.00	4,363,189.96	80.80
• Conservation councils	3,000,000.00	2,650,868.59	88.36
• Homeopathy Council	1,000,000.00	390,140.00	39.01
• Development of Homeopathy Methods	2,500,000.00	2,498,311.41	99.93
• Establishment of Poshana Mandira (Nutrition Homes)	2,500,000.00	1,275,900.00	51.04
Total	374,000,000.00	366,934,324.82	98.11

Vote Particulars	Allocation (Rs.)	Expenditure (Rs.)	Percentage of Expenditure (%)
Other	20,000,000.00	18,262,431.92	91.31
• Cooperative care with Ayurveda	10,000,000.00	9,354,537.45	93.55
• Control of Non-Communicable Diseases	10,000,000.00	8,907,894.47	89.08
Grand Total	394,000,000.00	385,196,756.74	97.77

Future Targets

- (i) Introduction of Indigenous Medicine Policy
- (ii) Expansion of regulation capacity of legal frame work on Indigenous Medicine Sector
- (iii) Improvement of hospital system for more contribution to the national health system
- (iv) Taking actions for creating foreign exchange through potentials in the indigenous medicine sector
- (v) Cutting down foreign exchange in the importation of drugs by cultivation of medicinal plants
- (vi) Promotion and conservation of traditional medicine
- (vii) Promotion of getting non-poisonous and nutritious foods
- (viii) Establishment of a central drug store and development of a mechanism for purchasing cultivated medicinal plants
- (ix) Taking actions to attract tourists to the traditional medicine system
- (x) Establishment of wellness centres in main tourism areas
- (xi) Development of Ayurveda zone in Yakkala
- (xii) Running the existing herbal gardens at maximum capacity and supply essential herbal materials to the hospitals from those herbal gardens
- (xiii) Starting medical tourism in identified herbal gardens
- (xiv) Surviving Ayurveda treatment services in collaboration with western medicine for curative services
- (xv) Implementation of multi-strategic methods for control and prevention of communicable and non-communicable diseases
- (xvi) Introduction of timely needy and practical courses relevant to indigenous medicine
- (xvii) Implementation of programs relevant to update the knowledge of traditional doctors
- (xviii) Taking actions to make close the homeopathy system to the public as an alternative method
- (xix) Expansion and diversification of Ayurveda drugs production
- (xx) Conducting a symposium and a national exhibition including an Ayurveda research



Dr. P. G. Mahipala

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.....
Secretary
Ministry of Health

2024.11.03

CHAPTER 3

Overall Financial Performance of the Year

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance for the period ended 31st December 2023

Revised Budget Allocations 2023 Rs.	Note	Actual		
		2023 Rs.	2022 Rs.	
- Revenue Receipts		-	-	
- Income Tax	1	-	-	} ACA-1
- Taxes on Domestic Goods & Services	2	-	-	
- Taxes on International Trade	3	-	-	
- Non Tax Revenue & Others	4	-	-	
Total Revenue Receipts (A)		-	-	
- Non Revenue Receipts		-	-	
- Treasury Imprests		292,150,453,218	157,927,902,245	ACA-3
- Deposits		1,334,716,489	784,200,755	ACA-4
- Advance Accounts		1,141,199,128	1,232,790,489	ACA-5
- Other Main Ledger Receipts		-	-	
Total Non Revenue Receipts (B)		294,626,368,835	159,944,893,489	
Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		294,626,368,835	159,944,893,489	
Remittance to the Treasury (D)		875,322,682	125,153,299	
Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		293,751,046,153	159,819,740,190	
Less: Expenditure				
- Recurrent Expenditure		-	-	
116,459,228,032 Wages, Salaries & Other Employment Benefits	5	114,689,616,415	111,126,392,855	} ACA-2(ii)
183,946,853,968 Other Goods & Services	6	170,109,814,212	89,891,540,715	
12,119,968,000 Subsidies, Grants and Transfers	7	8,454,093,900	6,438,236,327	
- Interest Payments	8	-	-	
- Other Recurrent Expenditure	9	-	-	
312,526,050,000 Total Recurrent Expenditure (F)		293,253,524,527	207,456,169,897	
Capital Expenditure				
13,529,300,000 Rehabilitation & Improvement of Capital Assets	10	8,891,609,411	3,160,082,684	} ACA-2(ii)
38,524,010,789 Acquisition of Capital Assets	11	11,605,503,841	13,761,753,193	
218,000,000 Capital Transfers	12	154,200,869	204,252,921	
- Acquisition of Financial Assets	13	-	-	
2,282,944,676 Capacity Building	14	2,065,306,252	1,477,231,808	
9,948,866,895 Other Capital Expenditure	15	3,347,513,899	14,792,707,200	
64,503,122,360 Total Capital Expenditure (G)		26,064,134,272	33,396,027,805	
Deposit Payments		1,213,249,048	659,752,806	ACA-4
Advance Payments		1,264,445,494	1,084,003,608	ACA-5
Other Main Ledger Payments		-	-	
Total Main Ledger Expenditure (H)		2,477,694,541	1,743,756,413	
Total Expenditure I = (F+G+H)		321,795,353,341	242,595,954,115	
377,029,172,360 Balance as at 31st December J = (E-I)		(28,044,307,188)	(82,776,213,925)	
Balance as per the Imprest Adjustment Statement		(28,044,672,640)	(82,776,579,377)	ACA-7
Imprest Balance as at 31st December		365,452	365,452	ACA-3
		(28,044,307,188)	(82,776,213,925)	



3.3 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2023

	Note	Actual	
		2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	204,292,957,237	200,118,271,330
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	3,697,321,386.60	3,574,075,021
Cash & Cash Equivalents	ACA-3	365,451.90	365,452
Total Assets		207,990,644,076	203,692,711,803
<u>Net Assets / Equity</u>			
Net Worth to Treasury		1,717,664,315.76	1,715,885,391
Property, Plant & Equipment Reserve		204,292,957,237	200,118,271,330
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	1,979,657,070.84	1,858,189,630
Unsettled Imprest Balance	ACA-3	365,451.90	365,452
Total Liabilities		207,990,644,076	203,692,711,803

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from to and Annexures to accounts presented in pages from to form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.



Chief Accounting Officer

Name :

Designation :

Date : 27/02/2024

Dr. P. G. Mahipala

Secretary

Ministry of Health

"Suwasiripaya"

35, Rev. Baddegama Wimalawansa Thero Mawatha,
Colombo 10, Sri Lanka.



Accounting Officer

Name :

Designation :

Date : 27/02/2024

Dr. P. G. Mahipala

Secretary

Ministry of Health

"Suwasiripaya"

385, Rev. Baddegama Wimalawansa Thero Mawatha,
Colombo 10, Sri Lanka.



Chief Financial Officer

Director (Finance)/ Commissioner (Finance)

Name :

Date : 27/02/2024

G.S. Karunarathna

Chief Finance Officer I

Ministry of Health



3.4 Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2023

	Actual	
	2023 Rs.	2022 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	6,339,574,727	4,821,281,260
Revenue Collected on behalf of Other Revenue Heads	-	-
Imprest Received	292,150,087,766	157,923,769,291
Recoveries from Advance	1,137,300,968	1,304,228,473
Deposit Received	1,334,716,489	777,242,765
Total Cash generated from Operations (A)	300,961,679,951	164,826,521,789
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	276,291,120,141	195,134,187,374
Subsidies & Transfer Payments	3,114,118,919	1,697,599,059
Expenditure incurred on behalf of Other Heads	297,284,965	(43,331,821,429)
Imprest Settlement to Treasury	875,322,682	125,153,299
Advance Payments	1,264,259,101	1,092,346,241
Deposit Payments	1,213,249,048	544,621,262
Total Cash disbursed for Operations (B)	283,055,354,857	155,262,085,806
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	17,906,325,094	9,564,435,983
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	17,906,325,094	9,568,203,486
Total Cash disbursed for Investing Activities (E)	17,906,325,094	9,568,203,486
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(17,906,325,094)	(9,568,203,486)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C)+(F)	-	(3,767,502)
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G)+(J)	-	(3,767,502)
Opening Cash Balance as at 01 st January	365,452	4,132,954
Closing Cash Balance as at 31 st December	365,452	365,452



3.5 Notes to the Financial Statements

None

3.6 Performance of the Revenue Collection

Rs. Mn

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of the Final Revenue Estimate
20.02.01.01	Rent on government buildings	175.00	175.00	263.53	151
20.02.01.99	Revenue on government assets other rental charges	18.00	18.00	30.36	169
20.02.02.99	Interest – other	103.80	103.80	103.09	99
20.03.01.00	Sales Proceeds and Charges- Departmental Sales	30.00	30.00	75.03	250
20.03.02.99	Sales Proceeds and Charges- Administrative Fees and Charges Sundries	35.00	35.00	62.71	179
20.03.03.02	Sales Proceeds and Charges-Fines and forfeits other	8.00	8.00	89.22	1115
20.03.99.00	Sales Proceeds and Charges- other receipts	815.00	1,500.00	2,736.00	182
20.05.99.00		0	0	0	0
20.06.02.00		0	0	0	0
20.06.02.02	Revenue on sale of capital assests - other	0	0	2.88	0

3.7 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	245,550,000	312,526,050	293,253,524	94
Capital	54,940,000	64,503,122	26,064,134	40

3.8 In terms of F.R. 208, grant of allocations for expenditure to this Department as an agent of other Ministries/ Departments

Rs. ,000

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
01	228 – Ministry of Justice	To pay Fuel and Transport allowances for JMOO	20,000	16,500	15,418	93

3.9 Performance of the Reporting of Non-Financial Assets

Rs.

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Buildings and Structures	69,985,283,027.79	69,985,283,027.79		
9152	Transport Equipment	67,124,483,112.82	67,124,483,112.82		
9153	Land	52,771,735,512.00	52,771,735,512.00		
9154	Intangible Assets	99,326,825.91	99,326,825.91		
9160	Work in Progress	27,348,131,535.28	27,348,131,535.28		
	Total	217,328,960,013.80	217,328,960,013.80		

3.10 Auditor General’s Report

NATIONAL AUDIT OFFICE

Secretary

Ministry of Health

The Annual Detailed Management Audit Report on the Financial Statements for the year ended December 31, 2023 of the Ministry of Health in accordance with Section 11 (2) of the National Audit Act No. 19 of 2018.

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The Financial Statements for the year ended 31 December 2023 consisting of the Financial Statement for the year ended 31 December 2023, Financial Performance Statement and the Statements of Cash Flow of the Ministry of Health which are to be read in conjunction with the provisions of the National Audit Act No. 19 of 2018 of the Constitution of the Democratic Socialist Republic of Sri Lanka have been audited as per my order. This report is released in terms of section 11 (2) of the National Audit Act No. 19 of 2018 and as per provisions of section 39 of the National Audit Act, actions should be taken to report me regarding the proposed remedies, actions or considerations within 03 months from the date of this report by the Chief Accounting Officer. If there are reasons for implementation or inability to implement any activity or matter pointed out in this report also should be informed to me.

1.2 Comments on the Financial Statements

1.2.1 Defects in preparation of Financial Statements

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>(a) According to the programs of the year 2023, it was observed that some details submitted as reasons for the difference between net allocation and actual expenditure indicated in the Expenditure Statement ACA 2(ii) Form are not acceptable. Details are given below.</p>		
<p>i. Rs. 2,000 allocation was made under the Vote No. 111-01-02-1-1508-02 Medical Board (Medical Board Ordinance) but total allocation was not utilized and the total allocation has been remained since 2021. The Ministry has given reasons for the remaining allocation as this Medical Ordinance was approved by the Parliament and the Treasury allocates funds without estimates under this Vote. However, the Ministry did not take any action to remove this allocation.</p>	<p>The allocations should not be made for Votes which are not expected for utilization.</p>	<p>Agreed with the observations. It was not estimated for this Vote, informed during the Budget discussion to remove this allocation, but the Treasury has stated that the approval of the Parliament is required as this is an Ordinance and instructions were given to Treasury.</p>
<p>ii. Rs. 3,000,000 had been allocated under the Vote no. 111-01-02-1-1508-04 for Victoria Home for incurable patients but the total allocation was remained. The reason for 100 percent remaining was due to no requests made. Total allocation in 2021 also transferred to another vote due to the same reason. Accordingly, it could not be decided that the reason for remaining is either there is not request or other.</p>	<p>- Do -</p>	<p>This is a grant and this did not obtain in 2 years. Action is taken not to estimate in future.</p>

	<p>iii. Rs. 675,000,000 had been allocated under Vote no. 111-02-13-178-2001(13) for Health Systems Enhancement Project (Asian Development Bank) but the entire allocation was remained. Reasons given for this 100 percent remaining were adequate imprest was not received, limitation of state expenditures and slow progress of civil works. However, the reason for the entire remaining is this allocation for procurement of ambulances for 1990 Suwaseriya due to cancellation of procurement as bids were not received.</p>	<p>- Do -</p>	<p>Agreed with the observations.</p>
	<p>iv. Rs. 475,000,000 and 70,000,000 had been allocated under Vote Nos. 111-02-13-177-2103(12) and 111-02-13-177-2103(17) respectively for the Project for Strengthening of COVID-19 Vaccination Program (Asian Development Bank) but the entire allocation was remained. Reasons given for the 100 percent remaining were as adequate imprest was not received, limitation of state expenditures and suspension of planned activities for the year. However, the people did not refer to the immunization as expected, entire allocation given for COVID-19 immunization program had been remained.</p>	<p>- Do -</p>	<p>Agreed with the observations.</p>
(b)	<p>The reasons given for differences between initial estimates and revised estimates under Vote nos. 111-01-02-1409, 111-01-21-1101, 111-01-21-1203, 111-01-21-1002, 111-01-21-1403, 111-01-21-1506, 111-02-17-1409, 111-02-20-1-1101, 111-02-15-2401, 111-02-26-012-2509(13), 111-02-</p>	<p>The accurate reasons for the differences between initial estimates and revised estimates should be submitted.</p>	<p>Instructions were given to relevant officials to prepare real estimates according to the staff training schedule prepared with reference to the Public</p>

	26-013, 111-02-26-014-2509(13) mentioned in the ACA 2(iii) Form were not accepted in the audit.		Administration Circular 02/2028.
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1.2.2 Declaration of Financial Status

1.2.2.1 Non-Financial Assets

Audit Observation		Recommendation	Comments of Chief Accounting Officer
(a)	In the year 2018, the cost of the non-financial assets was mentioned less in Rs. 46,940.73 and out of that it was indicated Rs. 7,102.99 was utilized for acquisition of land in 2019.	Financial statements should be prepared by making these corrections.	Agreed with the recommendations. Many problems have been identified when compare the all information in CIGAS program maintained by the Ministry and Treasury printed statements. In order to rectify those problems, it is being inspected them discussing with the Department of Public Accounts by obtaining monthly accounts summaries of 61 health institutions on accounting assets to the Stock Verification Division. This process has been started since January 2023 and action will be taken to rectify those problems within 06 months according to the directions of the Committee of Public Accounts meeting held on 13.05.2024.

(b)	Since the cost of the non-financial assets was mentioned less in Rs. 46,940.73 in the year 2018, similar amount of capital assets was indicated as of 31.12.2019.	- Do -	- Do -
(c)	According to the Treasury Statements, the cost of Rs. 6,501.94 million of acquired building and constructions in the year 2019 had not included in the statement of non-financial assets. The cost of Rs. 2,967.27 million of acquired assets in 2019 had been accounted more resulting the value of non-financial assets as of 31 December 2019 is higher similar to that amount.	- Do -	- Do -
(d)	Action had not been taken to make necessary adjustments to correct the difference of cost of non-financial assets as of 31 December 2020, Rs. 19,789.44, as per monthly summary of non-financial assets account SA 80 and cumulative non-financial assets account report SA 82 maintained by the Treasury.	Corrected financial statements for the year 2024 should be prepared and submitted by rectifying the reasons for differences.	- Do -
(e)	According to the financial statements as of 31 December 2021, the cost of assets, plant and machinery and equipment as of 01 January 2021 were Rs. 192,229.15 million, but as per non-financial assets account (SA 80) and cumulative non-financial assets account report (SA 82) maintained by the Treasury Rs. 172,439.71million and Rs. 184,327.77 respectively. Accordingly, reasons for differences in Rs. 19,789.44 million and Rs. 7,901.38 were not revealed.	- Do -	- Do -
(f)	According to the Expenditure Statement (ACA 2(i) Form)	- Do -	- Do -

	<p>of Programs of the year 2021 and the Expenditure Statement (SA 10) maintained by the Treasury, the expenditure of capital assets acquisition of the year under review was Rs. 18,379.96 million but as per the cumulative non-financial account report (SA 82) maintained by the Treasury the expenditure was Rs. 16,877.89 million and the reasons for the difference was not revealed.</p>		
(g)	<p>It was confirmed that non-financial assistance or donations given by different local, foreign institutions, organizations and individuals and local and foreign non-governmental organizations to the Ministry and its hospitals, institutions and divisions in 2020, Rs. 1,339.25 million worth goods, equipment and medical supplies, value unknown goods and equipment units 2,444 were not included in the financial statements.</p>	<p>All assets that were not accounted should be identified and financial statements should be prepared by accounting them for the year 2024 and submitted.</p>	<p>- Do -</p>
(h)	<p>During the period of 2010 to 2020, out of allocations of Rs. 10,630.37 million for 54 foreign funded projects implemented by the Ministry, Rs. 7,603.09 million had been utilized during that period but expenditure for acquisition and development of non-financial assets was not included under the non-financial assets.</p>	<p>The written evidences to ensure that all assets acquired under these projects were accounted, should be presented to the audit.</p>	<p>- Do -</p>
(i)	<p>According to the statement of financial position as of 31 December 2021 and according to the cumulative non-financial account report (SA 82) maintained by the Treasury, it was observed that the difference between the value of the non-financial assets as of 31 December 2021</p>	<p>Corrected financial statements for the year 2024 should be prepared and submitted by rectifying the reasons for differences.</p>	<p>- Do -</p>

	and as of 01 January 2022, the value of the cumulative non-financial account report (SA 82) maintained by the Treasury in 2022, was Rs. 5,244.56 million. The reasons for the difference were not presented to the audit.		
(j)	According to the Expenditure Statement (ACA 2(i) Form) of Programs of the year 2022 and the Expenditure Statement (SA 10) maintained by the Treasury, there was a difference of Rs. 11,423.16 million between the expenditure of capital assets acquisition of the year 2022 and as per the cumulative non-financial account report (SA 82) maintained by the Treasury.	- Do -	- Do -
(k)	The non-financial assets worth Rs. 6,326.05 million had been purchased by the COVID-19 Emergency Response and Health System Preparedness Project as of 31 December 2022 and cost of these assets were not accounted under the non-financial assets of the ministry.	Written documents confirming that all assets acquired under the projects are accounted, should be submitted immediately to the audit.	- Do -
(l)	According to the computerized soft copies including the information on the non-financial assets as at 31 December 2022 of the Ministry of Health and its 59 institutions submitted to the audit, it was observed that land of the 25 hospitals / institutions and buildings of the 05 hospitals / institutions had not been assessed and accounted for.	Action should be immediately taken for estimation these assets and accounting for.	- Do -
(m)	The cost of Rs. 11,550,000 of two vehicles transferred to the Department of Sri Lanka Police and the Ministry of Tourism and Civil Aviation had been included in the financial statements of the Ministry of Health as of 31	This fault should be corrected and confirmed to the audit.	- Do -

	December 2022.		
(n)	<p>The information called by the Audit had not been provided by several institutions. Actions had been taken to cut down the total cost of Rs. 2.66 million worth goods of 11 hospitals, other healthcare institutions, training institutions and divisions come under the ministry relevant to the year 2017, 2018, 2019 and the goods those were not mentioned the cost in the Provincial General Hospital, Badulla. However, it had not been confirmed to the Audit that the costs of those condemned goods were cut down from the non-financial assets of the financial statements of the ministry. Further, it was observed that the instances of condemning process of some hospitals were not completed, condemning process was not completed by the appointed Boards of Survey and the instances of not taking actions for deficiencies of annual stock verifications according to the 757(2) of Financial Regulations.</p>	<p>All institutions should provide information requested by the Audit and relevant corrections on condemned assets should be done in the financial statements. If there are discrepancies, deficiencies and loses after receiving reports of stock verifications, actions should be taken as per 757(2) of Financial Regulations.</p>	- Do -
(o)	<p>There was no evidence to the audit that the information on 31 institutions / hospitals and divisions received goods worth Rs. 2,588.30 million and 2057 cases on goods received unknown values to the 30 institutions / hospitals and divisions in the year 2020 and 2021 had not been recorded properly and included in the financial statements of the ministry.</p>	<p>Action should be taken to account all the donations in the proper manner.</p>	-
(p)	<p>According to the Financial Position Statement prepared as</p>	<p>Corrected financial statements</p>	<p>Agreed with the observations. It</p>

	<p>of 31 December 2023, the cost of property, plant and equipment as at 01 January 2023 was Rs. 195,221.42 million. But according to the Treasury printed monthly summary of non-financial assets statement (SA 80), opening balance as of 01 January 2023 was Rs. 200,118.27 million.</p>	<p>for the year 2024 should be prepared and submitted by rectifying the reasons for differences.</p>	<p>was observed that when collection of the information by Stock Verification Division, the information is collected only from the hospitals and institutions which are included in the CIGAS system accounted for. When preparing the SA 80 by the Department of Public Accounts, expenditure values given by projects and TOD to the Ministry in addition to the information collected from the relevant hospitals and institutions have been used. Action is taken to submit the corrected one.</p>
(q)	<p>As per the cumulative non-financial account report (SA 82) of the year 2022, the cost of non-financial assets as of 31 December 2022 was Rs. 200,118.271million and in the report prepared for the year 2023, as of 01 January 2023 the value was Rs. 195,221.42. Accordingly, it was observed that a Rs. 19,789.44 million difference was observed and the reason for this difference was not revealed in the audit.</p>	<p>- Do -</p>	<p>Agreed with the observations. Preparation of SA 82 is carried out by the Department of Public Accounts and that the arrangements will be made to correct it by confirming the relevant reason for not being the year-end balance was the final balance of the previous year.</p>
(r)	<p>According to the Programs of the year 2023, as per Expenditure Statement (ACA 2(i) Form) of and the Expenditure Statement (SA 10) maintained by the</p>	<p>- Do -</p>	<p>Agreeing with the observations. The opening balance (Lands and Buildings) has been rectified and</p>

	Treasury, the expenditure of capital assets acquisition of the year 2023 was Rs. 11,605.50 million but as per the cumulative non-financial account report (SA 82) maintained by the Treasury, the expenditure was Rs. 3,698.37 million and out of which the cost of the assets is Rs. 7,907.13 million had been understated.		the capitalization of all purchases in the year 2023 is in progress and arrangements are being made to complete by 31.07.2024.
(s)	According to the Financial Statements as of 31 December 2023, the cost of non-financial assets was Rs. 204,292.96 million, but as per the computer soft copies on information given on non-financial assets submitted by the ministry and its 63 institutions for the audit, the cost of non-financial assets was Rs. 215,870.86. Accordingly, the difference of Rs. 11,577.90 million was observed.	- Do -	Agreeing with the observations. Although the value of the non-financial assets as of 31 December 2023 was Rs. 204,292.96 million, according to the computer soft copies showing the information about the non-financial assets of the Ministry of Health and its 63 institutions for the audit, the cost of non-financial assets was Rs. 215,870.86 and the difference was Rs. 11,577.00 million. The reasons for the differences will be checked and necessary adjustments will be made and the correct information will be presented.
(t)	According to the financial statements relevant to 05 projects implemented under the Ministry submitted to the audit on 25 March 2024, the total of Rs. 6,620.90 million worth non-financial assets were purchased but out of these assets only Rs. 3,385.32 million assets were	By correcting these errors, financial statements for the year 2023 should be prepared and submitted.	Agreeing with the observations. Accordingly, the reasons for the relevant change will be investigated necessary adjustments will be made and the correct

	accounted for under the Ministry's non-financial assets.		information will be presented in the financial statements.
(u)	It was observed that as per the computerized soft copies showing information about non-financial assets of the Ministry of Health and 63 of its affiliated hospitals / institutions as of 31 December 2023, lands of 27 hospitals / institutions and building of 04 hospitals / institutions were not assessed and accounted for.	- Do -	Agreeing with the observations. As of 30.04.2024, that all land and building assets belong to the institutions come under the Ministry of Health which were assessed by the Valuation Department had been accounted for.
(v)	After the year 2018, a Kidney Treatment Unit and a 03-storied Surgical Wad Complex under the provision of University of Peradeniya had been constructed in the premises of the Peradeniya Hospital, but the value of these building was not identified and accounted for.	- Do -	Arrangements have been made to correct the accounts by including the values of those buildings and requested for a valuation report at the current prices by inspection and assessing the buildings including Kidney Treatment Unit and a 03-storied Surgical Wad Complex established in the hospital premises. However, there is no response so far and therefore, the value of the buildings cannot be accounted for until new appraised values are identified.

1.2.3 The Imprest Account

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>Unsettled outstanding balance of Rs. 362,702 which belonging to the Teaching Hospital, Batticaloa since 1997 had been transferred to the imprest account as an unsettled imprest balance in 2021 and had not been settled during the year under review.</p>	<p>Action should be taken immediately to settle this imprest balance.</p>	<p>Agreeing with the observations. For further action with regard to the settlement of unsettled imprest balance of Rs. 362,702 belongs to the Teaching Hospital, Batticaloa, advice has been sought from the Department of Attorney General by the Chief legal Officer of the Ministry of Health.</p>

1.2.4 Lack of Evidence for Audit

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>The information on assets shown according to the detailed schedules, stock verification reports, and CIGAS program on total cost of Rs. 204,292.96 million worth non-financial assets and as Rs. 20,775.78 million of assets balance as of 31 December of previous year, detailed schedules of purchasing of assets worth Rs. 3.698.37 million as well as Rs. 6,944.27 million assets condemning were not submitted to the Audit. As detailed schedules relating to misappropriation of assets were not submitted, and therefore, the figures could not be satisfactory verified. Also, the information about whether 238 officers of 08</p>		

<p>positions belonging to Para Medical Service and 111 officers of 03 positions belonging to Professional Supplementary to Medicine are working or not and if they are working, the information about the working stations, were not submitted to the audit. The files of property / vehicle loans related to Rs. 14,301.604 million to be collected from 69 officers who were transferred, suspended, left service and retired were not submitted for audit. The information related to the three years 2021, 2022, and 2023 required to evaluate performance of the vehicle utilization owned by the ministry was not submitted to the audit. In addition, due to non-submission or non-submission of complete information required for auditing regarding different matters called by 34 letters, by 09 April 2024, the relevant areas could not be properly audited. More than 30 months had passed since some of the summon letters issued. Details are given below:</p>		
<p>(a) Although requests were made to submit the information about the assets shown under the new CIGAS program to the audit, to check whether the assets shown in forms SA 80 and SA 82 submitted by the Treasury attached to the statement of non-financial assets in the financial statement (form ACA 6) as of 31 December 2023 are reconciled with the assets shown under the Ministry's new CIGAS program. the information was not submitted. Due to this, it was not possible to verify what non-financial assets are actually maintained by the Ministry.</p>	<p>According to the Ministry's new CIGAS program, information on assets should be submitted to the audit.</p>	<p>Agree with the observations. Accordingly, to check whether the assets shown in forms SA 80 and SA 82 submitted by the Treasury for expenditure statement as per the programs of the year 2023, are matched with the assets shown in the Ministry's new CIGAS program, what are the non-financial assets actually maintained by the Ministry and whether the assets transferred from other institutions to the</p>

			Ministry during the year under review have been formally taken over and are physically available and that the correct information will be checked and submitted before 31.07.2024.
(b)	According to the Treasury printed cumulative non-financial assets account report (SA 82) the balance of assets as on 31 December of the previous year was adjusted to Rs. 20,775.78 million, assets purchased worth Rs. 3,698.37 million during the year under review as well as Rs. 6,944.27 million worth assets condemning and the non-financial assets balance of Rs. 204,292.96 million as per financial statement as of 31 December of the year under review, the relevant detailed schedules had not been submitted to the audit, and therefore, it was not possible to verify those values satisfactory.	Schedules should be prepared including all the information and submitted along with the financial statements.	That there is future planning to conduct stock verifications based on the information corrected by the asset accounting module of CIGAS.
(c)	Although the assets worth Rs. 613.19 million which were transferred from other institutions during the year under review, due to the fact that detailed schedules were not submitted to the audit, it was not possible to check whether the assets have been formally assigned to the organization or physically available at the organization.	- Do -	That action is being taken to confirm the information in the annual surveys and the information will be submitted under CIGAS together with the Accounts Department.
(d)	The stock verification reports conducted for the year 2023 for the hospitals and other institutions of the Ministry of Health had not been submitted to the audit even by 19 March 2024 and only 36 institutions among the hospitals /	This information should be submitted to the audit and in accordance with the Section 42 (a) of the National Audit Act	Agreeing with the observations, accordingly, stock verification boards have been appointed and approved for all hospitals and

	<p>institutions belong to the Ministry of Health for the year 2022 had submitted the stock verification reports as of 26 March 2024. However, out of them 28 hospitals / institutions had not submitted reports for all sections of general, surgical equipment and vehicles.</p>	<p>No. 19 of 2018, anyone who does not provide the information and other evidence requested by the Auditor General should be considered as committing an offence.</p>	<p>institutions for carrying out stock verification activities in 2023 and stock verification activities of all hospitals and institutions are currently being carried out. The necessary arrangements are being made to complete stock verification activities of all hospitals and institutions by 15 June 2024 and to submit the stock verification reports to the audit and that currently, stock verification reports of 04 hospitals and institutions have been referred to the audit.</p>
(e)	<p>It was observed according to the information provided by Deputy Director General (Admin 3) that the Ministry of Health does not have information on whether 238 officers belonging to 08 positions of the Para Medical Service are working or not and if they were working, the place of working.</p>	<p>A formal data system containing all the information related to all the posts recruited by the Ministry should be prepared and kept up to date.</p>	<p>Regarding 238 officers belonging to 08 positions of the Para Medical Service, it is difficult to find the information related to certain years from the template files maintained by the Establishment Branch, and arrangements are made to update the relevant information asking the hospitals / institutions belong to the Line Ministry that maintain the personnel files of those officers. Currently, the information regarding the</p>

			positions and officers related to the Para Medical Service is being updated and in addition, necessary steps are being taken to update a formal data system on this information in future. In addition, the personnel files of the officers recruited by the Line Ministry and assigned to the Provincial Councils are maintained by the Provincial Councils and hence, the Line Ministry does not have the information of those officers.
		- Do -	- Do -
(f)	It was observed according to the information provided by Deputy Director General (Admin 3) that the Ministry of Health does not have information on whether 111 officers belonging to 03 positions of the Professional Supplementary to Medicine are working or not and if they were working, the place of working.		
(g)	The Loan files related to property / vehicle loans amounting to Rs. 9,164,419 which should be charged from 40 transferred officers, were not submitted to the audit, therefore, it was not possible to verify accuracy of those balances during the audit.	This information should be submitted to the audit and as per the Section 42 (a) of the National Audit Act No. 19 of 2018, any person who does not provide the information and other evidence requested by the Auditor General, shall be	The property and vehicle loan files related to 11 officers have already been submitted to the audit and the institutions that have not submitted the property and vehicle loan files have been informed to submit the files within 03 months. If the relevant

		considered to have committed an offence.	institutions do not submit them, an investigation will be carried out.
(h)	As the property / vehicle loan files related to the loan balances of Rs. 3,420,632 due from 14 suspended officers, were not submitted to the audit, it was not possible to verify the accuracy of those balances during the audit.	- Do -	- Do -
(i)	The property / vehicle loan related to 10 officers who left the service to be charged Rs. 1,204,198, were not submitted to the audit, therefore, it was not possible to verify accuracy of those balances during the audit.	- Do -	- Do -
(j)	The Loan files related to property loan amounting to Rs. 512,355 which should be charged from 05 retired officers, were not submitted to the audit, therefore, it was not possible to verify accuracy of those balances during the audit.	- Do -	- Do -
(k)	The information requested by the audit regarding the use of vehicle owned by the Ministry in the three years 2021, 2022 and 2023 was not submitted to the audit until 03 April 2024, hence a proper inspection could not be carried out regarding the use of vehicles owned by the Ministry	- Do -	Inquiring information for 2023/28, information related to 02 institutions has been provided and Director (Transport) has been informed to take necessary actions to provide all information related to MED/A/MH/01/INFOR/2021 /33 and MED/B/MH/01/INFO/2023/28 immediately.

1.2.5 Certificates to be made by the Chief Accounting Officer

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>The Chief Accounting Officer should ensure that all audit queries are answered within the prescribed time period as required by the Auditor General. However, as of 04 April 2024, the total number of unanswered audit queries was 70 and there were 06 queries unanswered for more than a year.</p>	<p>All audit inquiries must be answered within the prescribed time period.</p>	<p>Out of audit queries mentioned here, there are 06 audit queries that are more than one year to be answered and action will be taken to provide answers as soon as possible in the future and for other audit queries, answers will be provided by the Ministry immediately coordinating with the relevant hospitals and institutions.</p>

1.2.6 Non-compliance with laws, rules and regulations

Audit Observation			Recommendation	Comments of Chief Accounting Officer
	Reference to laws, rules and regulations	Value Rs. in Mn	Non-Compliance	
(a)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
i. Financial Regulations 138		4.336	Before making payments to the officials who do not payment vouchers, the	That the Hospital Director had certified the expenditure as the Accountant had

			authorized certifying officer should certify the expenditure and while certifying, special attention should be paid to the Clauses 01 to 09 of the Financial Regulations and after ensuring that the said matters have been fulfilled, the responsibility of the certifying officer shall certify the expenditure. However, total of Rs. 4,336,611 worth 06 vouchers of payments made in May and June in 2023 at Teaching Hospital – Kalutara were done without certifying the expenditure.	comply should be disciplined	be refused to certify the expenditure relating to the loan payments of officers and settlement of bills.
			The Director of the Hospital had done all the work of approving, certifying and making the payments relevant to total amount of Rs.	- Do -	- Do -
	ii. Financial regulations 138, 139(1), 257, 141(3) (a) and (d)				

			<p>14,511,536 worth sub vouchers of 02 payment vouchers in May 2023 of the Teaching Hospital, Kalutara. This is a violation of the Financial Regulations 138, 139 and 257 which must be followed in the exercise of the financial authority distributed by the Chief Accounting Officer in terms of F.R. 135 and also it was observed that the Hospital Administrative Officer who is the second signatory of the cheques has also violated the Financial Regulations of 138, 139(1), 257, 141(3) (d).</p>	<p>Although maintenance of documents for</p>	<p>That Financial Regulations should be</p>	<p>Currently, the hospital maintains a Damages and</p>
	<p>iii. Financial Regulation 10</p>					

(b)	Section 16.5 of the Chapter XII of the Establishment Code of the Democratic Socialist Republic of Sri Lanka	23.973	<p>details of damages mentioned under the Financial Regulation 102, by each institution, Teaching Hospital, Kalutara had not maintained a document for damages and losses reporting.</p> <p>Although the government should have recovered the value of the bond agreements reached with the relevant officials due to the non-returning of officials who took no-pay leave for studies or work and did not serve the minimum service period, District General Hospital, Matara was non-compliance with it. Total of Rs. 23,973,868 bond amounts was not recovered from 14</p>	<p>followed.</p> <p>Immediate actions should be taken to recover the due amount from the officers who broke the Agreements in the Ministry and all institutions come under the Ministry.</p>	Losses Register.
			<p>The Auditor General's reports point out the weaknesses in relation to the value of amounts to be recovered to the government from the officers' bond agreements and action will be taken since attention is drawn at the Public Accounts Committee also,</p>		

(c)	Chapter 03 of the Public Administration Circular No. 26/2021 dated 24 December 2021	0.148	<p>officers who did not report to the work for a long period from 07 months to 11 years and 03 months by the audited date of 31 October 2023 and actions had not been taken by the audited date to take legal action against the relevant officials. Further, it was observed that action was not taken after 14 June 2018 to recover Rs. 8,916,181 of bond value from a Medical Officer by the District General Hospital, Matara.</p>	<p>Special advances paid to the public officers in the year 2023 should be recovered during the same year but the balance of special advances due on 31 December 2023</p>	<p>The instructions given in the Circular should be followed.</p>	<p>That agree with the observations. Final installments could not be collected due to matters such as left from the service, interdiction, unannounced travel abroad, temporary suspension of wages and it</p>
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				from 112 officers was Rs. 148,450.		was recovered up to date.
(d)	Chapter 03(3) of the Public Administration Circular No. 19/89 dated 23 March 1989	-	It was stated that overtime work before 8.30 a.m. for office staff is not approved but it was observed that overtime work before 08.30 a.m. was approved and paid for office staff of the Ministry of Health.	The instructions should be followed and disciplinary action should be taken against officials who do not comply with.	Circular	Since it is not possible to perform all duties during the normal duty hours, the employment has been done on overtime allowances.

1.2.7 Informal Transactions

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) It was observed that the premises of the Teaching Hospital Karapitiya is being utilized for work sites and office space without permission by three external contractors and an organization without the payment of rent or fees and the area about 1177 square meters of the hospital premises is being used. Thus, it was observed that no fee is paid to the government for the water and electricity used by the external contractors and institution who are staying in the hospital premises without permission. Accordingly, it was observed that the hospital pays the charges for the water	A full investigation should be conducted in this regard and disciplinary action should be taken against the responsible officers.	Disagreement with observations. That the contractors have already notified to vacate the hospital premises and accordingly, that the hospital will not incur any electricity and water expenses on behalf of the contractors in the future. That the contractors uses electricity and water at the work sites in the hospital for the contract works related to the maintenance of the

	and electricity consumed by them and it was observed that the responsible officials of the hospital had allowed the misuse of government money and wasteful expenses.		hospital, for which they charged a fee of 1 percent of the each bill value for water and electricity consumed.
(b)	According to the Circular on Transfer of Financial Control Powers issued annually by the Secretary of the Ministry of Health and Circular No. 02-2/2023 and dated 23 June 2023, Canteen rent income and other services rent income should be credited to the state income account, but Teaching Hospital Karapitiya did not compliance with it and the unprocessed total amounting to Rs. 2,560,806 was not credited to the state income account as of the date of Government revenue audited on 02 June 2023 and it was observed that action was taken to credit that amount into welfare accounts and action was not taken to collect them from the service providers.	- Do -	Agreeing with the observations. That action is being taken to credit the canteen rent and other rent income to state income account.
(c)	Non-compliance with the Statement 02 of the Public Administration Circular No. 05/2016 dated 09 March 2016 and Statement 04 of the Public Administration Circular No. 13/2008 dated 26 June 2008 issued on the payment of monthly transport allowances for the provision of official vehicles, total of Rs. 252,626 had been incurred for fuel expenses in 22 instances for utilization of pool vehicles by the officers of Teaching Hospital, Karapitiya who receiving monthly transport and fuel allowances, in the year 2022 and by the audited date of the year 2023. Also, it was further observed that, one of the Consultant in Forensic Medicine who used the pool vehicle is an officer attached to the Karapitiya Medical	- Do -	Disagreement with the observation. It was identified that the action has been taken to recover Rs. 252,626 incurred due to usage of pool vehicles of the Forensic Medical Consultants who entitled for the fuel and transport allowances. Regarding this, the Consultant of this hospital has been informed in-writing, it was informed the Registrar of the University of Ruhuna since one Forensic Consultant is working in the University of Ruhuna, but it could not be recovered

	Faculty.		<p>yet. As per Chapter 12 of the Circular No DDG(MS) 46/2002 and dated 30.04.2002 of the Director General of Health Services, it is stated that the hospital should provide the e necessary transport facilities to collect materials for the study of scientific criminal facts for the forensic work, and accordingly, charging is problematic.</p>
(d)	<p>Non-compliance with the Public Administration Circular No.13/2008(iv) dated 29 December 2021 issued on provision of fuel for official vehicles, Rs. 127,380 paid in excess to two (02) Consultant Forensic Medical Officers who entitled to official vehicles by the Teaching Hospital, Karapitiya in the year 2022, due to the calculation and payment of fuel allowances based on Lanka Super Diesel instead the price of Lanka Auto Diesel.</p>	- Do -	<p>Agreeing with the observations. That the amount of Rs. 127,380 paid in excess due to the calculation based on Lanka Super Diesel price instead of the price of Lanka Auto Diesel, will be recovered from the salary of the relevant specialists.</p>
(e)	<p>A specialist in the Accident Service Unit of the National Hospital, Kandy did not update the diary for the period of 06 August 2022 6 December 2022, there was no entry in the leave register after 06 August 2022. It was also not recorded in the register to be entered in the departure register for foreign leaves maintained by the hospital. Accordingly, the salary was paid for the months of August and September without verifying whether this Medical Officer was actually on due to during that period and the over-paid salary of Rs. 161,209 was remained to be</p>	- Do -	<p>Agree with the observations. The officer has been informed to pay the further recovery amount of Rs. 161,209 to the shroff of the National Hospital, Kandy and submit the receipt and also he has been informed through the e-mail, but no any response up-to-date and therefore, legal action is being taken to recover them.</p>

	recovered.		
(f)	<p>Space was given to a private institution to run a Daycare Centre and a pre-school for the children of the officers in the ground floor of the quarters of the Medical Officers of the National Hospital, Kandy. For this purpose, a monthly rent of Rs. 78,500 has been assessed by the valuation report of the Department of Valuation No. KD/RG/3954 dated 12 October 2021, but the monthly rent has not been collected from the private company by 31 December 2022. Due to this, the Government had lost an income of Rs. 2,041,000 only for the period of 26 months from November 2021 to the last date of the year under review.</p>	- Do -	<p>Agree with the observation. It has been informed by letters writing to the President, Medical Officers Welfare Association, National Hospital, Kandy asking to pay the assessed monthly rental of Rs. 78,500 and Medical Officers Welfare Association has informed that a decision will be taken in consultation with the Secretary of Health through GMOA. Until then, as an interim measure, monthly Rs. 25,000 each and Rs. 100,000 for 04 months has been made to the Shroff of the hospital, after then no payment has been made therefore, President of the Medical Officers Welfare Association has been informed to pay the relevant building arrears and monthly rent.</p>
(g)	<p>An area of 2475 square feet space was given to a private institution to run a pre-school and a day care Centre for the children of the officers in the ground floor of the quarters of the Medical Officers of the Teaching Hospital, Peradeniya. Although this has been going on since 2007, a proper approval was not obtained. For this purpose, a monthly rent of Rs. 50,000 has been assessed by the valuation report of the Department of Valuation No. KD/RG/3969 dated 10 February 2022, but the monthly rent has not been collected from the year 2007 since this</p>	- Do -	<p>Agree with the observation. According to the valuation report dated 10 February 2022, a monthly rent of Rs. 50,000 has been assessed for the pre-school and a day care Centre for the children of those officers in the ground floor of the quarters of the Medical Officers of this hospital, but it has been informed by the letter no. MH/DEV/WF/01/2023</p>

	started until 31 January 2023.		and dated 31.05.2023 to collect Rs. 25,000 which is 50 percent of the assessed amount monthly. Accordingly, monthly rent of Rs. 25,000 is collected from January 2023 and credited to vote 2002-01-01 through monthly account summary.
(h)	According to the documents submitted by the hospital for the invitation of bids by the national Hospital, Kandy, monthly requirement for the year 2022/2023 is estimated to be 26322, 15906, 1284, 38520 and 1284 of vegetables, fruits, chicken, rice and grains respectively. But checking the average of orders for 10 months, orders were 5213, 1661, 70.5, 10725 and 303. Accordingly, while ordering the foods by the hospital, some items from food, fruits and other items were not ordered and a very small quantity of the monthly requirement of some items i.e. between 5 percent and 28 percent was ordered. Accordingly, the monthly requirement was estimated without any logical method.	- Do -	Agree with the observations. In order to correct these shortcomings in the procurement process of raw food supply to the National Hospital, Kandy under a rational method, a committee with expertise in this regard will conduct an analytical evaluation in relation to the current patient care service and review the raw food estimate to match the consumption. That necessary arrangements are being made to refer to the Additional Secretary (Procurement) of the Ministry of Health to appoint a committee and recommendations of the report will be considered in calling for raw food tendered in the coming year.
(i)	Two Consultant Orthopedic Surgeons were employed at District General Hospital, Matara and had a waiting list of 227 patients as of 30 November 2023, the date of audit.	- Do -	

	The following points were observed in this regard.		
i.	According to the list of Orthopedic Surgery A of theatre A of the General Hospital, Matara, TKR Implant available in the Surgical Stores of the hospital had been used for the TKR (Total Knee Replacement) surgery performed on 21 November 2023, but informing that the TKR Implant purchased at the patient's personal expenses and supplied to the hospital is utilized for the patient's surgery, approval of the relevant Consultant and Hospital Deputy Director was given for the payment of Rs. 550,000 to a private supplier. Accordingly, the Audit could not rule out that an informal transaction had been created by inducing the patient to pay Rs. 550,000 to a private supplier while the relevant TKR Implant was in the hospital stores.	- Do -	If a patient voluntarily donates or provides a shortage item for his own surgery or for the use of other patients, it is formally used for treatment of the same patient or it is issued for common use, Medical Supplies Division should provide TKR Implant to the hospital and in cases where they are lacking under certain conditions, some patients purchase the equipment at their own expenses and provide it for their surgery and it is directly re-fixed, but it is also a donation in such a way, therefore, it is documented by the division that performs the relevant surgery and takes further action, but if the hospital has any device at that time the surgery is done using it as it is essential and action is taken accordingly.
ii.	However, two days after the audit i.e. 02 days after the surgery, an invoice for the supply of 22 items of other orthopedic surgical materials worth Rs. 566,000 instead of TKR Implant was issued to the patient and based on that, it was observed that 12 units of other orthopedic surgical materials worth Rs. 216,000 were received by a Consultant Orthopedic Surgeon and kept	- Do -	Although it was stated that other orthopedic surgical items were supplied by the relevant institute, according to the hospital reports, it was revealed by the statements of the Consultant Orthopedic Surgeon, Chief Pharmacist and Nursing Sister In-

	<p>in the stores. Reasonable reasons affecting the acceptance of the surgical material by the Consultant Orthopedic Surgeon to the hospital based on an invoice issued by a private supplier in the name of a patient were not observed during the audit. It was further observed that it was non-compliance with the Swastha Control System and internal control system of the hospital.</p>		<p>Charge of the theater A that they have not been received to the hospital.</p>
<p>iii. Grants and donations to the hospital should have been formally accepted after the prior approval of the hospital director and under the supervision of the pharmaceuticals and surgical equipment stores officials, but based on an invoice issued in the name of a patient, 12 units of other orthopedic surgical materials supplied to hospital by the supplier were received by the Consultant Orthopedic Surgeon was non-compliance with the hospital internal control system.</p>	<p>- Do -</p>		<p>In order to maintain the health system in Sri Lanka continuously, it has become a normal situation to receive donations, assistance and help from both the local and foreign countries and with the current economic crisis, it has been a great help to maintain the health service. Performance of theatre varies depending on the patient's condition and the waiting list is dealt with by the relevant Consultant and therefore, the related matters are out of the general administration of the hospital and for any patient in the waiting list, it is the responsibility of hospital to do the relevant surgery utilizing the available surgical materials, and the Chief Surgical Pharmacist has stated that the orthopedic surgery materials mentioned to have been provided by</p>

			<p>the institution mentioned by you, have not been received by the hospital's surgical stores.</p>
<p>iv. Although it was observed during the inspection of the doctor's diaries that the Consultant Orthopedic Surgeons always monitor the hospital wards and give instructions for examining the patients under them, it was revealed during the discussions with the concerned patients and the staff of the wards, the Consultant in-charge of wards no. 19 and 21 of the hospital does not comply with it. Due to these conditions, it was observed during the inspection of the concerned ward that the patients had to stay in the hospital for more than the prescribed number of days until the Consultant Orthopedic Surgeon came to examine them. It was further observed that the patients suffered a lot.</p>	<p>- Do -</p>	<p>As a Consultant Orthopedic Surgeon, he is responsible for observation of surgical wards, daily emergency accident wards of the hospital, pediatric emergency days, examination of orthopedic patients on subsequent days, attending surgeries on Tuesdays, Fridays and bi-weekly Wednesdays and Saturdays, attending referral screening of patients from Accident ward, Intensive Care Units and other wards of the hospital, attending hospital medial board and other meetings, patient multidisciplinary discussions (MDT), CT and MRI specialist appointments, and have to participate in discussions with Microbiologists and Pathologists, Senior Consultant is available for daily check-ups in an orthopedic surgical ward. After operation of the patient, when the condition of the patient is normal, if there is no complications related to the surgery after checking by the Consultant Surgeon once or twice, the patient is discharged in a normal procedure.</p>	

2. Financial review
2.1 Expenditure Management

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>According to the following observations, it was confirmed that the accurate and realistic estimates had not been prepared as per the Financial Regulation 50.</p>		
<p>(a) The total provision of Rs. 2.5 million for 2 re-current expenditure codes provided under the 2023 annual budget estimate had been transferred to other expenditure codes through the Financial Regulations 66 and 69.</p>	<p>Accurate and realistic estimates should be prepared as per the Financial Regulation 50</p>	<p>Disagree with the observations, that the drafted total estimate for essential expenditure codes for the year 2023 was not provided by the Treasury and therefore, the given allocation for relevant expenses was in-sufficient, and due to economic instability in the year 2023, according to the instruction given in Para 02 of the National Budget Circular No. 01/2023 dated 27.01.2023 issued on management of State Expenditure, strict instructions were received to manage the given allocations and based on that Circular, internal circular on Management of Expenditure was issued on 13.02.2023 that, the health service was maintained without interruption by making transfers through the remaining expenditure codes to carry out</p>

			essential activities by postponing some not essential activities.
(b)	In the 2023 annual budget estimate, between 67 percent to 97 percent of the total allocation of Rs. 200 million that was made for 4 re-current expenditure codes and a capital expenditure code had been transferred to other expenditure codes by the Financial Regulations 66 and 69.	- Do -	- Do -
(c)	According to the 2023 annual budget estimate, the allocations of Rs. 27,641 million and Rs. 2,458 million which were made for 6 recurrent expenditure codes and 9 capital expenditure codes respectively, totaled to Rs. 30,099 million had been increased through supplementary estimates and transferred by financial regulation 66 from 100 percent to 750 percent as Rs. 52,974.78 million and Rs. 2,626.64 million respectively.	- Do -	- Do -
(d)	The total of basic provision of Rs. 13,411 million allocated for 29 expenditure codes including 5 recurrent expenditure codes and 24 capital expenditure codes was remained.	- Do -	- Do -
(e)	After transferring Rs. 7,178.67 million from the basic provision of Rs. 34,439.10 million for 51 capital expenditure codes and 14 recurrent expenditure codes to other expenditure codes and Rs. 21,041.81 million out of the total net provision of Rs. 27,260.42 million was not utilized. The percentage of remaining provision out of net provision was between 50 – 99 percent.	- Do -	- Do -

(f)	The additional allocation of Rs. 749.25 million had been made through financial regulation 66 for 8 expenditure codes of 4 recurrent expenditure codes and 4 capital expenditure codes. From this additional allocation Rs. 642.02 million had been remained and the percentage of those savings was ranged 49 percent and 114 percent.	- Do -	- Do -
(g)	The additional allocation of Rs. 79 million which was made by the financial regulation 66 for 2 recurrent expenditure codes was completely and some part of the original estimate was saved.	- Do -	- Do -

2.2 Incurring of Liabilities and Commitments

Audit Observation	Recommendation	Comments of Chief Accounting Officer
According to the Note (iii) form (cumulated commitments and liabilities report – SA 92 presented by the Treasury) of the Financial Statements submitted for audit, under Vote No. 111, as of 31 December 2023, the balance of commitments was Rs. 5,519,647,987 and the balance of liabilities was Rs. 607,956,560 respectively. The following facts were observed during the audit conducted in this regard.	Activity should be carried out as per Financial Regulations.	Agree with that. In the preparation of draft estimates for the relevant year, the liabilities of hospitals and all institutions are taken into account and
(a)	As per Financial Regulations 94 (i), except no provisions made in other way and other-wise provided in the annual estimates, civil work, service or supply cannot be incurred into an expenditure or liability by any department and	

	<p>liabilities or expenditure utilized should not be exceeded the allocations provided for the financial year. However, Rs. 1,395.07 million exceeded the balance of allocations made for 17 expenditure codes under the Operational Programme and Rs. 81.71 million exceeded the balance of allocations made for 5 expenditure codes under the Development Programmes had been incurred liabilities as total of Rs. 1,476.78 million in excess of the allocations by the institutions belong to the Ministry.</p>		<p>that the expenditure estimates are prepared taking into account those liabilities. But the Treasury does not provide the total allocation requested for the draft estimate and provides the allocation based on the actual expenditure of the previous year, and the hospitals and healthcare institutions must provide the services and supplies essential for the continuous provision of health services for the general public, that it is practically difficult to deal with the existing allocations, however, instructions have been given to the relevant authorities not to create obligations and liabilities beyond the allocations.</p>
(b)	<p>Rs. 79.18 million of 15 expenditure codes which were not included in the annual budget estimate or did not create as new expenditure codes were incurred into liabilities under Operation and Development Program.</p>	<p>Commitments and liabilities should be properly identified.</p>	<p>Agreed that. Due to a mistake in entering a large number of liabilities by hospitals and institutions of the Ministry of Health, several expenditure codes have been wrongly recorded and that the responsible officers have been informed to avoid such mistakes again.</p>
(c)	<p>According to the statement of commitments and liabilities of the Medical Supplies Division by its Chief Accountant</p>	<p>- Do -</p>	<p>Agreed that. I have inquired about this from the Medical Supplies Division</p>

	<p>to the Chief Accountant of the Ministry of Health on 28 February 2024, balance of liabilities was Rs. 79,784.95, but as per Financial Statements of the Ministry of Health that balance was Rs. 1,274.91 million, resulting Rs. 78,510.04 million worth liabilities had been stated less in the Financial Statements.</p>		<p>through my letter no. FBL/Financial Statements/2022 and dated 29.04.2024 the reply will be submitted to you immediately, however, all institutions are informed to make commitments subject to the existing allocations.</p>
(d)	<p>In the water bills issued by the Kandy Municipal council for the month of December of the year under review, which provides water facilities to the National Hospital, Kandy there was a shortage of balance sum of Rs. 27,883,003, actions were not taken to report it as liabilities in the Financial Statement.</p>	<p>- Do -</p>	<p>That agree with the observations. In terms of providing water facilities to the hospital, commitments for water bills to be paid to the Kandy Municipal Council as of 31.12.2023 and as liabilities amount of the statement of liabilities (i) of the annual financial statements, under the expenditure code of 111-1-5-0-1403(11) for water and electricity, has been reported as Rs. 23,460,515, and further, liabilities in the liability details column of the form, it is mistakenly printed as Assessment Tax Payment, which should be corrected as water bill payment.</p>
(e)	<p>According to the statement of liabilities of the Medical Supplies Division of the year under review, the amount should be paid to the both institutions, the State Pharmaceuticals Corporation (SPC) and State Pharmaceuticals Manufacturing Corporation (SPMC) and according to the Financial Statements of those two</p>	<p>These balances need to be compared and an agreement should be reached between the institutions.</p>	<p>A value of Rs. 67,908.15 million (SPC and SPMC) has been recorded as a liability due to a mistake and it is the value to be settled related to the expenditure codes of SPC and SPMC according to the imprests given by the</p>

	institutions, the amount to be collected from the Medical Supplies Division, there was a difference of Rs. 26,685.72 million.		Treasury, and that the imprest given by the Treasury in the year 2023 was directly accounted to the expenditure codes and against it value of unsettled vouchers has been presented as it is.
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2.3 Issuing and Settlement of Advances

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) As per amended Financial Regulations 371 (2) (b) by the Public Finance Circular No. 03/2015 and dated 14 July 2015, although Accounting Officer may grant a maximum of Rs. 100,000 at a time only for staff officers for any particular work, an advance of Rs. 100,000 was issued to a staff officer on 21 August 2023 and Rs. 24,800 had been reimbursed due to over expenditure as Rs. 124,000.	Financial Rules and Regulations should be followed.	Agreed that. Although advance of Rs. 100,000 was issued to a staff grade level officer, due to incurring of some unexpected expenses beyond the approved estimate, formal approvals are there to reimburse the expenses so incurred are rarely unexpected.
(b) As per amended Financial Regulations 371 (5) by the above circular, the sub-imprest should be settled within 10 days of the completion of the work, but total of Rs. 3.12 million issued in 67 instances in the year under review, had been settled after a delay of 01 month to 02 months after completion of the work.	Sub-imprest should be settled immediately after completion of the work.	Although the sub-imprest and fuel advances obtained for different programs by various divisions should be settled immediately after the completion of the work concerned or within 10 days after the completion of the work, the respective divisions stated that the delays occur due to issues such as lack of human resources of the respective divisions, continuous

			running of programs, conducting programs in out of Colombo as a series of programs, staff officers participating in out-of-office duties etc., it was made aware verbally and in-writing on settlement of advances on time. However, actions are being taken to further streamline the internal control methods to solve this issue.
(c)	Although the fuel advances issued to officers for different programs in 2023 should be settled immediately after completion of the program, but during the year under review a sum of Rs. 630,477 taken on 24 occasions was settled after a delay of 01 month to 02 months.	- Do -	- Do -
(d)	A sum of Rs.542,235 obtained on 19 occasions as sub-imprests in the year under review was withheld for a period of 01 day to 22 days and settled without using for the purpose.	- Do -	- Do -
(e)	From the sub-imprest Rs. 1,337,545 issued in 85 instances during the year under review, Rs. 311,915 saved after completion of work had been settled after a delay of 02 days to 86 days.	- Do -	- Do -
(f)	During the year under review, Rs. 2,010,700 issued to Provincial Directors of Health Services for conducting different programmes in 06 instances, after conducting the programs, Rs. 678,095 saved and had been settled after a	- Do -	Relevant heads of divisions had been made aware to immediately settle the advances issued to Provincial Directors of Health Services for

	delay of 39 days to 81 days.		conducting different programs after conducting the programs, but the delays occur due to conducting programs as a series and not a day program.
(g)	During the year under review, the sub-imprest Rs. 200,060 which had been obtained in 03 instances was used less than 50 percent for the related activities and after completion of the work balance had been returned after a delay of 04 days to 11 days.	- Do -	The relevant departments have been informed to prepare more realistic estimates while obtaining sub-imprests for the programs, and the reasons for using less than 50 percent of the advance for the related activities and unsettlement within 10 days as per Financial Regulations, had been inquired separately from relevant departments.
(h)	Rs. 1,222,599,026 given many years ago to the Medical Supplies Division under other advances (7000-0-0-111-0-002) submitted for the year ending 31 December 2023, action had not been taken to settle during the year under review.	Outstanding advances should be properly accounted for and these advances should be settled immediately.	A committee has been appointed as per the instructions of the Public Accounts Department to make necessary recommendations to settle the outstanding inactive advance account belonging to the Medical Supplies division and the said committee has met and studied the relevant matters in depth and that this outstanding advance balance was given to the State Pharmaceuticals Corporation. That it has been confirmed that the settlement of

			advances could not be accounted for and that no payment or collection of money is necessary for this, therefore, the committee has recommended that it is appropriate to take a nominal provision and settle this inactive balance of advances in the year 2024 and that proceed accordingly.
(i)	Rs. 2,288,037 and Rs. 6,321,785 unsettled as of 31 December 2023 from the Treasury to settle the losses due to financial robberies that occurred in the years 2002 and 2019 at the Dental Hospital of Sri Lanka and the Teaching Hospital, Anuradhapura, those advances were not disclosed under Miscellaneous Advances in Financial Statements (ACA - 5).	- Do -	Disagree with the observations. These values are not included under Expenditure Code 111 in the 2023 Treasury printed notes.

2.4 Issuing and Settlement of Advances to the Government Officers

Audit Observation	Recommendation	Comments of Chief Accounting Officer
The following observations are made regarding the comparative statement of the advance "B" account of the government officials submitted for the year ending 31 December 2023.		
(a) The position of 07 officers related to the debt balances of Rs. 1,310,515 to be collected from the officers in service on 31 December 2023 was not mentioned and the National Identity Card Number of 12 officers whose total	Including this information, Comparative Publication should be submitted.	Agree with the observations, that the positions and ID numbers of all officials will be included in the preparation of the advance B account

	was Rs. 903,283 was not mentioned.		of the government officials at the end of the year 2024.
(b)	It was observed that the outstanding debt balances as on 31 December 2022, related to 264 officers who are working on 31 December 2023 have not been recovered in the year 2023. Thus, it was not possible to rule out the doubt during the audit that these officers are actually working officers.	The reasons for not collecting the debt balance of each of these officers should be submitted to the audit.	That agree with the observations.
(c)	In relation to 3,203 officers in services as of 31 December 2023, the audit found problematic about the loan amount recovered in the year 2023 from the loan balances including property loans, at the end of the year 2022.	The accuracy of recovering loan balance of each officer should be confirmed to the audit.	Agree with the observations, the loan balances at the end of the year 2022, including distress loans and property loans belonging to the year 2023, had been charged the prescribed installments for the 12 months of the year as scheduled and the reason for the installments being very low was that the officers' basic salary is less than the current amount, and the total amount of loans issued is also less.
(d)	Distress loan balances in respect of 406 officers in service as on 31 December 2023, were not collected during the year 2023, while the .. loan balance and the total loan balance as on 31 December 2023 had increased from unacceptable values.	- Do -	That agree with the observations, the due installments were collected from these officers during the year and the loan balance has increased due to the renewal of the loan balances of those officers during the year.

(e)	<p>As per Annexure 3 of the statement of reconciliation, the outstanding balance due from the officers transferred to other ministries / departments was Rs. 59,915,683. According to the Budget Circular No. 118 dated 11 October 2004, if the loan balance is not settled within two months after the transfer of the officer, after confirming that the concerned officer is working in the department to which the transfer has been made, and shall notify the said department in writing in the third month, and the said loan balance should be recovered through the monthly account summary by the department to which the transfer has been made and action should be taken not to show the said balance after three months. But, as of 31 December 2023 the loan balance of Rs. 59,915,683 related to 61 institutions and divisions of the Ministry of Health had not been dealt with as per the aforementioned Circular. It was also observed that the Articles 1:6 and 1:7 of Chapter xxiv of the Establishment Code have not complied with. Out of these loan balance, the loan balances of Rs. 42,228,351 were more than 5 years old , the loan balances of Rs. 14,456,909 were the loan balances exceeding 03 months. Thus, it was observed during the audit that Rs. 56,685,260 or 95 percent of the total loan balance was due to the negligence of officials.</p>	<p>Accuracy of recovering loan balance of each officer should be confirmed to the audit.</p>	<p>Agree with the observations, that the loan balances of the officers who transferred to other ministries and departments will be settled within 03 months, from the year 2020, the loan balances of the internal transferred officers and arrived officers will be settled within the same year after collection of the details to the head office. So, after the year 2020, debt balances will not be allowed to create within the ministry and information on old loan balances will be investigated and settled, loan balances of officials who have come to the ministry from the provincial councils will be immediately settled and loan balances of transferred officers will be settled by informing relevant provincial council institutions to settle the loan balances.</p>
(f)	<p>In Schedule No. 3.2.1 of the Statement of Comparison, the outstanding balance of Rs. 870,142 to be settled from the officers attached to the Ministry of Health and its institutions, and transferred to other government ministries / departments, and the National Identity Card</p>	<p>This information must be maintained so that the officers can be specifically identified.</p>	<p>Agree with the observations, that the ID number of all officers will be included in the preparation of the Advance B Account of the government officers at the end of the</p>

	number of the officials related to Rs. 108,700 not mentioned.		year 2024.
(g)	Of the loan balances to be collected from the transferred officers shown in Schedule No. 3.2.2 of the Statement of Comparison, the total 27 loan balances amounting to Rs. 1,152,635 did not indicate the position of the transferred officers and the National Identity Card number of 185 officials related to loan balances of Rs. 12,131,232 not mentioned.	This information must be maintained so that the officers can be specifically identified.	Agree with the observations, that the position and ID number of all officers will be included in the preparation of the Advance B Account of the government officers at the end of the year 2024.
(h)	According to the schedule 3.3, Rs. 46,708,940 in the loan balances to be recovered from the officers who transferred to the provincial councils, the relevant transferred institutions related to 16 debt balances of Rs. 36,034,920 did not indicate.	- Do -	That agree with the observations. As the loan balances of these officers are more than 10 years old, there are difficulties in finding the information and the transferred institutions of all officers will be included in the preparation of 30.06.2024 account.
(i)	The position of the officers related to 92 debt balances of Rs. 6,855,286 shown in Schedule No. 3.3 was not mentioned. Also, out of this, the National Identity Card Number of 560 relevant officers related to loan balances of Rs. 36,034,920, did not mentioned.	- Do -	That agree with the observations. As the loan balances of most of the officers are more than 10 years old, and positions and ID number of all officers will be included in the preparation of 2024 year end Advance B Account of government officers.
(j)	It was not specifically identified that what are the provincial council institutes that transferred the officers related to 75 debt balances of Rs. 2,173,935 as shown in	- Do -	That agree with the observations. As the loan balances of most of the officers are more than 20 years old,

	the Schedule 3.3.		and there are difficulties in finding the information and the transferred institutions of all officers will be included in the preparation of 2024 year end Advance B Account of government officers.
(k)	40 debt balances totaling Rs. 2,454,852 shown in the Schedule 3.3 were the debt balances to be collected from the officers transferred to the institutions come under the Ministry of Health.	The factors that led to this situation should be identified and the relevant adjustments should be done immediately.	That agree with the observations. That the instructions have been given to enter this loan balances in the correct Annexures in the preparation of 2024 year end Advance B Account of government officers.
(l)	The debt balance of Rs. 12,336,602 included in the Schedule No. 3.2.2 as of 31 December 2023 was the debtor balance due from the officers transferred to hospitals and other health institutions belonging to the Ministry of Health. This situation was brought to your attention by the Auditor General's reports related to the four years 2019,2020,2021 and 2022 and although it is recommended to check and settle these debtor balances as there cannot be debtor and creditor balances between the institutions under the same expenditure code. These debtor balances were not recognized until 31 December 2023.	- Do -	That agree with the observations. That the loan balances of officer who have been internal transferred and arrived from the year 2020 will be settled within the same year after bringing them to the head office, therefore after the year 2020, no outstanding loan balances will be allowed within the ministry and old loan balances will be investigated and settled.
(m)	The total of Rs. 234,840 which included in the Schedule No. 3.9.2 of the Comparison Statement was the total amount payable for 7 officers transferred from the	- Do -	- Do -

	institutions belonging to the Ministry of health as creditor balances. The accuracy of these creditor balances was problematic during the audit as credit balances cannot occur between institutions belonging to the same expenditure code.		
(n)	The loan balances due from 271 suspended officials as on 31 December 2023 was Rs. 11,216,174 of which Rs. 7,480,476 or 67 percent of the balance was more than 5 years old and Rs. 9,486,261 or 85 percent of the loan balance was more than a year old.	Debt balances should be recovered in accordance with the provision of the establishment Code.	That agree with the observations. Informing to officials to settle the loan balances of the suspended officers after getting the current addresses of the officers from the Election Commissioner, actions such as informing through the Grama Niladari, making aware of local police, guarantor to settle loan balances.
(o)	The position of 08 officers who were suspended for a total of Rs. 500,334 was not mentioned and the National Identity Card number of 122 officers was not mentioned for a total of Rs. 6,993,834.	This information must be maintained so that the officers can be specifically identified.	That agree with the observations. That the positions and the ID numbers of all officers will be included in the preparation of 2024 year end Advance B Account of government officers.
(p)	A total of Rs. 34,903,560 loan balances due from 1121 officials who left the service, of which Rs. 11,765,191 or 34 percent of the balance was more than 5 years old and Rs. 22,401,077 or 64 percent of the loan balance was more than a year old. This balance continues to increase year after year and the audit was not satisfied that adequate action has been taken to recover the loans.	Loan balances should be recovered as per the provisions of Establishment Code.	That agree with the observations. In order to settle the loan balances of the officers who left from the service, after getting the current addresses of the officers from the Election Commissioner, actions such as informing officers to settle the loan, informing through the Grama Niladari,

			making aware of local police, mmm to settle loan balances.
(q)	The position of 80 officers who left the service was not mentioned and the total was Rs. 2,636,421 and the National Identity Card number of 459 officers for total of Rs. 12,732,979 were not mentioned.	This information must be maintained so that the officers can be specifically identified.	That agree with the observations. That the positions and the ID numbers of all officers will be included in the preparation of 2024 year end Advance B Account of government officers.
(r)	The loan amount due from 423 retired officers was Rs. 19,996,087, of which Rs. 7,853,389 or 39 percent of the loan balance was older than one year.	Action should be taken to recover loan balances as per provisions of Establishment Code.	That agrees with the observations, to reduce the loan balances of the retired officers who have not been settled for a long time, action will be taken to recover loan balances by informing the Pension Department, the heirs of the officers whose death gratuity has not been settled so far will be informed and the recovery will be done, that instructions have been given to make collections as per other provisions, that due to non-commitment of the heirs of the retired and deceased officers to receive the retirement gratuity and death gratuity, difficulties have arisen in clearing the loan balances, but based on the intension to recover the loan. That the hospitals and institutions have been informed to prepare the retirement gratuity and death gratuity of the

			officers whose heirs do not come forward and settle the balances.
(s)	The position of 31 retired officers for total of Rs. 2,557,390 was not mentioned and the National Identity Card number of 42 officers for total of Rs. 1,613,738 were not mentioned.	This information must be maintained so that the officers can be specifically identified.	That agree with the observations. That the positions and the ID numbers of all officers will be included in the preparation of 2024 year end Advance B Account of government officers.
(t)	Regarding the loan balances to be collected from the deceased officers, should be dealt with in accordance of Section 4.4 to 4.6 of Chapter xxiv of the Establishment Code but due to non-compliance with the provisions, the amount of loan to be recovered on 31 December 2023 was Rs. 7,038,713. Out of which, the total amount due from 33 officers was Rs. 1,614,341 or 23 percent of the balance was more than 5 years old. Also, %Rs. 4,827,157 or 69 percent of the loan balance was more than a year.	Action should be taken to recover loan balances as per provisions of Establishment Code.	That agrees with the observations.
(u)	The position of 4 deceased officers for total of Rs. 126,049 for debtor balance was not mentioned. Also, the National Identity Card number of 19 deceased officers for total of Rs. 581,481 for debtor balances were not mentioned.	This information must be maintained so that the officers can be specifically identified.	That agree with the observations. That the positions and the ID numbers of all officers will be included in the preparation of 2024 year end Advance B Account of government officers.
(v)	The loan file related to property loan of driver, Mr. R.A.K.U. Ranasinghe, who died while working at the Teaching Hospital, Peradeniya was not submitted to the audit and only a balance confirmation file was submitted. Due to the death of the concerned officer two weeks after	A full investigation should be conducted in this regard and disciplinary action should be taken against the responsible	That agree with the observations. The loan file of Mr. R.A.K.U. Ranasinghe, who died while working at the Teaching Hospital, Peradeniya could not be submitted since it has been

	<p>issuing of the cheque related to the loan amount, after recovery of the death gratuity, the remaining Rs. 191,345 was shown in the accounts as an outstanding balance for more than 21 years. Aghrahara insurance had refused to provide the sum insured on the basis of an open judgment as per the death certificate of the borrower. As per the letter No. FCC/05/ayano.nayashesa/2009 and dated 12 June 2009 of Chief Accountant of the Ministry of Health, it was instructed to recover that loan balance from the officer who did not take action to collect documents relevant to the property loan but it was not implemented up to 31 May 2023.</p>	<p>officers.</p>	<p>misplaced. However, it is not possible for the files to be misplaced in this way, the necessary arrangements will be made to investigate it and in addition to the above matters, he had taken the loan on 28.02.2001 and sudden serious illness and death in hospital on 23.03.2001, therefore, the subject officers were not able to obtain the correct copy of the deed or any transaction or information regarding the loan amount. That it is not reasonable to assign responsibility to the subject officers for the payment of his loan of the suddenly deceased in a situation where he could not even get the insurance loan cover on the basis of an open verdict as the cause of death.</p>
(w)	<p>After taken over the General Hospital, Polonnaruwa which was under the Provincial Council under the Central Government in 01 August 2010, Mr. N. G. Somaweera has been transferred to the District General Hospital, Polonnaruwa. His loan balance of Rs. 93,458 has been settled to the Office of the Provincial Director of Health Services, North Central Province, but in 2011, Regional Council, of Medirigiriya had requested again to settle that loan and General Hospital, Polonnaruwa had settled again that loan to the Regional Council, Medirigiriya. When the</p>	<p>- Do -</p>	<p>That agree with the observations. Mr. N.G. Somaweera is an officer transferred to the Teaching Hospital, Polonnaruwa and when the Teaching Hospital handed over to the Central Government on 01.08.2010, arrangements was made to settle the loan through the Provincial Director of Health Services of North Central Province. But, upon being informed</p>

	<p>loan balance was settled, arrangements were made to settle the loan balance again and it was problematic that no action was taken against the officers responsible for this careless payment. Also, by the audit date of July 2023, action did not take to recover the relevant money from the Office of the Provincial Director of Health Services.</p>		<p>that the loan amount has not been settled until the year 2013, this institution sent a check for the relevant amount to Medirigiriya Pradeshiya Saba. The Provincial Director of Health Services had not taken steps to clear the related money</p>
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2.5 Deposit Balances

Audit Observation		Recommendation	Comments of Chief Accounting Officer
(a)	<p>There was a net difference of Rs. 16,485,076 between the documents of monthly account summaries and individual accounts summaries as of 31 December 2023.</p>	<p>The reasons for this difference should be identified and corrected immediately.</p>	<p>The common deposit balances of all institutions and hospitals under the Ministry of Health are reconciled with the individual balances of the CIGAS program and the monthly annual debit and credit values are also reconciled. It can be inferred that the difference is due to the chaos that has arisen in the transfer to the deposit accounts. That discussions have also been held with the Treasury Operations Department to settle the difference in the opening balance of the hard copy of the Treasury Accounts, however, all general deposit balances will be re-reviewed and the difference settled.</p>

(b)	Relevant to the 15 institutions belong to the ministry, the total of deposit balances over 02 years was Rs. 1,144.89 million. According to the Finance Regulation 571 (3), no arrangements were made to settle or take them into the government revenue.	Should be followed Financial Regulations	That it will be settled in the future.
(c)	According to the deposit ledger maintained by the Ministry of Health, the sum of the debit line of the Account No. 16/99 related to Base Hospital, Kalmunai was more than Rs. 450,000.	The concerned officers should be warned to act with responsibility.	That the correct amount of Rs. 2,054,277 was stated as the total of Rs. 2,504,277 by mistake, and that it will be ensured that this kind of mistake is not made in the future and that the accounts are correctly accounted for.

2.6 Operation of Bank Accounts

Audit Observation		Recommendation	Comments of Chief Accounting Officer
(a)	Although, the cheques that have not been submitted to the Bank for payment beyond 06 months should be dealt with in accordance with the F.R. 396 (d), but 30 cheques worth Rs. 1,085,852 relevant to 24 Bank Accounts were not dealt with in the same way.	Action should be taken as per Financial Regulations.	That agree with the observations.
(b)	In relation to 3 hospitals, the value of the cheques deposited in the bank in 04 instances but not realized was Rs. 4,424. The period of not realizing the cheques was 01 to 05 months.	This should be investigated and necessary corrections should be made.	That agree with the observations.

(c)	In relation to the National Eye Hospital, 07 cases of unidentified receipts valued of Rs. 92,510 were observed.	- Do -	That agree with the observations.
(d)	It was informed by the letter submitted by the Department of Treasury Operations to the Chief Finance Officer of the Ministry of Health, that the official bank account maintained under the Bank of Ceylon Account No. 7040278 is inactive and if there is no need to maintain it further, arrangements should be made to close it. Although this account has not been closed on 31 December 2023, this account was not shown in the list of bank accounts maintained by the Ministry with the bank reconciliations provided by the Ministry for audit purposes on 31 December 2023.	Correct information must be submitted.	That agree with the observations. No transactions have taken place in this account after the year 2020 and that the bank reconciliation report submitted on 31 December 2023 did not show the details of this inactive account by mistake and that the bank account is being closed.

3. Operational Reviews

3.1 Performance

3.1.1 Failure to perform duties

Audit Observation		Recommendation	Comments of Chief Accounting Officer
(a)	Human Resource Coordination Division		
	i. According to the identified human resource issues of the Health Administration and Human Resource volume of the National Health Master Plan 2016-2025, Human resources must be reviewed per the norms (Service Demand / Workload / Demographic	This activity must be completed as planned	It is agreed that this plan was prepared by the Sri Lanka office of the World Health Organization and that it is in the final draft stage, the committee appointed by that office carried out the

	<p>Profile, Geographical and Physical factors / International standards, etc.). Developing a Human Resource Policy is identified as a strategy for these issues (planning / recruitment / training / deployment / professional development). If the development of a Strategic Plan for Human Resources was planned in 2023, but the report was not finalized up to the end of the year. The third draft was submitted to obtain the specialized openings from the relevant stakeholders and the World Health Organization.</p>		<p>work, and they provided the necessary provisions for it. Despite this fact, taking into account the socio-economic challenges faced by Sri Lanka and the new trends including human resource management due to these challenges, preliminary work is currently being done to update this draft map and implement a new human resource action plan based on it, therefore both related plans this year expected to be completed. Despite this fact, considering the socio-economic challenges faced by Sri Lanka and the emerging trends, including those in human resource management, preliminary work is currently underway to update the draft map and implement a new human resource action plan (Human resource for Health Master Plan 2025 – 20235) based on it. Therefore, both related plans are expected to be completed this year.</p>
	<p>ii. The students of the 2019/2020 Advance Level batch had planned to complete the recruitment of the 2021 Nursing student batch by 31 October 2023, However, by October 2023, only the processing of application forms had been completed, and the interviews were</p>	<p>- Do-</p>	<p>Agreed that, Since 2018, that implementing the selection of students for Nursing, Complementary Medicine, and Paramedics courses through an online system will be done</p>

	scheduled for 2024.		by the Human Resource Management Division, in collaboration with the University of Moratuwa.
	iii. Although the recruitment of the 2018/2019 A-Level students for the 2020 group of paramedical students was planned to be completed by 31st July 2023, only the drafting of the gazette notice had been done by the end of the year under review.	- Do -	Agreed that, that this recruitment is also carried out at the request of the relevant administrative sections as mentioned above.
	iv. Although the recruitment of the 2021 Public Health Midwife Students Training Group from the 2018/2019 A-Level Batch was initially planned to start on 01 August 2023, and be completed by 31 March 2024, but it was decided to recruit 1,000 students from the second group of the previous selection list without completing this task.	- Do -	Instructions have been given to the relevant officers to take necessary action in this regard.
(b)	Healthcare quality and safety		
	i. It was planned in the year 2023 to develop health care quality and safety modules to be included in the curriculum of the undergraduate candidates in critical staff categories (Medical Officers, Nurses, and Paramedical), but it was not implemented.	- Do -	The answer had not been submitted.
	ii. In the year 2023, together with the Sri Lanka Medical Council and professional colleges, it was planned to implement Clinical Governance programs in all provinces. Still, by the end of the year under review,	- Do -	The answer had not been submitted.

	the project proposal had only been approved and sent for budget approval.		
(c)	<p>Family Health Bureau</p> <p>Although the Family Planning Guideline and Standard Operating Procedures were planned to be completed and printed, it had not been completed.</p>	- Do -	That agreed with the observation, that the technical support for revision of family planning guidelines and Standard Operational Procedures (SOP) is obtained from the latest documents prepared by the World Health Organization. But, receiving of that international guideline to us was delayed until October 2023, it could not be completed in the year 2023 as expected, Therefore, it will be carried out that work in the year 2024.
(d)	<p>Indigenous Medical sector</p> <p>Although it was planned in 2023 to analyze the physical - chemical standards of raw materials that can be substituted for the imported material, which is often used for responses to non-communicable diseases, only the collection of samples required for that work was done.</p>	- Do -	The answer had not been submitted
(e)	<p>HIV/AIDS Control Programme under GFATM Funds</p> <p>287 activities were planned to be accomplished under this project. Of that, 69 activities i.e. 24 percent had not been started and 109 activities i.e. 38 percent of progress was below 25 percent.</p>	- Do -	The answer had not been submitted
(f)	Health System Enhancement Project (ADB)	- Do -	Under the first phase of the Health

	<p>Under this project, 42 hospitals were expected to be carried out primary health care civil works to improve primary health care services in Central, Uva, North Central, and Sabaragamuwa provinces. Of these, 21 hospitals have not progressed and 127 health centers were expected to be renovated, but 95 had not been made any progress.</p>		<p>System Enhancement Project, that the civil works of 43 primary care hospitals were to be developed, of which the civil works of 41 have been completed so far, and the civil works of only 2 hospitals are in progress. Under the second phase, it was planned to develop civil works in 50 primary hospitals, of which the works of 21 hospitals have already been completed and the work of 25 hospitals is in progress, Furthermore, the approval of the Asian Development Bank is waiting for the award of the contract for the civil works of one hospital, while the development works of 3 hospitals will not be carried out due to lack of sufficient funds. Summary work on the progress of the civil works development work carried out by this project has already been completed. It has been decided not to carry out the development work of 21 health care centers due to lack of funds.</p>
(g)	<p>National Authority on Tobacco and Alcohol Taking actions to implement the already developed</p>	<p>- Do -</p>	<p>That, further discussions and implementation of the developed tax formula are being carried out, and</p>

	tobacco tax mechanism and an alcohol taxation mechanism were expected to be implemented by the end of 2023 but expected outcomes had not been achieved.		related activities will be carried out to prepare a taxation formula for alcohol in the latter part of 2023.
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3.1.2 No taking expected level of outputs

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) At the National Hospital, Kandy daily fruits were recommended and ordered for patients who need high protein / high energy food, diabetic patients, and kidney patients, but the supplier had failed to supply those quantities of fruits. In July 2023, only 48.3 Kg out of 180.45 Kg of papaya and only 14.5 Kg of banana out of 512.15 Kg were supplied by the supplier, and the supplier failed to deliver the ordered 941 oranges, 50 avocados, 14 mangoes, 22 apples, and 2.2 Kg of grapes. Further, 277 kg of normal milk powder (with full cream) and 31 kg of baby milk powder were ordered in July 2023, but none of the milk powder had been delivered to the hospital. Due to this, it was not possible to give the recommended food to the patients.	Action must be taken to prevent this situation.	That agrees with the observations. In this regard, although the hospital regularly informed the relevant contractor, both verbally and in writing, to supply the quantity of fruits ordered, the supplier failed to deliver certain items and under-supplied others. Although the contractor has been informed to correct these deficiencies, there is no good response in this regard, therefore, it is recommended that the procurement activities related to the award of future contracts for the supply of raw foods to include conditions for fines or other appropriate actions in the event of failure to deliver the full quantity of foods ordered by the hospital.
(b) Non-Communicable Diseases Prevention Division		

	Below are the details of the issues that did not achieve the desired results under each sub-section of this unit including counseling, partnership, and leadership.		
	i. The National Non-Communicable Diseases Council was supposed to convene once every 06 months but was not convened even once in 2023.	It should be completed within the stipulated time as planned.	That agreeing with the observations.
	ii. Although the Non-Communicable Disease Steering Committee was supposed to meet every three months, the meeting was held only once in the year 2023.	- Do -	- Do -
	iii. The National Advisory Board on Non-Communicable Diseases (NABNCD) was supposed to meet once every three months, but it was held only once in the year 2023.	- Do -	- Do -
	iv. Although meetings were planned to prepare guidelines for the annual consultation and district plans at the national level, only one meeting was held on 28 June 2023.	- Do -	- Do -
	v. The development of the National Strategic Plan and Monitoring Framework for Integrated Eye Care was planned for 2023, but the task was not completed during the year.	- Do -	- Do -
	vi. It was planned to hold the consultation meeting in 2023 to develop the National Disease Register for Asthma and Chronic Obstructive Pulmonary Disease (COPD),	- Do -	- Do -

	however, only preliminary discussions were held with the Director General and professional Colleges.		
	vii. Although a National Injury Prevention Council (NIPC) was planned to be established in 2023, it was not done.	- Do -	- Do -
	viii. Although it was planned to prepare a National Strategic Plan to prevent drowning in 2023, it had not been fulfilled.	- Do -	- Do -
	ix. There were plans to develop safety standards for all types of man-made pools, but they were not completed.	- Do -	- Do -
	x. There were plans to introduce safety standards for artificial pools in schools, but they were not implemented.	- Do -	- Do -
	xi. Although the National Child Protection Strategy was expected to be developed, it was not achieved.	- Do -	- Do -
	xii. It was planned to distribute the list of safety plans to school daycare centers and preschools, but the work was not completed in 2023.	- Do -	- Do -
	xiii. Although plans were made in 2023 to develop a “School Safety Register” for reporting safety issues, it was not completed.	- Do -	- Do -
	xiv. A National Action Plan on Neglected Tropical Injuries (including poisoning snakebites) was expected to be developed but was not completed.	- Do -	- Do -

	xv. Although plans were made to develop a strategy to prevent falls among the elderly, it was not completed.	- Do -	- Do -
	xvi. A workplace safety checklist was planned to be developed but was not initiated.	- Do -	- Do -
	xvii. Although it was planned to develop a check list for elderly care homes, it was not completed.	- Do -	- Do -
	xviii. It was planned to prepare a list of essential equipment and drugs for injury and emergency management at each level of health care provision (primary, secondary, and tertiary care), but it was not done.	- Do -	- Do -
	xix. Although plans were made to develop Minimum Standards for Inter-Hospital Transfers, they were not finalized.	- Do -	- Do -
	xix. Although a National Strategic Plan for first aid was planned, it was not started.	- Do -	- Do -
(c)	National Cancer Control Programme		
	i. Although the National Cancer Register for the years 2020 and 2021 were expected to be published in 2023, only the 2020 register was printed.	- Do -	- Do -
	ii. The Piloting Cancer Registry Module of HHIMS was planned for development in 2023. Preliminary planning had been completed, but ICTA did not	- Do -	- Do -

	develop the electronic module based on HHIMS on time through the Health Information Unit of the Ministry of Health, so the cancer registration module was not completed.		
(d)	Policy Analysis and Development Unit To provide technical support for developing the National Policy on Human Hematopoietic Stem Cell Transplantation and Cellular Therapy in Sri Lanka, the final documents were expected to be prepared in 2023, but only the draft policy was completed.	- Do -	No answers were given.
(e)	With the assistance of the World Bank, the Primary Health Care System Strengthening Project was started in 2019 and was implemented until 2023. Under this project, the allocation of Rs. 1,445 million was given to the North Central Provincial Health Services Department in 2023. It was observed the following matters during the audit in this regard.		
i.	One of the main objectives of this project is to refer 25 percent of the population over 35 years of age to the empaneled population of the primary healthcare sections of primary healthcare institutions and General Hospitals for the registered and diagnosis of non-communicable diseases during the period from 2019 to 15 September 2023. 13 hospitals in the Anuradhapura District identified people over 35 years of age and the average percentage registered and treated was 20.4 percent.	Efforts should be made to achieve the desired objectives of the project.	That this DLI indicator has already been achieved.

	<p>ii. Under this project, cervical cancer screening should cover the entire female population aged 35-45, in accordance with the expenditure related indicators (DLI) 08, focusing on women in the Anuradhapura Regional Health Service area from 2019 to 2022. During this period, cervical cancer screening rates among 35-year-old women ranged between 48-70 percent, but by 2022, it had declined to 50.3 percent.</p>	<p>- Do -</p>	<p>The report showing data pertaining to DLI No. 8 has been submitted.</p>
	<p>iii. According to the sample examinations conducted in 05 MOH offices in 2022, the screening percentage ranged from 22-40 percent. Similarly, in the sample examinations conducted in 15 Medical Officer of Health Offices, the screening rate for the total population of 45-year-old women ranged from 5-36 percent. Accordingly, it was observed that the targeted objectives of the project were not met, as the project's DLI numbers remained at a very low level.</p>	<p>- Do -</p>	<p>No answers were given.</p>
	<p>vi. The Medical Superintendent of the Base Hospital, Thambuththegama had requested a new laparoscopy machine in 2021 to the Hospital as the existing machine is old and inactive. Accordingly, the office of the Regional Director of Health Services, Anuradhapura allocated provisions under the vote No. 631-70-04-NO2102-25 (iii) of furniture and office equipment of the Primary Health Care System Strengthening Project, in 2022, but purchasing had not been done and a provision of Rs 47,000,000 was allocated under the same project in 2023 and no</p>	<p>- Do -</p>	<p>It is agreed with the observations, that it has been arranged to buy a laparoscopy unit for the Thambuththegama Hospital on several occasions by following formal procurement methods, that action is taken to inform the necessary parties to pay due attention in this regard and correct the existing situation and to improve the performance of the patient care service of the hospital.</p>

	purchasing was made by the audit date of 12 January 2024.	
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3.1.3 No taking expected outcomes

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) In the year 2018, a new operating theater was built in the Labour Room of the Teaching Hospital, Peradeniya and the necessary physical resources of equipment such as a surgical bed, anesthesia machine, monitor, etc. were provided, but by 22 October 2023, operations had not been started in the new operating theatre.	When planning projects, the ability to meet the human resource requirements to utilize the project should also be considered.	That agrees with the observations, the Labour Room of this hospital was built and the necessary equipment had been provided, due to a lack of essential staff to maintain the new operating room, surgeries were performed in the old one.
(b) The Medical Research Institute had planned to carry out its work with an estimated allocation of Rs. 45.28 million and out of this amount, only Rs. 5 million was allocated for research. Only Rs. 2.46 million had been spent on the completed research activities and approved research activities out of the allocation. Thus, it was observed that the Medical Research Institute had not prioritized research activities.	Adequate attention should be given to research.	The Director of the Medical Research Institute has been instructed to use the allocated amount for research activities, as the General Treasury is not provided the required funds according to the original plan.
(c) Under the guidance of the Sri Lanka Information and Communication Technology Agency, for the implementation of the technical project of networking the Out-Patient Departments of selected hospitals in the	Investigation should be carried out and disciplinary action should be taken against the	That this project was started at the same time as the 2012 Deyata Kirula program without conducting a proper quality analysis, as a result of which

	<p>provincial health service department in Anuradhapura district, in the year 2012, computers and accessories with a total value of Rs. 5,574,780 had been provided. In the year 2018, the total value of Rs.3,107,897 computer items were provided to the Base Hospitals of Kabithigollawa, Padaviya and Kekirawa but the objectives of the project did not fulfill due to the fact that the computer items remained idle for more than 05 years.</p>	<p>responsible officers in this regard and action need to be taken for effective utilization of the purchased equipment.</p>	<p>the project failed and however considering reducing the inefficiency and increasing the productivity, related computers and other office equipment were arranged to be used in several other hospitals. However, although the digitalization project was started late in 2018, the networking project is currently being implemented in the offices.</p>
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3.1.4 Abandoned of projects without completion

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)	<p>Teaching Hospital (Karapitiya) had entered into an agreement with a private company for construction of the National ECMO Center on 27 December 2021 at a cost of Rs.21,002,903. Construction had been started close to the hospital's Cardiac and Cardiothoracic Surgical Intensive Care Unit and the work had stopped midway and as of the date of the audit, the contractor had been paid a sum of Rs. 7,319,097. The following points were observed during the inspection.</p> <p>i. As per the contract agreement, the construction should be completed and need to be handed over the building to the hospital by 28 June 2022. However, as it was not complied with, as of the date of audit,</p>	
	<p>Appropriate measures should be taken for effective utilization of the funds incurred for this</p>	<p>That agrees with the observations, an organization named GELSA has agreed to construct this building as a donation and therefore, steps have</p>

	the sum of Rs. 7,319,097 paid to the contractor through 03 payment vouchers had been wasted.	project.	been taken for that purpose, and that the relevant payment has been made for 02 bills for the work done by the contractor until the contract is terminated.
ii.	However, as per the request of the contractor, as referring the letter of the Hospital Director No. THKA/AC/03/53/2021 and dated 28 June 2022, the new cost estimate was prepared as per the request that the contract cannot be executed for the contracted amount due to the increase in raw material prices and oil prices was Rs. 40,918,214, it was a higher value i.e. 194 percent, therefore the Procurement Committee met on 15 August 2022, had decided to terminate the contract.	- Do -	- Do -
iii.	Accordingly, by the date of notification that the construction work cannot be completed at the contracted value, the contractor should identify the completed work items separately and prepare new estimates only for the remaining work. As the certified copies of those estimates were not submitted to the audit, it could not be ruled out during the audit that there were problems with the revised estimate and price variation.	All this information should be submitted to the audit.	- Do -
iv.	By the date of audit physical inspection, it was observed that the contractor had only completed the foundation of the ground floor of the building, the pillars and the slab up to the level of the slab.	In this regard, action should be taken against the responsible parties.	- Do -

	<p>Accordingly, the contractor's construction effort and financial effort was less than 35 percent by the date of completion of the contract statement, 06 months after the contractor started the work. Accordingly, it was further observed that due to the weaknesses in the monitoring and follow-up activities of the responsible officials of the hospital, the construction work has not been completed on the scheduled date and due to this, the government will have to spend more money to complete the work under the new estimate.</p>		
v.	<p>Written and oral evidence was submitted to the audit by the relevant parties, indicating that the construction of the ECMO center was carried out without the consent of any staff members, including the Senior Cardiothoracic Surgeon and other personnel from the Cardiothoracic Surgery Unit, and that it caused damage to the clinical and architectural environment of the existing Cardiothoracic Surgery Intensive Care Unit. Furthermore, the feasibility study report, approved architectural plans, certified copies of the technical and clinical recommendations, and letters of formal approval for the construction were not submitted to the audit.</p>	- Do -	- Do -
vi.	<p>While the hospital director has been constantly informed in writing about the harmful conditions caused to the Cardiothoracic Intensive Care Unit and</p>	- Do -	- Do -

	related patients by the construction of this ECMO unit by the Consultant of the Cardiothoracic Surgery Unit, that the construction has been done without a formal investigation or feasibility report in this regard, It was also observed that it adversely affects the cardiothoracic surgery patients, and it was further observed that it is clear from the written and oral evidence obtained during the discussion with the Consultant of the Cardiothoracic Surgery Unit.		
(b)	For the National Stroke Treatment Center (National Stroke Treatment Center) at Base Hospital, Mulleriawa under Vote No. 111-2-13-69-2104, Rs. 60 million had been allocated and due to mismatch of the prices with the contractor, the construction had been temporarily suspended and to settle bills received in 2022, Rs.26,412,267 had been spent.	investigate in this regard and make arrangements for effective utilization of the amount incurred.	No answers were given.
(c)	Under Vote No. 111-02-13-012-2104(11), 07 awarded construction projects were temporarily suspended even though it was expected to be developed Emergency Treatment Units (ETU) in hospitals administered by the Line Ministry in 2023.	- Do -	No answers were given
(d)	The construction of the Medical Ward Complex of Teaching Hospital, Kalutara which spent Rs. 61 million, was stopped and the construction of 6-storey Medical Ward Complex of General Hospital, Chilaw which was costed Rs. 25 million, was also stopped.	- Do -	It has been agreed to restart the construction of Medical Ward Complex of the Teaching Hospital, Kalutara in consultation with the Central Engineering Consultancy Bureau, accordingly, the work will be

			<p>started utilizing the advance amount given and the rest of the work is expected to be completed by 2025 using Ministry allocation, That discussions have been held with a private investor to establish the 6-storied Medical Ward Complex of District General Hospital, Chilawa as a Professorial Unit and the said investor has agreed to complete the rest of the building. Accordingly, until the decision is received, the construction of the building has been temporarily suspended, and Rs. 200 million has been allocated for the year 2024.</p>
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3.1.5 Delays in implementation of projects

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) Work had been started on 13 August 2014, for construction of 8-storey building at an estimate cost of Rs.790,081,600 for the establishment of Dialysis Unit and the Renal Vascular Transplantation Unit at the Teaching Hospital, Karapitiya and by the audited date of 02 June 2023, although 08 years had passed since the construction started, the construction work had not been completed as		

	<p>per the estimate, the contractor had not taken steps to formally hand over the building to the Teaching Hospital, Karapitiya. The following points were observed during the audit conducted in this regard.</p>		
<p>i.</p>	<p>Although construction work on the building was supposed to start on 13 August 2014 and should be completed on 13 February 2016, the work was not completed on the said date. According to paragraph 02 of the hospital director's letter No. AC/03/2014 and dated 06 December 2019, although this building was planned to be opened on 03 January 2018, the building was to be handed over to the hospital on 30 December 2020, due to the inability to complete the work as scheduled. It was observed that the contractor had not completed the work and handed over the building on that date and there was no written evidence of approval to extend the contract period or evidence of the plan to complete the work within the extended period.</p>	<p>The work lots of this project should be completed and should be utilized as soon as possible.</p>	<p>That not agreed with the observations, the contract administration in connection with the construction of the Hemodialysis dialysis unit and the renal vascular transplant unit are carried out by the Ministry of Health and our observations regarding these buildings constructed within the hospital premises are given to the Ministry only when necessary, the letter No. DDG(PHS)/01/P/1/2017 and dated 08.06.2017 of the Deputy Director General of the Public Health Services Division of the Ministry of Health has informed that the Hemodialysis and Renal Vascular Transplantation Unit is scheduled to be opened on 08.01.2018. Accordingly, arrangements have been made to get the necessary equipment to the hospital. Even though the equipment was purchased, the building was not completed and handed over to the hospital as expected, so the units had to be kept in</p>

			<p>their respective places until the operation was started. The COVID-19 epidemic situation in the country also caused the delay in starting these two units. That 98 percent of the work on the building has been completed and the remaining parts except the intensive care unit and the operating room have been formally handed over to the hospital and are being used. That the construction of the rest of the works has now commenced and provision has been made for the same, that water leakage from the building's central air-conditioning system to internal spaces has now been rectified, That although the contractor was notified on various occasions to rectify the deficiencies in the construction, the contractor did not take steps to complete the deficiencies due to the delay in the payment of outstanding bills, The deficiencies have been rectified by the Central Engineering Consultancy Bureau after making payment of outstanding bills in December 2023.</p>
	ii. Before completion of construction of the building, total of Rs. 198,865,893 worth surgical and medical	- Do -	- Do -

	equipment and office furniture for Hemodialysis unit and Kidney Transplant Unit had been purchased. Those were kept in here and there in the building and idling by the audit date of 02 June 2023.		
iii.	The total amount of purchased 114 items of surgical and medical equipment related to 20 categories for the Hemodialysis Unit and the Renal Vascular Transplantation Unit in the year 2018 was Rs. 83,575,671 and they were remained idle as of 02 June 2023 audit date. The warranty period of all those devices had expired even before use.	- Do -	- Do -
iv.	As some surgical, medical and other equipment that were purchased for the Hemodialysis Unit and the Renal Vascular Transplantation Unit were issued for use in the wards and treatment divisions of other units of the hospital. It was observed that the equipment was being used informally for purposes other than the purpose of purchasing.	- Do -	- Do -
v.	Water was seeping into the interior of the building through the centralized air conditioning system installed in the building. As a result, it was observed that the walls, ceiling and ground of the building as well as operating rooms, patient treatment wards, drug stores, surgical and medical equipment and office equipment were adversely affected, and Rs. 73,450,329 paid to the contractor had been wasted.	An independent investigation regarding the construction of this project should be carried out.	- Do -

	<p>vi. As per the letter addressed to construction Project Engineer by the Hospital Director's letter No. THKA/A/3/21/2019/11 and dated 05 May 2022, it was informed to repair the water leakage through the air conditioning system and certain construction defects in the building, and it was further observed that the contractor had not taken steps to rectify the defects by the audit date of 02 June 2023, and the construction had adversely affected the clinics currently being maintained in the building.</p>	<p>- Do -</p>	<p>- Do -</p>
(b)	<p>Under the various projects implemented in Teaching Hospital, Karapitiya, 05 buildings worth total of Rs. 4,133.5 million, as on the date of audit, a contractor for 03 projects totaled Rs. 1,361.7 million had been paid and the information about the money paid to two contractors for 02 projects was not submitted to the audit. The following points are observed in this regard.</p>		
	<p>i. According to the contract agreement, by the audited date, 05 projects totaled Rs. 4,133.5 million to be completed and handed over, Rs. 1,361.7 million had been paid to the contractors. Those work was not completed and the delay was between 06 and 34 months. Accordingly, it was observed that the money paid to the contractors was misused expenditures.</p>	<p>The steps should be taken to make the money spent on these projects effective.</p>	<p>The construction of the children's ward complex has been completed up to the foundation level and the remaining construction work has been suspended by the Committee of Officers Empowered for Re-planning and Acceleration of Mega Scale Projects (RAMP). That the Dental Ward Complex Construction was temporarily suspended by the RAMP and instructed the contractor to protect</p>

			<p>the construction from environmental damages, That the construction of the Nephrology Unit will be completed this year, the construction of the Surgical Ward complex was about 49 percent completed and the construction was suspended by the (RAMP) committee. But as the need for this Surgical Ward complex is very urgent, according to the Cabinet decision of No: 403/24/0150/610/006 dated 2024.02.08, the construction of the remaining parts has been started in the year 2024. In order to be able to use the Neurotrauma Unit, the work was completed and handed over to the hospital in the year 2023, and the construction of the upper floor as a respiratory disease treatment unit has been started in the year 2024, That the completion of building construction work has been started in such a way that the ward complexes other than the children's ward complex can be utilized.</p>
	<p>ii. The amount paid to the contractors for the construction projects to be completed by the date of audit was Rs. 681.4 million out of the backlog of Rs. 334.2 million had not been recovered. According to that, the</p>	<p>These advances should be recovered.</p>	<p>- Do -</p>

	government money remained idle with the contractors for a long time, and no evidence or anything related to the extension of the advance bond period or handover to the government was submitted to the audit.		
	iii. The physical progress of the total work of construction of 03 projects worth Rs. 3,274.6 million to be completed by the date of audit was less than 50 percent and the works of those projects were not completed immediately and used for public use.	Steps should be taken to more effective the money spent on these projects.	- Do -
	iv. According to the above audit observations, it was further observed that due to the non-completion of the construction projects started in the hospital, the goals and objectives based on which the projects were started have not been achieved, and the government money spent for it has been wasted.	- Do -	- Do -
(c)	Although it was planned to prepare guidelines related to transport of samples under the Laboratory Services Division, it was not completed.	These activities should be carried out as planned.	No answers were given.
(d)	Although it was expected to prepare the final policy documents in the year 2023 for the development of national policies on Filariasis in Sri Lanka, it was postponed to be done in the next 02 years.	- Do -	It was expected to prepare the final policy documents in the year 2023 for the development of the national policies on Filariasis in Sri Lanka related to the Anti Filariasis Campaign, but due to some problems that occurred during the preparation,

			<p>the relevant work had to be postponed. That a problematic situation has arisen in terms of human resources and other physical resources to maintain the relevant services in the districts identified when the relevant policy statement was prepared and, in the districts, where there is currently no Filariasis.</p>
(e)	<p>It was planned to review the draft policy on the eradication of human rabies in Sri Lanka in the year 2023, but it was postponed to the year 2024.</p>	<p>- Do -</p>	<p>Answers were not given.</p>
(f)	<p>07 high-priority construction and renovation projects with an estimated cost of Rs. 813 million have not been completed in the year 2023 in the Colombo East Base Hospital and 13 projects out of 16 construction and renovation projects with an estimated cost of Rs. 904 million had not been started during the year.</p>	<p>- Do -</p>	<p>That not agreed, the above works included in the annual action plan of this hospital for the year 2023 are carried out by the provisions of the Ministry of Health and the related documents from the Ministry of Health have been submitted to the Ministry Planning Division for approval of National Planning. That all its activities are done by the Ministry of Health, no intervention is done by this hospital and only the land has been given by this hospital to include these sectors in the National Planning System at the request of the Ministry of Health. Also, although the</p>

			annual action plan has mentioned 16 construction and renovation projects with an estimated cost of R. 904 million, in addition to the Rs. 800 million estimated for the above-mentioned projects, the remaining 104 million for kitchen renovation, repair work of sewerage system and renovation of Nursing quarters has been received in the year 2023 and for other work subjects no provision has been received for the year 2023.
(g)	The cost incurred for the 10-storey Renal Care Unit of General Hospital, Badulla was Rs.61 million and its construction was stopped.	Steps should be taken to make the money spent on these projects effective.	That the Kidney Treatment Unit is being developed as a Professorial Unit of Uva Wellassa University.
(h)	It had been reported that there was a poor progress in the construction of the 20-storey Nursing Faculty of Sri Jayawardenepura General Hospital, which had incurred an expenditure of Rs.339 million.	- Do -	That the construction work has been temporarily suspended by the (RAMP) committee in the year 2022.
(i)	In the year 2022, the Medical Supplies Division was referred by the Teaching Hospital, Karapitiya to purchase drugs and surgical consumables in 113 cases for approval of 13,785 units totaling Rs.15,815,499 through Pronto computer system, there was a delay of 02 to 55 days. In order to purchase 136,502 units for the hospital in 86 cases, orders with a total value of Rs 11,902,432 were given to the suppliers and delivered to the hospital a delay	Efforts should be made to minimize these delays.	That drug orders sent by Consultants to the Pharmacists of the Teaching Hospital, Karapitiya for local purchase are forwarded to the Medical Supplies Division for approval through the PRONTO system, for that, it is necessary to get the approval from the Medical Supplies Division in 03

	of from 02 days up to 142 was taken by the suppliers.		stages and it will take some time.
(j)	<p>In the year 2023, to purchase drugs and surgical consumables in 72 cases referred to the Medical Supplies Division for approval for 27,375 units totaling Rs. 12,203,835, by the Teaching Hospital, Karapitiya, there was a delay of 02 to 42 days to give approval through the Pronto computer system. While there was a delay of 02 days to 160 days in order to supply orders to the hospital by the suppliers to purchase 17,128 units for the hospital with a total value of Rs.17,203,081 in 72 cases.</p>	- Do -	<p>In the event that the suppliers do not have enough stock of drugs to meet the needs of the hospital, it will take some time for them to get the drugs from the pharmaceutical companies and deliver them to the hospital according to the orders we have given. At the time of calling the prices, the suppliers had stocks of medicines but by the time we placed the order, there would be delays due to the fact that the stocks were sold out, and measures have been taken to provide locally purchased medicines to the patient as soon as possible. that most of the items that have been purchased are not urgent needs, and that the essential drugs that should always be present in the hospital are items that are purchased to maintain the minimum stock level in cases where the Medical Supply Division does not have them.</p>

3.1.6 The projects which have no progress although funds have been released

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) 15 emergency maintenance and construction projects worth Rs. 1,333,707 which were started in 2020 and 2021 and implemented in Teaching Hospital, Karapitiya had not been completed by the audit date of 30 May 2023.	Steps should be taken to make the money spent on these projects effective.	Disagreement with the observations, that the contract works were stopped during the economic crisis in the country during this period, that payments were made based on CECB recommendations based on the amounts completed till then, and considering the financial/capital provision situation only the selected contracts from among have been restarted.
(b) By the audit date of 30 May 2023, the contractors had not completed the work of 10 works with a total estimated cost of Rs. 63,100,000 within the Teaching Hospital, Karapitiya. The construction had been stopped for 1 to 2 years period.	- Do -	- Do -

3.1.7 The activities which were not implemented due to nonavailability of funds

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) The National Blood Transfusion Center was expected to purchase 5 vehicles (Mini Coaches) in order to improve blood transportation services in the year 2023, but due to lack of funds, it was not purchased.	These activities should be done as planned.	That no provision has been released under any expenditure code for the purchase of vehicles for the National Blood Transfusion Service in the year 2023.
(b) Although Rs.20 million was estimated for the purchase of an anesthetic machine, which was a very urgent need for the Sirimavo Bandaranaike Children's Hospital, Peradeniya it was not purchased during the year due to the provision being received in the 4th quarter.	- Do -	That the National Competitive Bidding method was used for the purchase of the anesthetic machine and the bids were opened on 27.09.2023 and submitted to the Technical Evaluation Committee on 04.10.2023 for price evaluation. That Technical Evaluation Committee recommendations dated 01.11.2023 were given to place the order after obtaining NMRA certificate from Dimo Institute, the company recommended by the Technical Evaluation Committee for the said prices, As the NMRA certificate was not given by the concerned company even by 22.12.2023, it was informed again to the evaluation committee. However, since the NMRA certificate was not available at the end of the

			<p>year, even though the hospital had taken the necessary steps to purchase the machine in the last quarter, it was not possible to purchase the machine in that year.</p>
(c)	<p>32 projects out of 145 projects of the National Institute of Health Sciences were not implemented due to lack of funds.</p>	<p>- Do -</p>	<p>In order to prepare the 2023 annual action plan, in the end of 2022, the needs of the health institutions under the National Institute of Health Sciences and each unit within the institution were obtained. After that, they were aligned according to their priority and the annual action plan was prepared, since the entire amount of allocation for the projects expected to be carried out was not received in that year, the projects were carried out with the allocations received based on the priority. That the projects that could not be carried out were again included in the action plan for the year 2024, as currently local and foreign allocations are being received in parts for the year 2024 from time to time. That the projects that could not be done in the year 2023 due to the provisions received are currently being carried out in that name.</p>

(d)	19 projects expected to be carried out under Deputy Director General Medical Services 1 were not implemented due to lack of funds.	- Do -	No answers were given.
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3.2 Weaknesses in Monitoring

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)	The Ministry of Health refers cardiac patients who come to hospitals under the Ministry to Sri Jayawardenepura Hospital for heart surgery, the fees for cardiac surgery and treatment performed by that hospital for those patients, the following points were observed during the audit conducted regarding the process of offsetting the value of medicines and other medical supplies issued by the Ministry of Health to that hospital.	
i.	When inquiring the approval for patient referrals and making payments for this program which should be implemented in a transparent and formal methodology, only a meeting minutes related to the discussion on the regularization of bill payments of patients referred to Sri Jayawardenepura Hospital for heart surgery from government hospitals, a meeting was held on 19 September 2014 headed by the Secretary of the Ministry of Health and 08 other officials regarding the approval received for the referral of patients and payment of fees for this	As per the approval granted by the Cabinet decision No. 16 of 2023/071/610/020 and dated 16 May 2023 to settle the fees for heart surgery and treatment performed by that hospital for cardiac patients who come to the Ministry for heart surgery and referring to the Sri Jayawardenepura Hospital, that the expenditure code has been given from the year 2024 and that the bills will be

	<p>program was presented. Accordingly, it was questionable during the audit whether this discussion note was the only approval received for the implementation of this program. For the implementation of this program, it is necessary to prepare a formal plan and get a formal approval for it and issue the plan as a circular or other written order to all parties involved in this process. Otherwise, it was observed during the audit that various irregularities may occur through the implementation of this program.</p>		<p>settled from this year from that provision. Also, I would like to inform you that the Ministry has prepared a formal procedure for the implementation of the program to refer patients to Sri Jayawardenepura Hospital for heart surgery.</p>
<p>ii.</p>	<p>According to the meeting minutes related to the discussion on regularization of bill payments of patients referred to Sri Jayawardenepura Hospital for heart surgery from government hospitals held on 19 September 2014, chaired by the Secretary of the Ministry of Health and 08 other officials, although a decision was taken to prepare a Memorandum of Understanding (MOU) for this programme, no evidence of signing of such a Memorandum of Understanding was submitted to the audit.</p>	<p>Memorandum of Understanding should be signed as decided.</p>	<p>Further actions are taken based on the Cabinet decision of අමුණ/23/071/610/020 and dated 16 May 2023.</p>
<p>iii.</p>	<p>According to a letter dated 10 October 2018, from the Actg. Deputy Director General of National Hospital of Sri Lanka at that time, on the recommendation of a Cardiologist and Cardiothoracic Surgeon, only 05 patients are referred for registration in five days of a week. It was also stated that the number of registrations may increase</p>	<p>A method should be prepared in a transparent manner and formally approved, and that method should be published as a circular.</p>	<p>That information has been submitted for audit.</p>

	<p>depending on the urgent need of the patients in each case. But according to the meeting minutes of the discussion held on 19 September 2014, it was stated that 05 patients are operated on per week, i.e. two by the National Hospital, one patient each by the Kandy and Karapitiya Teaching Hospitals and other hospitals. However, the details of the basis on which patients are selected from each hospital and how the responsibilities of recommending and approving those selections are assigned were not submitted to the audit.</p>		
<p>iv.</p>	<p>The decision taken in the discussion held on 19 September 2014 shows that under this program, only the money spent on the surgery will be borne by the Ministry and that all the expenses incurred on behalf of the patient after the surgery should be paid by the patient. But it was observed that the total cost is covered by the Ministry, which is not in accordance with that decision.</p>	<p>- Do -</p>	<p>That the total amount is mentioned in the bills.</p>
<p>v.</p>	<p>According to the information submitted to the audit, the Medical Supplies Division did not mention the value of medical supplies including medicines in the invoices issued in relation to 207 cases to the Sri Jayawardenepura Hospital. A formal approval received for issuing medical supplies to Sri Jayawardenepura Hospital without charging was not submitted to the audit.</p>	<p>If there is a formal approval received for the release of these materials free of charge, it should be submitted for audit and if there is no such approval, this money should be recovered.</p>	<p>That in the letter MSD/FIN/MSB/10/2023 dated 2024.04.08 of the Deputy Director General of the Medical Supplies Division, details have been presented in relation to 207 cases from 2015 to 2023.</p>

(b)	<p>On 12 May 2023, which was the date of audit, the following facts were observed during the inspection of the maintenance of the diaries of the Medical Officers of the Teaching Hospital, Karapitiya.</p>	-	
i.	<p>According to the General Circular No. 01-12/2016 dated 30 March 2016 of the Secretary of the Ministry of Health, Nutrition and Local Medicine, all Medical Officers must maintain diaries and for all the entries in the diary by the officer who maintains the day book by making daily notes in those diaries. At the same time as the note is entered, it should be submitted to the head of the institution for the approval of the head of the institution on the first working day of each month using short signature, but even by the date of audit by 37 Specialist medical officers and 131 Medical Officers on 12 May 2023. The diaries written for the month of April had not been submitted for the hospital director's approval.</p>	<p>A formal system should be prepared in this regard and a proper follow-up mechanism should be implemented.</p> <p>-</p>	<p>Agreeing with the observations, that the completed dairies of the 37 Specialist Medical Officers and 131 Medical Officers were submitted to the office on the day after the date of audit.</p>
ii.	<p>According to the above Circular, a Medical Officer should maintain two diaries and entries should be entered in them, except for one month. This should be done so that when one day diary is presented to the office for checking, the daily notes can be entered in the other diary without mistake, but the diaries of 79 Medical Officers for the month of March 2023 were not taken back from the office.</p>	- Do -	<p>Disagreeing with the observations, among the Medical Officers who were on duty at that time also arranged to get the diaries from the office on the day after the audit date.</p>

	<p>iii. Accordingly, as per paragraph 02 of the Circular, the diary of the 79 Medical Officers in May 2023, the day of duty, the time of reporting to duty (morning, evening, service full duty), the time of leaving duty (after morning service, after evening service, from shift duty), during the audit, it was observed that the payment of salaries and allowances to the concerned Medical Officers for that period was not in accordance with the circular as evidence of the information on call duty (time of reporting to duty, time of leaving duty) could not be obtained during the audit physical inspection.</p>	<p>- Do -</p>	<p>Agree with the observations, as it is confirmed that they were employed as per the recommendation of the specialist medical officer in the diary, they were also paid salaries and allowances for that period, and that there was no breakdown in patient care services during this period.</p>
	<p>iv. According to paragraph 08 of the Circular, disciplinary action should be taken by the head of the institution against the officers who do not act according to the relevant instructions, but the 247 Medical Officers described above were not acted accordingly. Also, it was further observed that the supervision and supervision of the two Deputy Directors of the hospital director 203 are very poor in order to ensure that all the doctors follow the instructions of the circular related to maintaining the doctors' day books.</p>	<p>- Do -</p>	<p>Agreeing with the observations, that steps have been taken to maintain the diaries as per General Circular 01-12/2016, avoiding the problems that have arisen in maintaining the diaries of the Medical Officers.</p>
(c)	<p>The Teaching Hospital, Karapitiya did not present an approved plan for the allocation of theaters to the heart and thoracic surgeons, and it was observed that the surgeries were carried out according to the verbal agreement of the specialists. Accordingly, the 03 cardiac</p>	<p>Experts with clinical knowledge should conduct a scientifically based examination and develop a method that can provide</p>	<p>Disagreement with observations. Allotment of operating theaters is done according to the days of the week, according to the relevant days of the week. that allocation to doctors</p>

	<p>and thoracic surgery rooms of the hospital were not reserved enough for the number of waiting list patients registered under each specialist.</p>	<p>better services to patients.</p>	<p>is not possible based on the number of patients on the waiting list; That the waiting list gets longer depending on the doctor's popularity and the amount of surgery he has done over time, and if the surgery is divided according to the waiting list, the other two surgeons will have very little time left for surgery, Thus, allocating operating theaters based on the number of patients on the waiting lists is not done in Sri Lankan hospitals.</p>
(d)	<p>Accordingly, due to the presence of 01 or 02 operating theaters every day of the week, it was observed that the number of heart and thoracic surgery patients on the waiting list is increasing day by day due to the delay in the daily surgery of the patients. Accordingly, 4,784 patients or 84 percent of the total 5,697 patients who are registered on the waiting list to perform the surgery on the audited date have been allocated only 02 days a week to the specialist doctor who is on the waiting list and 823 patients or 16 percent are on the waiting list, it was observed that the arrangements for allocating the operation theatre for 03 days a week to 03 specialists were not done on reasonable grounds. Accordingly, it was further observed that the responsible parties of the hospital have not taken steps to efficiently and effectively utilize the heart and thoracic surgery rooms for patient care services.</p>	<p>- Do -</p>	<p>- Do -</p>

(e)	<p>As of 15 May 2023, which was the audit date, according to the examination of the surgeries performed by each of the specialists, two specialists had performed an abnormally low number of operations compared to the other two specialists, i.e. only 3 and 8 surgeries respectively. And by taking a high figure of 66 percent and 48 percent of the patient deaths after the operations of those two doctors, it could not be ruled out in the audit that there are problems with the quality and performance of the services of the respective specialists.</p>	<p>- Do -</p>	<p>Disagreement with the observations, in comparison to the amount of surgery performed by one specialist doctor, the amount of surgery performed by the other two specialists has been shown to be less. But the amount of surgery performed by a doctor depends on the inborn skill and experience of the doctor as well as the nature of the patient's condition and the experience of the medical staff assigned to the doctor. That the amount of cardiac surgery performed is determined by the doctor's inborn skill, work ability and experience, and this may lead to a decrease in the amount of surgery performed by a new doctor.</p>
(f)	<p>According to the information submitted to the audit, the amount of surgery performed by one specialist during the examination of the amount of surgery performed by the specialists attached to the heart and thoracic surgery room in the last 13 years and an unusual difference was observed between the size of the stone performed by another specialist doctor. Accordingly, even though one specialist doctor had performed 6,933 surgeries in the last 13 years, i.e. 533 annual general surgeries, the other specialist had performed only 1,573 surgeries or 121 annual general surgeries. According to that, it was</p>	<p>- Do -</p>	<p>- Do -</p>

	observed that 5,360 surgeries, i.e. 412 annual average surgeries, were performed by the second specialist doctor less than the number of surgeries performed by the first specialist doctor. The reasonable reasons and evidences affecting it were not submitted to the audit. Also, another specialist doctor performed a low number of 94 surgeries in the year 2022, and the full employment of patient care services was not observed.		
(g)	As per letters of Deputy Director General of Ministry of Health No. TCS/B/09/2019 dated 21 Thu 2022/01/20, 2022/11/18 and 2023/05/25, regarding the investigation carried out on the Consultant attached temporarily 06 by 06 from Teaching Hospital, Kurunegala to Teaching Hospital, Karapitiya. The following points were observed during the inspection.		
	i. While three Consultants were permanently employed in the heart and thoracic surgery unit of the hospital consisting of three operating rooms, as of the audit date of August 2023, this Consultant had been assigned to the hospital for a continuous period of 01 years and 09 months and the reasonable reasons affecting it were not submitted to the audit.	An independent investigation should be conducted in this regard and necessary action should be taken.	Disagreeing with the observations, due to lack of a heart and thoracic surgery unit in the Teaching Hospital, Kurunegala, this Consultant has been temporarily assigned to the Teaching Hospital, Karapitiya by the Ministry of Health.
	ii. Although there were 66 patients on the waiting list to undergo surgery from the doctor, he had performed only 03 surgeries in the 05 months up to the date of audit, and two of them, i.e. 66 percent of the total patients who underwent surgery, had died.	- Do -	Disagree with the observations, because of the shortage of Medical Officers in the hospital, that doctors have not been allocated for this Consultant, being a temporary doctor

	<p>Accordingly, the audit could not exclude the existence of problems regarding the quality and effectiveness of the patient care services of the concerned doctor.</p>		<p>has also affected this. And due to the shortage of Anesthetists, the third Consultant is given less priority in providing operating room facilities, these factors have also affected the low amount of money that has been made, and that this situation has been avoided so far. It is not reasonable to determine the quality of the 3 surgeries performed on the basis of the death of two patients, cardiac surgery is the most complex in the field of surgery. It is a type of surgery that carries risks and high mortality rates. For this, knowledge, skills and experience are very important. Since this doctor is a new doctor in this field, it will take time to get full effectiveness.</p>
	<p>iv. However, since the audit did not observe reasonable reasons that affected the payment of holiday wages and overtime allowances totaling Rs. 746,199 to the Consultant from January to May 2023 when there was a total of 66 waiting patients. It was observed that a formal committee should be examined in order to identify the general duties, holidays and overtime duties performed by the doctor during the relevant service period.</p>	<p>- Do -</p>	<p>Disagreement with the observations, a committee has been appointed to investigate this matter and work is being done to carry out investigations.</p>

(h)	According to the above audit observations, a formal program should be prepared regarding the evaluation of the performance of the Consultants in the Cardiac and Thoracic Surgery Unit. It was further observed that by introducing a formal method of expediting surgery to reduce the number of patients on the waiting list, a committee of experts should focus on preparing a suitable program to make patient care services efficient.	Experts with clinical knowledge should carry out a scientific examination and prepare a method to provide the best service to the patients.	Answers were not given.
(i)	The following facts were observed regarding the Galaha Bhadravati National Monks Hospitality Center.		
	i. The car number 17-9955, which was given by the Department of General Trustees at the beginning of the Gilanopastana Center, had not been used for many years and was kept unsafely in the center grounds, and the car had not been repaired or properly disposed of by 31 December 2023.	Action should be taken urgently regarding this car.	As the car bearing number 17-9955 which is inquired about in the audit belongs to the General Trustees Department, despite having inquired from the owner of the Center, the said owner has asked for instructions from the Deputy Director of the Ministry of Health on 29.07.2023. Then the Finance Officer of the Ministry of Health informed me in his letter No. CA/AQ/FCC 08/01/2023/139 dated 2024.02.09 that the Additional Secretary (Development) has given instructions for the protection and disposal of this vehicle and that accordingly, he has also been informed to report the progress.

	<p>ii. In the Galaha Bhikkhu Gilanopastana Center, there were no steps taken to resolve the problems such as not conducting stock verification after the year 2019, the goods received as donations were not taken into inventory, the health work assistants served were not controlled under formal supervision, no transparency in raw food orders and receiving alms giving and financial donations, and the personal files of the monks were not properly maintained.</p>	<p>According to the provisions of the approved Parliament Act, further action should be taken immediately.</p>	<p>The stock verification related to the year 2022 was conducted on 14 and 15 September 2023 and it was observed that 92 items of donated goods received in the names of the centers were inventoried and that the necessary activities for conducting the stock verification related to the year 2023 have been done, in addition to this, the supervision of health workers, ordering raw food, receiving donations, monetary donations, maintaining the personal files of the monks, etc. are currently under the full supervision of the owner of the center and as discussed in the Governing Board meeting held on 28.07.2023, with the agreement of the governing body headed by the Secretary, the authority to sign the documents of the Center has been assigned to the owner of the respective Centers and accordingly, the supervision of the staff and the maintenance of documents etc. is assigned to the owner.</p>
	<p>iii. There was no legal system for the admission of monks to the center, dealing with their discipline and their withdrawal or removal in a legal manner.</p>	<p>- Do -</p>	<p>Regarding the Galaha Bhikkhu Center, as discussed in the governing board meeting held on 28.07.2023, with the</p>

			<p>agreement of the governing board headed by the Secretary, the authority to sign the documents of the center has been assigned to the respective center owners. Accordingly, it is observed that the supervision of body board, maintenance of documents, etc. is assigned to the Monk of the owner, so that all the supervision activities regarding these issues have been concentrated in the Monk of the owner of the center.</p>
	<p>iv. The Galaha Bhadravati National Monks Hospitality Center had established a fund without formal approval on 19 May 2021 for development activities, providing for the needs of the resident monks and the welfare of the employees. An account number 88617272 was opened in the Bank of Ceylon on 18 March 2023, in the name of Center Development Fund, without proceeding according to Financial Regulation 381, and by 28 April 2023, Rs. 944,882 remained outstanding. And the monks admitted for treatment had made Rs. 330,000 worth financial donations, but the information about which account the money was credited to and for which activities it was spent was not submitted to the audit.</p>	<p>- Do -</p>	<p>Answers were not given.</p>
(j)	<p>An amount of Rs.78,045,229 should have been paid to the Ceylon Electricity Board by 31 December 2023 for 07</p>	<p>Appropriate measures should be taken to avoid</p>	<p>Agreeing with the observations, that the water and electricity bills</p>

	main electricity supply accounts of National Hospital, Kandy and a total of Rs.7,601,235 fines had to be paid by 31 December 2023 due to non-payment of bills within the stipulated time.	payment of fines.	submitted up to December 2023 were Rs. 23,460,515 and Rs. 67,653,083 respectively, and an amount of Rs. 91,113,598 was paid in January 2024 with the imprest received in December 2023 and January 2024. That the Health Secretary has requested the Ceylon Electricity Board and the Public Utilities Commission to withdraw the decision to levy fines for non-payment of electricity bills within 14 days effective from July 2023 and to return the concession previously given. However, at present, electricity bills are being paid including fines.
(k)	Of the 50 percent amount to be remitted to the provincial councils from the registration fees charged by the Private Health Services Regulatory Council, the balance to be paid at the beginning of the year 2023 was Rs. 44,518,057 and the amount to be paid in the reviewed year was Rs. 58,346,307. During the year under review, only Rs. 21,446,466 or 37 percent of the amount due had been settled. No amount due for North Central, Central, Eastern and Uva Provinces was settled during the year under review.	Actions should be taken according to the provisions of the Act.	Disagreement with the observations.
(l)	According to Section 1 of the Food Act No. 26 of 1980, this Act shall come into effect from a date to be determined by the Minister through an order to be	The certified copy of the relevant gazette should be submitted to the audit.	Agree with the observations, that in accordance with Section 1 of Act No. 26 of 1980, the Minister has published

	published in the Gazette. But it has been informed that the information about such gazette notification cannot be found. Thus, it was problematic whether legal authority has been received for the implementation of this Act. In such a situation, the validity of all orders made under this Act and all other provisions of the Act became problematic.		the terms and conditions in the Gazette with the effective date of the Act.
(m)	Every order made by the Minister pursuant to Section 32(1) of the Food Act No. 26 of 1980 shall be published in the Government Gazette pursuant to Section 32(2) and every order made by the Minister pursuant to Section 32(3) of the Act shall be published in the Gazette. Although it should be submitted to Parliament for approval as soon as possible after doing so, according to the information submitted to the audit, although there were 50 orders made under Section 32(1) of the Act, none of these orders had been submitted to Parliament and approved. It was observed during the audit that this situation is a situation where the responsible officials are not fulfilling their responsibilities properly.	Confirmation written evidence must be submitted to the audit.	That agree with the observation. That the submission of orders made by the Minister to Parliament for approval in accordance with Section 32 of Act No. 26 of 1980 has been done by officers who served during those periods but it has been difficult to find written information about it.
(n)	The Food Advisory Committee consisting of 25 members, which was established in terms of Section 8(1) of the Food Act No. 26 of 1980 as amended by the Food (Amendment) Act No. 29 of 2011, had met on 09 occasions in the year 2022. Attendance of committee members for this advisory committee was poor. The average attendance of the members for the 09 committee meetings held in the year 2022 was 43.55 percent.	Committee members should work to increase attendance.	According to the Act, the total members of the committee is 07, after the year 2022 it was COVID period and during that period 09 committee meetings had been conducted, that it is not possible to appoint a nominee (member) on behalf of the Deputy Director General (Public Health

	<p>According to section 11 (1) of the Act, the Director General of Health Services is the Chief Food Authority and although he was also the Chairman of the Food Advisory Committee, he had attended only 04 of the 09 committee meetings held in the year 2022. The Advisory Committee members of Deputy Director General (Public Health Services - 1), representative from the Sri Lanka Customs Department, Food Commissioner and one consumer representative did not attend any of the meetings held in the year 2022. 04 committee members had not appointed a member on behalf of the Deputy Director General (Public Health Services - 1). Only 04 committee members had participated in all the meetings held in the year 2022.</p>		<p>Services) 1 as stated in the Act, except that it agrees with other observations.</p>
(o)	<p>Although permission had been given only to sell Nescafe and one type of snack in the clinic book stall set up in front of the clinic building of the Teaching Hospital, Kalutara, the administration of the hospital had allowed to earn a significant daily income from the middle of the year 2022 to end of the year 2023 by selling several snacks in excess of the allowed amount. In this way, the fact that the administration has allowed a private party to earn income without the government receiving any income and outside of the procurement process was a problematic point in the audit.</p>	<p>An independent investigation should be conducted in this regard and necessary action should be taken.</p>	<p>That the clinic book stall on four wheels parked in front of the clinic building of the hospital was started by the Hospital Welfare Society to sell the clinic books to the patients, That the Nes Cafe machine which was donated to the welfare association was used to sell Nescafe and some snacks at a very reasonable price to the patients, that the rent has been charged at the rate of Rs.1000 per month since the day this stall was established and now this stall has been closed.</p>

3.3 Foreign Funded Projects

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>It was observed the following points during the audit conducted regarding the Electronic Image Preservation Communication Radio Information System (PACS/RIS) proposed to be established according to the agreement signed on 02 October 2019 between the Secretary of the Ministry of Health, Nutrition and Indigenous Medicine of Sri Lanka and a Chinese Company and a Malaysian Company.</p>		
<p>(a) There was no written request made by the said hospitals to the Ministry of Health to establish such a system in the 20 hospitals concerned or any evidence that such a request was submitted by any other party was not included in the files related to this transaction submitted to the audit.</p>	<p>A full formal investigation should be conducted regarding the manner in which the responsible officers have acted since the initiation of this project and disciplinary action should be taken against the responsible officers. According to the economic situation in the country, it is necessary to decide on the future implementation of the project and revise the agreements immediately.</p>	<p>Answers were not submitted.</p>

(b)	<p>Regarding this project submitted to the Ministry of Health as an unsolicited project proposal, carrying out any feasibility study at the ministerial level, preparing a cost estimate related to the project or cost benefit analysis or evidence that it was done at the ministerial level was not submitted to the audit. Also, when this proposal was submitted, several software such as HHIMS and HIMS were being developed and implemented in the government hospital system, and this software also included the Electronic Image Preservation, Pain Radiation Information System (PACS/RIS) module. Meanwhile, there was only a lack of other infrastructure needed to run the software. It was observed that the purchase of a new module is an unnecessary expense as it is possible to implement the electronic image preservation, communication radiographic information system (PACS/RIS) module in the existing software.</p>	- Do -	- Do -
(c)	<p>The approval of the Cabinet for implementation of this project in 20 government hospitals selected as the first phase of the project at a cost of USD 3,360,00 and to make payments with an interest of USD 35,000,000 had been requested by the Cabinet Memorandum dated 01 March 2017. In the Cabinet meeting held on 21 March 2017, regarding this proposal, the Minister of Finance had approved the implementation of the project by taking into account the observations made by the letter dated 20 March 2017.</p>	- Do -	- Do -

(d)	<p>Considering the observations brought to the attention by the Minister of Finance vide his letter dated 20 March 2017, after discussion by the Cabinet-Appointed Negotiation Committee (CANC) regarding this proposal, a Cabinet Memorandum was re-submitted on 28 December 2018 to obtain approval for the revised project proposal. Thus, the cost to implement the project in the proposed 20 hospitals was US\$ 33,250,000 and the interest on that amount was US\$ 1,305,818.18 to be paid in 11 years. But here, the Cabinet Appointed Negotiation Committee (CANC) appointed by the Cabinet of Ministers or the Cabinet of Ministers, had not informed about the possibility of implementing this Electronic Image Preservation, Communication Radiographic Information System (PACS/RIS) through software such as HHIMS, HIMS, which are operating in the hospitals owned by the Ministry or cost of developing the existing software and providing the necessary servers, internet facilities and other devices and the cost of implementing this new project had not been analyzed.</p>	- Do -	- Do -
(e)	<p>In the Cabinet meeting held on 14 January 2019, approval was given for this project and a written agreement was signed between the three parties on 02 October 2019. Although this agreement contained 74 pages, the 74th page was not included in any of the files submitted for audit. It was also observed that the page numbers mentioned in the table of contents of the agreement are not correct. The parties responsible for signing such an important agreement did not pay attention to it.</p>	- Do -	- Do -

(f)	<p>According to Annexure No. "C" of the Agreement, grant, although the project had been agreed to be completed within 03 months, the related parties had not worked to implement the work of the project in any way within the prescribed time frame. The project was implemented in only 05 hospitals and the formal approval received for it was not included in the files submitted to the audit. Due to non-implementation of the project within the proposed time frame, the agreed time frame for loan installment payments, the schedule including the installment amount and interest should have been revised and the agreement should have been revised, but the responsible parties did not take action in this regard. Although the entire project should be completed by the end of December 2019, the implementation of the project in 05 hospitals had failed to be completed by the year 2023.</p>	- Do -	- Do -
(g)	<p>After three years from October 2019, in July 2022, a committee consisting of 05 people had conducted an evaluation of the effectiveness of the project before paying the first installment of this project in relation to 05 hospitals, and the following points were observed regarding the evaluation.</p>		
i.	<p>The committee evaluated and expressed its opinion regarding the satisfaction of 04 criteria as Not Satisfactory and 38 criteria as Partially Satisfactory. According to this report, only 16 criteria were certified as satisfactory. Thus, as a whole, it was confirmed that the implementation of this program in</p>	- Do -	- Do -

	05 hospitals was not at a satisfactory level according to this evaluation.		
	ii. In this situation, a partial payment of the first installment was recommended and the percentage to be paid should be determined by the Procurement Entity according to the observations included in the report.	- Do -	- Do -
	iii. It was observed that there is no possibility of payment of installments based on the agreed payment schedule as per the recommendations of this committee and on the complete change of the project scope and implementation time frame.	- Do -	- Do -
(h)	On 04 October 2021, the Minister in charge had presented a Cabinet Note regarding the status of this project, and in the Cabinet meeting held on 18 October 2021, the Minister of Finance was asked to pay attention to the observations of the Cabinet Note regarding the said Cabinet Note and act accordingly. On 13 October 2021, according to the observations of the Minister of Finance, it was indicated that the implementation of the project in the remaining 15 hospitals within the existing financial limits should be considered later. Accordingly, the parties responsible should have revised the agreed payment schedule for the payment of loan installments, but they did not do so.	- Do -	- Do -

(i)	<p>Without amending the loan payment schedule, the Minister of Health had submitted a Cabinet Memorandum on 08 February 2023 to pay the relevant amount in installments for the 05 hospitals currently operating this project and to obtain the approval of the Cabinet of Ministers for implementation of the project in the remaining 15 hospitals. Thus, in the Cabinet meeting held on 20 March 2023, the proposal 3.1 of the Memorandum was approved for the payment of shares in relation to the 05 hospitals implemented. Regarding the rest of the project, approval was given to proceed according to the observations made by the Minister of Finance, Economic Stabilization and National Policy. Also, after considering those matters, the Ministry of Health was directed to submit a detailed report to the Cabinet by the Minister in charge of the subject. Here, the Minister of Finance, Economic Stabilization and National Policy has stated that this project has been implemented in only 05 hospitals under his observation number 1, and that the payment schedule is related to the implementation of this project in 20 hospitals. According to the contractual obligations, the need to pay the share money was pointed out in relation to the 05 hospitals that implemented the project, but without paying attention to it, according to the original agreement, on the implementation of the relevant project within 03 months in all the 20 hospitals. As per the files submitted to the audit, it was observed that the payment of the first installment of the loan due was in progress.</p>	- Do -	- Do -
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(j)	<p>Based on the approval of the Cabinet of Ministers, according to the original agreement, after the successful implementation of the project in all 20 hospitals, the Secretary of Health requested the Director General of the National Budget Department to provide financial provisions for the payment of the installment amount of US\$ 3,022.727.27 to be paid in the coming year, on 11 April 2023. The National Budget Department's letter dated 03 May 2023 had emphasized that since the Cabinet had approved only the payment of installments related to the 05 hospitals operating the project, that installment amount should be presented correctly. Get the supplier to prepare a cost estimate related to 05 hospitals and it was identified as US\$ 5,480,018, but once again, the Secretary of Health requested the National Budget Department on 10 May 2023 for the payment of the installment amount related to all 20 hospitals which was US\$ 3,022.727.27. Once again, the Secretary of Health was informed by the National Budget Department on 15 May 2023 that if the estimated cost of operating the 05-hospital project is US\$ 5,480,018, to reconsider and inform the exact amount of the amount to be paid, emphasizing that the premium to be paid should be determined accordingly. But without paying attention to it, it was informed again on 17 May 2023 that the installment amount to be paid is US\$ 3,022,727.27. Thus, it was observed that the health authorities have acted irresponsibly.</p>	- Do -	- Do -
(k)	<p>Accordingly, as a supplementary provision of Rs. 968 million had been earmarked for this purpose. Without</p>	- Do -	- Do -

	<p>considering the recommendation of the 05-member committee appointed by the Ministry, the approval of the Cabinet or the facts submission of the National Budget Department, according to the Bank Debit Notice dated 15 June 2023, Rs.1,007,484,807 had been paid with bank charges of Rs.9,984,908 for US\$ 3,022,727.27. In relation to this, the payment voucher No. C1010 dated 28 June 2023 for 968,000,000 and the payment voucher No. C.2580 dated 31 December 2023 for Rs. 39,484,907 had been prepared. According to the above observations, it was observed during the audit that this payment is not a formally authorized payment.</p>		
(l)	<p>In order to resolve the problematic situations that arose during the implementation of the program in the 05 hospitals where this program was implemented, the Deputy Director General (Planning) had requested Rs. 63 million from the Project Director of the Primary Healthcare System Strengthening Project (PSSP) on 06 June 2022. Thus, allocations were issued to these 05 hospitals without identifying whether these problems should be solved under the relevant project through a formal study.</p>	- Do -	- Do -
(m)	<p>A significant number of documents which should have been included in the files submitted for audit related to this project by the Planning Division were not included. It was observed that the misplacement of the documents in the files related to such a high financial value project is a very unfavorable situation.</p>	- Do -	- Do -

3.4 Procurements

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)		
Teaching Hospital, Karapitiya had contracted with a company to provide cleaning services from 01 October 2021 to 30 September 2022 and until the end of the contract period, the procurement committee of the Ministry of Health had not been able to complete the procurement activities related to choosing a new supplier for the next year. The following facts were observed during the inspection in this regard.	A complete formal investigation should be conducted in this regard and disciplinary action should be taken against the responsible officers.	That the receiving and distribution of chemicals have been handed over to the Infection Control Unit by the letter no. THKA/S/4/1/04 dated 15.02.2023 of the Hospital Director.
i.		

	<p>vouchers to pay Rs. 2,402,550 from 01 October 2021 to 31 September 2022 and Rs. 599,640 from 01 October 2022 to 31 December 2022 as a total of Rs. 3,002,190 and a total of Rs. 7,722,000 January to May 2023 to the supplier for not supplying cleaning chemicals as per agreement, is not in accordance with the provision of the procurement guidelines and the terms of the supply agreement and it was further observed that the related payments are irregular expenses.</p>		
<p>ii.</p>	<p>According to the condition No. 3 of the schedule of requirements in part IV of the tender documents submitted by the supplier for the year 2022/2023 and agreed to provide the list of equipment worth Rs. 1,063,104 during the contract period for cleaning services, 229 equipment units had not been provided. It was observed during the audit physical inspection that the supplier is not providing quality cleaning services to the hospital as it was observed that worn out and broken equipment belonging to other types and standards used in previous years were used for cleaning and they were kept in the warehouses. Accordingly, it was observed that the payment of the bid price of Rs. 1,063,104 submitted by the supplier to the supplier could not be done according to the agreement, and it was further observed that those payments were informal payments.</p>	<p>- Do -</p>	<p>As it is impractical to keep this equipment used for daily cleaning activities in the custody of the hospital officials and to issue and receive them, the said cleaning equipment are in the custody of the same supervisory officers. When there is a problem with the necessary machinery, the inspections are carried out as required and that equipment are not the permanent equipment (shovels,) received to the hospital, it has not been confirmed whether the equipment is of the same brand, but as per agreements, the relevant company has been informed in writing with a copy to head of the Infection Control Unit to hand over the equipment to the Infection Control Unit. As per the</p>

			<p>Agreement, no direct payments will be made from the monthly bills for this equipment but payments may be made under common cost items, so payment will not be made until the relevant equipment are supplied from the same brands.</p>
	<p>iii. According to the condition No. 3 of the schedule of requirements in part IV of the tender documents submitted by the supplier for the year 2022/2023 and according to the list of equipment to be supplied monthly / annually for cleaning services as per the contract for cleaning services, the equipment to be supplied was not provided with the required standards and types. Accordingly, it was observed that the payment of Rs. 2,050,800 to the supplier who did not comply with the terms of the agreement could not be made according to the agreement and it was further observed that those payments were irregular payments.</p>	<p>- Do -</p>	<p>That the receiving and distribution of cleaning equipment have been handed over to the Infection Control Unit by the letter no. THKA/S/4/1/04 dated 15.02.2023. According to that, all the information about the acceptance of chemicals and equipment along with the brands have been given to the Infection Control Unit, but when accepting the chemicals and equipment, but when accepting the chemicals and equipment, that it was not complied, that stopped the payments for relevant chemicals and equipment, and actions were taken to rectify the relevant matters since log notes on distribution of chemicals and equipment were observed by the audit.</p>
	<p>iv. Although, it is observed that the monthly supply of cleaning materials and cleaning equipment by the supplier is received by the Infection Control Unit of</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>the hospital and the unit issues cleaning materials and cleaning equipment to each department, the Infection Control Unit updates the receipts, releases and balances, information was not entered and records were not kept up to date. Accordingly, as of the date of the audit, it was not possible to obtain evidence related to the amount of cleaning materials and cleaning equipment supplied to the hospital by the supplier and the amount of their issuance and the physical balance.</p>		
(b)	<p>For the year 2022/2023, an estimate of Rs. 7,351,960 was prepared for the implementation of the waste management system at the Teaching Hospital, Karapitiya and the following facts were observed during the inspection regarding that and the implementation of the waste management service.</p>		
i.	<p>As of the audited date of August 2023, it was observed that this waste water drainage system, which was built to fit the capacity of 600 inpatients 30 years ago, is currently being used for 2000 inpatients and 4000 staff without any development. Accordingly, without developing the waste management system, it was observed that more waste capacity is being used to clean the dilapidated system, but it could not be ruled out during the audit that the quality and standard of water released into the external environment has deteriorated, thereby creating adverse environmental conditions.</p>	<p>It should be concerned about the quality and standards of the waste water that is released to the external environment.</p>	<p>Although the existing waste management system is not sufficient for the capacity of the hospital's waste water, we have made efforts to release the waste water into the external environment in a hygienic condition, and the need for a waste management system has been continuously informed to the Ministry of Health, about the waste management system in the future, and the technical aspects related to the maintenance of the</p>

			<p>waste management system. that there are no knowledgeable officers in the staff of this institution, therefore, that the recommendations of the Central Engineering Consultancy Bureau on the engineering works regarding the preparation of specifications, evaluation, work to be done and maintenance services performed etc. are taken as recommendations for the award of contract and payment, for the maintenance and operation of this waste management system, a national competitive bidding quotation for that bids have been invited for, however, only the contractor who is currently carrying out this contract has submitted the bids for that, and therefore considering the need to continue the hospital work, the contract has been awarded subject to the price evaluation of the Central Engineering Consultancy Bureau for Engineering Works.</p>
	<p>ii. As the price analysis (HSR/BSR/ISR/SSR) based on preparing the estimate worth Rs.7,351,960 prepared for the implementation of the waste management system for the year 2022/2023 was not submitted to the audit, it was not possible to obtain evidence</p>	<p>This information should be submitted to the audit.</p>	<p>No answers were given.</p>

	<p>regarding the economic and appropriateness of the estimated rates.</p>		
<p>iii.</p>	<p>In order to prevent blockages in the sewerage pits of the hospital, there were no reasonable reasons that affected the estimation of Rs.1,900,000 under item number 14 of the estimate, and the selected contractor had offered a price of Rs.2,700,000, i.e. 42 percent more than the estimated value, for the item in question. It was observed during the audit that by entering into a contract with the contractor without considering it, informal payments have been made.</p>	<p>Conduct an independent investigation in this regard and disciplinary action should be taken against those responsible for facilitating informal payments and a formal internal control system should be prepared and implemented on the operations of the waste management system.</p>	<p>- Do -</p>
<p>v.</p>	<p>During the inspection of the documents of the contractor operating the waste management system, only one employee paid Rs. 1,000 was used on a daily basis, it was observed that the value of Rs. 1,440,000 shown in the quantity sheets for Item No. 02 of the engineering estimate was based on inaccurate data and included expenses with the purpose of making extraordinary profits for the contractors. Accordingly, it was further observed that Rs. 720,000 paid for another employee is irregular and unnecessary expenses as the contractor is actually employing only one daily employee and implementing the waste management system as shown in the agreement.</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>vi. While preparing the bid documents, information was included that there should be professional and technical personnel (minimum NVQ 4 qualified) with similar experience and qualifications for the waste management system, but the selected contractor's plant operator did not meet the relevant qualifications. According to the estimate, the payment of Rs. 1,080,000 to the contractor for the relevant work item was an idle expenditure. However, it was observed that the machine operator is an employee who works in other work contracts of the contractor who operates the waste management system, so it was observed that he does not work full-time in the waste management system.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>vii. According to the estimate made for work items of Waste Management System, it was estimated total of Rs. 4,840,000 for annual unskilled workers' wages, machine operator's wages and gully clearing costs respectively as Rs. 1,080,000, Rs. 1,560,000 and Rs. 2,200,000. It was 72 percent of the total service estimate of Rs.6,683,600. As there are three officers working in the hospital staff as a Plant supervisor and two Plumber/Pump Machine Operators, they were able to complete the work of the waste management system. It was further observed that Rs. 4,840,000 paid to the external supplier was idle expenses due to failure to do so.</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>viii. According to the above audit observations, there is no formal internal control system in the hospital regarding the procurement activities, preparation of estimates, preparation of tender documents and specifications, etc., and there is no transparency in the contractor selection system. It was also observed that the responsible officials of the hospital do not properly supervise and monitor the waste management service.</p>	<p>- Do -</p>	<p>- Do -</p>
(c)	<p>The contract for the supply of raw food to the Kandy National Hospital for the year 2022/2023 for an annual contract amount of Rs. 507,472,200 (without VAT) was awarded to a contractor in a letter dated 17 January 2023 without entering into a contract for the period from 01 August to 31 July 2022. Then the contract agreement was signed on 14 July 2023, close to the deadline that should be made on 31 July 2023. Accordingly, during the relevant period, the supply activities had been completed without entering into a contract. Also, according to the paragraph 5.4.8 of the procurement guidelines, the contractor was informed that a performance guarantee of Rs. 50,747,220 which is valid from 01 August 2022 to 28 August 2023 should be given before 07 February 2023, but due to the contractor's refusal, non-compliance with the procurement guidelines, the contractor was asked to provide a performance guarantee of Rs. 8,457,870 by a letter dated 14 June 2023, of the Secretary of Ministry of Health. Accordingly, it was observed that the contractor's needs have been dealt with outside of the provisions of the</p>	<p>An independent investigation should be conducted in this regard and disciplinary action should be taken against those who responsible.</p>	<p>That agrees with the observations.</p>

	procurement guidelines.		
(d)	<p>The raw food supplying contract of Sirimavo Bandaranaike Children's Hospital for the year 2023/2024 was awarded to the same private company that was given from 01 May to 31 October 2023, and the period was extended from 01 November 2023 to 30 April 2024 for a contract amount of Rs.18,473,490 (Without VAT) by the Ministry of Health as arranged according to the letter of the Additional Secretary (Procurement) No. MH/PB/06/RF/34/2023 dated October 31, 2023. However, by 08 December 2023, the related agreement had not been signed and according to paragraph 5.4.8 of the procurement guidelines, Rs. 1,847,349 worth of performance security was also not offered.</p>	An independent investigation should be conducted in this regard.	<p>That the bidding for this procurement was done for the purpose of obtaining the service for a period of one year, however, due to the uncertain conditions prevailing in the country at that time, the prices offered by the lowest responsive bidder for this procurement were much higher than the average market prices. That the contract has been awarded for a period of 06 months only out of a period of one year, accordingly, due to the subsequent depreciation of the dollar and the relaxation of import restrictions, the market prices of many items had decreased, so the contract for the next 6 months has been awarded to the contractor who will be supplying the goods, taking into account the market prices. Therefore, there has been no extension of the contract period and the price has been revised for the remaining 06 months in favor of the government, in order to continue the raw food supply service in hospitals in the background of contractors not providing performance guarantees in the face of the economic</p>

			<p>crisis that was raging in the country. That the Service has been continuously obtained without canceling the relevant contract awards, even without obtaining performance guarantees and without signing contractual agreements; However, the hospital has made arrangements not to make any payment until the performance guarantees are obtained and the contract agreement is signed, as the country is now returning to normal, proper contract administration procedures are being followed, and that the contract agreement had been signed on 24.02.2024 and the performance bond amounting to Rs.1,872,549 has been received.</p>
(e)	<p>Bids were invited for direct provision of cooked food to inpatients and junior staff in District General Hospital, Nawalapitiya for the year 2023 and 4 bids were submitted. The technical evaluation committee rejected the bid to the supplier who submitted the lowest bid of Rs. 37,152,025 without giving any reasonable reasons and awarded the contract to the supplier who submitted the second lowest bid of Rs. 38,407,360 and incurred a loss of Rs. 1,255,335.</p>	- Do -	<p>Disagreeing with the observations, the procurement has been done to select a supplier for cooked food subject to the approval of the Additional Secretary Procurement of the Ministry of Health in the year 2023, for which 04 bidders submitted prices. Accordingly, in relation to the cost, quality and the various matters reported from time to time about the provision of cooked food in the hospital and the quality of</p>

			<p>the food provided by the kitchen, the price difference between the first and second bidders for a normal food round is 10 to 15 rupees. Considering only the minor price gap, the Technical Indicative Committee has recommended that the second lowest bidder, who is the most eligible bidder, is fit to supply the food by the year 2023, considering all aspects of cost and quality.</p>
(f)	<p>Bids were invited on 13 July 2023 for the purchase of a Pneumatic Trauma Orthopedics Drill System to be used for surgery in the Orthopedic Department of the Teaching Hospital, Peradeniya and the bidder who submitted the lowest bid of Rs.8,512,931 was evaluated. Although the technical evaluation committee report had been submitted on 16 August 2023, the procurement committee had met after a delay of 35 days, i.e. on 20 September 2023. Although it had been decided to re-bid as per the decision of the procurement committee dated 22 November 2023, no bids were invited by 14 December 2023. According to 7.4.1 of the Procurement Guidelines, bid evaluations should be done as soon as possible in order to provide enough time to obtain the necessary formal approvals. The technical evaluation committee report was given on 16 August 2023 and the procurement committee report on 20 September. Due to the delay of nearly 04 months after opening the bids for the evaluation process of this</p>	<p>Procurement should be done according to the provisions of the Guidelines.</p>	<p>Agreeing with the observations, the bid evaluation was delayed for a period of 4 months to purchase this equipment as the Biomedical Engineer who is the technical evaluation committee member is currently covering the duties of 04 hospitals and to hold this technical evaluation committee meeting only in cases where expert medical personnel are busy with patient examination, clinic work or surgery, etc. that has happened. That the necessary instructions were given to the relevant officials to act according to 7:4:1 of the Procurement Guidelines in the future by minimizing this problem.</p>

	procurement, it was not possible to purchase the necessary equipment for orthopedic surgery during the year under review.		
(g)	For the purchase of Battery-Operated Trauma Orthopedic Drill equipment for the Orthopedic Department of Teaching Hospital, Peradeniya, newspaper notice was published on 13 July 2023 and bids were invited and 02 organizations had submitted bids. Bids were opened on 28 July 2023 and the Technical Evaluation Committee report was given on 16 August 2023. Accordingly, the procurement committee decided on 03 October 2023 to purchase from the bidder who submitted the lowest bid value of Rs 14,712,638 and submitted a letter to the bidder on 31 October 2023, but by 28 February 2024, this equipment had not been purchased. 7.4.1 of the Procurement Guidelines was not addressed for this procurement function.	- Do -	Agreeing with the observations, that when submitting bids for the purchase of this equipment, the concerned institution had informed that it would take 06 weeks to supply from the date of issue of the order. Accordingly, when inquiring about this delay, the manufacturing company had informed that the supply of this equipment would be delayed due to a delay in the production process, so the company had requested to extend the supply period until 30.03.2024. Accordingly, the relevant institution was informed to supply the said equipment to the hospital before 30.03.2024 by my letter dated 2024.12.08 and the said equipment was supplied to the hospital on 30.03.2024.
(h)	The following facts were observed during the audit conducted on the purchase and use of Garbage Bags at the District General Hospital, Matale.		
	i. In determining the need for Garbage Bags in District General Hospital, Matale and purchasing Garbage	Garbage bags should be used sparingly.	In agreement with the observations, although garbage bags were purchased

	<p>Bags worth Rs.1,218,892 in 2022 and Rs.3,283,766 in 2023, considering the size of the existing garbage bins in the hospital, large, medium and small sizes Without buying garbage bags, Large garbage bags were also being used for medium-sized garbage containers without efficiency, and large-sized garbage bags were also used for 17 medium-sized garbage bins used in 03 wards that were physically inspected during the audit.</p>		<p>following a formal procurement process in 2022, due to the country's growing financial crisis, imports were restricted due to the large rise in raw material prices, when delivering garbage bags to Matale Hospital, more than the quantity ordered by the supplier were undersupply of garbage bags, in many instances. Due to that reason, the use of garbage bags was very limited and in some cases, the officers in charge of the respective wards had to use the garbage bins as per the need of the service regardless of the size of the garbage bags entrusted to them at that time. However, at this time, through a formal procurement process, garbage bags are provided according to the requirement and garbage bags that match the garbage bins are also applied. And that the number of garbage bins is also positioned according to the need.</p>
<p>ii.</p>	<p>Although a formal contract agreement must be written and signed for goods or service contracts exceeding Rs.500,000 as per the provisions of 8.9.1 of the Procurement Guidelines – 2006 of Democratic Socialist Republic of Sri Lanka, it was decided to</p>	<p>Procurement should be done according to the provisions of the Procurement Guidelines.</p>	<p>Agree with the observations, since the majority of the procurement works carried out in the hospital exceed the value of Rs.500,000 in the year 2022, there was no contract between the</p>

	<p>purchase Garbage bags worth Rs.2,979,670, Rs.2,707,737 and Rs.3,288,670 from a supplier who had been called quotations during the period from the year 2022 to 30 June 2023 on 03 occasions on 27 February 2022, 26 July 2022 and 16 March 2023, but in any case of the contract works for the purchase of Garbage Bags worth Rs.1,218,892 in the year 2022 and Rs. 3,283,766 in the year 2023.</p>		<p>suppliers, and the fact that the contract should be contracted according to the procurement guidelines is accepted.</p>
<p>iii.</p>	<p>According to the letter dated 26 July 2022 from the Public Health Inspector of the hospital and the Medical Officer In Charge of public health, it was observed that the supplier selected for the first contract award in the year 2022, did not provide the garbage bags as per the agreed conditions according to the bid documents for submitting the prices. Thus, when the contract performance fails, in order to protect the integrity of the procurement entity, in accordance with 5.4.10 of the procurement guidelines, not less than 10 percent of the contract amount should be taken as performance security, but performance security was not obtained in any of the procurement works of purchasing garbage bags.</p>	<p>- Do -</p>	<p>Agree with the observation that, due to the unexpected financial crisis in the country in the year 2022, orders for garbage bags were sent but the contractor failed to supply the garbage bags as per the agreed conditions as per the bid documents. Provided that no performance security has been obtained.</p>
<p>iv.</p>	<p>According to the procurement decision dated 10 March 2022 related to the invitation of bids on 27 February 2022 and the procurement approval letter dated 15 March 2022, the contract has been awarded to the selected supplier for the purchase of 220,320 bags of the hospital's annual requirement of Garbage</p>	<p>The matter should be investigated and action should be taken against the responsible parties.</p>	<p>In agreement with the observations, despite the contractor agreeing to supply the annual requirement in the year 2022 due to the financial crisis in the country, the order was not continuously received by the hospital,</p>

	<p>Bags and while it was agreed to supply the entire order in two instances as per the bid document i.e. the first batch within one month of the material order and the second batch within the month of June. In the same way, only 55,800 bags were procured without arranging for the procurement of Garbage Bags, and on 26 July 2022, the bids were invited again and the contract was again awarded to the previous supplier on 23 August 2022 at prices higher than the previously agreed prices. Due to this procurement, the government had incurred a loss of Rs.164,954.</p>		<p>and we continued to do so due to the increase in the prices of raw materials due to the import restriction at the border. That the supplier informed that the garbage bags could not be supplied. It was confirmed over the telephone that the second supplier could not provide garbage bags at the prices offered, and since waste management is essential to prevent the spread of infection in the hospital, it was decided to re-quote as a solution to this problem, based on the urgency of the service. It is acknowledged that the hospital did not keep written evidence regarding the conversations, and that the subject officers have been informed to keep written evidence in all future cases.</p>
<p>v. According to the Health Care Waste Management Training Module issued by the Ministry of Health, no measures were taken to obtain standard certificates from the suppliers to confirm whether the Garbage Bags purchased are of the required standard (Microns/Gauge) and to submit such a standard certificate. The conditions were also not included in the tender documents. It was observed that the Technical Evaluation Committee had also not considered a standard certificate. Also, according to</p>	<p>- Do -</p>		<p>In the letter calling for bids for garbage bags, the details of the standard certificates for the bags, compliance certificates of the prescribed micron size, details of the suitability of the manufacturer, details of the quality of the raw materials should be specified and letters should be submitted for confirmation. That the conditions are included, Before</p>

	<p>Part B of the Extraordinary Gazette No. 2264/18 dated 27 January 2022, which lists the institutions that must obtain an Environmental Protection License under Section 23A of the National Environmental (Amendment) Act No. 53 of 2000, although the institutions that produce polythene-related products should have been obtained safety permits, it was not considered whether there was such an environmental protection permit for the selected supplier/garbage bags provided by him.</p>		<p>taking the garbage bags to the general warehouse, the Public Health Inspector has sent to the Matale Central Environment Authority to check the thickness of the garbage bag, the organizations that produce polythene related products must have obtained environmental protection licenses and our current supplier who obtains polythene products. That the company has obtained the environmental protection license for its products.</p>
	<p>vi. District General Hospital, Matale did not maintain a formal procurement decision register to record the procurement decisions sub-numbered and only a document was maintained to refer the decision report for signatures of the hospital director, but its numbering was unclear. The maintenance of the procurement files was also informal due to the fact that the documents related to several procurement tasks were filed in the same file without maintaining the main procurement functions of the hospital and the procurement file was not page numbered.</p>	<p>These activities should be formalized.</p>	<p>Agree with the observations, that a formal procurement decision document is currently maintained to record the procurement decisions numbered, and that separate formal page numbered files are maintained for the main procurement functions.</p>
	<p>vii. Any samples of the Garbage Bags provided by the selected supplier had not submitted to the stores. Accordingly, there was no way of ascertaining whether the garbage bags with the agreed</p>	<p>It should be dealt with according to Financial Regulations.</p>	<p>In agreement with the observations, the garbage bags submitted by the selected supplier were sent to the general stores after being inspected</p>

	<p>specifications were being supplied and there was no record of the supplier's name, manufacturer, gauge, microns, etc. in the pack of 100 and 50 garbage bags, was also observed. During the year 2022 and until 30 June 2023, 94,774 garbage bags were received in the stores without being recorded separately according to color and size, so the total number of bags received at one time was recorded and released in the inventory records, so the physical balance of each color and size according to the inventory records. It was observed that stock control was in a weak state due to the inability to identify and that it had not been dealt with as per Financial Regulation 751 (4).</p>		<p>by the Public Health Inspector and infection control nurse of the hospital, and the relevant sample was given to the Public Health Inspector and it was not given to the stores officer. that the supplier has been informed that the package packed with 100 and 150 garbage bags will be supplied with a label containing the name of the supplier, the quantity, etc. received, in 2022 the general stores of this hospital was functioned with many difficulties in a limited space and shortage of staff by one officer. At present, the general store is being newly constructed, and two officers have been assigned to the store upon receiving sufficient personnel at the hospital, accordingly, in the future, the physical balance will be maintained in such a way that it can be identified according to the stock documents so that it can be identified separately by color and size. that</p>
(i)	<p>The following facts were observed during the audit conducted on purchasing of covers for medicines by the District General Hospital, Matale.</p>		
	<p>i. In order to maintain the essential health services of the District General Hospital, Matale, quotations</p>	<p>This activity should be done according to a</p>	<p>Agree with the observations, that although the previous supplier had</p>

	<p>were called and medicine covers 986,400 were purchased from the suppliers in the year 2023 and in the year 2024 until 22 January respectively, from the supplier selected in 2 occasions for purchasing of medicine covers of 500,000 each. However, due to not making a written agreement about the period of supply of medicine covers and the quantity to be supplied at a time etc., various quantities ranging from 1000 to 72100 have been supplied in 27 occasions till 22 January 2024 and it had to be issued the same amount supplied in those cases to the pharmacy, therefore, it was not possible to maintain a normal daily stock level in the store. It was also observed that for a period of more than 03 ½ months from 31 May 2023 to 22 September 2023 and again by 20 March 2024, since the medicine covers had not been received in the store and the medicine covers had run out in the hospital pharmacies, the patients had to be given medicines wrapped in pieces of papers.</p>	<p>formal plan.</p>	<p>been selected through a formal procurement process for the purchase of covers for medicines, some problematic situations arose due to the fact that the covers for medicines could not be supplied in the required quantity, but at present, through a formal procurement process, a new supplier has been selected on 18/03/2024 and the covers for medicines ordered on 19/03/2024, the required amount of 15 lakhs of covers were received by the hospital by 19/04/2024. That number will be enough until the end of 2024.</p>
<p>ii.</p>	<p>It was observed that the daily requirement of covers for medicines for the OPD pharmacy of the hospital is 3,000 and due to procurement was carried out without identifying annual requirement properly for two pharmacies and the awarding letter was not mentioned the date of goods delivery or time period and required quantity at a time etc. or any other written declaration was not received in which case there were cases where the purchase had to be made</p>	<p>- Do -</p>	<p>Disagreeing with the observations, that 7 suppliers were registered for the year 2023 and 8 suppliers for the year 2024.</p>

	with a small amount.		
(j)	<p>With the approval of the Deputy Director General (Laboratory Services) of the Ministry of Health dated 04 October 2023, No. D/LS/LAW/01/2022-46-A for the purchase of a Fully Automated 5 Part Hematology Analyzer machine for the laboratory of the District General Hospital, Matale, a news-paper advertisement in tri-lingual at a cost of Rs. 100,970 was published on 06 October 2023 and informed that the bid letters can be obtained from 13 October 2023 to 26 October 2023 and bids should be submitted on or before 26 October 2023, 11.30 a.m. Due to this, by violating the limit of 21-day minimum period for national competitive bidding as per 6.2.2 of the Procurement Guidelines of Democratic Socialist Republic of Sri Lanka, only 13 days were given to get it. Later, the deadline for accepting bid documents was revised to 31 October 2023 and newspaper advertisements were published again, so it was observed that the amount of Rs. 36,570 spent for that was an unnecessary expenditure.</p>	<p>Actions should be carried out according to the provisions of procurement guidelines.</p>	<p>Agreeing with the observations, the Deputy Director General of Laboratory Services informed through the letter dated 2023/10/04 that the procurement activities related to the purchase of 5 part Hematology Analyzer should be completed before 14/12/2023 and the provision should be applied for. Therefore, the procurement process for the purchase of this analyzer should have been carried out very quickly, and accordingly, open bids were invited by publishing the newspaper advertisement dated 06 October 2023, and at the time of inviting the bids, all the specifications were included. that the preparation of bid documents had not been completed, s it will take a few days to get the recommendation of the Technical Evaluation Committee, which consists of Biomedical Engineer of Teaching Hospital, Peradeniya who has been appointed to look at the work of this hospital, after preparing the relevant bid documents, it was decided to issue the bid documents from 13/10/2023.</p>

			<p>That it was a mistake made by the hospital for bid opening in 14 days as the procurement should be done quickly, that relevant officers had been informed not to make this kind of mistakes in future. According to a request made by the bidders, a pre-bid meeting was held on 23 October 2023, at that meeting, several amendments were made in the specifications and as requests made by bidders to submit bids as per revised specifications, closing date for receipt of bids was extended to 31/10/2023, as the same should be intimated to the bidders immediately and the original bids were invited through a newspaper advertisement and as the potential bidders who have not yet purchased the bid documents should also be informed, the information about the extension of the last date of this bid invitation was published through a newspaper notice.</p>
(k)	<p>The annual raw food requirement of the Colombo National Hospital in the year 2022 was estimated under 05 categories namely fresh vegetables and fruits, dry food items, bakery products, packaged food and eggs and poultry and bids were invited separately under the</p>		

	<p>national competitive bidding system, but only two bidders submitted bids for the four food categories other than bakery products and only one bidder for bakery products. The above contracts were awarded at a bid value of Rs. 51 million more than the minimum bid value presented there and the reason for this was that the bidder who had submitted the minimum price did not provide satisfactory service and was not satisfied with the financial stability of the said institution as informed by the Ministry Procurement B Committee. The contract period was supposed to be end on 31 December 2022, but the contract period was extended to 31 March 2023. The following points were observed in this regard.</p>		
	<p>i. In the year 2022, the actual use of raw food materials in the hospital as a percentage of its estimate was 32 percent, therefore, the estimate was 68 percent, that is Rs. 250 million was over estimated. Considering at the food group level, the hospital's actual use of raw food as a percentage of its estimate is in the minimum range of 6.5 percent to 40 percent, and considering at the raw food item level, raw food items out of 93 raw food items under 4 raw food categories, the annual actual utilization of 73 was less than 50 percent. Also, 12 items with an estimated value of Rs.1,196,040 had never been purchased. It was also observed that the effect on the total cost estimate was more than 40 percent due to the overestimation of the five raw food items namely red raw rice, steamed rice, green beans, white peas and chickpeas.</p>	<p>A full independent investigation should be conducted in this regard.</p>	<p>That agree, in this regard, detailed instructions will be provided in writing to the contractor as soon as possible.</p>

	<p>ii. Thus, due to the overcalculation of the raw food material requirement of the hospital by 68 percent, the performance guarantee value to be given by the bidders was in the range of 25 percent to 152 percent higher than the actual raw food material requirement and thus, for the reasonable participation of small and medium scale enterprises with the capacity for procurement was discouraged, that instead of procuring raw food materials at a competitive minimum price, the hospital had been placed in a position to procure raw food materials at a higher bid value of 51 million which was the minimum bid value. Thus, due to the overcalculation of raw food material requirements for several years, the submission of bidders had reduced to 1 bidder by the year 2023. It was observed that if the real need for raw food materials was correctly identified and realistic estimates were prepared, the procurement of bakery products, eggs and chicken meat could be carried out under departmental procurement process.</p>	<p>- Do -</p>	<p>It is agreed that after being evaluated by the Technical Evaluation Committee, the fairness of the prices presented by the committee will be re-evaluated, and also, in the upcoming procurement, a price estimate will be prepared as indicated by the audit.</p>
	<p>iii. In relation to this procurement, the unit price of the raw food items was estimated based on the price committee report dated 05 October 2021, but the information about how the unit price was calculated in the price committee report was not submitted to the audit. The total cost estimate of procurement of raw food materials was once again overestimated as the audit had overestimated the estimated unit price increase ranging from 1 percent to 118 percent</p>	<p>- Do -</p>	<p>That disagreed.</p>

	<p>compared to the average price calculated by taking into account not only the wholesale price but also the retail price. It was observed that unrealistic estimates were used to evaluate the unit prices offered by the bids.</p>		
	<p>iv. Accordingly, in accordance with the FR 50 of the Financial Regulation of the Democratic Socialist Republic of Sri Lanka, the accounting officer is responsible for preparing the estimates as completely and accurately as possible with due regard for thrift and efficiency. The hospital administration had failed to do so.</p>	<p>- Do -</p>	<p>That disagreed.</p>
	<p>v. The company that awarded the contract for the supply of packaged food in the year 2022 had abandoned the contract on 03 June 2022 and had not received the performance guarantee of Rs. 7,968,138 due from the supplier. Since the contract had been abandoned due to not receiving the performance guarantee, it was not possible to minimize the loss to the government.</p>	<p>- Do -</p>	<p>That agreed.</p>
	<p>vi. In view of the inflationary situation in the country, the contracted prices had been increased on 08 occasions till July 2022 and 10 percent of the increased price was adjusted to the unit price of each item and paid to the suppliers. Also, in August 2022, there was a price increase only in relation to 04 raw food items and for other raw food items, the price increase in July 2022 was implemented until 31 December 2022. The</p>		

	following observations are made in this regard.		
	<p>➤ Since changing the market sources on which prices are based on while giving price increases from time to time without giving any reasons and by taking retail prices into account while giving price increases for raw food materials purchased in bulk by the supplier. It was observed that the Ministry Procurement Committee had not adopted a specific and reasonable method to increase the price of the items.</p>	- Do -	No answers had been given.
	<p>➤ In a situation where a food warehouse must be maintained within the relevant district or within 20 km of the relevant hospital to maintain a continuous supply of raw food as per the contract and bid conditions, raw food without calculating the cost of transporting one kilogram of raw food for one kilometer distance. Because 10 percent is added to the increased price for a material item and paid to suppliers. During the period of 6 months from July to December 2022, Rs.11,165,539 was paid to the suppliers for the increase in fuel and other utility costs, which is approximately Rs.60,682 per day. Accordingly, it is observed that a formal inspection should be carried out and the excess amount paid to the suppliers for the increase in fuel and other utility costs should be calculated and collected from the suppliers or responsible parties.</p>		No answers had been given.

	<p>➤ During the submission of bids, one bidder offered a lower price ranging from 50 percent to 80 percent compared to the estimated unit price for 61 raw food items and less than 50 percent in respect of 20 raw food items and was approved by the procurement committee. Although there were above percentages of price reduction for raw food items was not taken into account in the 9 instances where price increases were given and the price increases were not in accordance with the original procurement decision. Accordingly, it is observed that the excess price paid to the suppliers should be calculated and collected from the suppliers or the responsible parties.</p>	<p>- Do -</p>	<p>No answers had been given.</p>
	<p>➤ In the first half of the year 2022, with the increase in the average price level, although the price was increased on 9 occasions and payments were made to the suppliers, in the end of the year 2022, the procurement committee "B" of the Ministry of Health did not act to take advantage of the decrease in the average price level of raw food materials to the government. According to the monthly reports of the Central Bank of Sri Lanka, during the extended inspection of five raw food items purchased by the National Hospital, Colombo from August to December 2022, compared to the retail market prices an amount of Rs. 6,962,732 was over paid to the suppliers. This overpayment may be more compared to the</p>	<p>- Do -</p>	<p>No answers had been given.</p>

	<p>wholesale prices in Peta and as this calculation is limited to only five food items, check whether the overpayment has been made in relation to all the raw food items purchased by the National Hospital, Colombo during the above period and it is observed that the suppliers or responsible parties should be charged by calculating that overpayment was made.</p>		
<p>➤</p>	<p>As this price increase which was done in July 2022 by the Ministry of Health's procurement committee "B" was applied to 10 hospitals, in relation to the purchase of raw food materials by those hospitals, the local prices in the area applicable to those hospitals were used as follows. It is further observed that overpayment should be calculated and charged to suppliers or responsible parties after checking.</p>	<p>- Do -</p>	<p>No answers had been given.</p>
<p>➤</p>	<p>In this way, because the government did not take advantage of the decrease in the average market price of raw food materials, the suppliers were allowed to earn high profits and the following irregularities were also made possible. For example, from July to December 2022, the profit margin earned by the supplier from 1 kg of Mysore dhal with an increase from Rs. 17 to 224, the average monthly consumption of Mysore dhal in the first 4 months of 2022 was 2444 kg to 6228 kg exceeding the estimated monthly requirement</p>	<p>- Do -</p>	<p>No answer had been given.</p>

	<p>of Mysore dhal. During further inspection in this regard, it was also observed that the nutritional plan of the hospital's inpatients and junior employees had not been changed in the year 2022.</p>		
	<p>vii. From September 2022 to December 2022, a trend of decreasing market prices of raw food materials was observed and the trend of decreasing prices was also observed in the first 03 months of 2023. But in extending the period of this contract for a period of 3 months after 31 December 2022 i.e. until 31 March 2023, the new prices for all the raw food items in the contract had been approved by the Ministry Procurement Committee B, without paying attention to the tendency of the price decreasing. On examination of 05 raw food items as a sample, as on 27 December 2022, compared to the outside retail price, per unit Rs. 23 to Rs. 117 and the new price was decided and paid to the supplier for the above 05 raw food material items, and by 31 March 2023, the profit per unit had grown from Rs.31 to Rs. 156. Accordingly, it was observed that for the above 05 raw food items, an amount of Rs. 5,169,068 more was paid to the supplier compared to the retail market price of Petha from January to March 2023. Since this calculation is limited only to five food items, it is observed that all the raw food items purchased by the National Hospital, Colombo during the above period should be checked whether overpayment has been</p>	<p>- Do -</p>	<p>No answer had been given.</p>

	made and charged from the suppliers or responsible parties.		
(m)	<p>A team of 17 minor employees of the health department receives the soiled cloths brought to the laundry by various departments of the National Hospital, Colombo, sorts them and hands them over to the washing department and re-sorts the clothes received from the ironing department and forwards them to the relevant departments. The contract for sending the classified clothes to the washing machines, sending the clothes to the dryers and ironing the clothes was awarded for to a private company for two years i.e. from 01 February 2022 to 31 January 2024 after inviting the bids following the national competitive bidding system at Rs.19,104,000 as Rs. 796,000 per month. Also, the laundry had contracted with a private company to service and maintain their 25 machines. The following facts were observed during the inspection in this regard.</p>		
	<p>i. Although the agreement has been briefly included the role of this contract as "clothes submitted for washing in a certain day should be washed and returned on the same day after completion of the work", without specifically identifying what tasks are assigned to them, a team of 17 minor health workers of the hospital was employed to accept the dirty clothes submitted by respective sections, sorting and the cleaned cloths and return them to their respective</p>	<p>Conduct a full independent investigation in this regard and take action against the responsible parties.</p>	<p>No answers had been given.</p>

	sections of the hospital in relation to the role of the above contract.		
	ii. As a cost estimate of the expenditure to be borne for the role of the contract was not prepared, there were no criteria to evaluate the fairness of the prices offered by the bidders and it was not possible to get confirmation whether the amount of Rs.796,000 agreed to be paid to the contractor monthly by the contract was reasonable.	- Do -	- Do -
	iii. According to the condition 05 of the agreement, a minimum staff of 16 people should be employed to carry out the washing of clothes and maintain the electric laundry, that the minimum limit was reduced to 13 persons when making charges. Due to that 311 out of 454 employed less than the minimum number of employees of 16 by the contract from 01 February 2022 to 30 April 2023. Accordingly, it is observed that the hospital had not correctly determined the minimum number of staff required to fulfill the role of the above contract, and had created an environment of submitting a higher price for the contract by calling for bids indicating the need for more staff.	- Do -	- Do -
	iv. Although this contractor was selected as the qualified contractor by the Department Procurement Committee of the hospital, according to condition 01 of the tender document, the applicants had not	- Do -	- Do -

	confirmed in writing that they had at least 10 years of experience in the relevant field and in running a large capacity laundry.		
	v. Instead of employees who had submitted certificates to the hospital that they had met the qualifications required by the tender documents, employees who had not confirmed in writing to the hospital that they had met the qualifications were employed throughout the contract period, but the hospital administration did not pay attention to this. In this way, by allowing a group of unqualified employees to run the electric laundry for washing clothes in the hospital, there is a risk of not doing laundry properly according to the needs of the hospital and the unqualified employees who do not have certificates about the use of the machines through handling the machines in the electric laundry of the hospital. The risk of damage to the machines could not be ruled out during the audit.	- Do -	- Do -
(n)	The contract for the service and maintenance of 18 machines in the electric laundry of the National Hospital, Colombo was awarded on 06 June 2021 to a private company for two years from 01 June 2021 to 31 May 2023. The following facts were observed in this regard.		
	i. The person who works as an owner of this private company also works as the chairman of the company that was assigned the contract to carry out the laundry work mentioned above and to maintain the electric	A full independent investigation should be conducted in this regard and action should be taken	It is agreed that the owner of this company is also the owner of the relevant laundry company and since he is acting as its manager, it has been

	<p>laundry, and he also entered his name as an employee of the laundry staff which had at least 16 employees and received monthly payments. Also, it was observed that the same employees who were employed in the cleaning service of the laundry had done the monthly service and maintenance of the machines of the laundry on some days.</p>	<p>against the responsible parties.</p>	<p>agreed that the manager should include the minimum staff of 16 people. That in some cases the concerned person will also perform the duties and make sure that the name is entered. For the maintenance of the machines in the electric laundry, quotations will be called from the contracted private company and maintenance and services will be carried out from the relevant company, and the same will be confirmed by the electrician of the hospital and informed to the hospital administration.</p>
	<p>Accordingly, even though separate procurements have been carried out for two tasks that should be operated independently, the risk of not achieving the goals expected by the hospital due to the fact that two organizations controlled by the same person have been selected, cannot be ruled out in the audit and an environment of malpractices in the laundry had been created by the hospital, as mentioned above.</p>	<p>- Do -</p>	<p>That not agreed, the Technical Evaluation Committee has recommended and approved by the Procurement Committee to award the contract to the bidder who had submitted the lowest price through newspaper advertisements for the maintenance of the machines of the electric laundry and checked whether irregularities have occurred. That it will be provided to the audit in the future.</p>

	<p>iii. According to the tender documents prepared in relation to this procurement, it was stated that 09 routine services should be performed once a month in relation to the machines, but those conditions were not included in the agreement reached with the contractor on 07 July 2021 or as part of the bid conditions agreement. No such clauses were included in the agreement. Therefore, the hospital had created an environment to perform services and maintenance at the discretion of the contractor.</p>	<p>- Do -</p>	<p>It is agreed that after confirming the monthly maintenance, payment for monthly maintenance services has been made only on the recommendation of the electrician in charge of the relevant sections, however, clauses related to this will be included in the agreement in the future.</p>
	<p>iv. That the hospital administration did not inform the hospital electrician who supervises the work at the ground level about the tender and contract terms, and it is not confirmed in writing whether the electrician in charge participated in supervising the machine services and maintenance and repairs while they were being carried out, the contractor that performs machine service and maintenance did not inform the electrician in charge of the hospital about the dates for monthly service and maintenance, and in some cases the electrician was informed after the service, and the contractor dedusting of machines by lowering as service and maintenance. According to the statement obtained from the hospital's electrician, it was observed that only external cleaning, greasing of the bearings and notification that some identified parts should be repaired had been done.</p>	<p>- Do -</p>	<p>That they do not agree, they are getting clarifications from the hospital electrician assigned for the related work and are taking necessary measures accordingly.</p>

	<p>v. The service and maintenance reports indicated that the contractor performed nearly 15 servicing tasks in order to receive monthly payments, but in the years 2021 and 2022, when checking a sample of the repairs, the condition of the repaired machine parts before those repairs, The service and maintenance reports issued during the repair and after the repair had recorded a completely different incorrect condition. Accordingly, it was observed that the hospital had paid monthly fees to the contractor based on inaccurate service and maintenance reports, and had given approval for the repairs without at least monitoring the condition of the machine parts through the service and maintenance reports. Therefore, it is observed that the service charges and repair costs paid on the basis of false service and maintenance reports throughout the contract period should be charged from the contractor or the responsible officers.</p>	<p>- Do -</p>	<p>That they do not agree, however, they have called explanations from the in-charge electrician and will report to the audit as soon as possible.</p>
	<p>vi. In the procurement of machine services and maintenance, the contractor had submitted the prices to supply the machine spare parts requested by the tender documents for a period of two years, but the hospital had not identified the criteria to evaluate the fairness of the prices submitted. Also, during the sample inspection of the machines in the laundry during the period of two years, for the repair work carried out by the hospital in 07 cases, the price was higher than the agreed price ranging from 181 percent</p>	<p>- Do -</p>	<p>That not agreed. Investigation in this regard will be carried out and will be reported to the audit as soon as possible. However, all repairs will be done after evaluation by the technical evaluation committee, which includes a Mechanical Engineer with expertise in the matter.</p>

	<p>to 1067 percent, after confirming the price increase through source documents, had been paid to the contractor without, In this regard, it is observed that a formal inspection should be carried out to determine whether the contractor has been overpaid and the contractor or the responsible parties should be charged.</p>		
<p>vii. As per clause 1 (viii) of the Machine Service and Maintenance Agreement, although the contractor is required to employ a Technical Officer in the laundry during five days of the week, but his arrival and departure and the daily work done were not reported to the hospital and while making payments to the contractor, such an employee was employed was not confirmed. Also, the services performed on each machine, the dates of machine downtime, the dates and times of machine inspection, the date of machine malfunctions were communicated to the hospital, the dates of repairs, which machine parts were removed during the repair, no log books or any other document was maintained to record the proper delivery of them to the hospital, the details of the machine parts that had been collected, the proper acceptance of the repairs and the supervision of the above matters being done properly. Due to this, there was no mechanism to provide accurate information to the hospital administration to make the necessary decisions regarding each machine in the laundry.</p>	<p>- Do -</p>	<p>It is agreed that the relevant department will be instructed to use a document to record the arrival and departure of these employees and a log book to record the conditions of the machines.</p>	

	<p>viii. Regarding the above 18 machines, the same contractor of the two years 2021/23 was selected for the service and maintenance contract of the year 2023/24 and when comparing the spare parts prices submitted by the contractor to the hospital for 2021/23 with the prices submitted in relation to the 2023/24 contract, the increase in spare parts prices was observed to be a huge increase of 12 percent to 2900 percent compared to the year 2021. In this way, the hospital had created an environment where it had to pay high prices for machine spare parts due to the fact that it had contracted for the period from 01 August 2023 to 31 July 2024 without confirming the huge increase in machine spare parts prices.</p>	<p>- Do -</p>	<p>That agreed. However, purchasing of spare parts is not carried out under the prices submitted and by calling quotations through paper advertisements and based on the recommendations of the Technical Evaluation Committee, spare parts will be purchased from the lowest bidder.</p>
	<p>ix. There are two red and blue main compressors and two main boilers for the needs of the electric laundry, and in addition to these machines, there are 02 compressors and 03 mini boilers in the laundry, but the two mini boilers were unusable and the 02 compressors and a mini boiler was not used. But the two mini-boilers, which were unusable, included in the service and maintenance agreement and it was paid Rs. 7,500 per machine monthly. Therefore, the service fees paid for the mini boilers which were inactive should be calculated and charged from the contractor or the responsible parties, and although it was informed that the two unused compressors and the mini boiler were serviced monthly, there was no confirmation as to whether the services had been</p>	<p>- Do -</p>	<p>It is agreed, that this machine is at the level of repairing and until repair again this machine, monthly service is carried out. Otherwise, this machine could not be re-used and therefore, maintenance of this machine should be continued.</p>

	<p>properly carried out. Meanwhile, it is observed that a formal check should be done on the efficiency of further servicing to confirm whether the machines are at the expected level of operation.</p>		
<p>x.</p>	<p>In addition to the 18 machines mentioned above, another 05 machines which were purchased from a private company in the year 2018 were assigned to the same contractor who provides the services and maintenance services mentioned above. There, for the period from 15 September 2021 to 14 September 2022, the machine supplier had agreed to pay the service and maintenance price of Rs. 750,000 annually, but the above service and maintenance agreement included conditions that were completely different from the conditions related to the service and maintenance agreement stated in the documents.</p>	<p>- Do -</p>	<p>Agreed, attention will be paid to this matter and new conditions will be included.</p>
<p>xi.</p>	<p>Also, although the supplier of the machine stated that the annual fee of Rs. 750,000, which is the service and maintenance price shown above, includes the cost of providing all the parts for service and maintenance, the supplier of the machine has not identified exactly what those parts are, and the contractor who was assigned the service and maintenance work, failure to confirm that spare parts manufactured by the supplier of the machine were used in the repair work of the machine. Due to the lack of prior agreement with the hospital on the prices to be provided for the spare parts, the audit could not confirm the fairness of the</p>	<p>- Do -</p>	<p>It is agreed that further clauses will be included in this regard as pointed out by the audit, however, that payment will be made after inspection and confirmation by the in-charged electrician after the related maintenance and repairs works are done.</p>

	<p>amount paid by the hospital for the spare parts provided during the repair work.</p>		
<p>xii.</p>	<p>It was observed that the flat iron machine No. 26 (3200mm) installed in the year 2018 was not in proper working condition (excessive consumption of electricity and slow ironing) and had not been used in the laundry since the date of installation. This unused machine was included in the service and maintenance agreement and a payment of Rs. 310,000 for the period from September 2021 to April 2023 by calculating Rs.15,500 per month, was made to the contractor. But it was observed that no servicing has been done on this machine. In this way, it is observed that a formal inspection should be carried out regarding the purchase of a machine that is not sufficient to fulfill the needs of the hospital and the continued spending of government money for its maintenance and the related losses should be charged from the responsible parties.</p>	<p>- Do -</p>	<p>Agreed, that a formal investigation in this regard will be conducted and reported to the audit</p>
<p>xiii.</p>	<p>During the physical inspection conducted on 26 January 2024, it was observed that 02 clothes dryers and 02 washing machines in the electric laundry have not been functioning since more than 02 months. Due to this, the risk of adverse impact on the daily cleaning service required for the hospital could not be ruled out in the audit.</p>	<p>- Do -</p>	<p>It is agreed that, at this time, the procurement activities for the repair of the relevant machines were being carried out and there has been some delay due to more time taken for the evaluation activities.</p>

	<p>xiv. It was observed that no exhaust fan or other method needed to control the hot air gathered in the laundry was used. The hot water vapor (steam) generated by the boiler leaks out at certain points in the system where it is circulated for fabric cleaning purposes. Hot water vapor is discharged into the drain system after being used for cleaning purposes. I point out the need to make the use of fuel efficiently by seeking whether there is a possibility of re-adding the hot water vapor that is discharged into the system.</p>	<p>-</p> <p>Do -</p>	<p>It is agreed that, the piping system that transports the steam generated by the boiler has been repaired and that the necessary steps are being taken to increase the efficiency by adding steam to the system after checking as the audit has pointed out.</p>
(o)	<p>The contract for the provision of security services to the Apeksha Hospital, Maharagama for the period from 01 March 2022 to 28 February 2023 was awarded to the private company and the contract period was extended to 31 March 2023. Also, the Standing Procurement Committee appointed by the Cabinet on 07 March had decided to obtain security services 2023 for the period from 01 April 2023 to 31 March 2024, from this private company for a monthly amount of Rs.2,897,113 without invitation for bids. Following are the facts observed during the audit whether the security services had been obtained in relation to the year 2023 according to this contract agreement.</p>		
	<p>i. During the field inspection conducted on 05 February 2024, 23 security personnel were employed, 10 less than the 32 security personnel required to be employed on night security duty as per the agreement. Since 19 of them were officers</p>	<p>A full independent investigation should be conducted in this regard and action should be taken against the responsible</p>	<p>The person who signs the in and out register, should be informed to write the service number, name and position in the book in his own handwriting, this will facilitate the entry of false</p>

	<p>employed on day security duty on 04 February 2024, it is against the terms of the contract, and out of the 23 officers employed, only 15 officers are referred to the hospital administration for the arrival and departure signatures of the security officers for day and night shifts, that the document was signed, it was observed that 12 of them had signed using fake names and two could not confirm their identity due to lack of identity cards.</p>	<p>parties.</p>	<p>signatures and names and to prevent and monitor, the document called DUTY ROSTER recorded in this sub-number is a document maintained privately by the security department and since the hospital administration has not been informed about it. The hospital has so far made the payments according to the day and night attendance document submitted by the security department. The document recorded in this sub-number is a document maintained privately by the security and since the hospital administration has not been informed about it, getting information about it from the security department, according to the visit document sent to the hospital, it has not been found that the officers performed their duties beyond 12 hours. that, The DUTY ROSTER (day and night duty recording document) recorded in sub-number is a document maintained privately by the security department and the hospital administration has not been informed about it, the security department is informed to update the field books at the places mentioned here. that the investigation of the</p>
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			above-mentioned robberies is going on and after that, the bills related to the year 2023 will be recovered.
	ii.	Also, throughout the period of 2023, the names of the employees who were signed in the register signing the arrival and departure of the day and night shifts of the security personnel sent to the hospital administration, along with the names recorded in the duty roster (Duty Roster) were not similar.	- Do -
	iii.	As per the bid conditions 12.3, no security guard/inspector shall work for more than 12 consecutive hours at a time and no payment shall be made by the hospital, but according to the day and night duty marking document, it was observed that in the month of January 2023, 21 employees were continuously employed in the security service ranging from 24 hours to 732 hours beyond 12 hours, and this situation continued throughout the year 2023, and the hospital had paid for it. But it was observed that this document was fraudulently prepared using fake names in a way that the security personnel signing the arrival and departure for the day and night shifts, which is referred to the hospital administration, was fraudulently prepared and this situation was not monitored by the hospital administration.	- Do -

	<p>iv. As per the contract, 58 security officers should be employed daily due to the fact that the security officers were employed for more than 12 hours contrary to the bid conditions, but according to the day and night duty marking document, less than 50 percent of the contracted security officers were employed throughout the year 2023. Also, except for the month of April 2023, 01 or 02 officers were employed less than the prescribed number of supervisory officers in other months.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>v. The security officers should conduct a search of the area assigned to them once in a certain period and record and sign a field book about the security situation in the area. Among other things, the generator room, drugs, surgical and other stores, which need to be provided with special security, and the door system should be continuously monitored, but the books kept near those places should be kept up to date, but this has not been done.</p>	<p>- Do -</p>	<p>That the risks mentioned here will be minimized according to the measures taken in the future.</p>
	<p>vi. Accordingly, less than half of the number of security personnel as per the contract has been employed, security personnel have been employed continuously for more than 12 hours, false names have been entered and security personnel arrival and departure documents have been prepared and submitted to the hospital and as it was not under the supervision of the hospital, the objectives of</p>	<p>- Do -</p>	<p>So far, the Point List of previous night was presented to the hospital administration in the morning. After this, it has been informed to submit the point list of the night shift to the administration in the same morning. The security department was previously informed</p>

	<p>ensuring the security of the hospital grounds and all immovable and movable properties and assets in accordance with the bid conditions 12.5 were not fulfilled and the internal control of the hospital regarding obtaining the security service was at a poor level. During the contract period, it has been reported about the removing of outdoor units of the air conditioners installed in the hospital, the theft of a motorcycle parked in the hospital and the unauthorized parking of vehicles in the hospital premises. It was further confirmed that the premises of the hospital and all immovable and movable properties and assets located there were not properly secured.</p>		<p>about the wearing of ID cards and reminders were given for that.</p>
<p>vii.</p>	<p>The risks that may arise in assigning responsibility in case of any issue arising in connection with the security of the hospital by entering false names and signatures in the arrival and departure register submitted to the hospital and payment by the hospital accordingly and the persons paid by the hospital for recording false names and signatures accordingly. During that period, the risk of receiving legal protection in case of possible misconduct in the outside society could not be ruled out in the audit.</p>	<p>- Do -</p>	<p>That the payments have been stopped relevant to the year 2023 from the month of October, that the actual signatures of each official have been obtained and the attendance documents submitted to the hospital and arrangements are being made to send them to the Analyzer and the related recovery will be made after the Analyzer's report.</p>
<p>viii.</p>	<p>As per bid conditions 12.1, before the start of each shift daily, a list of the names of the security personnel employed at each location for the next</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>shift should be submitted to the head of the hospital, but the contractor had not done so throughout the year 2023. Instead, after the end of the relevant shift, a list containing fake names was submitted to the head of the hospital, and contrary to bid conditions 12.21, 21 security personnel were employed in the security service without informing the head of the hospital, apart from the list submitted at the beginning of the security service. It was also observed that it is against the conditions of bid condition 12.1. It was observed that on 04 February 2024, two of the 03 Supervisors who were on night duty were not wearing their company ID card and they did not have their company ID card or national ID card.</p>		
	<p>ix. Accordingly, a formal investigation should be conducted regarding the number of employees less than the number of contracted security employees has been employed, and the security employees have been continuously employed in security service for more than 12 hours and the fact that false names have been entered and the arrival and departure documents of the security personnel have been falsely prepared and submitted to the hospital. And action should be taken to calculate and recover the amount overpaid to the contractor.</p>	- Do -	- Do -
(p)	<p>The management of Teaching Hospital, Kalutara had carried out the following activities in a manner that was</p>		

	not in accordance with the procurement guidelines.		
	i. Renovation of nursing quarters and 02 ovens in the kitchen of the hospital had been done by a private party without following a procurement process, at a cost of Rs. 134,225.	- Do -	Renovation of nursing quarters and 02 ovens in the kitchen of the hospital was carried out following the correct procurement process.
	ii. According to the quotation submitted during the repair work of the ambulance No. LW-0797 belonging to the Aluthgama Hospital, which was administered by the Teaching Hospital, Kalutara had been carried out the repairs without paying attention to the most important part to be repaired (accelerator not working properly while driving), on the recommendation of the Technical Officer, from the garage which had offered the lowest quotation of Rs. 135,750, but the vehicle's fault had not been restored. This situation had arisen due to without selecting the successful bidder through the procurement process and by referring the submitted bids to a Technical Evaluation Committee and getting recommendations and approval but acting on the recommendation of the Technical Officer.	- Do -	The respective garage explained that since the fault of the accelerator not working properly while driving the ambulance LW 0797 is an additional repair that needs to be done by repairing the diesel pump, it is appropriate to call for separate quotations for that, Since Aluthgama Hospital has only this ambulance, only the repairs for which the prices have been submitted can be done and it can be put into running condition, so this repair was done on the agreement of the Regional Procurement Committee.
(q)	The following facts were observed during the audit conducted regarding the availability of cleaning service for the year 2022/2023 at Teaching Hospital, Kalutara.		
	i. According to the tender conditions related to the	The responsible officers	The relevant agency has been

	<p>cleaning service of the Teaching Hospital, Kalutara, 141 workers should be employed for cleaning each section related to the cleaning service, and at least 20 percent of that amount should be male workers. However, the total number of workers employed was only 116, of which only 13 or 11 percent were male workers. Also, according to the tender conditions, although it is the responsibility of the contractor to provide workers according to the service requirement of the hospital, that responsibility has been neglected, and the hospital management did not pay attention to the fact that the cleaning service was not done in a proper manner because the required number of workers was not used for each section.</p>	<p>should take actions to get the service as per the contract agreement.</p>	<p>informed that the workers should be employed according to the agreements and that the male workers have been correctly employed currently.</p>
<p>ii.</p>	<p>According to Clause 5.11 of the cleaning service contract agreement, the contractor should give a confirmation that the wages and overtime allowances will be paid to his employees in the same manner as the contract. Accordingly, the minimum daily average labor cost for a worker is Rs.1,343.50 should be paid, but the contractor had only paid a daily wage of Rs.1,000 per day to a worker. Accordingly, the hospital had paid an amount of Rs.53,307,393 to the contractor for the services provided to the workers on normal weekdays during the period from July 2022 to March 2023, but the amount paid by the contractor to the workers was less than Rs.39,678,000. As a</p>	<p>The matter should be investigated and disciplinary action should be taken against the responsible officers and the overpaid salaries should be recovered by the hospital.</p>	<p>Regarding these issues, the contractor has been informed to pay the wages and overtime allowances mentioned in the bid documents as per clause 5.11 of the contract agreement, and arrangements have been made to inform the Deputy Director General (Supply) and Additional Secretary (Procurement) to deal with this matter.</p>

	<p>result, it was observed that more than Rs.13,539,392 was retained by the contractor as extraordinary profits from the average daily wages of the workers during the period of 08 months.</p>		
iii.	<p>Although the average overtime hourly cost for the workers was Rs.138.75, the contractor had paid only Rs.50 per hour for the average overtime to the workers. Accordingly, for the period from July 2022 to March 2023, the hospital had paid Rs.4,586,242 to the contractor as average overtime payments to the workers, but the contractor had only paid an amount of Rs.1,652,700 to the workers as average overtime. As a result, an amount of Rs. 2,933,542 was retained by the contractor as extraordinary profits.</p>	- Do -	- Do -
iv.	<p>According to the bid documents, the minimum daily average labor cost for a supervisor should be Rs.1,546.55, but it was revealed that only for the Chief Supervisor, an amount of Rs.1,790 was paid and for the other 05 Supervisors, a daily wage of Rs.1,100 each was paid. Accordingly, in the payment of wages to the 05 Supervisors, Rs. 446.55 had been underpaid and the contractor had withheld nearly Rs.536,118 from the average daily wages of the Supervisors during the period from July 2022 to March 2023.</p>	- Do -	- Do -

	<p>v. According to the tender documents, although a supervisor is to be paid Rs.157.50 per hour of overtime worked, for the period from July 2022 to March 2023, for working 1,617 hours of overtime, Rs. 254,677 was paid to the contractor. The contractor had received the amount without paying such overtime to the work inspectors.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>vi. According to the bid conditions, the labor cost has been calculated in accordance with the provisions of the Wages Council for the additional work of the workers especially on the Poya holidays and public holidays, and accordingly the labor cost for the supervisors and laborers for a special overtime hour had to be paid was Rs.210 and Rs.185 respectively. However, for the period from July 2022 to March 2023, special overtime for 27 hours and 648 hours was Rs. 5,670 and Rs. 119,880, totaling Rs. 125,550 was paid by the hospital to the contractor, but it was revealed that the contractor had not paid such special holiday overtime hours to the supervisors and workers. Accordingly, the contractor had taken the money without paying the special holiday overtime allowances to the relevant supervisors and workers as per the decisions of the Wage Council.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>vii. As per clause 5.13 (v) of the cleaning service contract agreement, the amount of equipment and chemicals required every month should be</p>	<p>Responsible officers should take actions for getting the service as per</p>	<p>That the necessary equipment and chemicals are delivered to the hospital several times a month by the</p>

	<p>submitted to the nurses of the infection control unit or an officer in charge of the infection control unit on the day notified by the hospital every month and log records should be maintained to ensure that it is correct. Furthermore, for not doing so, it is stated that the head of the institution should charge the contractor an additional cost of Rs.2,500 for the relevant month, and if the hospital has to bear additional costs for that, the same amount and an additional cost of 25 percent. But in relation to this cleaning contract, the cleaning chemicals and equipment had been brought in parts every month on 03 occasions, and the release orders related to those materials and equipment had been given to the store custodian on a later day. In other words, at the time of delivery of the materials and equipment, confirmation was not obtained that the quantities were correct, and no arrangements were made to collect fines for that.</p>	<p>the contract agreement.</p>	<p>company that providing the cleaning service, since it has a small lorry, but since these goods are delivered before the due date, no fines should be charged, that the entire amount has been documented after supplying the required goods monthly.</p>
<p>viii.</p>	<p>According to the bid conditions, this quality certificate (SLS) obtained from the Sri Lanka Standards Institute or certified by the Industrial Technology Institute (ITI) as conforming to the Sri Lanka Standards (SLS Standards) issued by the Sri Lanka Standards Institute, the composition and amount of chemicals contained in the package should have been mentioned formally. Also, although unopened packaged and sealed chemicals were to be supplied, the packaging containing the</p>	<p>Disciplinary action should be taken against the responsible officials who allowed the use of substandard chemicals and action should be taken against the contractor by investigating this matter.</p>	<p>After knowing that the chemicals were not up-to the required standard, the payment was stopped and the hospital directly purchased the required chemicals.</p>

	<p>cleaning chemicals supplied to the hospital by the contractor was not Sri Lanka standard certified unopened market packaging. Also, even if the packages are sealed with the help of a sealing wire, they cannot be treated as unopened sealed packages available in the market. Also, certified by ITI, the composition and amount of chemicals contained in the package was not formally mentioned. And the fact that the empty containers were continuously taken back by the contractor after the supply of chemicals and allowed to supply chemicals filled in the same containers was an opportunity for the hospital itself to supply substandard and inferior chemicals.</p>		
ix.	<p>Throughout the period from 01 July 2022 to 30 June 2023, chemicals were supplied with the above deficiencies, and despite the fact that the infection control unit of the hospital pointed out some deficiencies in the chemicals from time to time, it was observed that the administration of the hospital did not take action to procure quality chemicals as mentioned in the bid conditions.</p>	- Do -	- Do -
x.	<p>According to the agreement, the contractor had agreed that the cleaning chemicals will be supplied according to the prescribed standard while providing the cleaning service to the hospital, and it was stated that the hospital would also monitor the same. However, until the end of the contract</p>	- Do -	- Do -

	<p>period, the hospital administration had not done the necessary work to confirm that the samples of the chemicals were submitted to the ITI from time to time and were of the required standards. However, after the audit inspection, it was confirmed by the ITI institute that during the inspection of 06 samples conducted on 15 August 2023, the same 06 samples were not up to the required standard. It is thus confirmed that the hospital has not received a sanitary cleaning service during this period, even though the amount of Rs.3,023,405 paid to the supplier from July 2022 to March 2023 for the substandard chemicals supplied was recovered from the contractor after the audit indicated.</p>		
(r)	<p>The following facts were observed during the sample audit conducted in connection with the leasing of the canteen in General Hospital, Matara in the years 2022 and 2023.</p>		
	<p>i. According to the procurement decision dated 15 March 2022, although it was decided to award the tender to the first bidder, the second bidder was selected due to the rejection of the tender and the second bidder also refused to pay the bid price, the procurement board decided to award the tender at a minimum price of Rs.10,000 per day. Accordingly, it was further observed that while the bid prices have been rejected by all the bidders,</p>	<p>Canteens should be leased out in a manner that is most beneficial to the government and competitive procurement method.</p>	<p>It was decided by the Regional Procurement Committee that a person has been allowed to run the restaurant for a period of one year from 01.04.2022. But under the crisis situation prevailing in the country at that time, according to the request made by the first bidder, his bid application was rejected and according</p>

	<p>and without proceeding to select a suitable supplier that is more favorable to the government by inviting bids again, the restaurant was leased out from 01 April 2022 to 31 August 2022, at a lower value of the annual rent of the first and second bidders as Rs. 1,710,000 and Rs.900,000 respectively and due to this, the government revenue has been deprived of equal value.</p>		<p>to the request made by the second applicant, the Evaluation Committee has recommended to maintain the restaurant till the situation of uncertainty in the country on the basis of payment of rent of Rs. 10,000 per day instead of Rs. 8,000 from 01.04.2023, Accordingly, since the situation has calmed down and the country is returning to normal, the quotations have been called again on 31.08.2023 and a new agreement has been signed.</p>
<p>ii.</p>	<p>According to the tender documents, it is stated that "the bid security of the applicants who fail to sign the contract will be forfeited and the names of the applicants will be included in the list of contractors who have violated the government's conditions", but it was not acted upon. The first bidder's bid security of Rs.200,000 was informally released to the supplier on 09 October 2022 without crediting to the state revenue. Accordingly, it was further observed that the responsible officials of the hospital have not complied with the procurement guidelines.</p>	<p>This matter should be investigated and disciplinary action should be taken against the responsible officers</p>	<p>The first bidder did not fail to sign the agreement and requested to release the bid security. In view of the economic difficulties faced by the public at that time, the bid security was released after considering the kind request of the bid applicant.</p>
<p>iii.</p>	<p>The restaurant rent for the month of August 2022 of Rs.310,000 had been recovered from the restaurant owner after a delay of one year.</p>	<p>- Do -</p>	<p>The rent and water charges for the month of August 2022 had been delayed due to a mistake and it was</p>

			due to be take over the amount of Rs.300,000 deposited in the name of the Director, General Hospital by the supplier, however the amount that was to be charged, has been recovered and credited to Government revenue now.
(s)	In the procurement of 4,000 items of SP02 Sensors valued at Rs.24,520,000 for Patient Monitors to the Electronic Division of the Biomedical Engineering Services Division as per Bid Conditions 3.7, the bidders should have obtained the registration certificate from the National Medicines Regulatory Authority. Thus, samples were invited from three bidders who did not have the registration certificate and the bids were evaluated and the contract was awarded to a bidder who did not have the registration certificate. In the Bid Evaluation, 2.7.7, 7.8.6, and 7.11 also of the Procurement Guidelines were not followed.	- Do -	While purchasing medical equipment, there is a registration certificate from the National Drug Regulatory Authority for the relevant medical equipment, but no separate certificates have been given for the spare parts and accessories. Therefore, in the relevant evaluation, since the bidders had not presented the certificates related to the spare parts and accessories themselves, the evaluation was done on the relevant accessories which were ignored during the evaluation, and no problem has arisen regarding the use of spare parts and accessories.
(t)	In the procurement of 4000 NIBP Cuffs valued at Rs.7,300,000 by the Biomedical Engineering Services Division, the National Medicines Regulatory Authority (NMRA) registration certificate was required according to the condition number 3.7 of the tender document, and 04 bids out of the 11 bids received, were from NMRA	- Do -	- Do

	<p>registered suppliers. Samples were called from 5 bidders including one NMRA certified bidder for evaluation of bids. Bid evaluations were done in non-compliance with 7.7 and 7.9.1 of the Procurement Guidelines and the contract was awarded to a bidder who did not have the registration certificate of the National Medicines Regulatory Authority.</p>		
(u)	<p>In the procurement of spare parts and accessories for Infusion Pumps valued at Rs.1,450,000 by the Biomedical Engineering Services Division, the selected bidder had not obtained an NMRA certificate in accordance with Section 82 of the National Medicines Regulatory Authority Act and 2.7.7, 7.8.6 and 7.11 of the Procurement Guidelines had not complied with during bid evaluation.</p>	- Do -	- Do -
(v)	<p>During the audit conducted regarding the procurement of spare parts for the maintenance of medical equipment related to the electronic section of the Biomedical Engineering Service Department, the following observations were made.</p>		
	<p>i. According to the Section 82 of the National Medicines Regulatory Authority Act, a permit must be obtained to import spare parts for medical equipment. In the procurement of Nibp Pumps for Patient Monitors valued at Rs.3,702,675, the requirement of National Medicines Regulatory Authority registration certificate was not mentioned in the bid conditions. However, 150 Nibp Pumps</p>	- Do -	- Do -

	purchased under different brands from three suppliers did not have NMRA registration certificate.		
	ii. Although it is stated that the National Medicines Regulatory Authority (NMRA) certificate should be obtained as per clause 3.7 of the bid conditions for the purchase of 120 units of Etoc2 Sensor under three brand names for Patient Monitors valued at Rs.21,300,000. Bid evaluation did not comply with 3.7 of the procurement guidelines as bidders who did not have the certificate were evaluated and the bidder who was awarded the bid did not have the National Medicines Regulatory Authority certificate.	- Do -	- Do -
	iii. In the procurement of spare parts and accessories required by the electrical division of the Biomedical Engineering Services Division, the procurement committee approved the procurement according to the recommendation of the Biomedical Engineer of the Electrical Division without appointing a Technical Evaluation Committee according to the procurement guidelines 2.8.5. The procurement committee had approved the recommendation for the purchase of spare parts and accessories worth Rs.44,365,447 for 12 cases at the discretion of a single officer.	- Do -	I agree with the fact mentioned in the audit query and that at present all the evaluation activities have been done formally through a technical evaluation committee.
(w)	In the years 2022 and 2023, under local purchases, Teaching Hospital, Karapitiya had purchased 890 units of	Only medical supplies with formal approval	In the years 2022 and 2023, that the non-formulary items under local

	03 items worth Rs.763,748 that were not approved by the Prescription Committee (Non-Formulary).	should be purchased.	purchases were purchased and issued to patients with the approval of the expert committee appointed for items not approved by the institutional non-formulary items committee and the institutional drug review committee on three occasions with the recommendation of the Medical Supplies Division.
(x)	In the provision of cleaning services for the Apeksha Hospital, Maharagama for the year 2023, the procurement activities were divided into two contracts as the except the Rasavi Medical Complex, Apeksha Hospital and the Rasavi Medical Complex, and two procurements were carried out separately but the both contracts were given to the same cleaning service provider. The following observations were made at the audit that the cleaning service has obtained to the hospital as per the Agreement.		
	i. Although the hospital had to be carried out the procurement for cleaning service for the entire hospital as a single contract, since 2019, two procurements were carried out separately and the both contracts were awarded to a single cleaning service provider. Due to this arrangement, the costs of general works had to be borne separately for the two contracts and the Ministry did not take steps to prevent a part of the costs of general works that could have been avoided.	This matter should be investigated and disciplinary action should be taken against the responsible officers	That at the beginning of the provision of sanitation services at Rasavi Medical Complex, was facilitated by the organization that provided assistance, and later, after transferring the administration of Rasavi Institute to the hospital, a new contractor was appointed to provide sanitation services in that complex. Accordingly, since the contracts related to the

			<p>provision of cleaning services at the Razavi Complex and the Apeksha Hospital were implemented with a time gap of 06 months, separate procurement activities were carried out and contract awards were made, and that it has been decided to implement these 02 units under a single contract in future.</p>
<p>ii.</p>	<p>Although the general cost limit of 15 percent of the total labor cost identified in the 2021/2022 in the tender documents for the cleaning work of the Apeksha Hospital excluding the Rasavi Medical Complex was later raised to 25 percent by the Procurement C2 Committee of the Ministry of Health in view of the economic crisis in the country. In the wake of the economic crisis, there was no evaluation of how much the overhead costs of the contractors would increase.</p>	<p>- Do -</p>	<p>Overhead costs consist of cost components such as employee maintenance costs, office maintenance, equipment costs to be supplied monthly/yearly and other costs (these costs vary from contractor to contractor). While some of these cost components (eg - taxes etc.) can be confirmed through sources as audited, but most common cost components (eg - depreciation of equipment, maintenance costs and operating costs) cannot be confirmed through sources as such, It is impractical to indicate that the total overhead costs must be confirmed by sources. Furthermore, making a quantitative evaluation of such unverifiable costs is also an impractical and difficult task.</p>

			However, paying attention to the observation of the audit and the common cost components that can be verified by the sources will be included in the contract agreements in the future. Accordingly, future contracts will allow for payment of common cost components that can be confirmed by sources only after such confirmation.
			- Do -
			- Do -
		<p>iii. Although the total overhead cost limit has been raised to 25 percent, the bid documents did not include a condition that the contractor should confirm the increased overhead cost through source documents. Monthly/Annual maintenance by the contractor under general cost for equipment to be provided with cost increase of 280 percent and 146 percent respectively over the previous year's cost. During the other general expenses not mentioned separately, the price had been allowed to be submitted with a cost increase of 1027 percent compared to the previous year. In this regard, it is observed that if an overpayment has been made to the contractor, the amount should be charged from the responsible parties.</p>	
		<p>iv. Part II of the bid documents for the provision of cleaning services, as per clause ITB 11.1 (e) (i) of the bid data sheet, a certificate that the chemicals</p>	<p>Obtaining relevant chemical reports for testing separate standards for various materials including chemicals</p>

	<p>required for the cleaning service are of proper quality should be obtained and submitted from a recognized agency, the contractor had submitted laboratory reports for only 4 of the 12 types of chemicals to be supplied as per the bid documents and the laboratory report submitted for washing powder was an old one obtained in 2018. Also, it was not confirmed that the laboratory report submitted by the contractor for the type of chemicals Disinfectant Cleaner was submitted in relation to which brand name.</p>		<p>offered by the bidders for providing cleaning services and checking the accuracy of the certificates submitted for the standard has been a time-consuming, complex and difficult task. Further, difficulties may also arise in obtaining the same brands submitted at the time of tender submission, at the time of execution of the contract. Accordingly, all the materials expected to be supplied in future procurement activities shall be included in the contract conditions that only relevant materials with standardized conditions conforming to the specifications determined by the Authority under the Consumer Affairs Authority Act No. 09 of 2003 shall be supplied, Accordingly, the hospitals will work to implement the contract by providing only standardized chemicals that are available in the market in accordance with the directives of the Act.</p>
<p>v.</p>	<p>When the laboratory reports were not provided for the chemicals to be supplied and according to the submitted laboratory reports, 3 of the 4 types of chemicals agreed to be supplied were confirmed to be of substandard quality. The Ministry of Health</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>Procurement C2 Committee had selected this contractor as a substantial bidder. It was observed during the audit that this situation is being irresponsible and careless by the Technical Evaluation Committee and the Procurement Committee.</p>		
<p>vi.</p>	<p>After pointing this out by the audit, the hospital had conducted a quality check from the Institute of Industrial Technology in March 2024 regarding 9 types of chemicals provided by the company providing cleaning services and had obtained test reports. 6 types of chemical substances did not comply with the parameter values of the standard and the laboratory reports obtained regarding the remaining 3 types of chemicals did not indicate the parameter values of the standard, so it was not confirmed whether those 3 types of chemicals were compliant with the standard. Also, according to the laboratory reports submitted with the bid documents, it was further confirmed by the laboratory reports conducted in March 2024 that the 2 types of chemicals, namely Toilet Comed Cleaner and Dish Wash Powder, were not compliant with the standard. Accordingly, the money paid for the chemicals supplied throughout the contract year against the terms of the bid should be charged from the supplier or the responsible officials and it is observed that the amount of Rs. 266,806 incurred by the hospital for obtaining the above laboratory reports should be</p>	<p>- Do -</p>	<p>That the related parties have been informed in order to find out and take necessary measures in this regard.</p>

	<p>charged from the cleaning service provider.</p>		
<p>vii.</p>	<p>According to the conditions 04 of the Ministry of Health Procurement C2 Committee decision dated 23 November 2022, payment should be made after confirming whether the types and standards of chemicals presented in the bid document are supplied to the hospital under the same brand names and standards. The certificate obtained from the head of the infection control unit or the head of the institution or an authorized officer that the equipment and chemicals of the prescribed standard are used as per the condition 8.3 of part V of the bid documents should be considered while settling the monthly bills. But the hospital had made monthly payments based on the quality reports which were only certified by the chief nursing officer of the hospital's infection control unit that the chemicals were supplied in proper quantities with market packaging. Therefore, the chemicals were paid to the contractor against the terms of the contract without ensuring that the chemicals were of the required standard.</p>	<p>- Do -</p>	<p>That in the bid documents submitted in relation to the year 2022/2023, that action will be taken to inform the Procurement Division of the Ministry of Health to provide basic specifications including no brand name was mentioned in relation to chemicals, quality, instructions to use, standards of correct concentration process, related to the chemicals provided to the hospital by the cleaning organization in future,</p>
<p>viii.</p>	<p>According to the agreement, the brand name, quality and product packaging of the chemicals supplied by the contractor should be checked and accepted, but the market name of the chemicals accepted by the hospital was different from the market names mentioned in the bills given by the contractor to the</p>	<p>- Do -</p>	<p>When accepting the relevant chemicals and equipment, they will be transferred to the Infection Control Unit to verify their quality and make payments in future, based on the monthly reports.</p>

	hospital.		
ix.	<p>In relation to 17 items of equipment to be supplied annually for the cleaning activities of the Apeksha Hospital, except Rasavi Medical Complex, 66 items less than its annual requirement and for the cleaning activities of the Rasavi Medical Complex, the contractor had also supplied the hospital with 14 equipment less than its annual requirement in relation to 05 equipment items to be supplied annually. Thus, it was observed that by providing equipment less than the annual requirement, there is a risk of the hospital's cleaning activities not being carried out properly, or if not, the annual requirement has been overestimated. Also, the hospital had not made any charge in terms of condition 4.7.2 of part V of the bid documents regarding the equipment that were provided to the hospital less by the contractor.</p>	- Do -	<p>That prices have not been quoted in the tender documents for annual equipment and no payment has been made by the hospital. Under the general cost of the document, it is stated as "Cost for equipment to be supplied monthly/annually". But the institution was asked regarding the fact that the prices are not specified separately in the presentation, only the cost of the equipment to be supplied on a monthly basis, and that the relevant equipment is to be supplied as per the requirement of the hospital is stated in the tender documents. The agency has informed that the relevant annual equipment will be provided to the hospital throughout the contract year and if one time delivery is required, the full amount for the monthly/annual equipment should be paid as specified in the tender documents.</p>
x.	<p>Also, the same contractor has been engaged in the cleaning work of the hospital for several years and I am kindly informed to submit the information to the audit as to what has happened to the equipment that</p>	- Do -	<p>As payment for this annual equipment is not made by the hospital, it is not appropriate for the hospital to take over the equipment, the relevant</p>

	<p>the hospital should receive from the contractor every year. The equipment should be delivered to the hospital annually at the end of the contract period or if it is used for use in the following year, it should be taken care of not to pay the contractor for it, but it was not done accordingly.</p>		<p>annual equipment lists have been checked in relation to 02 new service contracts and the institution has been informed to hand over the missing equipment to the hospital.</p>
<p>xi.</p>	<p>The contractor has not supplied pieces of cloths, ceiling brushes, glass wipers, and dush mops to be supplied as per the contract for the cleaning work of the Apeksha Hospital except Razavi Medical Complex, during the period from January 2023 to December 2023 and it was observed that cobweb removal and window cleaning were not done properly in the hospital buildings. Also, for the above items that were not provided by the contractor, although the hospital had collected the money that the contractor had presented in relation to those items, the price of pieces of clothes charged by the hospital was Rs. 75 which was Rs. 250 less than the price quoted by the contractor. Accordingly, an amount of Rs.58,800 (12x28x175) was overpaid to the contractor. According to the condition 4.7.2 of part V of the tender documents, the contractor should charge an additional amount of 25 percent for the items not supplied to the hospital as per the agreement, but the hospital did not do so. It is observed that the excess amount paid and the additional amount of 25 percent which was not collected should be collected from the contractor or</p>	<p>- Do -</p>	<p>Overpaid amount of Rs. 58,800 and the related additional amount of 25 percent will be calculated and recovered from future bills and the organization will be informed.</p>

	the responsible parties.		
xii.	As per the agreement, 99 cleaning workers and 05 work supervisors were to be employed for the day shift at Apeksha Hospital excluding Razavi Medical Complex and Razavi Medical Complex, but during the physical inspection conducted on 05 February, 2024, it was observed that only 85 cleaning workers and 4 work supervisors were employed for the day shift that is 15 workers less than the contracted number. It was observed that 15 employees who signed the attendance register as reporting for work on that day were not actually at work. The amount that was not employed was 15 percent of the contracted amount. Details are given in Annexure 05. But according to the attendance documents of the cleaning workers that had been submitted to the hospital by the contractor, the fact that it was reported that the number of employees who should be employed according to the agreements throughout the year 2023 or the number of employees who were employed is problematic in the audit and it is observed that the internal control of the hospital is weak.	- Do -	That as of the date of the inspection carried out by the auditors, action will be taken to charge for the not working employees according to the service contracts, and that they have already started to carry out on-site inspections regarding the presence of cleaning workers once a week. To maintain the signature book of cleaning workers correctly and not to use fake signatures, and if it is observed that such signatures have been done, that steps have been taken to cut the signatures from the register, collect fines from the relevant monthly bills and make payments and inform the institution that this is done.
xiii.	Although the number of units/wards to be cleaned in Razavi Medical Complex and the number of cleaning staff required for that was 31 percent of the total requirement of the hospital, the requirement of 10 equipment to be provided monthly by the	- Do -	That the cleanliness committee has once again calculated the requirements of these equipment for all the departments and units of the hospital and prepared an updated report and

	<p>contractor for the cleaning work of Razavi Medical Complex ranges from 43 percent to 84 percent of the total requirement of the hospital. It is observed that the contractor had made a high estimate regarding the equipment to be supplied monthly for the cleaning work of Razavi Medical Complex.</p>		<p>has taken steps to forward it to the procurement Division of the ministry in the future.</p>
	<p>xiv. It was observed that although office facilities were provided for the cleaning staff in the hospital premises, the hospital did not charge any fees from the contractor as per condition 4.7.11 of part V of the tender documents.</p>	<p>- Do -</p>	<p>That even now, for these offices, a valuation report has been called from the Valuation Department and collects the relevant floor rents on a monthly basis, Regarding charging for water and electricity, according to the recommendations given by the technical officer of the hospital, until the water and electricity meters are installed, a fixed amount will be charged in the future. The necessary stapes have been taken to install electricity and water meters.</p>
(y)	<p>According to the Cabinet of Ministers decision dated 05 December 2012, No. ۴۰۳/۱۲/۱۶۰۲/۵۰۹/۰۰۵-۱۱, with the aim of protecting the local industries, the annual surgical gauze required for the government hospitals had been obtained from the local manufacturers. The surgical gauze manufacturers who are registered in the Medical Supplies Devision have been approved to go to an annual quota system and supply. But in the year 2022, the Medical Supplies Division had arranged to import and</p>		

	<p>purchase 03 million meters of surgical gauze worth Rs. 268,500,000 through the Health System Enhancement Project (HSEP). The following points were observed in this regard.</p>		
<p>i.</p>	<p>According to the information obtained from the PRONTO system, the annual requirement of gauze in hospitals was approximately 53 million meters, although the Medical Supplies Division estimated and submitted orders for only 30 million meters annually but only quotas were given for 24 million meters, each 6 million meters per quarter by the Ministry. Accordingly, problems arose during the audit of the correctness of the estimates and orders had been submitted for only 57 percent of the annual requirement to supply the quota system for the year 2022 and the remaining 43 percent had not been met. Due to this, it was also observed that the opportunity to make emergency purchases was created by showing a false shortage.</p>	<p>This matter should be investigated and disciplinary action should be taken against the responsible officers</p>	<p>According to the Pronto computer system, the annual requirement of gauze was approximately 53 million meters, which was the forecasted annual estimate sent from the institutions. The Medical Supplies Division orders according to the normal method which is compared with the previous data and the estimated requirement for the next year was 30 million gauze meters. that the requirement of 30 million has been submitted to the committee for the supply of surgical gauze required by the Medical Supplies Division and on the advice of the committee, rations have been issued to the suppliers of surgical gauze, and the 30 million has been divided into 4 quarters and distributed among the suppliers and provided, But this 6 million shortfall has occurred due to the fact that some of the suppliers who have this quota did not provide their quota in full, the Medical Supplies Division based on</p>

			<p>the corporate annual requirement received by the Medical Supplies Division, the annual requirement of the last 05 years, issuance and consumption. that is predicted again by, that only this forecast requirement will be ordered, therefore the remaining 43 percent of the annual requirement requested from the institutions is not ordered as it may be a surplus.</p>
	<p>ii. In the year 2022, out of the 302 surgical gauze suppliers registered in the Medical Supplies Division, 36 suppliers informed that due to the economic crisis in the year 2022, they are unable to supply their quota of gauze at the prevailing prices. It was observed that there was a shortage of gauze in hospitals due to the fact that the total annual requirement was not accurately estimated and the need was not met, and the Medical Supplies Division had decided to purchase 12 million meters of gauze through the Health System Enhancement Project (HSEP). In order to maintain a safe stock of 03 months, to obtain 03 million meters and to call for bids reducing the order to 03 million meters because of inability to proceed procurements exceeding Rs. 500 million by the Project Procurement Committee. In the project procurement committee held on 21 November 2022 with the</p>	<p>- Do -</p>	<p>Under (a) above, the forecast estimate of the Medical Supplies Division has been prepared and the manner of obtaining the requirement has been indicated accordingly, therefore, this alleged surgical gauze shortage was not due to a problem of estimating the annual requirement, but due to the non-receiving of quota to be received from the suppliers who obtained the quota. This was happened due to the lack of foreign exchange constraints to import the main raw materials required for gauze. According to the decisions taken in a meeting chaired by the Hon'ble Minister regarding the shortage of surgical gauze, it was decided to get 12 million meters of</p>

	<p>participation of the acting director of Medical Supplies Division, Sisili Projects Consortium Private Company, which was the only bidder who had submitted bids as an urgent need in the Medical Supplies Division, had also been approved to award the order of 03 million meters of gauze. At that time, there was no urgent need to purchase gauze at a higher price in the Medical Supplies Division, and at the time of the order was awarded, local suppliers had supplied an amount of 3,635,700 meters of gauze to the Medical Supplies Division. It was also observed that during the period from September to December 2022, approximately 08 million meters of gauze were received and issued.</p>		<p>gauze through the Health System Enhancement Project (HSEP). that the decision to place an order of 12 million meters through the Asian Development Bank (ADB-HSEP) project to obtain the need for a safety stock for the above-mentioned reasons was a policy decision taken at the meetings chaired by Hon'ble Minister of Health. Due to the limitation of available storage capacity, the quantity has been reduced from 12 million meters to 3 million meters and bidding has been done through the above meeting and related Technical Evaluation and Tender Board. The unit price of gauze meter is Rs. 89.50 (Without VAT) and total cost of Rs. 268,500,000 of this tender was awarded by the Technical Evaluation Committee and the Procurement Committee.</p>
<p>iii.</p>	<p>It was observed that the supplier who received the order was a local supplier who supplied at the rate of Rs.74.96 under the quota system of the Medical Supply Division, and in this order, he had submitted a bid to import and supply a meter from India at the rate of Rs.89.50. But the Medical Supplies Division had not confirmed whether this stock was actually</p>	<p>- Do -</p>	<p>That the decision related to the import and supply of this surgical gauze order offered through the Asian Development Bank (ADB HSEP) project at Rs.89.50 per meter from India has been made by that project.</p>

	<p>obtained from the Indian manufacturer or a locally produced stock.</p>		
<p>iv.</p>	<p>While it was possible to buy a meter from the local suppliers at Rs.74.96 and by November 2022, the local suppliers were supplying the stocks related to the quota, and the supply schedules had been given to get 03 million meters for 08 months at the rate of 3750 rolls of 100 meters per month from the new supplier. However, based on a decision taken by the concerned officials 09 months before, without consulting the health secretary, the Medical Supplies Division should have considered the stock situation and canceled the order when there was sufficient stock, but they had procured the stock at a higher price. Failure to act in such a way as to minimize the loss to the government as per the procurement guidelines, if there is a possibility of canceling the relevant order, and if the Project Director obtains a report on the stock status of the Medical Supplies Division and hospitals before awarding the relevant order, It was also observed that the loss caused due to these decisions could have been minimized or the loss caused by awarding the order to a lesser amount.</p>	<p>- Do -</p>	<p>The total tender was 12 million meters of surgical gauze to be procured, and it has been decided in a management meeting about the existing supplies with the HSEP project of the medical supplies sector, which was chaired by the Honorable Minister of Health, to reduce it to 03 million meters and keep as a safety stock of 03 million meters of surgical gauze provided by the supplier of surgical gauze allocated to the HSEP project from overseas. Regarding a stock of 50,000 meters received by the Medical Supplies Division on 30 May 2023, the Stock Control Officers informed the Director of Medical Supplies through the concerned Assistant Director to seek the advice of the Health Secretary. Since the order was already active when this file was first referred to the Deputy Director General of Health Services (Medical Supplies) and discussed with the Secretary of Health, and instructions were received during several rounds of discussions to obtain this as safety</p>

			<p>stock, That there was no need to submit for the approval of the Secretary of Health and that there was no need to repeatedly submit the supply for approval, he was verbally instructed to proceed, and accordingly the Senior Assistant Director acted in accordance with those instructions, Also, in the management meeting of the HSEP project of the Medical Supplies Division chaired by the Honorable Minister of Health, the Medical Supplies Division and the HSEP Project were clearly instructed to go and get 3 million meters from the imported supplier as safety stock.</p>
	<p>v. Due to this, the government will incur a loss of Rs. 43.6 million by buying 03 million meters at an extra rate of Rs. 14.54 per meter, and there is no need to maintain a standby stock while suffering a loss of Rs. 43.6 million. It was also observed in the audit that the officials had not taken steps to properly estimate the total annual requirement and raise the quota of local suppliers to protect the local industry.</p>	<p>- Do -</p>	<p>In the meeting held on 19/08/2022 regarding the procurement of the Medical Supplies Division under the leadership of the Honorable Minister of Health, it has been decided to obtain a 03-month stock of surgical gauze from this imported order to obtain the imported stock of 3 million meters of surgical gauze as safety stock. Although there was a certain amount of surgical gauze for the Medical Supplies Division, this stock had to be obtained. In case of local</p>

			<p>surgical procurement, the price is determined by a price committee of the Ministry of Health and the tender value of the HSEP project, which handled the imported gauze tender, is a decision of the procurement committee appointed independently. Thus, there was a price difference between the domestic stock and the imported stock. However, an investigation has been conducted in this regard.</p>
(z)	<p>The MSMIS computer system (Pronto system) for medical supply stock management started from 2015 and was implemented until the end of May 2023 and for that system Rs. 633.6 million had been spent. In June 2023, that computer system was removed and replaced by a computer system called Swastha as a comprehensive information management system for medical supply management. For the contract to develop this system, the estimated value of 101.8 million and the contract was awarded to a private company called Loons Lab and Rs. 51 million had been paid to this private company by July 2023, for establishment of this system through the Primary Health Care Project (PSSP), Also another Rs. 36.6 million had been spent on training programs and purchase of furniture. The following facts were observed during the inspection in this regard.</p>		

	<p>i. Although a separate division of the Ministry of Health for Information Technology was established as the Health Information division, that division was not made to participate in the procurement of this health system or in the technical evaluation of the system.</p>	<p>In this regard, investigation should be carried out and should be dealt with in a disciplinary manner on responsible officers.</p>	<p>The Swasta computer system was started as a government policy decision, and it was used from 09.06.2023 for the management of medical supplies data of the Ministry of Health after the termination of the existing employment contracts of the existing Pronto system. At that time, the State Ministry of Health was established for the production, supply and regulation of drugs and the complete management of medical supply was done by that State Ministry, and the previous pronto computer system management was done by the Medical Supplies Division and the State Ministry. Accordingly, the procurement of the new Swastha Comprehensive Information System, which was started as a public policy decision, was carried out by the State Ministry, That a committee consisting of 07 experts representing all stakeholders such as information technology, health information technology, medical supply unit, etc. was appointed for its procurement and technical evaluation activities, The Director of the Information Management Division of the Ministry</p>
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			<p>of Health has been a member of the main National Steering Committee appointed for this purpose from the beginning.</p>
<p>ii. At the initial stage of developing this system, the needs of the system users were not identified and evaluated.</p>	<p>- Do -</p>	<p>Since the beginning of this system, during the development of the system (System Development), in a period of about 11 months, the needs identification programs have been conducted closely with all the stakeholders such as the Medical supplies Division, the State Pharmaceutical Corporation, Regional Medical Supplies Divisions, pharmacists in hospitals and pharmacies, etc. For that, using the previous system, going to their workplaces and understanding their work sessions, meeting with them to identify their needs, residential training workshops, etc. After identifying basic requirements, 88 initial wireframes prototypes were reviewed with stakeholders and a large number of further development workshops, introductory workshops were conducted, also identify individuals and groups separately for each module and review the system</p>	

			with them separately to identify new requirements.
<p>iii. Attention was not paid on how to integrate this health system with systems such as HHIMS and HHIMS, which were already being implemented in the health sector.</p>	<p>- Do -</p>	<p>That the Pronto system used outdated technology that could not be connected (cannot interoperable) with HHIMS, HHIMS or any other system owned by the Ministry of Health was one of the primary reasons for the public policy decision to create a new system. Accordingly, it is stated that the new system should be interoperable with other systems as a basic condition, and that the establishment of interoperability of the system as complete bidirectional communication has been emphasized in the Request for Proposal (RFP) 603 Terms of Reference (TOR) procurement documents. That a number of discussions have been held with the Health Information Unit for this purpose. Also, in accordance with the Sri Lanka Digital Health Blue print Version 01(2023), awareness has been given to the Director of Health Information to give the necessary notification for interoperability /integration, thus integration with other systems has been considered</p>	

			very important and special attention has been given to that work and that has been initiated.
	iv. A correct cost analysis was not done comparing the additional cost to expand and maintain the existing Pronto system and the cost to complete the sanitation system and thus there was no confirmation of the feasibility of continuing to operate this entire Swastha system.	- D0 -	On 10/01/2022, the Hon'ble Minister of Finance has conducted a "Cost Benefit Analysis" in accordance with the observations of the Cabinet of Ministers and forwarded it to the Cabinet of Ministers on 2022.05.20. Accordingly, after discussion by the Cabinet of Ministers, in accordance with the 2022.01.10 decision of the Cabinet of Ministers regarding APA No. 21/2156/109/128, the Secretary of the Ministry of Health was directed to take the necessary steps to install the Swastha medical supply system on 31.05.2022 and it has been informed by the Secretary to the Cabinet of Ministers.
	v. All health information systems should be in compliance with the Digital Health Blue Print currently approved by the Ministry of Health, but the audit did not confirm that this health system has been developed in accordance with it.	- Do -	Digital Health Blue print - Version 01 was launched by the Ministry of Health in the year 2023, and the creation of the SWASTHA system was started in January 2022, Accordingly, during the creation of this SWASTHA system, Digital Health Blue print- Version 01 19 was not launched, and

			<p>Accordingly, the development was started in accordance with the National Digital Health Guideline and Standard (NDHGS) 2.0, which was the only guide available at that time. However, after the launching of the Digital Health Blue Print in 2023, the SWASTHA system has been reconfigured to be compliant with it. Also, Digital Health Blue Print 2.4.5. SWASTHA system has been identified as a Point Of Service (POS) system and the SWASTHA staff has supported under the operators of existing curative and preventive sector health information system as the main shareholders who contributed to the creation of the Blue Print, Also, 7.3.1. Under Existing Project Alignment, the creation of the health system has started at the time of creating this blue print.</p>
	<p>vi. According to Section 6.5 of the agreement signed between the supplier and the Secretary of Health, the expert committee appointed by the Ministry of State must review and approve each module of the system before making payments, but the appointed expert committee did not include a member with expertise in system development and Rs. 51 million had been</p>	<p>- Do -</p>	<p>After giving a certificate from the University of Colombo, which provided expert advice on the technical feasibility of this system, the island wide implementation of the system was started. After that, payments were made only related to</p>

	<p>paid to the supplier without obtaining a recommendation report from the Computer Institute of the University of Colombo which was appointed to provide Consultancy Services for development of this system.</p>		<p>those modules have been evaluated by a technical evaluation committee. The technical evaluation committee was included a Medical Officer on health information technology, a representative of the Medical Supplies division and a Chief Accountant.</p>
<p>vii. To introduce such a complex system in which a large number of institutions in the health sector are coordinated, and to run both systems in parallel for a sufficient period of time, the use of the Pronto system was suspended and it was made mandatory to implement the SWASTHA system from 09 July 2023.</p>	<p>- Do -</p>	<p>Since the stock management is centralized, it is essential to maintain a live interconnection between the two systems in order to carry out the stock balancing correctly when managing the same stock by two systems, but in practice, entering data into two parallel systems due to difficulties and problems in data management, and balancing a centrally existing stock when consuming through two systems. Due to the existing complex problems and the SLT connection related to the SWASTHA system, the Dialog APN connection related to the Pronto system and the majority of the hospitals do not have the necessary technical facilities to implement the parallel tests in practice for a long time. Also, it was informed in the operation committee meeting that it would be advisable to carry out a</p>	

			<p>parallel inspection for about two weeks by the computer unit of the University of Colombo, which provides consultancy to the SWASTHA system.</p>
<p>viii.</p>	<p>Regarding the problematic situation that has arisen regarding the establishment and operation of the SWASTHA system, Medical Supplies Division, Ministry of Health, National Hospital of Sri Lanka, Lady Ridgeway Children's Hospital and Teaching Hospitals, District Hospitals, Basic Hospitals, 28 regional hospitals and 12 Regional Medical Supplies Divisions (RMSD) across the island were audited on 30 June 2023. There, due to the system not being developed to suit the needs of the users of this system, various problems had arisen in using the system for daily activities, and problems had arisen regarding the accuracy of the data when combining the data of the existing Pronto system into this system. That the main institutions involved in the medical supplies network such as the State Pharmaceuticals Corporation, the National Medicine Regulatory Authority, the Medical Supplies Division, and the State Pharmaceutical Manufacturing Corporation were not connected to this system in such a way that proper coordination was built. It was observed that adequate controls were not established in data entry and security of data, and records were not available sufficiently for</p>	<p>- Do -</p>	<p>That the fully utilization of this system started from 09/06/2023. This special audit was conducted on 17/07/2023 and by that time only 38 days had passed since the introduction of this system, when transferring from the old system to a new system, although the users are trained under so many control conditions, it is common for various problems to arise, such as problems arising from practical application of the knowledge gained from training, problems related to computer hardware, problems arising from connecting to the Internet, etc. action was taken to maintain supportive services such as a special phone number, Helpdesk, WhatsApp number in order to overcome those problems. 24-hour process, online and Physical Training Programs were able to solve these problems, Also, all the necessary report retrieval facilities for system users, Dashboard facilities</p>

	<p>stock management decisions.</p>		<p>have now been fully provided to all subscribers. Currently, all hospitals, regional drug supply units. Medical Supply Unit, State Pharmaceutical Corporation, State Pharmaceutical Manufacturing Corporation, etc., use the SWASTHA system to carry out tasks related to the medical supplies process of the institutions.</p>
<p>ix.</p>	<p>User Acceptance Certificates were not obtained for each completed module in the development of this SWASTHA system. Instead, the attendance documents of those who participated in the workshops held related to the system were submitted to the audit as User Acceptance certificates and the names of the drivers were also recorded in these attendance documents.</p>	<p>- Do -</p>	<p>That the workshops have been conducted for User Acceptance and not for individuals, that the information about that has been given to the audit, that the names of the drivers have been obtained as the names of the drivers are also needed to provide food to the people who participated in the workshops while conducting the workshops.</p>
<p>x.</p>	<p>According to the order of the Subcommittee on Government Accounts held on 20 October 2023, the report issued by the Computer Science Department of the University of Moratuwa on the computer systems operated under the Ministry of Health including this system. The deficiencies mentioned above were observed and the recommendations related to the SWASTHA system were as follows.</p>		

	<p>➤ Appointment of an expert committee with the participation of the Ministry of Health, Health Information Division, independent technical experts and other stakeholders to conduct an in-depth study of the health system to determine whether maintain continuously or improvements can be made to the SWASTHA system to achieve the intended objectives, including the collection of requirements, design applications. deployment approach, implementation, testing and integration phases.</p>	<p>These recommendations should be implemented.</p>	<p>That the University of Moratuwa has not yet obtained user access, usernames and passwords for testing the SWASTHA system. Also, doctors, computer technicians, system development officers, software engineers who have an understanding of the system have not been officially entered into the system and an official combination has not been made. This was officially stated by the Ministry of Health in the COPA meeting held on 26/04/2024, and the relevant representatives of the Moratuwa University accepted it in the COPA meeting and conducted the investigation according to the various documents, complaints and oral statements sent to them by various parties and accordingly, the COPA Committee was informed that, Also, as of 12/06/2024, this report has not been forwarded to the Pharmaceuticals Production, Supply and Regulatory Division of the Ministry of Health and therefore, it is not in a position to express any opinion on its content or recommendations, After the report is officially received, the University of Colombo, which provides the</p>
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			technical consultancy for this system, will re-examine the facts and the system and if any changes are necessary, they will be able to make those changes.
		<p>➤ Making changes to be made by the contractor based on the recommendations given by the expert committee.</p> <p>➤ If the expert committee decides that the plan and development of the SWASTHA system is not sufficient, the ministry should reorganize a new system, and in the meantime, the existing MSMIS system can be used.</p>	- Do -
			- Do -
		<p>xi. The Cabinet Memorandum No. १०८/21/2156/309/123 dated 10 December 2021, regarding the introduction of the new information management system "Introduction of Swastha", submitted by the former Minister of Health, stated that the system at that time was used to obtain actual consumption data and that annual drug estimation based on the consumption pattern is not supported; It was also stated that the Swastha system would be designed, created and introduced to communicate with all the institutions up to the wards and pharmacy counter levels by connecting all the health institutions. Accordingly, action had been taken to make payment of Rs. 15 million by</p>	- Do -
			It is strongly recommended that annual estimates should be done based on the actual consumption data in accordance with the 2018, 2022, 2024 special audit reports submitted since 2018. Accordingly, as a public policy decision, it was decided to make annual estimates based on the actual consumption data, and accordingly, the Swastha system was created. That the system is designed to capture the issuance of prescriptions by doctors and the issuance of prescriptions by pharmacists and calculate actual

	<p>31 December 2022 for Modules to develop a comprehensive information management system related to medical supplies according to the Terms of Reference presented by the State Ministry of Pharmaceutical Products, Supply and Regulation, including data analysis of patients related to hospitals, and admission of patients, registration, releasing, generation of Prescriptions generation. But in relation to all government hospitals, this Swastha system, which was designed to cover drug stock management and patient care management through one system, currently operates as the previous Pronto system. The Ministry had taken a policy decision to implement in such a way that information can be collected only up to the hospital drug store. Also, although the ministry had informed that it plans to use this system to collect information on certain medical clinics conducted by hospitals, it was not specifically identified which clinics.</p>		<p>consumption in real time, Also, facilities such as identification of patients according to PHN (Personal Health No) and identification of repeated issuance of the same medicines have been provided to them, so far about 1.6 million prescriptions have been issued by the system. Accordingly, MSMIS Swastha software can be used to computerize up to the patient's medication in all hospitals owned by the Ministry of Health subject to the financial priorities and policy decisions of the Ministry. Under the current economic situation of the country, due to the impossibility of obtaining computer hardware to complete the OPD, Clinic and Pharmacy counter in all the hospitals of the country, the system will be further extended to the institutions that can provide the necessary hardware in every hospital up to the drug stores.</p>
<p>xii.</p>	<p>Due to the existing problems in the Swastha computer system, the value of the outstanding debit notices to the State Pharmaceuticals Corporation in relation to the purchase of medical supplies during the period from August 2023 to 29 November 2023,</p>	<p>- Do -</p>	<p>That the value of the number of outstanding debit notices from August 2023 to the audit date was Rs. 20,202,740,429. That as of today (03/06/2024) the problematic</p>

	<p>which was the audit date, was Rs. 20,202,740,429 and the vouchers printed with errors on the approval of the Health Secretary, were compared with the existing documents and after correcting the printed vouchers manually by the officers in charge and submitting them for payment, the value of the unsettled debits was Rs. 10,989,442.187 as of 06 March 2024.</p>		<p>situations have been resolved to some extent and the value of the debit notes directed to be paid through the "SWASTHA" computer system is Rs 9,213,298,242. Accordingly, the number of debit notices to be settled furthermore, by 03/06/2024 is Rs. 10,989,442,186. The errors in the debit notices are being corrected by the officials of the "SWASTHA" division and together with SPC and actions are being taken to settle them.</p>
<p>xiii.</p>	<p>Due to different shortages such as lack of accurate recording of values, delay charges etc. in the Swastha computer system, in relation to the purchase of medical supplies for the period of August 2023 to 29 November 2023, Rs. 5,678,913,028 of 653 invoices, 343 invoices related to Rs. 2,982,951,254 were still unpaid to the State Pharmaceuticals manufacturing Corporation as of 06 March 2024.</p>	<p>- Do -</p>	<p>That out of 653 INVOICES that was due to be paid as of the date of audit, 310 INVOICES have been directed for payment after correcting the problems of the "SWASTHA" computer system, approximately, its value was Rs. 2,695,961.774.</p>
<p>xiv.</p>	<p>It was observed during the audit that the need to examine by an independent and expert committee whether the government has incurred any loss or additional cost due to the development of such a complex system designed to be implemented as a comprehensive information management system for the management of medical supplies in all</p>	<p>- Do -</p>	<p>For the year 2025, the number of institutions and stores that have prepared annual estimates online through the Swasta system was 2360, and the number of institutions and stores that have received at least 05 orders through the Swastha system</p>

	<p>government hospitals and institutions related to the health sector without proper feasibility study and take necessary action against the responsible parties, and the need to promptly install and maintain an information system that provides accurate and up-to-date information for medical supply management.</p>	<p>was 1891 by 05/01/2024. It is said that the previous MSMIS Pronto system was widespread in about 250 institutions including MSD and RMSD warehouses, for which about 502 User Licenses were used, according to which at least all the existing healthcare institutions (about 1159) and major health care institutions (about 350) in Sri Lanka, Even if it is expanded to only one storage unit, about 1000 additional User Licenses should be purchased. Since there are several main warehouses (Pharma, Surgical, Consumable, Non-consumable, Lab, Radiology) in major hospitals, it is necessary to purchase a license for those system users as well. According to the exchange rate of the year 2020, the cost of the user license was Rs 296,177. Accordingly, if 1000 more User Licenses are purchased as per the exchange rate of the year 2020, the cost will be Rs. 296,176,000 (about 296 million), the total cost of creating the MSMIS system is 101 million rupees with three years of maintenance costs, so far, the MSMIS system has been extended to 1891</p>
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			institutions. If MSMIS Pronto system was expanded by purchasing a user license for those organizations, the cost would be 560,066,244 rupees (about 560 million), currently 12,000 users of the MSMIS system are doing daily work. Already this system has made a huge direct financial benefit to the government.
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3.5 Informal Transactions

	Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)	It was observed that the authorities of the Teaching Hospital, Kurunegala have not complied with the orders given by the Secretary of the Ministry of Health in the letter No. SAS/SA/07/11 dated 31 October 2011 addressed to all hospital directors and heads of institutions. The following facts were observed during the audit conducted in this regard.		
i.	That from the year 2012, all hospitals and other health institutions should select bidders for cafeteria services by themselves, and it was informed in the above letter that that the cost of electricity and water related to cafeterias should be borne by the people running the cafeterias and the restaurant rent	A full independent investigation should be conducted in this regard and action should be taken against the responsible parties.	Disagreement with the observations.

	<p>should be credited to the government revenue. But the authorities of the Teaching Hospital, Kurunegala, contrary to these orders, leased a hospital building to a cooperative society without a formal written agreement and the canteen, communication square and related land of the said building were taken over by the cooperative society. Due to leasing to other parties, there was a loss of state revenue of Rs. 6,085,200 per year.</p>		
	<p>ii. Even though the Committee on Public Accounts held on 09 April 2021 ordered the Chief Accounting Officer to recover the loss incurred to the government due to this activity till August 2016 or to take legal action in this regard, but till March 2024, the amount could not be recovered.</p>	- Do -	- Do -
(b)	<p>A health driver employed at the National Hospital, Kandy had not performed any duty from 2018 to 31 July 2023. He was not assigned any duty by the hospital authorities during that period and was paid Rs. 2,732,944.</p>	<p>Conduct a full independent investigation in this regard and take action against the responsible parties</p>	<p>Agreeing with the observation, the unpaid leave taken by this driver were calculated as Rs.31,219 for 20 days in May 2023, Rs.43,551 for 20 days in June 2023 and Rs.15,609 for 10 days in July 2023 and the total amount for 57 days was calculated as Rs. 90,380 and was collected from the salary related to the months of September, October and November 2023 and credited to the government account. Also, that an amount of Rs.75,811 has been charged from the salary of</p>

			<p>December 2023 and January 2024 for 47 days of unpaid leave from 01.01.2022 to 30.06.2022, That the leave without pay for the remaining period is being calculated and that the calculation is done and the charges will be reported. Furthermore, a preliminary investigation has been started in this regard and if necessary according to the recommendations of the preliminary investigation panel, it will be forwarded to the Ministry of Health with the necessary recommendations for conducting a formal investigation.</p>
(c)	<p>There is no provision regarding the provision of breakfast for the junior staff as per paragraph 06 of the circular letter No. 01 - 21/2015 dated 28 May 2015 issued by the Secretary of Ministry of Health, but arrangements had been made to provide breakfast to the junior staff of Sirimavo Bandaranaike Children's Hospital and Teaching Hospital, Gampola.</p>	<p>An investigation in this regard should be carried out and a formal system should be prepared.</p>	<p>It was also discussed in the Audit Management Committee meeting for Central Provincial Hospitals on 08.04.2024, about how rice was replaced with bread and tea in the morning for junior employees, according to the Internal Memo No. SAS/TB/04/48/2007 and dated 01.11.2007 issued by the Ministry of Health, rice has been given instead of bread for breakfast, In the above management committee meeting, the officials of the Internal Audit Division informed that the Internal Audit</p>

			<p>Division of the Ministry of Health will investigate and inform us in the future, however, they hope to study the matter and inform about this in the future.</p>
(d)	<p>According to the Circular No. 01-21/2015 dated 28 May 2015 of Secretary to the Ministry of Health, for the provision of food to the employees on a monthly basis, a small sum of Rs.10 was charged from the employee's salary according to the Health General Circular No. SDA/04/79 dated 25 May 1979. Compared to the year 1979, the price of food has increased several times and wages have increased at a very high rate. In the last 44 years, the government has had to bear a huge cost due to charging an unchanged fee and if food is provided to the employees, the Ministry of Health has not worked so far to prepare a system to cover the cost so that it is not a burden to the government.</p>	<p>- Do -</p>	<p>No answers were given.</p>
(e)	<p>From 21 January 2022, the disposal of clinical waste at the District General Hospital - Matale was done according to the tripartite agreement reached on 11 July 2019 with the Ministry of Health, the Central Environment Authority and Sicily Hanaro Encare Pvt. According to the agreement, yellow, red and purple garbage bags and yellow boxes with red tape should be provided to the hospital by Sicily Hanaro Encare but this institution did not provide garbage bags and yellow boxes with red tape were not provided at any time from the year 2022 to year 2023 to the hospital. Even though the institution had to</p>	<p>It should be done according to the agreement.</p>	<p>That agrees with the observations. in the disposal of clinical waste in this hospital, from 21 January 2022, according to the agreement between the Ministry of Health, the Central Environmental Authority and the Sicily Hanaro Encare Pvt., yellow and red garbage bags should be provided to the hospital by the Sicily Hanaro Encare Pvt. But that the institution had not given the relevant garbage bags to</p>

	<p>pay a total of Rs. 20,673,915 for 104,564 kg of clinical waste from the year 2022 to July 2023, including a fee for the garbage bags to be provided. Instead of yellow boxes with red tape, sharp bin was being produced by using cardboard boxes by the infection control units of the hospital, and for the purchase of yellow and red garbage bags, the hospital had also spent Rs.2,070,004 again.</p>		<p>the hospital. As a result, the amount of Rs. 2,070,004 that the hospital had borne for the purchase of the garbage bags from another external party was recovered from Sicily Hanaro Encare Private Company in December 2023.</p>
(f)	<p>Although according to the instructions in 10.3.5 of the Ministry of Health circular dated 31 December 2022 titled Transfer of Financial Control Powers for the year 2023, the income from cafeteria and other various sources should be credited to the government income instead of being credited to welfare accounts. The canteen maintained by a private party in the 492 square feet area of rest building reserved for specialists in the Matala District General Hospital to meet the food requirements of 200 specialist doctors and doctors, without following a formal procurement process. It was observed that a tax rent was maintained without being credited to the government's income and that the hospital was paying for the water and electricity used for the activities of the relevant canteen.</p>	<p>Action should be taken as per provisions of circulars issued by the Ministry.</p>	<p>Agreeing with the observations, that the upper floor of the old laboratory building has been reserved for the doctors' rest room in order to provide basic needs and facilities for the medical officers in this hospital, Since the hospital was administered by the Provincial Council, an association has been formed by the medical officers including specialist medical officers to maintain this unit and these facilities have been provided by themselves with their funds and the hospital will not bear any cost for that. That they have established a fully equipped meeting hall, communication unit, rest room and canteen in this unit, the hospital has not provided any equipment or goods for the establishment of these units and only the building has been provided for that unit, The audit has shown that</p>

payments are made by the hospital only for the electricity and water provided for that building, and that no amount is charged for the water and electricity used for the canteen established in this unit. As mentioned above, since this unit has been maintained by the association established by the medical officers, no attention has been paid so far to collect a certain percentage from the water bills and electricity bills to the government. Therefore, according to the way shown by the audit regarding the charging of these bills, that arrangements have been made to install separate meters for the electricity and water connection supplied to the restaurant and calculate the amount of water and electricity used monthly according to the consumption units and charge that amount from the monthly bills of the hospital.

3.6 Assets Management

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)	The cab number PB-6544 registered in the name of the Director General of Health Services was taken to a private vehicle repair facility in Kaduwela area on 15 February 2016 without any formal approval and without arranging to bring it back after being repaired. It was observed during the physical inspection conducted on 04 October 2023 at the institution that it had been abandoned in the institution. The following points were also observed further during the audit in this regard.	
i.	According to the information received during the audit, it was observed that this vehicle was given to the Global Project to Fight Tuberculosis and Malaria and that this vehicle was damaged due to water mixing with the engine of the vehicle while driving during the flood. The audit was reported that without informing the real situation, the vehicle had been handed over to the Garage to make it repair at least the level of starting, but there was no written evidence submitted to the audit to prove it.	No answers were given.
ii.	It was reported that this vehicle has been sent for repair as the Ministry had informed the audit in writing. But when inquiring about this from the officials of the Transport Division on 04 October 2023, it was informed that this vehicle was identified	Conduct a full independent investigation in this regard and action should be taken against the responsible parties. - Do -

	<p>during the physical inspections conducted at the vehicle repair stations according to the orders given by two officers who held the position of Director (Transport) earlier. Accordingly, this vehicle was registered as a ministry reserve vehicle. In this way, even though two responsible officers had identified that this vehicle was decomposing in the respective garage without any formal reference. It was observed during the audit that not taking any action until the audit was carried out was highly inappropriate and irresponsible.</p>		
<p>iii.</p>	<p>The providing of this vehicle to the relevant project, its use, the work the vehicle was driving at the time of the damage and the officers involved, whether the incident was reported to the police, whether the vehicle received an estimate from the manufacturer for repairs, etc. If such an estimate was obtained, the reason why the repair was not carried out according to the estimate, whether a preliminary investigation was carried out into the incident and if so, what were the recommendations, who authorized the vehicle to be taken to this garage, whether there is a procurement approval for such towing and repair of the vehicle from that agency, the reason for not taking the vehicle back, Regarding the concealment of this situation from the responsible parties, even after getting to know the information, the ministry officials tried to cover up the incident without taking the necessary corrective measures. In this situation, it is</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>pointed out the need to conduct a full formal and independent investigation regarding the recovery of the damage caused to the vehicle from the responsible parties and to take immediate necessary action regarding this vehicle. I would like to point out the need for your urgent attention to the lack of strengthening of the internal control system of the Ministry's vehicle management, even though it has been pointed out by the audit.</p>		
(b)	<p>Two (02) vehicles that were given to the former Minister of Health were not returned to the Ministry until 15 March 2024, but legal actions were not taken to get the relevant vehicles back to the Ministry.</p>	<p>Legal action should be taken in this regard and arrangements should be made to get the relevant vehicles back to the ministry.</p>	<p>No answers were given.</p>
(c)	<p>Teaching Hospital, Karapitiya had 84 government houses belonging to 05 grades, and all those houses were allocated to the hospital officers employed in various services under monthly economic rental basis. As per Chapter XIX of the Establishment Code of the Democratic Socialist Republic of Sri Lanka and the General Circular No. 1977 dated 06 June 1997 of the Additional Secretary (Health) of the Ministry of Health, Highways and Social Services issued under the title of "Rationalization of Administration of the Quarters" Government houses should be dealt with and the following points were observed during the inspection.</p>		

	<p>i. Although the Government Valuation Department had assessed the economic rent for the hospital's government houses in the year 2023 and submitted it to the director of the hospital, without charging the assessed rent, the economic rent assessed in 2019 had been charged from the government houses. Due to this, the total of government housing income of Rs. 3,262,800 was not collected in relation to the period from January to August 2023 which was audited.</p>	<p>Actions should be taken according to the provisions of the Establishment Code.</p>	<p>It is agreed that, as per the provisions of Section 5:6 of Chapter XIX of the Establishment Code, after obtaining the permission of the Secretary of the Ministry, the arrears have been collected.</p>
	<p>ii. According to Section 6.1 of Chapter XIX of the Establishment Code of Sri Lanka Democratic Socialist Republic of Sri Lanka, the lease period of all the houses except the official houses allocated to a certain position is 05 years, but 19 officers were observed residing in government houses for between 01 and 15 years beyond the lease period without complying with it. Accordingly, the hospital's housing allotment officer had not yet taken steps to remove those officers from the government houses and provide them to the government houses applicants who are on the waiting list.</p>	<p>- Do -</p>	<p>That they agree, that they act accordingly after being advised of the legal process, that removal notices have been issued.</p>
	<p>iii. Although arrangements have been made by the Government Houses (Repossession) No. 7 of 1969, as amended by Acts No. 3 of 1971 and No. 40 of 1974, to remove officials residing in a Government House without permission or overstaying the lease period in accordance with Chapter XIX, Section 09 of the Establishment Code of the Democratic Socialist</p>	<p>- Do -</p>	<p>It is agreed that, the Health Secretary has issued removal notices under the Government Houses (Restoration of Possession) Act No. 7 of 1969 to the relevant officials on several occasions to remove the officers who have overstayed their lease period. Also,</p>

	Republic of Sri Lanka, the responsible officials of the hospital had failed to comply with it till the date of audit.		letters have been sent informing the Ministry of Health about this.
(d)	That 03 medical laboratory test equipment worth Rs. 16,897,350 purchased in the year 2017 for medical laboratory tests in Teaching Hospital, Karapitiya remained idle without being used for any laboratory test in a period of 07 years. It was also observed that out of them, 02 machines amounting to Rs. 11,602,350 remained idle since the date of their purchase.	A full independent investigation should be conducted in this regard and action should be taken against the responsible parties.	Agreed that, the Ministry of Health has been requested to investigate the whole process from the procurement decision to procurement of these equipment, however, it has been informed in the letter dated 22.02.2024 to carry out the investigation by Karapitiya Hospital, In my letter dated 15.03.2024, I have again requested to conduct an independent investigation by the Flying Squad Division or independent investigation, that necessary actions will be taken according to the decisions of that investigation.
(e)	On 04 March 2021, Teaching Hospital, Karapitiya received Rs. 3,346,500 (US\$ 17,250) (US\$ 1 = Rs. 194) MaXterile FL90 type autoclave machine remained idle since that day i.e. for a period of 02 years. Also, according to Financial Regulation No. 751, all goods received by a government institution should be immediately entered in the goods register book, but it was not done in accordance with it, and even though this machine was received by the hospital more than 02 years ago, it was not entered into the inventory records. Also, it	- Do -	After obtaining the technical information from the local agency, the Biomedical Engineer (BME) was referred and, on the advice of the BME, the electricity and water supply, and the infrastructure necessary to establish a water and sewage pipe system, were established. Coordinating works were also done and the power outage observed during

	was further observed that according to the Financial Regulation No. 756, it was not disclosed in the annual stock verifications, that the stock verification activities of the hospital have not been carried out properly.		the operation of the machine was rectified and the correct operation was ensured on 12-07-2023, accordingly the inventory was taken and it is currently used in the laboratory.
(f)	45 equipment units belonging to 10 items to the stroke unit established at Teaching Hospital, Karapitiya and stored on the second floor, remained idle from 16 March 2023 until the date of audit.	Attention should be paid to the full utilization of these equipment.	It is not agreed that, the making inventory of any medical equipment will be done after the relevant departments have formally confirmed that it can be used for the intended function, it was delayed to verify the functionality of this machine by following the standard procedures in the covid epidemic situation. That it is late to take inventory, that the equipment mentioned here stored in the Stroke Unit of the Teaching Hospital, Karapitiya was received as a donation on March 16, 2023 for the newly constructed Professorial Unit, that this equipment are used and some of their parts were not received by the date of audit. That this equipment have been received by the Professorial Unit and cannot be issued to other wards and units of the hospital.
(g)	The Benz ambulance No. LW-1553, worth Rs. 18,000,000 which was given to the National Hospital, Kandy by the	Repair work of this vehicle should be	Agreeing with the observations, most of the repairs on this ambulance have

	<p>Ministry of Health on 30 October 2018, met with an accident on 23 September 2020 while returning back to the hospital after transported an infected patient from Kandy to Kandakadu Quarantine Center. For the repair of this ambulance, a payment of Rs.8,300,000 was recommended by its insurance agency and on 08 December 2022, an amount of Rs.6,225,000 was paid to the relevant company for the repair work, but by 31 December 2023, the relevant vehicle had not been repaired.</p>	<p>completed and make use immediately.</p>	<p>been completed by now and it has been reported that the ambulance needs batteries and tires. In this regard, the Technical Officer (Transport) of this hospital has checked and recommended that it is appropriate to purchase 5 tires and 02 batteries for the ambulance subject to insurance coverage, therefore, the procurement of tires and batteries is currently being processed.</p>
(h)	<p>Since the micro ambulance No. LW-0523, which was used for transporting patients of Teaching Hospital, Peradeniya worth Rs. 1,800,000, had to have its engine repaired, since May 2019, the ambulance No. 48-0415 had an accident on 22 January 2022 and was taken out of service. However, action had not been taken to repair them and put into use or to condemn by the audit date of 31 January 2023.</p>	<p>These vehicles should be checked and appropriate actions should be taken immediately.</p>	<p>Answers not given.</p>
(i)	<p>The Director's Quarters of Teaching Hospital, Peradeniya has been idle for almost 04 years from 08th February 2020 to 31st December 2023 and the management did not pay attention to its repair and use.</p>	<p>Arrangements should be made to utilize this quarters.</p>	<p>That agrees with the observations. The quarters allotted for the director quarters of this hospital is currently dilapidated. This means that the roof of the rear part of the quarters needs to be completely repaired and the roof is dilapidated and the electrical system is in a condition that needs to be renewed. Also, the bathroom and</p>

			<p>kitchen should be completely renovated, and one part of the house is also used as a waste storage, however, due to insufficient allocations received by the Ministry of Health in the past years, hospital maintenance has not been prioritized. In the letter dated 22.03.2023, it has been informed to the Director General of Health Services that a complete renovation should be carried out in relation to this official residence, accordingly all the above matters should be informed and permission to temporarily use one room in the said residence as a director or deputy director waiting room. That Permission to temporarily use one room as a waiting room for the Director Deputy Director has been given and will be dealt with accordingly.</p>
(j)	<p>According to Section 224 of the Code of Government Lands, land belonging to government departments should be surveyed and taken over formally, but the 7.754 hectares of land belonging to the Teaching Hospital, Peradeniya was not taken over.</p>	<p>The work on government land should be done in accordance with section 224 of the Code.</p>	<p>Answers not given.</p>
(k)	<p>Although the transport division of National Hospital, Kandy has 46 vehicles, less than 10 vehicles have been</p>	<p>Arrangements should be made to protect the</p>	<p>That agrees with the observations. It has been decided to use the provisions</p>

	provided to park only in the ambulance stand to protect them from rain and sunlight, and more than 30 vehicles owned by the hospital had to be parked outside. However, car parks were built with facilities for parking the cars of the doctors and employees of the hospital.	vehicles owned by the hospital.	to be received for building construction in the year 2024 to provide the necessary facilities to park a certain number of ambulances safely and accordingly, the necessary instructions have been given to the CECB to carry out appropriate site inspections and prepare the necessary estimates.
(l)	CPQK 4896 and QK-4893 three-wheelers registered under the Deputy Provincial Director of Health Services of Central Province, were given to the National Hospital, Kandy in 2017, but action was not taken to get the ownership of them .	These vehicles should be promptly taken over immediately and accounted for under non-financial assets.	That agrees with the observations. These three-wheelers registered under the Deputy Provincial Director of Health Services of Central Province, are currently being used for patient care services at the National Hospital, Kandy and arrangements are currently being made to transfer the three-wheelers to the National Hospital, Kandy.
(m)	Land of the National Hospital, Kandy as mentioned in the Gazette No. 9642 dated 20 December 1946 in 3457, 22 lots from No. 01 to 23 excluding No. 04, 28 Acres, 17 Routes, 313.2 perches had been allocated to the hospital. According to the basic map 3405 prepared by the surveyor of the Survey Department in the year 1989, there were 24 plots numbered from 01 to 24, and according to the map of the year 1989, it was 23.637 hectares, although it was 14.248 hectares in the year 1946. Accordingly, there was a	Arrangements should be made to settle the land owned by the hospital.	Agreeing with the observations, the Secretary of Health through the Legal Division of the Ministry of Health is working to carry out the relevant transfer activities from the Ministry of Lands in order to properly acquire the parts that have not been assigned by the Gazette.

	difference in the area of 9.389 hectares (3712.14 perches).		
(n)	According to the letter No. KDS/KGK/4/5/5/42/03 dated 26 April 2018 of the Assistant Divisional Secretary of Kadawat Satara and Ganga Wata Korele of Kandy, 27 of the 169 illegal residents in the hospital land were prosecuted and 06 case files were given final verdicts and eviction orders had been given, but those orders had not been implemented.	- Do -	Agreeing with the observations, requests have been sent to the court registrar to implement the eviction orders, and because the details of 5 people who have been given eviction orders are not included in the 2024 register of illegal residents given by the Divisional Secretariat, it is not possible to implement the court orders. Also, due to printing errors in 04 case files, it has not been possible to implement those orders. That requests have been sent to the legal division of the Ministry of Health to provide legal assistance to correct those files, and that the execution of the eviction order in case number 21654/19 is scheduled for 05.06.2024.
(o)	One of the illegal residents who had been sued by the Kandy Hospital, the resident of M.P. No. 01, had filed a case in the Court of Appeal under Case No. CA 65/2019 against her eviction order. The ruling in that case was given on 27 July 2021 and based on the Gazette No. 98 of 1958, it was stated in the final decision that this fragment No. 01 has not been handed over to the hospital. Thus, according to this decision, it was observed that all the pieces of land in M. P. 3405, which was the basis for filing	- Do -	Agreeing with the observations, so but Lot No. 1 part of the basic plan M.P. 3405, Pat Irupath that the eviction proceedings have been instituted as the hospital is claimed by the transfer certificate. That the work of settlement of Lot No. 01 segment is being carried out from the Ministry of Lands through the Legal Division of the

	a lawsuit by the hospital, were not legally assigned to the hospital.		Ministry of Health.
(p)	A waste water pumping station was constructed in the urban waste water management project at the land of Road 3 Perches 21.8 at 803 M.P. in Deianewela village belonging to the Kandy General Hospital. This waste water pumping station is currently not in working condition and it was observed during the physical audit inspection that there are 02 quarters of junior employees of the hospital and a security officer was deployed for the security of the site. Since this land is in an area of high economic value, it was not used for any productive purpose.	- Do -	Agreeing with the observations, the Ceylon Electricity Board has planned to build a primary electricity sub-station on the plot of land at basic pimbura 803 of Deiyannewela village, Kandy, which is expected to meet the ever-increasing electricity demand of the hospital.
(q)	As per the Section 224 of the Code of Government Land, the ownership of the land of 09 acres, 03 Routes, 29.17 perches belonging to the Pasbage Korale Divisional Secretariat, where Nawalapitiya District Hospital is run, had not been taken over to the hospital. Also no safety fence was built around the hospital grounds. Due to this, there is a risk of unauthorized people entering the hospital premises at any time and there is a risk of making unauthorized acquisitions.	The work on government land should be done as per Section 224 of the Code.	Disagreement with observations. That necessary arrangements are being made to hand over the 3.8229 hectares of land utilized by District General Hospital, Nawalapitiya to the Ministry of Health. That the surveyor's office will carry out the work of preparing traces to identify trespassers in relation to 02 requests 26/20249(655) 64/2023(619) to obtain a certificate of value under the Government Land Ordinance, Accordingly, after the completion of the related survey work, the obligation certificate can be obtained as per the letter of the Secretary, Ministry of Health, B04/Idam/Nawalapitiya/2023/17 dated

			<p>25/03/2024. Since the financial allocations required to complete the construction of the safety fence in phases have been received from the Line Ministry, the relevant tenders have been called on 29/04/2024. Accordingly, bids for the value of Rs. 4,992,250 will be invited through Bid No. DGHN/FK/07/2024 and the related construction works will be carried out after the contractors are formally selected.</p>
(r)	<p>The Philips Volcano IVUS & FFR machine installed in the Cardiology Department of National Hospital, Kandy on 31 March 2020 remained idle even on 31 December 2023.</p>	<p>A full investigation in this regard should be conducted and actions should be taken against the responsible parties.</p>	<p>Agreeing with the observations, the hospital has informed the local agency of providing the machine in writing on a number of occasions to provide consumables related to this machine installed in the Cardiology Department of the National Hospital, Kandy. The Bio Medical Engineering Division of the Ministry of Health has been informed on many occasions but since it has not been possible to provide the necessary consumables for this machine, or if it is not possible to deliver the machine to another hospital, or that the Bio Medical Engineering Division of the Ministry of Health has been informed to carry</p>

				out the necessary activities.
(s)	The value is approximately Rs. 1,547,000 of 13 Oxygen Concentrators which were donated by various institutions and individuals and received from the Bio Medical Engineering Services Division in the year 2021 to treat the respiratory problems of Covid patients in District Hospital, Nawalapitiya and the value is approximately Rs. 1,260,000 of 7 C-PAP Devices and Rs. 700,000 worth ICU Ventilator received in March 2023 remained underutilized in the hospital's Bio Medical equipment warehouse as of 31 December 2023.	In this regard, the necessary measures should be taken to make effective use of these equipment.	Disagree with the observations, 2 out of 13 Oxygen Concentrators have been issued to Ward No. 4 and the Emergency Treatment Unit as per the requirement, and by the letter dated 05.03.2024, Biomedical Engineering Unit Colombo, Kandy, Vatapuluwa and Medical Supplies division, Colombo were informed about the underutilized equipment. The relevant company came and installed the ventilator in the Intensive Care Unit and informed the Biomedical Engineering Unit, Colombo regarding the certificate given by the company.	
(t)	On 31 May 2019, Teaching Hospital, Ragama had given a Binocular Microscope machine to District Hospital, Nawalapitiya but by 31 December 2023, it had not been used for a period of 04 years 06 months and remained underutilized.	Arrangements should be made to procure the equipment only according to the need.	That this machine was issued to Prison Hospital, Pallekele by issuing order No. A/32 321678 Bha dated 09.02.2024.	
(u)	Nawalapitiya Hospital was incurred a cost of Rs 19,970,008 for preparing the premises, wiring, obtaining three-phase power supply and wiring, for installation of the GE Health Care/ Model/Optima XR 646, Digital Static X - Ray machine value of Rs. 20,940,561.08 (USD 73,734.37*284) given to District Hospital, Nawalapitiya	An independent investigation should be carried out regarding the provision of equipment that has been idle for more than two years.	That this machine was received at this hospital on 29.03.2022. That the preparation of the premises for installation of this machine in the hospital, the necessary preliminary work to obtain electricity, the updating	

	<p>on 29 March 2022 by the project to improve the health system of hospitals under Chinese assistance. But the machine could not be used for patient care by 31 December 2023.</p>		<p>of the transformer for the three-phase power supply, and the supply of electricity to the x-ray department by drawing electric cables have been completed in stages. The next step that needs to be done is that the relevant agency comes and installs the machine. For this, the concerned institution has been informed and currently only the UPS machine has been installed on 03.05.2024.</p>
(v)	<p>The Peradeniya Dental Unit is dedicated to preserving the salivary glands of patients, examining and treating problems with the glands and ducts to minimize nerve damage and avoid scarring and incisions. A high-tech Re-Karl Storz Silaendoscopy and visual system machine, which is used to remove small and medium-sized salivary gland stones and to treat salivary gland compression, was purchased on 04 May 2020 at a cost of Rs. 9,779,724 and 05 patients were treated in the year 2022. By 25 April 2022, the machine had stopped working. It was informed that the machine has suffered physical damage and it is not under the responsibility of the company, therefore, it is not possible to repair the relevant equipment free of charge. On 22 January 2023, the price of a new telescope with a warranty of 1 year was quoted at Rs. 2,255,896, but the repair of the related equipment had not been done by 31 December 2023.</p>	<p>In this regard, it should be investigated and found out whether irresponsible actions have been taken and measures should be taken for effective utilization of the machine immediately.</p>	<p>Agree with the observation that this machine is a high technology delicate machine used for removing stones from the salivary glands of patients and preventing salivary gland congestion and it was purchased on 04.05.2020 and installed on 17.11.2021. 05 patients had been treated till 25.04.2022 when the machine stopped working. Due to the current situation of the Covid epidemic, open mouth surgeries - all had to be temporarily stopped and the attendance of patients was at a very low level, which led to the treatment of such a small number of patients. At that time, only the most essential</p>

		<p>patient care work was done, and that this machine was designed for planned specialized surgeries and not for emergency medicine. That in the process of repairing the machine after its failure, on 22 January 2023, the agency had submitted an estimate of Rs. 2,255,896/- for the supply of a new telescope machine. Also, since there was physical damage to the machine, an investigation was conducted to identify the person responsible for it, and it was observed that it was due to the behavior of a patient, so it was decided to have it repaired at the expense of the hospital. That the above prices presented by the agency were very high and discussed in detailed at several technical evaluation committees and several procurement committees in this regard, Also, when discussing with the relevant expert doctors, since this machine has not been used for so long and the price of a new machine has increased significantly now, they were of the opinion that it would be more effective to repair and use it. That a technical evaluation committee was appointed again on 04.03.2024 to give</p>
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			<p>a report regarding the estimate presented by the agency, Accordingly, the technical evaluation committee 58 has given the recommendation on 10.04.2024 that it is suitable to have the repair work done by the agency at the above estimated prices, Accordingly, the letter of approval of estimated prices was forwarded to the agency on 20.04.2024, However, in order to prevent such delays in the future, a computerized program has been introduced to report immediately when a machine malfunctions, and that all error reporting and repair work will be done through that program. And that they will work to inform all the relevant officials to use the machine carefully, and to give instructions and training for that.</p>
(x)	<p>Digital Dental Panoramic X-Ray Machine with Cephalostat worth Rs. 6,250,000 was purchased for Peradeniya Dental Hospital in the year 2018 and this machine had the ability to obtain an X-ray image covering the entire mouth and around 500 patients were treated with this device monthly. The officials responsible for renewing the service and maintenance agreement for the 04th year from 09 December 2021 related to this machine did not act. The machine was out of service on 09 August</p>	- Do -	<p>That the agency has been informed on 13.12.2023 to give an estimate of cost for the repair of this machine and a reminder has also been sent on 06.01.2024, That the letter dated 08.01.2021 from the agency informed that it is no longer the local agency for the machine and that the agency's future operations have been</p>

	2023, and by 31 December 2023, it had not been repaired.		transferred to another agency, Accordingly, on 08.01.2024, the new agency was informed to give an estimate of the cost for the new addition of the machine and a reminder dated 04.04.2024 was also sent.
(y)	The C-Arm X-Ray machine given to the Teaching Hospital, Peradeniya by the Faculty of Allied Health Sciences was directed to perform surgeries in the Orthopedic Surgery Unit of the main operating room from 01 April 2019, and the machine was deactivated on 10 October 2022. In this regard, the Deputy Director of the hospital had informed the concerned supplier on 14 October 2022 and accordingly the concerned company had inspected the machine on 24 November 2022. Further, It has been informed that it is required to carry out the machine for further inspection. However, till 31 December 2023 it was not completed the repairing of the machine.	- Do -	Answers were not given.
(z)	The Media Preparation & Pouring System machine worth Rs. 9,690,248 used for the producing `bacterial media in conducting laboratory tests at the Microbiology laboratory of the National Hospital, Kandy was received at the Microbiology Laboratory on 26 September 2018 and due to lack of Preventive Consumable Maintenance kit, it was not used until 31 December 2023.	- Do -	In agreement with the observations, the Media Preparation & Pouring System machine used for the production of bacterial media in conducting laboratory tests at the National Hospital, Kandy Microbiology Laboratory has been delayed due to the import restrictions

			<p>imposed by the government in the past. Since the concerned local representative has informed that due to the inability to bring in the equipment required for the repair work, there will be a delay in providing the price estimate for the repair of the equipment. However, the price estimates have been submitted and approval has been sent from the Deputy Director General (Bio-Medical Engineering) Division and immediately after the approval and allocation, the procurement committee will take decisions and proceed to give the new order.</p>
Aa	<p>Rs. 6,700,000 worth Automation Slide Strainer machine used for the biopsy sample testing process at the Histopathology Laboratory of National Hospital, Kandy was received on 27 April 2018 by the Histopathology Laboratory. The touch display of the machine was inactivated on 16 July 2020, and although a request letter regarding its repair was submitted to the Director on 16 July 2020, the repair work had not been done by 01 December 2023.</p>	- Do -	<p>In agreement with the observations, the repair of these machines used for the Biopsy sample testing process in the Histopathology Laboratory of the National Hospital, Kandy has also been delayed due to the restriction on the import of spare parts as above due to the non-giving of prices. At present, estimates for repairs have been given, procurement committee decisions have been taken, repair orders have been handed over and repair works are being carried out.</p>

Ab	<p>A Tissue Processor machine worth Rs. 5,995,500 used for the process of Biopsy sample testing at Histopathology Laboratory of National Hospital, Kandy was given to the Histopathology Laboratory on 04 December 2017 and it was out of order due to an error in its sensor system since 23 August 2023. It had not been repaired and put into use by 01 December 2023.</p>	<p>When the equipment is out of order, steps should be taken to repair the equipment immediately.</p>	<p>In agreement with the observations, this machine used for the Biopsy sample testing process at the Histopathology Laboratory of National Hospital, Kandy has been repaired and handed over and is used for the sample testing.</p>
Ac	<p>The Konelab Analyzer worth Rs. 4,455,357 was handed over to the Biochemistry Laboratory of the National Hospital, Kandy on 03 October 2011. It was last used in the year 2016 and it has not been repaired and used again or taken any other appropriate action from the year 2016 to 01 December 2023. It was idle in the laboratory for about 7 years till date.</p>	<p>It should be determined whether the responsibilities have been dealt with without investigation and steps should be taken for effective utilization of the machine immediately.</p>	<p>In agreement with the observations, this machine which was used for testing in the Bio-Chemistry laboratory of National Hospital, Kandy has been recommended for misuse by the Bio-Medical Engineering Division, so it was submitted to the condemnatory committee with the related documents and handed over to the Chief Pharmacist to get recommendations. That accordingly, it will be forwarded to the Ministry of Health to get the approval to cut down from the book.</p>
Ad	<p>The Point of Care Analyzer worth Rs.1,200,000 used for conducting blood tests (Routine Test) in the Biochemistry laboratory of National Hospital, Kandy was received on 20 April 2020 and it was last used in the year 2021. As of December 2023, this analyzer is in working condition, but due to the decrease in the accuracy of the tests, it was</p>	<p>- Do -</p>	<p>Agreeing with the observations, this machine which is used for conducting blood tests in the Biochemistry laboratory of the National Hospital, Kandy was used to conduct a large number of tests at the same time</p>

	<p>observed that reagents (regent) are not ordered for it, and by 01 December 2023, no steps have been taken to restore it.</p>		<p>during the Covid-19 epidemic and during that period a very large service was performed by this machine. That the use of this machine has been stopped due to the fact that there are problems regarding the accuracy of the tests when conducting a small number of tests and the presence of several other machines obtained during the Covid-19 epidemic and the reduction in the number of tests performed.</p>
Ae	<p>The Thermo Fisher Centrifuge machine worth Rs. 1,000,000 received to the laboratory of Teaching Hospital, Gampola on 01 August 2018 has been out of order since 27 July 2022 and had not been repaired and put to use by 22 January 2024.</p>	<p>When the equipment is out of order, steps should be taken to repair the equipment immediately.</p>	<p>Not agreeing with the observations, the Chief Medical Laboratory Technologist informed on 30.11.2022 that the machine should be repaired, On 14.12.2022, it has been recommended by the Bio-Medical Engineering Division to obtain estimates from the relevant agency, Accordingly, after informing the institution on 16.12.2022, they came and inspected it, and then tried to get the estimate by making phone calls to the institution from time to time, but the estimate was not received by the hospital. It was said that due to the fluctuations in the value of the rupee with the economic crisis in the country</p>

			<p>and the lack of dollar reserves, there are problems in importing related spare parts, so it is not possible to give estimates. After these problems were minimized, when we inquired about the estimate through a phone call again, the machine was taken to the institute on 07.03.2024, as it was decided that the machine should be taken to the institute to check the current condition. We received the estimate on 28.04.2024 and it has been directed to get the technical report, and due to the prevailing economic situation, it is beyond our control to bring the spare parts required for the above works, so it has taken some time to complete the upgrade.</p>
Af	<p>The Tri modular Tissue Embedding Center machine worth Rs. 1,428,645, purchased on 22 August 2018 to the Laboratory of Teaching Hospital, Gampola is remained inactive since 30 December 2022 and had not been repaired and put into use by 22 January 2024.</p>	- Do -	<p>Disagreeing with the observations, a request letter has been sent to the agency on 16.12.2022 for repairing the machine. Accordingly, it has been informed that the machine should be taken to the institute and checked, but even though a letter was prepared for that, the institute did not act to take the machine. When asked about it by phone calls, it was said that it is not possible to give estimates as there are</p>

			<p>problems in importing relevant spare parts due to the fluctuations in the exchange rate with the economic crisis in the country and the lack of dollar reserves. Then on 2024.02.16 the machine was taken and an estimate was given on 03.06.2024, which was referred to get the technical evaluation committee report. Due to the prevailing economic situation, it is beyond our control to import the necessary spare parts for the above tasks, so it has taken some time to get the new one.</p>
Ag	<p>The Sakura Cyto centrifuge (Model cyto tec 2500) worth Rs. 1,300,000 was purchased on 31 March 2017 to the Histopathology Department of Teaching Hospital, Gampola for performing Cytological Samples Performing and it was out of order since year 2022 due to technical fault. It was not repaired by 22 January 2024.</p>	<p>- Do -</p>	<p>Answers were not given.</p>
Ah	<p>Rs. 1,000,000 worth Shinva/Most-T model Mini-Auto Clave machine used in Gampola Hospital's theatre since 28 November 2023, due to inactivation of Blood Pressure Monitor of Zoncare multipara monitor worth Rs.1,600,000 used in Ward No. 07 of the hospital also from 03 August 2022, and a Patient Care Monitor machine worth approximately Rs. 1,600,000 used in Ward No. 04 of the hospital had been out of order since 02</p>	<p>- Do -</p>	<p>Disagreement with the observations, estimates were called for repairing this machine by letters dated 07.08.2022 and 18.12.2022, But since the estimates were not received, after repeated phone calls, it was said that it is not possible to give estimates because there are problems in</p>

	<p>October 2023 and by 22 January 2024, these machines had not been repaired.</p>		<p>importing related spare parts due to the fluctuations in the exchange rate along with the economic crisis in the country and the lack of dollar reserves. They had sent an estimate on 21.07.2023 and for that the estimate was approved on 30.09.2023, but since the repair is delayed, a reminder was sent to the company on 29.02.2024 and that it is inquired through phone calls.</p>
<p>Ai</p>	<p>The waste incinerator that was being used in the District General Hospital, Matale for burning clinical waste has been inactivated due to a sudden fire on 10 July 2020 and according to the FR 104(3) inspection report, the value of the damage/loss which was stated as Rs. 1,663,200. A full report was not prepared until 02 years after the damage occurred. In relation to the loss, as per the 110 of the Financial Regulations Code, documentation was not occurred as and that the waste incinerator be repaired at a cost of Rs. 1,540,000 (excluding taxes) by its supplier, under an estimate recommended by the Central Provincial Engineering Services Department, its roof was supposed to be repaired at a cost of Rs. 615,000. It was observed that the relevant authorities have not acted in accordance with the provisions of the Financial Regulation 128 (1) e regarding the government assets as it has been abandoned without taking any further action in this regard.</p>	<p>Action should be taken as per financial regulations.</p>	<p>Agreeing with the observations, that a board of inquiry had been appointed by the Central Provincial Health Secretary to conduct an inquiry regarding the damage caused by the sudden fire to the garbage incinerator installed in the District General Hospital, Matale for burning clinical waste, That due to the failure of this hospital to receive the related inspection report and the instructions regarding the further action to be taken, no further action is being taken regarding the repair of the burner.</p>

Aj	<p>A 200W Dual Diode Laser Machine was purchased in December 2019 at the cost of Rs. 63,855,000 at the Teaching Hospital, Batticaloa on the request of the Obstetrician and Gynecologist and several inconsistencies were observed regarding the related procurement process and contract fulfillment. That is, despite the warranty coverage and spare parts availability tender conditions, the warranty period of the machine had expired before it was used and no guarantee of spare parts availability had been given. In addition, the machine had not been installed and the hospital staff had not been given comprehensive training and the full payment had been made against the tender conditions. Accordingly, the teaching hospital had failed to achieve its medical goals due to the fact that this machine with a significant investment capable of treating various medical conditions was not used for the treatment methods prescribed by the doctor for four years i.e. March 2024.</p>	<p>A full independent investigation should be conducted in this regard and action should be taken on the responsible parties.</p>	<p>Disagreement.</p>
Ak	<p>In the operating theater established on the first floor of the Accident and Emergency building of Teaching Hospital, Kalutara all the technical tools required for an operating theater as well as all the necessary elements for an operating theater including rooms for doctors and nurses were installed. From the year 2018 until the audit in December 2023, the theatre was closed without any use.</p>	<p>The necessary physical and human resources should be completed and this operating theatre should be used optimally.</p>	<p>Due to the lack of anesthetists and junior staff since 2018, the operating theaters established in the A & E building were not operational, but by now the deficiencies have been addressed to some extent and that the endoscopy tests were started in the operating theaters on 27.11.2023.</p>
Al	<p>The medical device called Digital Fluoroscopy X Ray Machine, which was procured on 18/02/2020 to be placed</p>	<p>This machine should be put to use as soon as</p>	<p>After receiving the machine in the warehouse of Biomedical Engineering</p>

	<p>in the Kalubowila Teaching Hospital at a cost of Rs. 102 million, has expired due to the fact that the placement building was not completed by 31/03/2024. without being used for patient care, remained idle in the warehouse premises (regardless of requests from other hospitals) without being noted in the Bio Medical Engineering warehouse documents.</p>	<p>possible.</p>	<p>Institute, the machine was not taken from the hospital even though it was informed to take it to the hospital. In this regard, instructions have been given to the Director General of Health Services and the Deputy Director General of Biomedical Engineering Services to ensure that the relevant machine can be used properly.</p>
Am	<p>The fluoroscopy machine worth Rs. 88.2 million was procured on 12 February 2021 and given to Apeksha Hospital, Maharagama but almost 2 years had passed, but the inspection could not be done after installation without electricity. The in-situ installation certificate was obtained on 18 December 2023 and the application for obtaining the license from the Atomic Energy Authority was made on 06 March 2024. This machine had not been used for patient care for more than 03 years and it is observed that the attention of hospital officials should be focused on completing the requirements for efficient and effective use of medical equipment.</p>	<p>- Do -</p>	<p>On 20.01.2020, the Consultant Radiologist has sent a letter to the then Director to provide a building adjacent to the Radiology Department for this machine, and informed that there is currently no building to install this machine, Hayleys Company has also sent a letter to the director on 04.02.2020, Central Engineering Consultancy Bureau (CECB) has sent a letter to the director on 11 March 2021 asking them to implement plans to construct a building above the PET CT SCAN building. That the building was constructed by the donors, but electricity was not provided for it. Regarding the possibility of providing temporary electricity supply to this project, the hospital electricity supply</p>

			<p>and service agency was asked and the agency informed on 20.10.2022 that it is not possible to provide temporary electricity supply under the current situation. Radiologists have been trained in this regard at Karapitiya Hospital and further training is to be done, patient care has already started here.</p>
An	<p>Due to the delay in carrying out the necessary repairs related to the vehicles owned by the Medical Supplies Division, they remained idle for a long time as shown below.</p>		
	<p>i. 41-9608 (ISUZU NPR) lorry was taken to Sathosa Motors on 20 November 2021 for repairs but this lorry has been parked in the above garage for more than 1 year and 07 months by the date of audit on 20 June 2023. One year after this lorry was handed over to the garage, the initial estimate of Rs.1,196,835 was revised to Rs.2,375,968. Although the procurement committee report dated 24 February 2023 had given approval to carry out the repair subject to obtaining a written warranty period of 100,000 kilometers for the engine being repaired, but by 20 June 2023, the agreement for the same had not been obtained from Sathosa Motors.</p>	<p>The existing internal control system in vehicle repair should be strengthened.</p>	<p>That we agree with the observations, that at the time of the commencement of the relevant audit, when sending the vehicles for repair, only a letter was sent with the relevant requirement or approval and that at this time the handover to the vehicle agency is done in writing. It was observed that the Engine Block part of the lorry had exploded only after the engine was disassembled, so the revised estimate of Rs: 2,375,968 was submitted after the engine was disassembled. To solve the technical problems related to the repair, obtain advice from the</p>

			<p>Department of Motor Traffic and obtain recommendations from Mechanical Engineer and Transport Officer, That the officials had to discuss the recommendation of the transport officer on several occasions among the officers of the institution, After that, the work was done to get the above revised estimate and the reason for the delay was that as a policy from the concerned agency, a maximum period of 10,000 km is given for repair work and we had requested to increase it to 100,000 km. That the heads of those institutions discussed it in detailed and agreed to give only 20,000 km warranty period, That no formal contract agreement has yet been signed for repairs exceeding Rs.500,000 as per procurement guidelines and instructions have been given to do so at present, Since this lorry is about 38 years old, it was a very difficult task to find the necessary spare parts, so a long time has been spent on it, and the related repairs have been completed by now.</p>
	<p>ii. According to the daily running chart, the lorry 41 - 4702 (ISUZU FTR) was last driven on 18 April</p>	<p>- Do -</p>	<p>It is accepted that the said lorry was sent for repair after a period of 08</p>

	<p>2020 and due to the defects in the engine system of the vehicle, it was referred for repair work, but the Medical Supplies Division has failed to make complete the repair work by 20 June 2023, which was the audit date. Accordingly, this lorry was parked idle in garages for more than 3 years. There, although the procurement committee had given approval on 20 October 2020 to carry out the repairs from Jayalath Engineering at a cost of Rs.389,700, the lorry was delayed for 8 months and sent to the garage on 23 June 2021. But as the garage owner did not agree to carry out the repair at the above-mentioned price, once again this repair had been handed over to Liyanage Motors at the cost of Rs. 573,550 on 11 February 2022. Accordingly, due to the delay in bringing the lorry to the garage, for this repair, as the government may have to bear an additional cost of Rs. 183,850, it is observed that this matter should be investigated and the additional costs that may be incurred should be recovered from the parties responsible for it.</p>	<p>months after getting the approval for the repair of the above lorry. During that period, due to the Covid-19 epidemic situation, especially the fact that the institution was closed from time to time and the jumbled situation in the country during that period led to such works, so far, when handing over a vehicle to the garage for repair, the vehicle and accessories have not been handed over in writing. That the defect has now been rectified, during this period, due to the crisis in the country, the price of spare parts increased rapidly. That while calling for quotations for relevant repairs, no period of validity is requested for the quotations and some agencies offer such periods while submitting the quotations, Considering the possible advantages / disadvantages in this regard, the relevant officials have been informed to act more responsibly in this regard in the future, and it is accepted that the price increase of Rs. 183,850. That situation was also caused by the devaluation of the rupee at that time and the delay in the Medical Supplies Division also caused this situation.</p>
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	<p>iii. According to the daily running chart, cab vehicle No. 58 - 5579 was not driven after 04 April 2022 and after 04 months, the Administrative Officer of the Medical Supplies Division was informed in writing that the cab vehicle should be repaired. Accordingly, the cab was sent to Wimal Motors on 02 February 2023 for repairs at a price of Rs. 483,350, but the cab remained idle for more than a year due to the failure of the Medical Supplies Division to complete the repairs by the audit date of 13 July 2023.</p>	<p>- Do -</p>	<p>In order to repair this cab which had been taken out of service, a letter was requested from the concerned driver about the state of emergency, but he failed to provide it. After reporting to the Administrative Officer on 10.08.2022 by the Subject Officer of the Transport Division, on 10.10.2022, the prices were called for repairs on the recommendations of the Transport Officer, and that these factors caused the delay, it has taken about a month to send this vehicle to the agency as soon as this cab was approved for repair, inquiries are made by phone before taking the vehicle to that agency and accordingly, the vehicle is delayed due to the being busy of the agency. that the relevant officers have been instructed to prepare and implement a proper delivery method of diesel, accessories and vehicle when the vehicle is handed over to the relevant institutions in the future for repair.</p>
	<p>iv. According to the daily running chart, the lorry No. 41 - 4704 was not driven after 23 August 2022 and quotations were called to replace the front face of the lorry and other repairs on 30 November 2022,</p>		<p>It was decided on 29.03.2023 to get the technical evaluation committee's decision after examining the faces of the two institutions that had submitted</p>

	<p>but the technical evaluation committee report on inspection of front face of lorries presented by two institutions quoted prices, had not been received by the date of audit 20 June 2023. Due to these procurement delays, this lorry was idled in nearly 10 months.</p>		<p>the lowest price for placing the front face of the lorry and the approval of the Additional Secretary (Procurement) was received on 10.04.2023. Accordingly, submitted to the technical evaluation committee on 05.02.2023, the relevant report was given on 08.04.2023 and accordingly the procurement committee considered the recommendations and decided to re-call the prices under the competitive bidding system on 08.31.2023. Considering the request made by Director of Teaching Hospital, Karapitiya regarding the dire need and problems for lorries in the hospital, and according to the decision taken by the Ministry, this lorry was handed over to the Ministry by Director of the Medical Supplies division.</p>
<p>v.</p>	<p>According to the daily running chart, the G1 - 9890 lorry was not driven after 10 July 2020 and the approval of the procurement committee had been received on 24 February 2021 to hand over this lorry for repairs to Volga Motors at a cost of Rs 384,000. The lorry remained idle for more than 3 years due to failure of the lorry sent to the garage even on 17 July 2023 which was the date of audit.</p>	<p>- Do -</p>	<p>That a letter has been issued on 17.03.2021 for sending to carry out the repair of the lorry, but the reason for not being able to drive the lorry, the Covid-19 epidemic situation, and previous situation on returning of the lorry no. 41 - 9606 by the said institution by refusing making repairs</p>

			<p>although approval was given. That it was rejected and re-directed and subsequently the conflicting situation during the repair of the GI - 9654 lorry and complete removal of fuel was the main reason for not being able to send this lorry to the said institution for repair, the main reason for the delay in the filing process is the lack of sufficient staff, and now (about two weeks ago) the services of another clerk have been obtained, so that necessary steps have been taken to carry out the further work of this lorry.</p>
	<p>vi. Since the rear body of the LK 6834 lorry has become very dilapidated, the driver of the vehicle had requested on 03 June 2020 to repair the rear body or provide and fix a new body. For that purpose, quotations were called on 04 occasions, but as of the audit date of 20 June 2023, more than 3 years have passed, this repair has not been carried out.</p>	<p>- Do -</p>	<p>The Transport Officer has recommended to provide a lorry body with cold chains for the lorry on 27 October 2020 and quotations have been called after 3 ½ months. The reasons for this delay were due to the lorry was in running condition and priority was given to non-running lorries. The quotation were called on 04 occasions for the repair in question, but due to various reasons, the quotations had to be called again and again, and accordingly, the quotations have been called for the fifth time for</p>

		in relation to those institutions should be similar to each other.	included in the Ministry Final Account Notes No. (1) and (2), The reason for this is that the Ministry Notes have been prepared by including only the information requested according to the Public Accounts Circular. Accordingly, the damages and losses to be dealt with further have been presented in a separate document.
(b)	During the inspection of Annexure (i) submitted by the Hospitals and Institutions the following points were observed.		
	i. The value of the statement of losses and omissions prepared by the Ministry of Health, including operational and development programs, was Rs. 32,197,358, but according to the statements prepared by hospitals and institutions, the value was Rs. 150,535,850. Accordingly, a difference of Rs. 118,338,492 was observed.	- Do -	- Do -
	ii. As on 31 December 2023, the total value of the statement of losses to be recovered or waived in hospitals and institutions (operations) was Rs.150,535,850. Of which Rs. 28,771,799 were values higher than the 05 years, which was 19 percent of the total value. Also, the value that was not presented in the time analysis was Rs. 10,636,981.	Financial statements should be prepared accurately and these losses should be recovered or written off from the responsible parties or promptly dealt with.	- Do -

	<p>iii. Although the statement presented by the hospital did not mention the loss of 34 medical certificates worth Rs. 17,000 and the misplaced 28 medical certificates worth Rs. 14,500, of the National Hospital of Sri Lanka but those values were included in the statement prepared by the Ministry.</p>	<p>Financial statements must be prepared accurately.</p>	<p>Agree with the observations, as letters have been sent to the National Hospital of Sri Lanka asking for correct information regarding the relevant matter, and that the relevant correct information will be submitted as soon as received them.</p>
(c)	<p>According to the statement on losses and omissions under F.R. 109 during the year, prepared by the Ministry, the value of losses and omissions under F.R. 109 was Rs. 4,764,754 and the value written off from the book was Rs.4,762,128. Accordingly, the accuracy of this statement was problematic because of the chances of the value of losses and abandonments occurring during the year being close to the value written off from the books during the year are minimal.</p>	<p>The correctness of these numbers should be confirmed by the audit.</p>	<p>Agreeing with the observations, included in Annexure No. (ii) that the losses and disclaimers under F.R. 109 except the losses and disclaimers included in Note No. 1. Accordingly, it is requested in this note that the value of losses and abandonments during the year did not mean that the value was equal.</p>
(d)	<p>During the year, according to the statement regarding writing off and recovery from the book under F.R.109, in relation to 10 hospitals and institutions, out of the losses of Rs. 9,896,376 in the year under review, Rs. 6,227,356 were recovered and a value of Rs. 2,111,286 was written off from the book. However, those values were not included in the statement prepared by the Ministry. Also, in the statement prepared by the Ministry, Rs. 304,679 had been recovered from the losses of Rs. 4,174,755 that had been entered in relation to 05 hospitals and institutions and a value of Rs. 4,172,129 had been deducted from the book. The following points were further observed in that</p>		

	regard.		
	<p>i. Although the statement presented by the hospital did not mention the deductions and recoveries from the book in relation to 3 cases of Rs. 262,391 in the Lady of Ridge Children's Hospital, the statement prepared by the ministry included those values.</p>	<p>Financial Statements should be prepared accurately.</p>	<p>Agreeing with the observations, accordingly, the cases related to these hospitals have been deducted and charged from the relevant book, but the same values have been included in the financial statements of the Ministry, but not mentioned in the notes sent from the respective hospitals and institutions. Accordingly, they have been asked about it from those institutions and they will submit it to the audit as soon as the answer is received.</p>
	<p>ii. The loss of the LW-0217 Ambulance accident at Teaching Hospital, Karapitiya of Rs. 26,500 was not mentioned in the statement presented by the hospital about the deductions and recoveries from the book, but the statement prepared by the Ministry had included those values. Also, although the statement prepared by the Ministry stated that the value of the losses related to the ambulance accidents bearing number GK-9639 and number NC-6484 was Rs. 185,657, in the statement prepared by the hospital, it was Rs. 467,946 had been shown.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>iii. Although the statement presented by the hospital did not mention the write-offs and recoveries from the</p>	<p>- Do -</p>	<p>- Do -</p>

	book of the NC-6485 van accident of Rs. 532,143 in the National Hospital of Sri Lanka, those values were included in the statement prepared by the Ministry.		
	iv. Although the statement prepared by the Ministry mentioned about the misplacement of a camera worth Rs. 578,000 in the Health Promotion Bureau and Rs. 12,000 in Oral Health Institute, Maharagama related to the vehicle accident, the deductions and recoveries from the books were mentioned. In order to prove it, the statements of damages and losses of the two related institutions were not submitted.	- Do -	- Do -
(e)	19 hospitals and institutions had submitted Annexure (i) form as blank report and 29 hospitals and institutions had submitted Annexure (ii) form as blank report. Accordingly, during the audit, I find it problematic that no loss and damage (including vehicle accidents) occurred in those hospitals and institutions during the year under review.	While preparing the financial statements, the data of all organizations should be obtained with the signature of a responsible officer and the account should be prepared.	That agrees with the observations. Regarding that, since it has been asked whether there has been any loss and damage (including vehicle accidents) in the year under review in the hospitals and institutions concerned, once receive the information immediately submit the correct information to the audit.
(f)	Including office of the Director General of Health Services of the Ministry, 25 hospitals and institutions have not submitted Annexure (i) forms and 24 hospitals and institutions have not submitted Annexure (ii) forms and since these financial statements have been prepared on the basis of the submitted forms. The accuracy of the	- Do -	Answers were not submitted.

	financial statements presented was problematic.		
(g)	In relation to 283 cases of drug damages and losses that have been identified to have occurred in the drug stores belonging to the Medical Supplies Division from 2009 to 2020, the amount to be further recovered or deducted is Rs. 440,225,100 losses were not included in the statement of losses and omissions in the financial statements.	Financial Statements should be prepared accurately.	Answers were not given.
(h)	As per Financial Regulation 104, immediately after a loss or damage occurs, investigations should be started to determine the exact amount and extent of the loss and to determine the persons responsible for it. Rs. 22,914,374 drug shortages, Rs. 218,045,669 drugs expired, and Rs. 199,265,056 drug damages have been reported for 3 to 14 years, but by the audit date of 31 December 2023, the financial regulations had not been dealt with.	Should be acted as per financial Regulations.	Agree with the observations. In this regard, due to insufficient staff and difficulties in obtaining explanations from the responsible parties, there was a delay in dealing with this matter in accordance with the financial regulations. However, these situations will be identified and clarifications will be obtained from the relevant parties in the near future, the necessary work will be done and the progress will be reported soon.
(i)	The Medical Supplies Division had not updated and maintained the Register of Damages as per Financial Regulation 110 (1).	- Do -	Agree with the observations. In this regard, the necessary actions will be taken during this year.
(j)	Expiration of drugs, condition failures and drug shortages that have occurred in the years 2021, 2022 and 2023 have not been identified and included in the statement of losses and omissions in the financial statements in accordance with Financial Regulation 110 (2).	Financial statements must be prepared accurately.	That we agree with the observations, and that the necessary work in this regard will be done during this year.

(k)	<p>After flooded the warehouse belonging to the Medical Supplies Division at No. 53, Kottikawatha on 18 May 2016, the damage was calculated as Rs. 405,576,870, of which only Rs. 206,311,814 was given by the relevant insurance company on two days ie. 30 January 2017 and 21 September 2017. Accordingly, the amount to be recovered was Rs. 199,265,056 and it was observed during the audit that even though more than 07 years have passed; the necessary actions have not been carried out in this regard as per Financial Regulations 101 to 113.</p>	<p>Immediate action should be taken in this regard.</p>	<p>In this regard, it was not possible to find the original file maintained in this regard during the investigation, and also discussed with the Sri Lanka Insurance Corporation and the Medical Research Institute regarding this incident and obtained the information from the files available at those places. That is currently being worked on. Accordingly, to recover some amount from the insurance company or if it is not possible to do so, then again in accordance with the Financial Regulations 103-113 of the Director General of State Finance of the Treasury, to deal with the damages and take necessary actions to cut off them.</p>
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3.8 Transactions in the form of financial irregularities

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) According to the information obtained from the Department of Immigration and Emigration about his foreign travel, it was confirmed that a doctor who had	A full formal investigation should be conducted covering the observations	According to the preliminary investigation conducted regarding the doctor, it has been recommended that

	<p>been approved for two years foreign leave with pay from 04 February 2021 to 03 February 2023 went abroad on 04 February 2021 and returned to Sri Lanka on 07 July 2021. But after his arrival in Sri Lanka, the Ministry was not informed about it and he had received the relevant training allowance and monthly salary. In this way, from 08 July 2021 to 02 September 2021, he had received salary and foreign training allowance without reporting to work as scheduled. On 03 September 2021, the doctor had assumed duties at the Teaching Hospital, Jaffna. Although the training allowance related to this period was subsequently reimbursed, the wages and allowances paid without formal authority were not recovered.</p>	<p>shown in all the audit queries issued regarding this matter and disciplinary action should be taken against the officer.</p>	<p>disciplinary action against that officer is appropriate, and the draft charge sheet No. CF/DPO/2023/50 and dated 28.12.2023 prepared accordingly was referred to the Health Services Committee of the Public Service Commission.</p>
(b)	<p>It was confirmed from the information obtained from the Department of Immigration and Emigration that a Medical Officer had returned to Sri Lanka on 11 February 2020 during his overseas training. But you have informed that the Medical Officer returned to Sri Lanka on 30 March 2020. Thus, the audit did not confirm the reason why the Medical Officer did not report to work from 11 February 2020 to 15 May 2020. Also, the information about salaries and allowances posted in relation to this period was not submitted to the audit and the basis of payment of salaries and allowances and the approval obtained was not confirmed to the audit. Also, although it was stated that the Medical Officer performed duties from 30 March 2020 to 27 November 2021, written evidence was not submitted to the audit confirming in which institution he performed duties from 30 March 2020 to 15 May 2020.</p>	<p>A full formal investigation should be conducted in this regard and disciplinary action should be taken against the responsible officers.</p>	<p>No answers were given</p>

(c)	<p>The following facts were observed regarding the informal recruitment of a person for the 2017-2019 batch of the Medical Laboratory Technician training course of National Institute of Health Sciences, Kalutara.</p>		
i.	<p>According to the fact that calling for the interview of a person whose name was not included in the list referred to with the letter No. TA/REC/PSM/17/2016 of the Deputy Director General (Admin III) dated 21 April 2017 regarding the recruitment of students for the Medical Laboratory Technician Training Course 2017-2019, not thoroughly checking the fake A-level examination certificate submitted, Signing for her bond by the Principal of National Institute of Health Sciences, Kalutara, as trustee, an officer of that institution signed as the witness of that guarantee, it was confirmed that this person was recruited for training perceptively and fraudulently.</p>	<p>A full formal investigation should be conducted in this regard and disciplinary action should be taken against the responsible officers.</p>	<p>A preliminary investigation has been initiated in this regard and after approval of the preliminary investigation reports, disciplinary action will be taken.</p>
ii.	<p>Z value of the G.C.E. A/L certificate presented at the interview conducted for checking basic qualification for admission to the 2017-2019 batch of Medical Laboratory Technician Diploma Training Course has been changed as 1.4034. However, that Z value was clearly written as Minus Zero Point Four Zero Three Four but it was not recognized and it was a problematic. Also, the Deputy Director General (Training and Research) had been informed by Director of National Institute of Health Sciences, Kalutara on 08 February 2023 that the required basic</p>	<p>- Do -</p>	<p>- Do -</p>

	qualifications had not been completed at the time of admission to the training course, 3/2 years after the completion of the course.		
	iii. Also, it was observed in the audit that the said officer was informed to be recruited for the Medical Laboratory Technician Diploma Training Course, although it was mentioned as MATARA 176 in the letter, another officer was named for that number and that letter was also not compared with the interview schedule.	- Do -	- Do -
	iv. According to Article No. 18 of the officer's appointment letter, the related documents were to be handed over to the head of the institution on the same day of acceptance, but it was observed that the officer had neglected to submit the relevant examination certificates and the attention of those in charge had not been drawn to it.	- Do -	- Do -
	v. Action had been taken by the Additional Secretary (Admin) 11 through his letter No. MH/TA/04/MLT/PF/34/2020 dated 08 May 2023 to terminate the officer's appointment, but as per the letter, the information with regard to formally handing over all government properties, documents, keys, computer passwords and official ID card etc. in the custody of the officer was not submitted to the Ministry even by 26 May 2023.	- Do -	- Do -

	<p>vi. The Senior Assistant Secretary of the Flying Squad had been informed by the Additional Secretary (Admin) II by his internal memo no. MH/TA/04/MLT/PF/34/2020 dated 11 April 2023 to conduct a preliminary investigation in this regard and its progress was not submitted to the audit.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>vii. Calculate all payments including training allowances, money spent by the government for training, salaries and allowances and other allowances paid to the said officer from the date of recruitment to the training course until the appointment is terminated and the full amount due was not recovered from the responsible parties who acted fraudulently or negligently.</p>	<p>- Do -</p>	<p>- Do -</p>
(d)	<p>The data and information on laboratory tests were done during the call period, laboratory tests of a large amount of blood samples without the recommendation of a Medical Officer of the hospital and laboratory tests reports not issued, were deleted from the relevant laboratory computers according to the sample test reports of the emergency call laboratory computer obtained by the audit in relation to the Teaching Hospital, Karapitiya. Accordingly, 2,884 external tests that were deleted were observed during the audit sample inspection, for which the use of reagents worth Rs. 647,214 hospital had purchased. It was observed that the government resources and properties were misused by the laboratory technicians who were working on the respective days.</p>	<p>- Do -</p>	<p>An initial investigation was conducted by the Karapitiya Hospital and according to the recommendations of the report, the Ministry of Health has recommended that a further investigation to be conducted, and accordingly, a formal investigation is being conducted by the Ministry of Health these days. That further work will be done according to the recommendations of the investigation</p>

(e)	<p>District General Hospital, Matale had purchased 11,350 liters of fuel worth Rs. 1,562,900 for two generators from 13 March 2021 to 15 June 2022, but did not maintain formal documents related to the application of fuel to the machines. According to the data of fuel usage, number of running hours and capacity of internal and external fuel storage tanks of generators during the period of 09 months from 15 June 2022 to 28 March 2023, which had been separately identifiable records of fuel usage for the two machines 150 kVA Volvo (TWD 610 G) and 19 638 kVA cummins (AS 703 C) machines were observed to burn 14 liters and 31 liters of fuel per hour respectively, so the amount of fuel must have been used during the 15 months without formal documents was 6.736 liters, but it was observed in the audit that 9.454 liters of fuel, i.e. 2,718 liters of fuel, which was Rs. 374,268 (taking the average fuel price for the period as 137.70 per hour) more than the required amount of fuel based on the number of hours the generators were in operation, had been used.</p>	-	<p>Agreeing with the observations, according to the hospital's relevant documents, from July 2023 to December 2023, it was observed that the average fuel consumption for CUMMINS generator is 42 liters per hour and for VOLVO generator is 13 liters, when calculating according to the amount of fuel used for the machines and the hours the machines have been in operation. In this regard, it was discussed in the audit and management committee meeting held at the hospital level on two occasions and in the provincial audit committee meeting, where this is a very complex problem and it cannot be solved at the hospital level. The audit emphasized that a formal investigation should be conducted at the level of the Ministry of Health. Accordingly, that arrangements are made to obtain F.R. 104(4) inspection report carried out by the Ministry of health.</p>
(f)	<p>According to the service agreement entered with a private institute for servicing generators 150 kVA Volvo (TWD 610 G) and kVA cummins AS 703 C) used by the District General Hospital, Mathale, at the first option either of two of once 06 months or after 250 running hours, service</p>	- Do -	<p>That agreeing with the observations, the hospital was not made any payment for the bill of Rs. 120,000 submitted by the relevant institute for lubricant oil applied at the time of oil</p>

	<p>should be done but it was not done and after one service turn carried out, the next service had been done in 10 months, 12 months and 22 months later. When checking the making services of 638 kVA cummins generator, made service on 02 October 2021 and after one year period service institute had visited for making service on 04 October 2022 on request of the hospital. At this time also, instead of applying full amount of lubricant oil informally, Rs. 140,800 (including transport fee) invoiced and only 50 liters applied and after 08 days later, full amount of lubricant oil itself had been applied from the same institute informing existing lubricant oil was not suitable (contaminated). In this regard, it was observed that noneconomical expenditure of Rs 120,000 had been incurred.</p>		leakage due to no formal maintenance was done.
(g)	<p>The following facts were observed during the audit conducted in connection with 29 foreign trips carried out by a Consultant Radiologist at the Colombo National Hospital from the year 2009 to the year 2023.</p>	-	
	<p>i. On 12 February 2018, the Minister of Health had approved a 6-month paid foreign leave from 01 March 2018 to 31 August 2018 for radiology training for this officer. There, this training was planned to be completed from 01 March 2018 to 31 May 2018 at John Hopkins University in the United States of America, and from 01 June 2018 to 31 August 2018 at Medanta Neuro Vascular Center in India. However, he did not participate in the</p>	- Do -	Answers were not given.

	<p>foreign training during the period approved by the Minister and instead, for a period of 03 months from 10 April 2018 to 09 July 2018, in order to receive the above training from John Hopkins University in the United States of America. The approval was given by the Deputy Director General (Medical Services) instead of the Director General of Health Services. For that, an air ticket fee of Rs. 289,400 and an amount of US\$ 5,781 (Rs. 1,849,920) as living expenses allowances for 03 months and 75 British Sterling pounds (Rs. 30,525) as warm cloths allowances were paid to the officer and the months He was also paid his due salary for the period of 03. But according to the information obtained from the Department of Immigration and Emigration, this officer had traveled abroad on 30 June 2018 and returned to the island on 31 July 2018, thus he had only been abroad for 32 days. It was also observed that since the approved paid foreign leave ended on 09 July 2018, from 10 July 2018 until he returned to Sri Lanka on 31 July 2018, he had been abroad for a period of 22 days without extending the approved foreign leave.</p>		
ii.	<p>Also, for the 03 months of training that was to be obtained at the Medanta Neuro and Vascular Center in India from the above 06 months training period, from 21 October 2019 to 20 January 2020, the Deputy Director General (Medical Services) has replaced the Director General of Health Services</p>	- Do -	- Do -

	<p>with paid foreign leave. While it was approved for that, he was paid 119,200 rupees as flight ticket fee and 211,143 Indian rupees (valued at 812,900 Sri Lankan rupees) as living expenses allowance and his salary for the period of 03 months. But according to the information obtained from the Department of Immigration and Emigration, this officer had returned to Sri Lanka on 04 November 2019 after traveling abroad on 30 October 2019. Accordingly, it was observed that he had traveled abroad for only 06 days.</p>		
<p>iii.</p>	<p>Certificates confirming that he received the above training from the Johns Hopkins University in the United States of America and the Medanta Neuro and Vascular Center in India were not submitted for the personal file and in both cases, it was not confirmed in writing that he reported to work after returning to Sri Lanka.</p>	<p>- Do -</p>	<p>- Do -</p>
<p>iv.</p>	<p>Thus, before approving the study leave for a foreign training and paying the relevant allowances, considering that the officer has been selected for the training by the relevant foreign training institute and what are the related training conditions, along with the conditions set by the foreign institute in relation to the training Even though the relevant allowances should be paid after confirming that the relevant allowances are due to the said officer, such</p>	<p>- Do -</p>	<p>- Do -</p>

	confirmation was not made while paying the allowances mentioned in the observations "(i)" and "(ii)" above. Called as Living Allowance, this allowance was paid at once for 03 months. It was also observed that it was calculated on the basis of the scholarship allowance paid to medical officers undergoing postgraduate training. Accordingly, it was not clear in the audit that what this allowance was paid to the officer.		
v.	Although the government had paid the air ticket fee in both the above cases, the payment was confirmed only through the receipt issued by the air ticket issuing agency, but the documents confirming the details of the flight (Itinerary) had not been procured. Accordingly, there was no confirmation as to whether the flight borne by the government had been carried out in the same manner and it was observed from the information obtained from the Immigration Department that the flight was not carried out on or near the start of the foreign holiday.	- Do -	- Do -
vi.	Accordingly, 06 months foreign training period with salary was approved for this officer and the allowances and flight ticket fees related to that period were paid, but the time he was away from the island during the approved period was only 16 days, and he was away from the island but had not been approved for leave. that the period is 22 days,	- Do -	- Do -

	<p>except for 16 days of the approved period of 06 months, the rest of the time has been stayed in Sri Lanka, and it has not been confirmed in writing that he had reported to work during his stay in Sri Lanka, and that he has not submitted certificates confirming that he has completed the relevant training. Therefore, it was observed during the audit that the government money has been misused. In this regard, I point out the need to carry out a formal investigation and take necessary action against the responsible parties and to recover the losses caused to the government from the responsible parties.</p>		
<p>vii.</p>	<p>According to the information obtained from the Department of Immigration and Emigration, this officer had traveled abroad on 29 occasions from the year 2009 to the year 2023, and in relation to 20 occasions of going abroad, the officer had not been obtained approved foreign leave formally as per 23:1 of Chapter XII of the Establishment Code of Democratic Socialist Republic of Sri Lanka through request letters. Accordingly, the need to take necessary disciplinary action against this officer for traveling abroad without obtaining approval of foreign leave while in public service contrary to the Establishment Code, and the need to calculate and recover the wages and allowances paid for the time abroad is observed in the audit.</p>	<p>- Do -</p>	<p>It is agreed that all doctors and specialists have been instructed to submit travel applications and leave applications 03 months in advance.</p>

	viii. Although the officials who go abroad should be noted in the register that records the departure and arrival of health department officials abroad and return to Sri Lanka maintained at the office of the Director General of Health Services of the Ministry of Health. It was observed that this officer did not record his trips abroad and his return in the above document while selecting and checking 05 cases of the officer's trips abroad.	- Do -	Answers not given.
	ix. Since June 2010, this officer has been working at the Colombo National Hospital and until 2023, the officer was abroad on 26 occasions. Only in 12 cases were records of the departure and arrival of health officials abroad maintained at the Director's office of the Colombo National Hospital, and differences were observed when comparing those records with the dates the officer actually went abroad and the dates he returned.	- Do -	- Do -
	x. According to the above observations, it is pointed out that the internal control system on foreign trips of officials is in very poor level and the necessity of taking immediate actions for strengthening that internal control system. This situation has also been indicated in the Audit Inquiry No. HSM/E/MH/01/2021/02 dated 23 September 2021.	- Do -	- Do -
(h)	The following facts were observed during the audit conducted regarding actions taken as having vacation of		

	<p>post by a Medical Officer who worked at Apeksha Hospital, Maharagama.</p>		
<p>i.</p>	<p>Although a Medical Officer should record the arrival and departure from work and the tasks performed in a health 99 form diary and give it monthly with the approval of an authorized higher officer, it was observed that the relevant diaries were not handed over by this Medical Officer. For example, when checking the period from January 2020 to 14 December 2022, when this Medical Officer was considered to have vacation of post, he did not hand over the diaries from January 2020 to March 2022 to the office. But the responsible officials did not take any action in this regard and continued to pay him salaries and allowances.</p>	<p>- Do -</p>	<p>The Medical Officer has been verbally informed several times regarding the non-handing over of the diaries and he has verbally informed that he will personally submit the diaries to the then director. The subject officer informs that even though the director was verbally informed about the matter, the then director did not give instructions to the leave subject officer regarding the measures to be taken in this regard. That there is no written record of this. The Medical Officers have been informed that if the diaries are not delivered properly on a monthly basis, the salaries will be suspended. The leave clerk verbally informed the director that since the Medical Officer had verbally said that he would personally submit the diary to the director, he would only send a telegram for unapproved leave. The subject clerk informs that no instructions were given to grant unpaid leave for this purpose, and there are no related written notes, since the diaries have not been</p>

		<p>continuously submitted to the office, the leave subject clerk informs the Acting Director (Deputy Director) about it. that a note has been submitted. Based on the instructions received in the note, a telemail has been issued asking him to report to work immediately on 13.06.2022 and since then the salary has been stopped. that the diary will be signed, since he promised to maintain the diaries properly and report to the service and filed an appeal, the letter dated 03.08.2022 instructed him to keep the work diary in the director's office and sign it in front of the director. Considering the appeal submitted by the Medical Officer on 23.09.2022, on the above conditions, it was arranged to pay the salary again from 30.09.2022, where the salary stopped from June 2022 to September 2022 was not repaid, That the Medical Officer has been informed on 20.01.2020 through a telemail to report to work immediately as he is not signing the diaries kept in the director's office. that the medical Officer's diary kept in the director's office, which was handed over to the</p>
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	<p>subject clerk to prepare the orders to leave the service, was written that the Medical Officer was taken by force and came even on the days recorded as absent by the director. Also, that an additional diary was taken from the office and fake entries were made in that diary and handed over to the office. That these diaries have not been approved by the Director. Medical Officers have been informed that they can get a new diary after submitting a letter about it and obtaining the director's approval in case of misplacing their diary or for any reason. The letter given by the Chief Nursing Officer of the Health Education Division stating that the Medical Officer has been reported to the service is a work that exceeds the duty responsibilities and therefore a inquiry has been made for it, according to the reply letter of relevant officer, a letter had been issued informing that disciplinary action are taken. With reference to the appeal submitted by above mentioned Medical Officer, that a report on performance and behavior of that Medical Officer had been requested by</p>	
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			<p>letter of Ministry of Health ECD/PF/9817 dated 14.07.2023 but the copy of that appeal was given on 08.02.2014, Furthermore, as per a complaint made by Director on bad behavior on this Medical Officer, an investigation had been started by the Investigation Division of the Ministry, provision of that report was delayed due to non-completion of the investigation. After receiving a copy of the appeal submitted by the Medical Officer on 08.02.2024, the relevant report was given, foreign leave application from 25.02.2019 to 28.02.2019 submitted by the above Medical Officer, has been forwarded for approval.</p>
	<p>ii. As per Statement 1.2 and 1.3 of Chapter XII of the Establishment Code of Democratic Socialist Republic of Sri Lanka, all local leaves of an officer should be applied by a General 125 form and pre approval should be obtained, but not a single local leave of this officer from January 2020 to 14 December 2022 had not been obtained approval by giving leave application. The Leave Register had been marked by Leave Clerck according to the telemail sent by the Medical Officer but that any leave had not been formally approved.</p>	<p>- Do -</p>	<p>- Do -</p>

	Accordingly, it should be acted considering all these leaves as no-pay leaves, the responsible officers did not act accordingly.		
iii.	The diaries relevant to April, May, June 2022 and December 2022 had been submitted but those diaries were not approved by an authorized officer. Also, it was observed that after recording the absence of some days in the diary by Director, several cases were observed where the diary was written again for the same dates. Dates from July 2022 to November 2022 were not submitted.	- Do -	- Do -
iv.	According to the diaries submitted for April, May, June, and December 2022, it was observed that the dates indicated as on leave by the Medical Officer and the leave dates recorded in the vacation register by the vacation subject clerk according to the telemail were different from each other.	- Do -	- Do -
v.	The Medical Officer's vacation of post notice dated 07 March 2023 was handed over by the hospital to the Sudanapura post office to be sent to the officer by registered post on 10 March 2023, but it was confirmed during the audit that the letter was retained at the post office until 31 March 2023. But this Medical Officer had inquired about the delay of the relevant letter from the main post office in Dehiwala and without looking into the date of delivery of the relevant letter to the postal	- Do -	- Do -

	<p>department and the related delay, it was informed that this letter was received on 02 April 2023 and it was handed over to the concerned Medical Officer on 03 April. Accordingly, I point out the need to inform the Postal Department for taking disciplinary action regarding delaying this letter and giving confirmation to the Medical Officer without proper investigation regarding the dates of distribution of the letter.</p>		
vi.	<p>While a formal system has been established to confirm the attendance of a medical officer, a confirmation letter was given by the Chief Nursing Officer of the Health Education Division of the Apeksha Hospital, Maharagama that this Medical Officer had reported to work as scheduled from January to March 2023. It was observed during the audit that the concerned officer was acting beyond his duty.</p>	- Do -	- Do -
vii.	<p>This Medical Officer had submitted an appeal to the Secretary of Health on 22 June 2023 regarding the consideration that the Medical Officer had vacated of post from 14 December 2022. Thus, although the Director of Apeksha Hospital, Maharagama was requested on 14 July 2023 to provide a report regarding this appeal, the report was not provided until the audit on 07 February 2024.</p>	- Do -	- Do -

	viii. According to the confirmations obtained from the Immigration Department regarding the official's travels abroad, it was confirmed that he had traveled abroad from 25 February 2019 to 01 March 2019. But the officer's personal file did not include evidence that the foreign leave was approved.	- Do -	- Do -
	ix. According to the above observations, it was observed that this Medical Officer has not followed the existing rules and regulations for many years and the responsible officers have not taken proper action in this regard. The payment of salary to the officer has been regular since many years. I am pointing out the need to conduct a full investigation in this regard as a non-existent situation is being observed.	- Do -	- Do -
(i)	On 31 January 2023, the Education Training and Research Unit of the Ministry of Health approved a provision of Rs. 86,200 for a total of 02 in-service trainings on managing the severity of the patient care process for the staff of the Teaching Hospital, Kalutara. Accordingly, these 02 in-service training programs were held on 27 February 2023 and 30 March 2023 respectively, and these 02 workshops were held only from 8:00 am to 1:00 pm, according to the attendance documents attached and t as well as the formal attendance certificates issued to the resource persons who attended the lectures. According to the statements given by the staff members who had participated in the training program, it was confirmed that the in-service training	- Do -	The lectures of the relevant training program were stopped for lunch around 1 pm and group activities were carried out from 2 until around 5 in the evening. But I would like to inform you that the audit conducted in this regard was based on predetermined notions.

	<p>period was from 8:00 am to 1:00 am and that they did not receive lunch. Accordingly, Rs. 17,500 and Rs. 22,000 bills for providing lunch and Rs. 5,500 and Rs. 1,650 bills that were presented for providing evening tea were confirmed to be false bills.</p>		
(j)	<p>In acquiring the Rear wing portion and the fifth floor of the HQ Colombo building accommodated by the State Ministry of Pharmaceutical Manufacturing, Supply and Regulation (now defunct) on lease basis, the amount of Rs. 7,570,493 paid to Ceylon Realty Developments Private Company as security deposit and electricity deposit was not settled for monthly rent before the end of the agreement and even though 01 year and 05 months have passed since the end of the agreement period on 01 April 2024. The deposit was not recovered. It has been 9 months passed as of 01 April 2024, since the audit was informed that legal action will be taken in this regard, but no legal action has been taken in this regard. It is observed that an investigation should be carried out regarding non-reimbursement of these deposits for monthly rents before the termination of the agreement and the parties responsible for the same should be charged. Also, according to Public Accounts Circular No. 250/2016 (i) dated 03 August 2016, this deposit amount of Rs. 7,570,493 was not included in the financial statements.</p>	- Do -	<p>That the management of the HQ building has been informed in writing that the security deposit money and the deposit money for electricity given on the basis of repayment of the rear wing section on the 01st floor of the HQ building and the 05th floor have been given in writing, that the institution has failed to make payments despite many notices. In this regard, the Chief Legal Officer of the Ministry of Health was informed and sent letters. Accordingly, the legal department has forwarded a request to the Attorney General's Department on 29.08.2023 to provide the necessary legal advice to recover the deposit, and a legal discussion was held at the Attorney General's Department regarding this legal issue.</p>

3.9 Non-economic transactions

Audit Observation	Recommendation	Comments of Chief Accounting Officer
<p>Extra-Corporeal Membrane Oxygenation (ECMO) was a machine connected to the patient in cases of temporary and severe heart and lung failure. Two such ECMO machines were included in the list of urgently needed equipment and tools for the purchase of the Cardiothoracic Unit of Lady Ridgeway Children's Hospital and only one ECMO machine had been purchased by the Lady Ridgeway Children's Hospital on 05 February 2015 at a cost of Rs. 13,500,000 using local funds under the Urgent Development Plan 2014 program implemented in the hospital. The following points were observed during the audit conducted regarding the use of this machine.</p>		
<p>(a) The written information about the reasons (That is, the amount of daily, monthly or annual reports of patients who need this machine, the extent to which the need for this machine can be met by other equipment in the hospital, etc.) for identifying this ECMO machine as an emergency machine by the Lady Ridgeway Children's Hospital to the audit.</p>	<p>This information should be submitted to the audit.</p>	<p>That it does not agree with the observations, that the ECMO machine is provided by this machine outside the function of the lungs in the case of the patient's lung function is sedentary. It should be done by Medical Officers with specialized training and experience to provide treatment to a patient. that, there are very limited number of Medical Officers trained for this purpose all over the island, and that the operation of the crudest</p>

			<p>machine is a machine that is very helpful in saving the life of a patient whose both lungs are disabled. That this machine cannot be replaced by another machine in the hospital, Under the Urgent Development Plan of the year 2014, on the request of the Consultants at that time, we got this machine for the hospital in the year 2015, but later it has been exchanged for use from time to time for the needs of other institutions.</p> <p>Along with that, this machine has also been used for medical officers and post-graduate medical training, however, it has not been possible to use this machine every month because it has to be used by a team of Medical Officers with special training and experience to apply this machine on a patient.</p>
(b)	<p>This ECMO machine, which was purchased on 05 February 2015, was exchanged between 5 hospitals from that date to 31 May 2023, but National Hospital, Kandy for 3 patients and Castle Street Hospital for Women (Teaching) for one patient. Although this ECMO machine was used only for 4 patients at Lady Ridgeway Children's Hospital, which had purchased the machine, and Colombo National Hospital, which had been assigned this machine</p>	<p>In this regard, an investigation should be carried out and a method should be prepared to use the machine effectively.</p>	<p>Disagreement, the lack of trained Consultants specialized for this machine and has reduced the number of cured children and the possibility of increasing the number of deaths, so this machine has been used in exchange with other institutions in order to make the most of it.</p>

	<p>on 28 September 2021, had not used this machine for any patient. Therefore, it is observed that this ECMO machine is underutilized.</p>		
(c)	<p>National Hospital, Colombo has not used this machine for any patient, but 61 units of consumables with a cost of Rs. 13,304,440 respectively for the ECMO machine in the year 2022 under the local purchase of special surgical consumables from the hospital's main surgical warehouse, The hospital had also purchased 8 units of accessories at a cost of Rs. 12,222,000. Out of these accessories / consumables, 4 and 8 units costing Rs.9,892,000 and 1,052,000 respectively from two items with 30 days shelf life and 4 units costing Rs.200,000 from a 14-day shelf-life item. These devices/consumables also remained idle as on 31 May 2023.</p>	-	<p>That this machine is used for the patient in emergency cases of heart and lung failure after lung transplant surgery. A team of Indian health officials consisting of doctors, anesthetists and nurses to perform the first lung transplant surgery in Sri Lanka and it was planned to perform this operation together with a team of Sri Lanka National Hospital led by a surgeon and an anesthetist. During the discussions with the Indian team through Zoom technology, the Indian team said that the ECMO machine is essential. Accordingly, this ECMO machine which was used in Lady Ridgeway Children's Hospital was handed over to the HDU of the Cardiothoracic Department on 28.09.2021, through the National Hospital of Sri Lanka Surgical Warehouse. Later, the machine related items and surgical consumables required for this machine were purchased and delivered to HDU through the surgical consumables</p>

		<p>warehouse, That the patient in question was subjected to various tests to search for donors for lung transplantation and many of them were rejected due to various reasons. That the ECMO machine could not be used until March 2023 due to which a suitable donor could not be found and the surgery could be carried out, However, a donor was found on 21.03.2023 and the surgery was performed on 23.03.2023, as the patient's heart and lungs were functioning properly, so there was no need to use the machine. That the concerned patient died on 28.04.2023 and since no request was made from a ward or hospital for the use of the ECMO machine from 28.09.2021 until this surgery, the machine was kept in the Sri Lanka National Hospital, Later, on the request of Teaching Hospital, Karapitiya, the ECMO machine was handed over on 22.05.2023. With that, the machines, related consumables and all the items related to the machines were handed over to the Teaching Hospital, Karapitiya. Accordingly, this machine was acquired for the purpose of lung transplant surgery and</p>
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			<p>the necessary consumables and machine-related items have been purchased for the purpose of performing the surgery, and the related consumables and machine-related items have not expired and before expiration, it was handed over to the Teaching Hospital, Karapitiya.</p>
(d)	<p>As per the decision No. SAS/TB/05/152/14 dated 17 December 2014 of the Ministry Procurement Committee “D”, that two-year full warranty period and three-year service period is available, it was recommended and approved that after three-year warranty period, each should enter into a maintenance and service agreement for the next 5 years at Rs. 885,000 per year (Rs. 500,000 for accessories and Rs. 385,000 for labour) and Purchase Order No. LRH/D/LP/EQU-24/181/14 dated 30 December 2014 stated that the above maintenance and service charges included all spare parts and labor but Lady Ridgeway Children's Hospital had not entered into a maintenance and service agreement with the supplier. Accordingly, in order to maintain the continuous operation of such a machine, the machine is not serviced at present and the hospital has to purchase the spare parts which were available under a maintenance and service agreement at a high cost of Rs. 12,222,000 had been created by the hospital.</p>	<p>A full formal investigation should be conducted in this regard and disciplinary action should be taken against the responsible officers.</p>	<p>According to the recommendations of the Ministry Procurement Committee, after the award of the contract, a service and maintenance agreement should be entered into with the supplier, and the relevant hospital has been informed to carry out the contract administration and monitoring activities by the hospital.</p>

(e)	<p>As per bid documents submitted by the supplier in relation to the ECMO machine, standard prices for consumable items and accessories / parts for 3 years and 05 years respectively should be submitted by the supplier, but such prices were not submitted. As requested under technical specifications, for Neonatal Circuit, Pediatric Circuit, Adult Circuit of the Oxygenator, Pump Head and Tubing Pack, a unit price of Rs. 350,000 had been submitted but validity period was not confirmed by the Ministry Procurement committee.</p>	<p>- Do -</p>	<p>That the relevant Technical Evaluation Committee should have done to ascertain how long the price of accessories/consumables submitted by the bidders should be valid. That the prices remain valid throughout the period mentioned in the bid documents in case of no specific validity period has been submitted.</p>
(f)	<p>Due to non-formal evaluation of accessories/consumables directly related to the operation of such machine-like Oxygenator, Pump Head, Tubing Pack, Cannula, Perfusion Set etc. as mentioned above, a background had been created by the Ministry Procurement Committee to purchase a Pump Head at a high cost of Rs. 2,473,000 although it had to be purchased at a unit cost of Rs. 350,000 or close to the cost. Also, since no evaluation was done on how the hospital system should bear such high cost for devices/consumables, the risk of adverse effect caused by this high-cost situation in using ECMO machine for patient care services could not be ruled out in the audit.</p>	<p>- Do -</p>	<p>That the relevant Technical Evaluation Committee was appointed in this regard consists of 04 experts regarding the scope of the relevant equipment and a financial expert. According to that, the life cycle cost of the device, including accessories, consumables, spare parts, maintenance and services should have been evaluated by the relevant technical evaluation committee. However, the Ministry Procurement Committee meeting on 17.11.2014 has informed Lady Ridgeway Children's Hospital to submit a Technical Evaluation Committee report on re-bid evaluation considering the Technical Evaluation Committee decision dated 04.10.2014 and Regional Procurement Committee</p>

			<p>decision. Accordingly, based on the recommendations of the Technical Evaluation Committee dated 24.11.2014, the Ministry Procurement Committee convened on 17.12.2014 recommended the contractor for consumables and accessories/parts after the service warranty period of 03 years. That a separate service and maintenance agreement has been approved in this regard including the service and maintenance charges offered for 05 years, Therefore, if the related hospitals had taken steps to enter into such an agreement, there would have been no possibility of having to purchase additional devices/consumables at a high cost.</p>
(g)	<p>An ECMO unit was built in the year 2022 in the New HDU section of the Cardiothoracic Unit of the Colombo National Hospital to install the ECMO machine. Regarding this construction, only the engineering estimate prepared by the Central Engineering Consultancy Bureau was submitted to the audit. Accordingly, its estimated cost was Rs. 5,452,041.47. Although the hospital declared this entire construction as a private donation, it was not confirmed in writing to the audit and this construction was not accounted as an asset.</p>	<p>A detailed report should be submitted to the audit.</p>	<p>Requests have been made from the concerned department to modernize the Isolation Room of the Cardiothoracic Unit as a new High Dependency Unit (HDU), although the procurement activities were being carried out to the related work, but the bad situation in the country at that time the performance of contract works was restricted due to the situation, In the meantime, since the</p>

			<p>modernization work was done with a private donation received for this purpose, the relevant procurement work has been stopped, therefore, the hospital has not spent any money for this, and the repair has been done here. As no new construction has been undertaken, normally a repair is not accounted for as an asset and is included as an expense.</p>
(h)	<p>The information regarding consumables, maintenance and services purchased in relation to this machine and the information if the ECMO machine has been taken on temporary basis from the Lady Ridgeway Children's Hospital, have been asked to submit by the Audit through their vide letter no. THO /B/ NHSL/Information/2023/08 and letter dated 15 March 2023. Although he was asked to submit information about it, The Colombo National Hospital had answered "No" to all the matters for which information had been requested by the letter No. SD/AI/03/2023 dated 10 May 2023. However, as stated in observation "c" above, the consumables and accessories had been purchased by the Colombo National Hospital. According to the information given by the Lady Ridgeway Children's Hospital, on two occasions (i.e. on 06 May 2019 and 04 March 2020) ECMO machine was given to the Colombo National Hospital on a temporary basis, indicating incorrect facts for the above information requested by the audit. It was done by the Colombo</p>	<p>- Do -</p>	<p>That we agree with the audit facts presented here, that due to some omission by the relevant officers in the presentation of information, they have failed to provide the necessary information, we express our regret in this regard and we will work to prevent such incidents happening again in the future, Accordingly, instructions have been given to provide correct and complete information to the relevant officers while submitting information to the audit.</p>

	National Hospital. Also, in the above letter, Colombo National Hospital was asked to submit the information about the reasons for not using the ECMO machine to the audit, but that information was not submitted to the audit.		
(i)	At present, there are two ECMO machines in the hospital system of the Ministry of Health including this ECMO machine purchased by the lady Ridgeway Hospital for Children and other machine had been installed in the Teaching Hospital, Karapitiya. This machine had been received to the hospital as a donation and it was observed that the machine was utilized in a foreign country. Also, according to the information submitted by Teaching Hospital, Karapitiya by letter No. THKA/CC/06, that ECMO machine had been utilized by 49 patients nearly for 8 years as of end the year 2022. However, it was problematic that the ECMO machine was not utilized for a single patient by Lady Ridgeway Children Hospital and National Hospital of Sri Lanka which are provided treatment services for large number of patients annually.		

3.10 Management Weaknesses

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)	According to the information submitted to the audit, the number of vehicles in the Transport Division of the Ministry of Health was 268, and the following facts were observed during the audit on the internal control methods in place regarding the use of those vehicles and the employment of drivers.	
i.	According to the Finance Regulations 1645 of the Democratic Republic of Sri Lanka, the daily running charts regarding the vehicles of a department should be kept in the custody of a staff officer or any other responsible officer. The officer in charge of the vehicle shall make the driver of each vehicle keep a daily running charts in the form of General Form 268 and get it checked regularly by the Administrative Officers and immediately after completing each journey, make all the notes to be made in and although it should be ensured that the driver of the vehicle is instructed to comply with the terms included in the book, the following points were observed during the inspection of the maintenance of daily running charts related to reserve vehicles in the year 2022 of the Ministry of Health.	In relation to ministerial management, the existing internal control system of vehicles should be studied and efforts should be made to strengthen the existing weak control areas and the activities of ministerial transport should be streamlined. No answers were given.

	<p>➤ The running charts in relation only to 07 pool vehicles of all the 12 months of the year 2022 had been submitted to the transport division. Out of the remaining vehicles, it was observed that 19 vehicles were sent for repairs in the year 2022, and in relation to 72 vehicles, running charts related to the year 2022 had not been submitted to the transport division even on 10 February 2023.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>➤ In respect of 48 vehicles, running charts for 66 months of the year 2022 have not been submitted for the entire month (running charts have been submitted only for a few days of the month) and in respect of 110 vehicles from pool vehicles, running charts for a total of 663 months as on 10 February 2023, it was not submitted to the transport division.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>➤ Officers allotted official vehicles should maintain a daily log for the vehicles allotted to them as per Annexure 01 of Public Administrative Circular No. 13/2008 dated 26 June 2008 and use it for payments of drivers' overtime and allowances. In the year 2022, the daily notes relating to 24 vehicles in total for 222 months had not been submitted to the transport division.</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>➤ Regarding these allocated vehicles, Annexure No. 3 of the information calling letters of My No. MED/A/MH/01/INFO/2021/33 dated 08 October 2021 and my No. MED/B/MH/01/INFO/2022/58 dated 15 February 2023 in relation to the year 2021 and 2022, the requested information was not submitted for audit until 15 March 2024.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>ii. According to the internal memo issued by the Director (Transport) dated November 2021 to all drivers, all pool vehicles must use a gate pass to exit the Ministry premises. It is stated that after return the duly completed gate pass should be returned to the subject officer and the gate pass for the vehicles attached to the sections should be maintained by the respective sections. It was informed that it should be handed over to the department after returning. But while selecting and testing a sample of vehicles allocated to the sectors, the following points were observed.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>➤ It was observed that gate passes are not used by several departments including the Health Secretariat Office, Directorate General of Health Services located in the Ministry premises, and gate passes are not used for the vehicles reserved for the departments running in the Medi House building.</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>➤ Also, it was observed that only 04 divisions maintain the gate passes properly in the division itself in the Ministry. Although the gate passes are used, in many instances it was observed that they are not properly maintained in the division and the driver owns them and they are not filed properly.</p>	- Do -	- Do -
	<p>➤ The audit was unable to identify details of gate passes pertaining to the 32 vehicles belonging to the divisions</p>	- Do -	- Do -
	<p>iii. When providing fuel to the Ministry's pool vehicles, the driver states the available fuel capacity and states the remaining amount of fuel required in relation to the volume of the tank and requests the fuel requirement. Based on that, the order is prepared and checked for accuracy by an officer of the Transport Division and forwarded to the Director of Transport for approval. In this regard, the following weaknesses were observed during the sample inspection.</p>	- Do -	- Do -
	<p>➤ Existence of cases where the order number was wrongly recorded in the fuel application form.</p>	- Do -	- Do -
	<p>➤ Existence of cases exceeding the capacity of the tank when totaling the capacity of the fuel tank indicated on the fuel application form and the requested capacity.</p>	- Do -	- Do -

	<p>➤ There were many instances where the driver did not sign the relevant document while getting the fuel order</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>➤ Existence of cases where release of fuel was not approved by a staff officer</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>➤ One fuel order register is maintained for all vehicles for issuance of fuel orders for obtaining fuel for vehicles. It was observed that it is difficult to clearly observe the amount of fuel issued for each vehicle, the distance driven with the amount of fuel previously obtained, the date of the previous fuel and that the value of the fuel meter is recorded correctly and continuously. Although the fuel register should be maintained so that fuel releases related to each vehicle can be identified separately, but it was observed that by maintaining one record for fuel release for all vehicles as above, it has been observed that various irregularities have been made. Even if an officer of the Transport Division maintains a fuel order register for each vehicle in addition to the above fuel order register, that register is not a formal register, It was observed that it was only a waste of an officer's time and only the date, driver's name, amount of fuel and signature of the officer were entered.</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>iv. According to the information submitted to the audit, there are 38 drivers attached to the pool vehicles under the control of the Transport Division and a register of arrivals and departures of the Transport Division is maintained to record their daily arrivals and departures. It was also observed that no formal specific system has been implemented to record the arrival and departure of drivers attached to non-pooled vehicles allocated to officers and pool vehicles allocated to various divisions. The Transport Division does not have specific information about the number of drivers attached to the vehicles available in the Ministry and although there is a document in the Transport Division which records the arrival and departure of a group of drivers attached to vehicles other than the pool vehicles under the control of the Transport Division. It was also observed that the document is not a systematic document. This situation was observed by the audit as an internal control weakness and one document should be maintained in the Transport Division to record the arrival and departure for all the drivers attached to the Ministry. Accordingly, it was observed that the leave register and departure register should be maintained.</p>	<p>- Do -</p>	<p>- Do -</p>
(b)	<p>40ft 03 containers and one 20ft container filled with clinical waste were decomposing at the premises of Mulleriyawa petrol shed. The doors of these clinical waste containers were rotting and the waste was exposed</p>	<p>Action should be taken to remove these wastes immediately.</p>	<p>The relevant company has been informed on 07.01.2024 to remove the containers at the Mulleriyawa petrol shed as soon as possible, and again on</p>

	<p>to the environment. During removal of clinical waste disposal incinerator maintained at this site to Muturaja Wela area, due to the non-removal of the containers with these clinical wastes, they are decomposing at this place and the clinical wastes are being exposed to the environment in an unsafe manner was observed. It was observed that the government has borne the cost of disposal of this clinical waste as the relevant money is paid along with the disposal of the clinical waste from the respective hospitals and institutions, but it was kept in this place due to the carelessness of the responsible officials.</p>		<p>18.02.2024 that they have been informed to let them know if there are any removal problems, Also, it has been informed that the institute has removed the amount of waste from one container, and since the scrapped vehicles currently parked in the premises are preventing vehicles from reaching the remaining containers, the Director of Mulleriyawa Hospital has been informed about it.</p>
(c)	<p>A Medical Officer had submitted a written request to the Director General of Health Services on 23 March 2022 to resign from her position from 22 April 2022 through Medical Superintendent of Base Hospital, Teldeniya. The request was submitted to the Director General of Health Services by the Regional and Central Provincial Director of Health Services through the Medical Superintendent's No. CPC/DBH/TD/A1/SPMO/2022 dated 31 March 2022 to the Director General of Health Services with a delay of almost 02 months. As no reply has been sent regarding the resignation of the above Medical Officer, a letter of Medical Superintendent of Teldeniya Base Hospital No. CPC/DBH/TD/A1/SPMO/2022 dated 25 September 2022 has been inquired to take further action on vacation of her post. When a request for resignation is made by a government official in accordance with Section 56 of Chapter VI of the Procedural Rules of the Public Service Commission, it should be dealt with in accordance with</p>	<p>The provisions of the procedural rules of the Public Service Commission should be followed.</p>	<p>The request made by this medical officer to resign from the government service from 22.04.2022 submitted for necessary action to the Director General of Health Services by letter CPS/PDHSIA/8/14/2022 dated 26.05.2022 had been received to Admin (Medical Services) II Division on 26.05.2022. It was tried to inform the officer to take further action in that regard, but could not contact the officer. However, the relevant officials have been informed to take necessary measures to prevent such delays in the future. In the letter CPS/DBH/TD/A1/SPMO/2022 dated 25.09.2022 from the Medical Superintendent of Base Hospital,</p>

	<p>Sections 201 to 209 of Chapter XIV of the Procedural Rules of the Public Service Commission. The officer was considered to have left the service without taking action accordingly.</p>		<p>TheIdeniya considering that the officer has left the service with effect from 22.04.2022, it is recommended to take further action. According to the letter submitted to the Regional Director of Health Services, it has been taken further steps to issue the notice of vacation of post and has issued the notice of vacation of post with effect from 22.04.2022.</p>
(d)	<p>In accordance with paragraph 24.2.10 of the Circular No. CFO I/FR/135/2023 dated 31 December 2022 of Secretary, Ministry of Health on the powers of financial control and the circular on the delegation of financial control powers issued every year, Saline bottles, plastic, glass bottles, X-ray card, cardboard, water bottles and other items of economic value are among the other wastes disposed of from hospitals were to be sold by tenders in order to get the maximum profit for the government according to the order of the Director General of Health Services No. SA/FA/2005/2/26 and dated 28 November 2007. In this regard, during the audit conducted in relation to the Teaching Hospital, Karapitiya, observed the following points.</p>		
	<p>i. All the goods and materials of economic value that were used and disposed of by the hospital during the period up to the audited date of 2021, 2022 and 2023 were not sold, and saline bottles, plastic, glass</p>	<p>A formal system should be introduced regarding the disposal of materials with financial value</p>	<p>Disagreement. Not all saline bottles are disposed of as waste. A significant amount of it is mixed with clinical waste, and they are disposed of as</p>

	<p>bottles, X-ray cards, cardboard, water bottles and other things of economic value that were not sold were not available in the hospital. Accordingly, the amount that could be earned by selling them is Rs. 2,438,900 government revenue was lost during the audit sample inspection.</p>	<p>generated in hospitals.</p>	<p>clinical waste, and if they are segregated, the socio-economic and health costs will be higher than the income.</p>
<p>ii.</p>	<p>As per the relevant Circular, tenders are invited for saline bottles, plastic, glass bottles, X-ray card, cardboard, water bottles and other empty bottles were supposed to be sold so that the government gets maximum profit. but there was no compliance. Accordingly, in comparison with the sales price of the National Hospital, Colombo, Karapitiya Hospital had lost a total sales revenue of Rs. 4,930,097 the audited date of the year 2021, 2022 and 2023 due to less prices of normal sale prices.</p>	<p>- Do -</p>	<p>Disagreement, that the price obtained in the current national competitive bidding is also close to the previous price.</p>
<p>iii.</p>	<p>According to the physical inspection of the waste material storage of the hospital, it was observed that a room was filled with empty glass bottles and they were piled in a disorderly manner, and the hospital authorities did not focus on generating income for the government by selling them according to the above Circular. Also, it was observed that outside the storage room, i.e., on the road where hospital employees, patients and outsiders travel, glass bottles and broken glass pieces were scattered everywhere, making the hospital grounds unsafe and causing adverse effects on people's health.</p>		<p>It is agreed, that a formal place will be established for this purpose in the future, that the Karapitiya MASTER PLAN will identify a specific place and build it, that at present there are not enough provisions to construct a building related to proper waste management. That the bidders will not come forward in the national competitive bidding to buy glass bottles. Therefore, a procurement decision has been made to maintain hospital operations free of charge or</p>

			given to any party that removes.
(e)	It was observed during the audit that the government had lost a lot of revenue that could have been earned by selling Lead metal in iodine medicine containers used for the treatment of thyroid gland cancer patients in the Cancer Unit of Teaching Hospital, Karapitiya, due to the weaknesses of internal control in the method of selling to external parties. During the audit sample inspection, it was observed that during the period from 01 October 2021 to 10 May 2023, the revenue lost to the government was Rs. 182,560.	- Do -	It is not agreed with the observations, that since the lead containers contain radioactive iodine, the weighing of all the containers is not done separately, that the weight of a container is measured and the weight of all the containers is calculated based on that weight and the sale is done, at present, the sale is done on the basis of the national competitive bidding price.
(f)	The following points were observed during the audit of the Tuberculosis Laboratory (TB Lab) which tests the patient's samples related to the diagnosis of tuberculosis at the Teaching Hospital, Karapitiya		
	i. It was observed that the testing machine owned by the laboratory is not functioning at full capacity from the year 2021 to the audited date of 02 June 2023, and also observed that 02 of the 04 sample testing chambers are inactive. Government money had been wasted as they had to be sent to other external laboratories for testing as not being able to test all the samples received to the laboratories on a daily basis due to the failure to use the relevant test machine at its full capacity and to repair the 02 chambers of the machine which are in an inactive state.	This machine should be used effectively.	This machine consists of 4 modules and currently 3 modules have been added to provide service after repair and estimates have been called for the preparation of the remaining module. The Global Fund to Fight AIDS, Tuberculosis and Malaria is carried out maintenance and update this machine.

	<p>ii. Although only a very small part of TB PCR, TB Culture tests and AFB tests are done by the laboratory, they do not perform TB related cold tests, and also observed that refer daily cold samples to Galle Chest Hospital or Baddegama Hospital for TB related cold tests. Accordingly, it was observed that the government has to spend a lot of time and money to send the samples of colds to other hospitals for daily testing and as a result, the welfare of the patients has decreased. During the audit sample testing period from January to May 2023, the number of tests referred from Karapitiya Hospital to external hospitals was 2,434.</p>	<p>- Do -</p>	<p>That a place for the necessary tests for sputum film test (AFB) will be prepared and the necessary tests will be done in the hospital itself, that all TB culture will be done in the hospital and only positive samples will be sent to Welisara for drug test (DST), as per requirement, all tests for Galle and Matara districts are done.</p>
(g)	<p>In the Central Sterilization Unit at the Teaching Hospital, Karapitiya where the instruments used for surgical work and the special clothes used for surgical work by the medical staff including doctors are sterilized and the water used for surgical work are sterilized, there were 06 sterilization machines and 02 water sterilization machines, and out of which 04 machines had been inactive for a period of 01 to 05 months as of the date of audit, even though the hospital's daily sterilization activities had been hampered, but the hospital officials responsible for repairing them and making them usable were failed to do so..</p>	<p>These machines should be used effectively.</p>	<p>Disagreement, vertical autoclave (year of manufacture 2011) and Getinge Hs 672 High Pressure (year of manufacture 2004) sterilizer unit were provided in the laboratory of the hospital in the years 2012 and 2015. Because these machines are old, the doors do not close properly and they were checked several times by the local agency and they are currently inactive due to the lack of accessories, shinva 91 High pressure sterilizer and Matachana High pressure machines are currently active, That a decision will be made referring to the process of disposing of the old inactive</p>

			<p>machines, that there are currently 02 machines and one of them is in working condition, the other machine is about 17 years old and a new Cath Lab machine is to be provided under JICA funds instead of that machine, That the necessary measures have been taken to repair the existing old machine and plans are being made to enter into service and maintenance contracts in the future after the repair.</p>
(h)	<p>Almost 30 patients were examined and treated daily by 02 cardiac catheterization machines used in the cardiology department of the National Hospital, Kandy and Siemens Axion Artis DFC Cath Lab (Machine - SN3542602626) which is more than 17 years old had been inactive since 01 May 2023. Because of it was not effective in repairing, daily cardiac tests had decreased by about 50 percent due to not installing a new machine instead of it. From the year 2019 to 29 May 2023, 8024 patients are registered and waiting in the waiting list and it was observed that the waiting list is further extended due to the machine being disabled.</p>	<p>- Do -</p>	<p>Due to the problem of making provision for the purchase of a new machine, the Department of Biomedical Engineering has been informed to repair the 17 years old Siemens Axion Artis DFC Cath Lab which is currently inoperative and the department has sent the order to Demo Pvt on 08.04.2024. Accordingly, it has been arranged in the letter dated 22.04.2024 to grant the necessary licenses for the import of the relevant devices and that they can be used for patient examination after the relevant repairs.</p>
(i)	<p>24 and 09 officers and health support workers who have taken leave abroad and vacation of posts after working in</p>	<p>The should be investigated and collect</p>	<p>Disagreeing with the observations, the Ministry of Health is responsible for</p>

	<p>the Sirimavo Bandaranaike Specialized Children's Hospital and the District General Hospital, Nawalapitiya breaching contracts and due to non-fulfilment of duties within the stipulated time, Rs. 12,607,961 and Rs. 4,137,720 respectively, a total of Rs. 16,745,681 was due to the government, but the amount was not recovered. Also, the amount of penalty to be recovered in relation to three doctors of Sirimavo Bandaranaike Specialized Children's Hospital and 09 doctors, nurses and employees of District Hospital, Nawalapitiya had not been calculated.</p>	<p>all the money owed to the government and take disciplinary action against the officials who have neglected their responsibilities.</p>	<p>approving unpaid foreign leave and entering into agreements for doctors, and has informed the Ministry that the relevant officials did not report to work on the scheduled date. That notices of resignation have been issued. Medical Officer Mrs. F.N.A. Sukhaideen, on leaving the service, the amount due to the Government of Rs. 800,961.00 has already been paid, but the relevant officials have not made announcements that the rest of the medical officers have paid the money.</p>
(j)	<p>For seven nurses who were working at the Sirimavo Bandaranaike Specialized Children's Hospital, due to not serving the mandatory service period, the allowances paid to those officers during the training period amounted to Rs.5,254,709 and the salaries and allowances paid amounted to Rs.57,746. s. 79,898 to be charged to advance B account, totaling to Rs. 5,392,353 and the penalty amount to be charged according to the agreement had not been recovered.</p>	<p>- Do -</p>	<p>Disagreeing with the observations, the Ministry of Health has been informed about the separation of officers from the service, but the Ministry has not yet informed about the amount to be recovered and the course of action to be taken in connection with it. And that relevant information has been asked from the nursing schools where the training took place.</p>
(k)	<p>A Radiologist who worked at the Sirimavo Bandaranaike Children's Hospital was on paid study leave for three years from 24 November 2014 to 31 December 2017 for a degree course conducted by General Sir John Kotalawala</p>	<p>- Do -</p>	<p>Not agreeing with the observation, the Radiographer has informed the Ministry of Health about the money to be charged. Recoveries are made by</p>

	<p>University. According to the 15th appendix according to Chapter XV 4.12 of the Establishment Code, this officer had signed the bond to be signed by the officers on study leave with full pay and also signed the agreement according to the 08th appendix. According to the agreement, after the completion of the studies, he should work for a period of not less than 10 years, but due to not completing the service period and not reporting to work during the study leave period, paid on behalf of the officer Rs. 1,641,282 salary and Rs. 600,000 as security mentioned in the 15th appendix and the amount to be recovered from the government including other expenses incurred for the scholarship had not been recovered by 31 December 2023.</p>		the Ministry of Health
(l)	<p>During the period from 2016 to January 2024 in District Hospital, Nawalapatiya house rent from 8 officers was Rs. 304, 576 less and Rs. 219,940 house rent was overcharged from 6 officers during the period up to January 2021 and 2024 but it was not cleared.</p>	<p>Arrangements should be made immediately to recover the undercharged amount and to pay back the overcharged amount to the concerned officials.</p>	<p>That the arrears of the mentioned eight officers have been reduced from January 2024, and that the overcharged house rent will be withdrawn from the income and paid to the concerned officers.</p>
(m)	<p>According to the Public Administration Circular No. 03/2017 dated 19 April 2017, regarding the confirmation of the arrival and departure of officials from the office by using fingerprint recording machines in all government institutions. Steps should be taken to keep records and according to the letter issued by the Secretary of the Treasury to the Secretary of the Ministry of Health dated 12 May 2017 No. DMS/0016, If the fingerprint machines</p>	<p>In accordance with the circular regulations, the records related to the arrival and departure of the officers should be kept, and in accordance with this, the necessary internal control systems</p>	<p>An internal circular and a general letter have been issued advising that fingerprint machines should be used in accordance with the government administrative circulars, but due to trade union protests, it has not been possible to implement it so far. That instructions have been given to all</p>

	are not activated from 01 July 2017 to confirm the arrival and departure of the health staff, it should be ensured that overtime allowances are not paid according to the current salary. But the 213 fingerprint machines installed by the Ministry for the Ministry, its hospitals and institutions at a cost of Rs. 31.08 million remained unused and idle. Based on the present salary, in the year under review also for salary Rs. 44,590.70 million and Rs. 38,236.83 million and a total amount of Rs.82,827.53 million had been paid. Also, the total amount spent on overtime and holiday pay was about 72 percent of the salary cost.	should be maintained regarding the payment of additional duty allowances of the officers.	heads of divisions regarding effective internal control regarding arrival and departure of officers during duty hours, and also in a manner to strengthen internal control. That the heads of the institutions have also been instructed to continue monitoring the arrival and departure of the officials and the departure in the office hall.
(n)	No. 18 of 2018 under Sections 18 (5) and 25 (1) of the Suva Sariya Foundation Act of 1990, the board had not made rules regarding the payment of money from the fund and none of the 05 main points that could be made rules.	The provisions of the Act should be followed.	No answers were given.
(o)	Section 10(c) of the Private Medical Institutions (Registration) Act No. 21 of 2006 provides for the implementation of a classification system according to the facilities provided by the respective private medical institutions. However, by 31 December 2023, the rating work of private medical institutions had not been completed and due to this, the fee regulation work had not been done.	- Do -	That agreeing.
(p)	In accordance with section 13 (1) of the Private Medical Institutions (Registration) Act No. 21 of 2006, by an order published in the Gazette on the advice of the Council, an	- Do -	- Do -

	<p>accreditation scheme for private medical institutions should be stated and implemented in a systematic manner by the Minister and all the details specifying the criteria for accreditation, facilities to be included, services and some other factors should be included in that order, but by 31 December 2023, the orders related to these accreditation activities had not been made into a law.</p>		
(q)	<p>In terms of section 18 (2) (g) and 18(2)(1) of the Private Medical Institutions (Registration) Act No. 21 of 2006, “proceeding against any private medical institution or any person connected thereto by a person connected or aggrieved; On receipt of any complaint made and the procedure or practice to be followed in the final disposal of the said complaint” may be made by the Minister, but the Minister has not made orders on this matter. The Private Health Services Regulatory Council had prepared only a guideline related to complaints on 19 March 2021 called PHSRC Guideline 05- Complaint Handling Procedure which had 02 pages (included 12 points).</p>	- Do -	- Do -
(r)	<p>This Act prescribes or prescribes that the Private Medical Institutions (Registration) Act No. 21 of 2006 shall be prescribed in accordance with Sections 18(1), 18(2), 18(3), 18(4) of this Act. It has been stated that the Minister can make orders regarding all matters that have been authorized. It is stated that without prejudice to the delegated powers, the Minister may make orders in respect of the 09 matters mentioned in the Act or any of them on the advice of the Council and every order made</p>	- Do -	- Do -

	by the Minister shall be published in the Gazette. According to the section of the Act, every order made by the Minister should be submitted for the approval of the Parliament as soon as possible after being published in the Gazette. Thus, only 02 orders were published in the gazette out of 09 articles to be prepared and they were not submitted to the Parliament and approved.		
(s)	According to Sections 19 (1) and 19 (2) of the Private Medical Institutions (Registration) Act No. 21 of 2006, it is stated that the Council may make rules regarding all or any of the matters specified in the Act and it is stated that no rule made by the Council shall come into force until approved by the Minister and published in the Gazette. Accordingly, out of the 14 points that can be made, no rules have been prepared and only 11 guidelines have been prepared. It was not confirmed that the approval of the Minister in charge of this guideline was received and the guidelines were not published in the gazette by the Minister.	- Do -	- Do -
(t)	Land with an area of 02 acres, 02 roods and 29.70 perches, bordering the Godagama - Malambe main road and Walgama - Athurigiya road, donated to the Medical Research Institute through Last Will No. 4205 dated 01 April 1998, and its value is approximately Rs. 1,074 million. The legal owner of this land had died on 17 February 2022 and had informed the Medical Research Institute in writing on 21 February 2022. The following facts were observed during the audit conducted regarding		

	the taking over of the legal right of this land.		
i.	According to Section 516 of the Code of Civil Procedure, within three (03) months, the original copy of the last will must be submitted to the district court of the place where the testator died and it will be the last will of the deceased. As per Section 524 of the Code of Civil Procedure, the deed should be proved without objection, even though a period of 25 months has elapsed on 31 March 2024 after the death of the legal owner of the land on 17 February 2022. Last Will No. 4205 was not proved as the last will of the deceased without objection.	A full formal investigation should be conducted in this regard and disciplinary action should be taken against the responsible officers.	That an investigation will be conducted in this regard.
ii.	Thus, the Medical Research Institute or the Ministry of Health or Polmakaru did not have the original copy of the last will numbered 4205 for the delay in getting the last will proved without objection, The delay of more than 06 months after the death of the legal owner of the land and the delay in taking action by the relevant officials as shown below were the reasons for recognizing that the above parties do not have the original copy of the last will No. 4205.	- Do -	- Do -
	➤ Although the Ministry of Health had been informed on 25 February 2022 by the Medical Research Institute of the death of the legal owner of the land, but providing the necessary	- Do -	- Do -

	<p>legal advice to the Medical Research Institute to get the Last Will No. 4205 proved as the last will of the deceased without objection, the Legal Unit of the Ministry of Health had delayed it by 188 days until 31 August 2022. Although the Ministry of Health was informed about the death of the legal owner of the land on 25 February 2022, the notification of the Attorney General's Department regarding the taking over of the legal ownership of the land was delayed for a period of 39 days until 04 April 2022.</p>		
	<p>➤ In response to the above letter, by the Attorney General's letter No. E/113/2022 dated 20 May 2022, ascertain whether there is a testamentary case in the Colombo District Court regarding the proof of the last will and other properties of the legal owner of the deceased land. Although it was stated to be informed and the officials of the Ministry were informed in this regard earlier, it was not confirmed in writing that the replies to this letter had been provided by the Ministry.</p>	- Do -	- Do -
	<p>iii. Regarding this land, the file No. LO/192/2015 which was maintained by the Ministry of Health before the death of the legal owner of the land and the file No. LO/113/22 which was opened after the death of the legal owner of the land were missing, so they were</p>	- Do -	- Do -

	not submitted for audit.		
iv.	<p>In the year 2015, the development work of this land was carried out by the Medical Research Institute and for that purpose, the officer who worked as the Administrative Officer of the institute at that time to confirm the legal status of the land. No. MRI/EI/BL/MAI/2014/14 April 2015 undated letter was forwarded with a copy to the Chief Public Management Assistant of the Accounts Division, to the Accountant of the Institute requesting that the original copy of the Last Will No. 4205 and the original copy of the Deed No. 2050 are in the safe of the Accounts Department of the Institute and to hand over those documents to him, but the Accounts Division of the Institute had not acted on the said letter and at that time the original copies of the above-mentioned documents were forwarded to Medical Research. If the institution was not owned, they were not obtained or arranged for when the rightful owner of the land was alive or for confirmation of the custodian. Also, the original copy of the last will numbered 4205 and the original copy of the deed numbered 2050 are not in the safe in the Account department. It was stated on 05 July 2023 that a Public Management Assistant - Finance and Development Officer, who was engaged in the duties of the Accounts Department, was keeping the keys of the safe. Accordingly, the audit could not rule out the suspicion that the original copy of the</p>	- Do -	- Do -

	last will numbered 4205 and the original copy of the deed numbered 2050 had been received by the Medical Research Institute and misplaced.		
v.	As of 2015, the Medical Research Institute had no legal title to this land, and a wire fence with concrete posts was installed at a cost of Rs. 176,369 government money and 16 government officials/employees were employed in a period of 09 days and were built by Medical Research Institutes in April 2015. Therefore, the above transaction which was done by spending government resources is observed as an illegal transaction.	- Do -	- Do -
vi.	The legal owner of the land had informed by the letter dated 11 October 2015 that he agreed to transfer this land through a gift deed and the Medical Research Institute had spent Rs. 35,000 and had measured this land and prepared a map. Also, by the legal owner of the land's letter dated 06 May 2016, the matters related to the transfer of land by deed until the problem of acquiring a part of this land for the development of the Athurigiriya end of the Walgama - Athurigiriya road is resolved. After asking for a temporary stop, correspondence was exchanged between the legal owner of the land and the Medical Research Institute until 16 November 2016, but after that, it was not confirmed in writing that there was a correspondence for over 5 years until the death of the legal owner of the land. While	- Do -	- Do -

	agreeing to hand over the land through a gift deed, the Ministry of Health and the Medical Research Institute did not follow up on it intentionally or negligently for over 5 years.		
vii.	The information about the land and buildings owned by the Ministry of Health and the institutions under it, hospitals and other health institutions was summoned for the audit by the letter No. HSM/E/MH/01/INFO/2021/17 5 dated 29 February 2021. Information about the receipt of land and buildings as donations under paragraph (b) of that letter was requested as per Annexure No. 02 to that letter, but according to the information provided by the Medical Research Institute dated 23 May 2023, this land was received as a donation to the Medical Research Institute through a last will. Since the information was not submitted to the audit regarding this land, it is observed that the audit was submitted as incorrect information regarding the land and buildings of the Medical Research Institute. In this regard, I would like to draw your attention to Sections 7 (1) and 42 of the National Audit Act No. 19 of 2018 and take necessary action.	- Do -	- Do -
viii.	The need to conduct a formal investigation and take necessary action regarding the observations indicated above and also point out the need to get the legal title of the land transferred to the Medical Research Institute	- Do -	- Do -

	without any further delay, without objection that Last Will No. 4205 is the last will of the deceased.		
(u)	In accordance with paragraph 24.2.10 of the financial control authority circular letter No. CFO I/FR/135/2023 dated 31 December 2022 of the Secretary of the Ministry of Health and the financial control materials delegation circular issued every year, from other wastes discharged from hospitals has an economic value such as Saline bottles, plastic, glass bottles, X-ray card, cardboard, water and other items should be sold by tenders so as to get the maximum profit for the government according to the order of the Director General of Health Services No. SA/FA/2005/2/26 and dated 28 November 2007. But due non-compliance with this by General Hospital, Matara, the government was able to earn Rs. 2,638,172 revenues by selling 3 items have economic value (empty saline bottles, blood dialysis liquid cans 5L, 10L) was lost during the audit sample inspection during the period of 2021, 2022 and 2023 December.	A formal system should be introduced regarding disposal with financial value generated in hospitals.	According to the order of the Director General of Health Services SA/FA/2005/02/26 dated 28 November 2007, the procurement and sale of materials and utensils that will be removed from the use of the hospital were carried out in order to get the maximum benefit to the government. That the sales activities have been carried out as per the approval given under procurement numbers 2020/212, 2021/261 and 2022/222, However, since this fact affects the entire hospital system, the Chief Financial Officer 1 will deal with the preparation of a formal system to collect the revenues from the sales of empty containers in the hospitals.
(v)	As of 31 October 2023, the date of audit, there were 2754 expired surgical items belonging to 37 categories totaling Rs.1,934,201 in the surgical warehouse of General Hospital, Matara. It was observed during the audit that the stockpiling in excess of required quantity and not distributing excess stock to other hospitals before expiry,	The matter should be investigated and action taken against the responsible officers.	That the necessary procedures to use these surgical consumables before their expiry date have been taken by the Pharmacist in charge of those sections.

	had been allowed to perish surgical items and that a good stock control system had not been implemented in the hospital.		
(w)	<p>From Matara General Hospital to Kamburugamuwa New Hospital, a distance of 20 kilometers is run for one journey (arrival and departure) and nearly 8 journeys per day had been run by buses numbered NE 1037 and NF 1038. During the 9 months from February to October 2023, which were audited, bus number NE 1037 had run 1387 trips and bus number NF 1038 had run 1093 trips. Accordingly, the audit could not rule out that the related expenses were actual expenses unless the audit revealed reasonable reasons for the fuel expenses of Rs. 4,151,031.</p>	Such activities should be done only under formal approval.	<p>Kamburugamuwa New Hospital, which was completed in 2013 as a subsidiary of Matara Hospital, was built under the aid of KOICA as a Maternal and Neonatal Hospital and it could not be started as a hospital providing maternal and neonatal health services until January 2023, mainly due to the fact that the hospital is located about 12 kilometers away from Matara city in an environment with very minimal transportation facilities, 24-hour health workers who work here for shifts at different time intervals from Matara to Tangalle on Galle road, to workers who come to Matara city from the main roads such as Matara Deniyaya, Matara Hakmana, Matara Urubokka etc. That the main services of Kamburugamuwa New Hospital could not be provided due to the inability to go to and from the new hospital premises. In this regard, the Director General of Health Services, in the discussion held by certain authorities of the Ministry of</p>

<p>Health with the hospital staff, deployed the two buses provided by the project to the hospital until the transportation facilities between the cities are established, that an agreement was reached to transport essential staff between the main city and Kamburugamuwa Hospital, considering all the factors, in cases where the transport services are not functioning properly, depending on the service requirement, these buses are be used between the Kamburugamuwa junction and the new hospital to transport the staff from 01.03.2024. That it was decided to stop the transportation of staff between Matara City and Kamburugamuwa Hospital by using buses numbered NE 1037 and NF 1038, This bus service was suspended during the period from 10.03.2024 to 07.05.2024 and on 04.05.2024 during the observation visit of the Honorable Health Minister Mr. Ramesh Pathirana, considering the requests of the hospital staff and considering the most urgent cases, that it was decided to run 04 trips per day were made only up to the date of 07.07.2024.</p>		
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(x)	<p>In the first half year of 2023, the following facts were observed during the audit of the Triposha received from the Sri Lanka Triposha Company to be distributed to the beneficiaries of the Regional Health Service Area, the value of which was Rs.26,065,432.</p>		
i.	<p>Due to the weaknesses in the Triposha distribution process, such as lack of top management supervision regarding the Triposha distribution program, lack of formal maintenance of documents, use of false documents in Triposha distribution, lack of a system for immediate distribution of Triposha consignments transported by train, etc. The total value of Rs. 1,094,657 worth 77 bags containing 30 Triposha packets each were misplaced or cheated and 1750 bags containing 30 Triposha packets worth Rs.23,497,597 were allowed to be kept in an Anuradhapura railway wagon without being released for more than 02 months.</p>	<p>Triposha distribution should be regularized throughout the country.</p>	<p>That there is no adequate internal control system related to the distribution of Triposha, and that the related duties were not performed properly by the officer in charge and that these duties have now been formally assigned to a management service officer who has a good understanding, An investigation regarding the documents is currently underway and the report will be submitted to the audit after its completion and thanks to the observations given by the audit that the Triposha distribution has not been done successfully for some time. That the necessary measures to regularize the distribution of Triposha have already been implemented, However, the audit has shown that instructions have been given to the relevant parties to regularize the distribution of Triposha in order to avoid the occurrence of such situations in the</p>

			future.
ii.	It was observed that there was a risk of deterioration of the quality of the Thripasha during the temperature of 45 degrees Celsius during the stay of the Thripasha in the train carriages, and due to not removing the Thripasha stock from the train wagon within the stipulated time, an amount of Rs.1,080,000 had to be paid to the Railway Department as late charges.	- Do -	- Do -
iii.	The stock of Thripasha valued Rs. 26 million was close to expiry when it reached the beneficiaries. Accordingly, due to the fact that the said Thripasha stock was in high temperature as well as being close to expiry, it is not confirmed that the desired quality Thripasha has been received by the beneficiaries, and for the reasons that the Thripasha distribution program has not been monitored by the relevant responsible parties and departments in the past period. Due to these reasons, the number of malnourished children on 30 June 2023 was reported as 13326 during the inspection of the nutritional status of children under the age of 05 years related to 22 Medical Officer of Health offices in Anuradhapura district.	- Do -	- Do -
(y)	The drug stocks sent by the Medical Supplies Division belonging to the Ministry of Health from Colombo Fort railway station to Anuradhapura railway station for	The distribution of medical supplies across the country should be	Although it appears that the distribution of medical supplies and surgical supplies by railway wagons is

	<p>distribution to hospitals on different occasions during the period from February to June 2023, had not been removed from the Anuradhapura railway station during exemption period by the relevant responsible health institutions. Due to this reason, the total value of the late fees payable to the Railway Department was Rs.4,603,900. Also, it was observed that there was a risk of declining quality of these drugs due to fact that drug stocks stored in the railway wagons at 45 degrees Celsius of higher temperature more than 02 months,</p>	<p>regularized.</p>	<p>not more effective, this is the most advantageous and convenient method for the government, and due to the lack of lorries in the Medical Supplies Division for the distribution of the relevant supplies and due to the accumulation of large stocks in the warehouses due to the non-carrying of the stocks related to the annual estimate of the relevant institutions, the stock is sent to the relevant institutions by railway wagons due to the lack of space to store the received stocks. However, the Deputy Director General of Medical Supplies and the Provincial Director of Health Services have been instructed to deal with the existing problems.</p>
(z)	<p>The Biomedical Engineering Services Division had not maintained service contracts with all formal biodata for medical devices. Regarding the continuation of maintenance and service contracts for all medical equipment due to the lack of medical equipment records related to the commencement of maintenance and service contracts after the expiry of the warranty period given by the supplier after the purchase of medical equipment. The need for a computerized data system should be identified and the related steps should be implemented immediately. Among the biomedical engineering service sector, the</p>	<p>All health institutions should maintain a formal data system that includes all information regarding medical equipment purchased from all sources and received as donations.</p>	<p>That the purchase of medical equipment is done by the Biomedical Engineering Service Division as well as by the hospitals and at the time of purchase related to the medical equipment, the service and maintenance prices are included in the relevant bid documents and the service and maintenance activities are carried out in the coming years based on those prices. In addition, medical</p>

	<p>provision required for entering into maintenance and service contracts including repair work for 42 hospitals in the year 2023 is Rs. 1,647.3 million has been given, but the Biomedical Engineering Division did not have the information about the maintenance and service agreements reached based on those provisions. According to the maintenance and service agreements, Excel sheet for the year 2023 prepared by the Biomedical Engineering Service Division, the number of medical devices that had not entered into service agreements was 234 out of 548 service agreements or 43 percent of the total number.</p>		<p>equipment are provided to hospitals as local and foreign donations. That there is no such service and maintenance price for the medical equipment received as donations, so a problem has arisen in establishing future service and maintenance. However, based on the available information, the service and maintenance contracts are formally maintained at the hospital level and by our division and since the procurement activities have been started to create an information data system in the future, a data system that includes all information can be maintained.</p>
(Aa)	<p>In the year 2022, the Medical Supplies Division was referred by Teaching Hospital, Mahamodara for approval to purchase drugs and surgical consumables in 26 cases for 6,228 units totaling Rs. 1,496,937 and it took from 02 days to 20 days to give approval through the Pronto computer system. While there was a delay in 08 cases, orders with a total value of Rs.923,555 were given to the suppliers for the purchase of 695 units for the hospital and the suppliers had taken a delay of 02 days to 73 days to supply the hospital.</p>	<p>Efforts should be made to minimize these delays.</p>	<p>In the year 2022, 6 surgical consumables and 17 types of drugs were purchased from Teaching Hospital, Mahamodara and the necessary approval was obtained from the Medical Supplies Division through the Pronto computer system and MSMSIS system, for that year, 17 types of drugs were purchased locally.</p>
(Ab)	<p>In the year 2023, the Medical Supply Division was referred by the Teaching Hospital, Mahamodara for</p>	<p>- Do -</p>	<p>During the year 2023, 4 surgical consumables and 28 types of</p>

	<p>approval to purchase drugs and surgical consumables in 40 cases, with a total of Rs. 2,437,930 for 1,485 units, which took from 02 days to 25 days to approve through the Pronto computer system. While there was a delay in 18 cases, orders worth Rs.1,070,300 were given to the suppliers for the purchase of 627 units for the hospital and the suppliers took a delay of 02 days to 30 days to supply the hospital.</p>		<p>medicines were purchased from Teaching Hospital, Mahamodara and the required approval was obtained from the Medical Supplies Division through Pronto computer system and MSMIS system. That purchases are made locally after obtaining the relevant approvals.</p>
(Ac)	<p>The following facts were observed during the audit conducted on the lands belonging to the Apeksha Hospital, Maharagama.</p>		
	<p>i. According to the survey plan prepared in January 2020, the land where the buildings are located in the Apeksha Hospital had an area of 14 acres, 03 roods, 2.70 perches. However, when this survey plan was prepared, the hospital did not have the deed related to this land, so there was no confirmation whether the area of the land identified by the survey plan was correct. Also, the deed related to the land named Pelengahakumbura, which was received by a gift deed to the hospital, was missing and the boundaries of that land had also been abandoned without being settled.</p>	<p>In this regard, a full formal investigation should be conducted and disciplinary action should be taken against the responsible officials and these lands should be settled immediately.</p>	<p>Since the deed of this hospital has been misplaced, the necessary information has been given to the lawyer of the Hospital Development Committee to obtain a copy of the deed, and letters have been forwarded to the Maharagama Divisional Secretary to carry out the necessary work. In addition, information has been given to a lawyer to settle the ownership and boundaries of the plot of land given to the hospital through a donation, therefore, the task of preparing the main deed of the hospital and that the works are being done to get the copies of the deeds related to the land called</p>

				Pelengahakumbura, obtained through a donation to the hospital.
			- Do -	- Do -
	ii. According to Section 315 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, it is the responsibility of the hospital head as the Accounting Officer to make adequate arrangements for the safekeeping and safeguarding of any valuables belonging to the government. The material should have been stored safely in a safe deposit box in the hospital and dealt with according to F.R. 316, but the hospital land deeds were not dealt with in the same way. Therefore, I point out the need to investigate and identify the parties responsible for the missing of the above land deeds, take action against those officials and confirm the legal ownership of the lands owned by the hospital.		- Do -	
(Ad)	On 14 February 2024, at around 12.30 p.m. in the afternoon, during the physical examination of the RG 07 cold medicine room in the old outpatient department building of the Apeksha Hospital, Maharagama, the temperature was found to be 14.2 degrees Celsius in the temperature gauge provided by the physicist department of the hospital. The temperature meter installed outside the cold room recorded 12.2 degrees Celsius. The following points were observed during the audit conducted in this regard.			
	i. According to Chapter 9, Paragraph 6 of the second revision of the 2008 Drug Management Manual,		In this regard, a full formal investigation	At this time, 13990 units of related medicines were in RG-07 cold storage

	<p>vaccines, sera and thermophilic drugs should be stored in cold rooms or refrigerators at appropriate temperatures (usually between 2°C and 8°C) as specified by the manufacturer. Although it should be done, a total of 13,990 units of 06 types of vaccines, which should be stored between 2 degrees Celsius and 8 degrees Celsius, were stored in this cold medicine room at the time of the above.</p>	<p>should be conducted and disciplinary action should be taken against the responsible officers and efforts should be made to prevent such situations.</p>	<p>and usually any cold medicine is kept at room temperature for 24 hours, but the quality of that medicine will not be affected.</p>
ii.	<p>Also, according to the section 6 vi of 9th chapter of the second revision of the 2008 Drug Management Manual, records of the temperature at 9.30 am and 3.30 pm should be maintained daily in relation to each refrigerator / cold room. No such temperature records were maintained in other rooms of the hospital including RG 07 cold medicine room. Due to this, there was no written confirmation whether the temperature of the cold rooms is maintained as required by the stored medicines.</p>	<p>- Do -</p>	<p>Although there is no written confirmation in this regard, the temperature was measured here every morning and evening. For that, I used a thermometer that I personally provided and the temperature meter that was installed at the back of the cold room, after this incident, written records were started to be maintained and a digital reading thermometer was installed behind the cold room.</p>
iii.	<p>Also in cases where the cold rooms are not in the proper temperature condition, there was no system to report it to the hospital management and there was no system in the hospital to determine the appropriateness of using the medicines stored there for patients in cases where the temperature was not in the proper temperature. Under such conditions, it was observed that the vaccines which were stored at a temperature of 14.2 degrees Celsius mentioned</p>	<p>- Do -</p>	<p>Usually, the hospital management is notified through the Complaint Book, the cold room was taken over and faced with a problem for the first time on 16/11/2021 and when the hospital management was notified on that day, they provided a telephone number of the Electricity Board. Therefore, in cases where problems arose after that,</p>

	<p>above and which should have been stored between 2 degrees Celsius and 8 degrees Celsius were issued to the patients.</p>		<p>the telephone number was called and the situation was restored as soon as possible by the Ceylon Electricity Board, and the temperature of the cold room was raised several times in the past and therefore it was informed about it. This stock of medicines was used in the hospital for a period of one month, one and a half months, and the discomfort experienced by the patients during the use of these medicines was not reported by the hospital. Also, most cold medicines can be kept at room temperature for about 24 hours.</p>
<p>iv.</p>	<p>In this way, the risk of the medicine being delivered to the patients without the desired quality could not be ruled out in the audit, as the drugs that were stored outside of the prescribed temperature conditions were released to the patients without checking whether they were suitable for use by the patients or not.</p>	<p>- Do -</p>	<p>The temperature was checked the day before and the morning of the same day and it was found that this change of few hours had no effect on the quality of the medicine.</p>
<p>v.</p>	<p>According to Chapter 6 vii of the second revision of the 2008 Drug Management Manual, the accuracy of the temperature meter in the cold rooms should be checked periodically, but it was not confirmed in writing that such a check was done. Accordingly, during the physical examination conducted by the audit, the temperature was recorded as 14.2 degrees</p>	<p>- Do -</p>	<p>In addition to the cases of complaints, the Electricity Board will check it once a month. In such cases, they will measure the temperature with another thermometer and from time to time they will also measure the temperature with the personal thermometer. Also,</p>

	<p>Celsius in the temperature gauge provided by the physicist department of the hospital and it was recorded as 12.2 degrees Celsius in the temperature meter installed outside the cold room. The accuracy of the temperature meter installed outside the cold room was problematic during the audit.</p>		<p>as soon as the door of this cold room is opened, it opens to the ambient temperature and then the temperature increases immediately, while the door of the cold room is not opened when checking from the outside, and the actual value can be obtained.</p>
	<p>vi. The maintenance and servicing of the refrigeration system of this cold medicine room was carried out by the Ceylon Electricity Board, but the water from the ice that was freed from the refrigeration system of the cold medicine room leaked into the store and the hospital had failed to correct the improper sealing of the door by rubber sealing the cold room door.</p>	<p>- Do -</p>	<p>There was a water leak from the ice in the cold medicine storage room and they said it was a gas leak. That after that the concerned Technical Officers came and restored it, As it had reached a very dilapidated condition, a new boiler was requested and they said that it would be fixed very soon.</p>
(Ae)	<p>A cold container for the storage of medicines was established by the Apeksha Hospital, Maharagama on 30 August 2018 at a cost of Rs.5,439,108. But the Pharmacists had continuously refused to store the medicines in the cold container stating that it was not prepared according to the needs of the hospital. Accordingly, considering the need of Pharmacists, the modernization work was completed on 28 November 2022 at a cost of Rs. 2,679,794, but the technical report was delayed for about 16 months and received on 25 March 2024. But even on 30 April 2024, the hospital had not used it for storing medicines. Therefore, this cold</p>	<p>In this regard, a full formal investigation should be conducted and disciplinary action should be taken against the responsible officers and efforts should be made to prevent such situations.</p>	<p>In the initial establishment of the relevant cold container, it was informed by the Pharmacist that several more changes should be made to store the medicines, and that 15 months have passed since tenders were called for those works. Accordingly, after completing the service maintenance agreement and the exchange of the main super-freezers and additional super-freezers, the Pharmacists have expressed their</p>

	<p>container, which was installed at a cost of Rs. 8,118,902, remained idle for more than 5 years. Also, the audit inquiry No. H SM/F/MAH/2019/AQ-03 referred on 17 February 2020 also pointed out that this cold container is idle and that the deficiencies should be corrected and its use for drug storage should be expedited. Although provided, it has not been put to use as of the date of this invoice. Accordingly, I point out the need to use this seed container, which has incurred huge costs, to store medicines under the prescribed conditions without further delay.</p>		<p>willingness to accept this cold container. After correcting the deficiencies, this cold container will be handed over immediately to the Pharmacists to store the medicines.</p>
(Af)	<p>Due to the decision taken by the hospital director to supply water through the Water Supply and Drainage Board without operating the water motors installed in the wells that were installed in the vicinity of the Teaching Hospital, Kalutara. Monthly with respect to the period from January 2023 to the end of April 2023, water bills had increased in the range of Rs 4 lakh to Rs 10 lakh. Due to this, in relation to this period, the government had a loss of around 30 lakhs.</p>	<p>Written information confirming the facts based on which this decision was taken based must be submitted to the audit.</p>	<p>The main factor affecting the increased in water bills during the period from February to May 2023 is that this period was a period of low rainfall, so the well water was reduced and mixed with mud. Due to this, the water was tested on 03/03/2023, It was reported that the water was in a state of unsuitable for drinking, and it was reported that it was suitable to use the water during the inspection conducted in May 2023, therefore, between January and the end of April 2023, the use of well water was stopped and tap water was used. that, during this period, the new water tank with a capacity of 300 cubic meters had to be filled with water, which also</p>

			led to the increase in water bills. With the increase in water bills, the officers of the Water Supply Board came and inspected the underground systems and identified several underground water leaks and repaired them. This has also affected the rise in water bills. Since the rain was less during this time, water had to be applied to the flowers in the hospital premises. That this also led to an increase in water consumption.
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4. Achieving Sustainable Development Goals

4.1 The Progress of the Performance of Sustainable Development Goals

Audit Observation	Recommendation	Comments of Chief Accounting Officer
In relation to the Ministry of Health, 31 sustainable development indicators were identified and for 16 indicators, the progress related to the reviewed year was not reported. The following indicators that reported progress had not reached the required performance level.		
(a) According to indicator number 3.2.1, the number of deaths of children under the age of 5 years is targeted to	In order to achieve the desired goals by 2030, we	That some of the values of the Sustainable Development Goals

	<p>be maintained at a value of 7 per 1000 live births by the year 2030, but as of 31 December 2023, that value was 10.5 per 1000 live births. It had grown negatively to a value of 12.3 by 31 December 2023.</p>	<p>must make necessary progress by following up annually.</p>	<p>remain at fixed values and several rounds of review meetings have been held with the relevant responsible officials for this purpose, in order to achieve certain sustainable development goals, other goal-fulfilling organizations (not the Ministry of Health) and related measures were discussed. That instructions have been given for this, and that lack of human resources is seen as a challenge for program regulation. And that the economic situation of the country has also been affected by Covid 19.</p>
(b)	<p>According to indicator number 3.2.2, although the neonatal mortality rate is targeted to be maintained at a value of 4 per 1000 live births by 2030, the figure which was 6.5 as of 31 December 2021 had grown adversely to 7 by 31 December 2023.</p>	<p>- Do -</p>	<p>- Do -</p>
(c)	<p>According to indicator number 3.3.2, although the TB prevalence rate was targeted to be maintained at 13 cases per 100,000 by 2030, the figure which was 29.7 cases as of 31 December 2021 had grown adversely to 41.6 cases by 31 December 2023.</p>	<p>- Do -</p>	<p>- Do -</p>
(d)	<p>According to indicator number 3.3.5.1, the dengue outbreak cases were targeted to be maintained at a value</p>	<p>- Do -</p>	<p>- Do -</p>

	of 21,000 by 2030, but the figure which was 35,924 by 31 December 2021 had grown adversely to a high value of 89,799 by 31 December 2023.		
(e)	According to index number 3.3.5.2, the number of human rabies deaths was targeted to be zero by 2030, but remained at 16 in 2023.	- Do -	- Do -
(f)	According to index number 3.3.5.3, although it was aimed to maintain zero cases of new lymphadenitis related to Filariasis by 2030, the number of 322 in 2021 had grown to 908 in 2023.	- Do -	- Do -
(g)	According to indicator number 3.3.5.4, although it is targeted to maintain the attendance of leprosy patients for treatment at a value of 1,000 by 2030, the target which was a good value of 993 in the year 2021 had grown unexpectedly to a high value of 1,580 in the year 2022.	- Do -	- Do -
(h)	According to indicator number 3.3.5.5, the reported value of Leishmaniasis, a skin disease, was targeted to be maintained at a value of less than 1 per 100,000 by 2030, but the number which was 2637 in the year 2021 had grown adversely to 4277 in the year 2023.	- Do -	- Do -
(i)	Aiming to maintain the age-standardized prevalence of non-raised blood pressure (Age-Standardized Prevalence of Non-raised blood pressure) at 80 percent by 2030, regardless of the treatment status according to indicator number 3.8.1.9. However, it was at 65.2 percent at the end	- Do -	- Do -

	of the year under review.		
(j)	According to indicator number 3.8.1.10, the age-standardized mean fasting plasma glucose (mg/dl) of adults between the ages of 18-69 is aimed at maintaining a value of 80 mg/dl by 2030. However, it was at 104 mg/dl at the end of the year under review.	- Do -	- Do -
(k)	According to index number 3.8.1.11, the number of people over the age of 15 who have not smoked in the last 30 days was targeted to be maintained at 90 percent by 2030, but at the end of the year under review, it remained at 73.8 percent.	- Do -	- Do -
(l)	According to indicator number 3.2.1, the age-standardized prevalence of current tobacco uses among people aged 18-69 years was targeted to be maintained at 10 percent by 2030, but at the end of the year under review, it remained at 26.2 percent.	- Do -	- Do -

5 Human Resource Management

5.1 Cadre in-position, Actual Cadre and Expenditure for personnel emoluments

Following observations are made in this regard.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a)	In relation to the Ministry of Health and all hospitals and other health institutions under it and hospitals and all other health institutions belonging to the Provincial Health Service, the following facts were observed during the audit conducted regarding the information sent to the audit on 24 th and 27 th November 2023 by the Planning Division regarding the cadre as of 30 th June 2023.	
i.	The following facts were observed regarding the cadre information on 30 June 2023 related to the Ministry and the hospitals, institutions and departments under it.	
➤	The total number of approved cadre in terms of salary scales was 95,948 and the in-position cadre on that date was 81,915. Accordingly, there was a shortage of 14,033 cadre. But according to the cadre information presented by hospitals, institutions and departments, there were 95,950 approved cadre and 81,904 in-position and the deficiency was 14,046.	The heads of the respective departments and heads of the institutions who carry out the necessary work have been informed about the vacancies and surplus in each institution.
	In order to run the works efficiently, efforts should be made to fill the vacancies of essential positions and officers and employees should be assigned to the respective hospitals and institutions without exceeding the approved cadre.	

	<p>➤ In the year 2017, 1,103 field mosquito control assistants who were informally recruited under the contract basis were employed for dengue control activities, but only 5 positions were included in the staff information. Formal approval was not received until March 2024 for the number of posts employed under a monthly allowance of Rs.27,000.</p>	- Do -	- Do -
	<p>ii. According to the information submitted to the audit, there was a shortage of 14,307 officers in relation to 49 posts, while 2,942 officers were employed in excess. It was observed that this employment without balancing these excess and deficiencies is a weakness of the management.</p>	- Do -	- Do -
	<p>iii. According to the information submitted to the audit, in addition to the above excess and deficient posts, there was a cadre shortage of 2,932 officers in relation to 201 other posts. Focusing on this matter, if it is necessary to continue the relevant positions, it was observed the need to complete the vacancies or suppress the non-essential positions.</p>	- Do -	- Do -
	<p>iv. According to the information submitted to the audit, in addition to the above excesses and deficiencies, there was a cadre surplus of 283 officers in relation to 26 other posts. Thus, the authority to recruit officers to unauthorized posts and pay salaries and allowances was problematic during the audit and it</p>	- Do -	- Do -

	was problematic to indicate the post of Additional Secretary (Engineering Services) shown here as an unapproved post. It was observed during the audit that this post is a formally endorsed post.		
v.	The Department of Management Services had given approval to the Ministry on 07 November 2017 for one post of Special Grade in the Sri Lanka Planning Service named Director General (Planning). However, the position had not been filled by the date of this audit inquiry.	- Do -	- Do -
(b)	According to the information submitted to the audit, it was observed that there are staff shortages in several positions of approved cadre on behalf of the Central Government and Provincial Councils. Out of these positions, there was a staff shortage of 13,868 in relation to 22 positions. The audit observed the need to fill the existing vacancies in these positions in order to ensure the provision of better services to the public while maintaining the quality of health care.	- Do -	- Do -
(c)	The Cabinet Memorandum submitted by the Minister of Health Care and Nutrition on 21 August 2009 regarding revision of the number of specialist doctors in the Department of Health Services (proposed number of employees up to 2015) was approved at the Cabinet meeting held on 10 February 2010. Accordingly, the Cabinet of Ministers approved the following recommendations in the letter of the National Salaries and		

	Cadre Commission No. NSCC/03/04/Cabinet Decision dated 25 January 2010 addressed to Secretary to the Cabinet Ministers.		
	i. Expanding the number of specialist doctors to 2837 approved under a ten-year plan and concurrently planning the associated infrastructure and support services,	The actions should be taken according to the Cabinet decision and necessary measures should be taken to train specialist doctors to suit the future needs.	CA/AQ/FCC05/INFO/2023/42 dated 03.01.2024 that replies have been submitted.
	ii. Creation of new medical specialties as mentioned in the relevant annexure.	- Do -	- Do -
	iii. Planning to fill up the number of specialist doctors as indicated above in the period up to 2020.	- Do -	- Do -
	iv. Approving as a policy the provision of post-graduate training to doctors at the senior registrar level according to specialist medical needs, and training specialist doctors in the country as planned according to the approval of this Cabinet of Ministers. It was observed during the audit that the approval for the necessary amendments to suit the new conditions after the year 2020 has not been done.	- Do -	- Do -
(d)	Responses to my letter No. MED/B/MH/01/INFO/2023/33 dated 28 July 2023		

	addressed to you regarding getting information about specialists approved and employed for the total health service up to the date of this audit letter were not given and the following points were observed during the inspection with the information forwarded to me by email by the Director Tertiary Care Division.		
	i. According to the approval of the Cabinet of Ministers, the number of approved specialist doctors in relation to 58 specialist areas was 2837, but according to the information presented, the number was 2740 in relation to 50 specialist areas. The following points were observed in this regard.	- Do -	- Do -
	ii. It was observed that not a single doctor has been appointed for the 66 approved posts related to 08 specialist medical fields.	- Do -	- Do -
	iii. A difference of 31 positions was observed between the number of positions approved by the Cabinet and the number of positions approved according to the information provided.	- Do -	- Do -
	iv. In comparison with the number of posts approved by the Cabinet of Ministers, it was observed that there is a shortage of 972 specialists in 35 specialist fields by November 2023. It was observed that this situation is not conducive to maintaining quality health services in the country.	- Do -	- Do -

	<p>v. As indicated above, there was a shortage of 972 specialist doctors in 35 specialist areas. It was observed that 113 specialist doctors were employed in excess of the number of posts approved by the Cabinet for 12 specialist areas. The information should be submitted to the audit regarding the employment of specialist doctors without approval and the approval received for paying salaries and allowances on their behalf.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>vi. 141 specialist doctors were employed in 12 specialist areas which were not identified at the time of obtaining the approval of the Cabinet of Ministers and later formal approval was not obtained for the employment of specialist doctors for those specialist areas. Thus, the audit did not provide information about the authority to employ specialist doctors for unapproved specialist areas and to pay them salaries and allowances.</p>	<p>- Do -</p>	<p>- Do -</p>
	<p>vii. According to the cadre information as of 30 June 2023 submitted for audit by the Ministry's Planning Division, the number of approved specialists under Central Government Hospitals and other health institutions as of 30 June 2023 was 2018 and the actual number was 1915. But according to the information presented by the Tertiary Care Division, by November 2023, the number of specialist doctors working in central government hospitals and other health institutions was 1618. In a period of about 5</p>	<p>- Do -</p>	<p>- Do -</p>

	<p>months, it was observed that the changing of 297 specialists cannot be accepted. Thus, it was observed that the information presented by the two departments was contradictory and thus the correctness of this information was problematic.</p>		
	<p>viii. According to the information presented by the Planning Division, there was a shortage of 226 specialists in 50 hospitals as on 30 June 2023. Thus, while there was a shortage of 226 specialists, there was an excess of 123 specialists in 23 hospitals/institutions.</p>	- Do -	- Do -
	<p>ix. According to the Cabinet of Ministers presented on 21 August 2009, approval was requested to increase the number of specialist doctors, which was 971 approved on that day, to 2837 by the year 2015, and the number of specialist doctors was arranged according to the specialist fields and according to the hospitals and included in the Cabinet Memorandum as an annex. But it was observed that the number of 2837 specialist doctors considered by the ministry as a generally approved number and employed regardless of the specialist field. Thus, while preparing the cadre information, the Planning Division had submitted information under only two categories as Consultant Dental Surgeon and Medical Consultant. This is not correct and cadre information should be prepared under the areas of expertise approved by the Cabinet. Also, when</p>	- Do -	- Do -

	employing specialist doctors, they should be employed in a manner that matches the number of employees approved by the Cabinet. If there is a need to make any amendment, it should be done after getting approved in the formal system.		
	x. It was observed that the Ministry did not comply with the decision to select specialist fields based on the needs of the doctors and not according to the wishes of the doctors as a primary objective of getting the approval. In this situation, while there were shortages in some areas of expertise, there were surpluses in some areas of expertise.	- Do -	- Do -
	xi. According to the above observations, it was observed during the audit that special attention should be paid to the following points in order to maintain the quality of health services in the country.	- D0 -	- Do -
	➤ Create and update a formal data system regarding specialist doctors in the health service.	- Do -	- Do -
	➤ Identifying the need for specialist doctors in a way that suits the present and working to get the necessary formal approvals for that.	- Do -	- Do -
	➤ Forecast the number of specialist doctors required for at least 10 years and get the necessary formal approvals, prepare and	- Do -	- Do -

	implement a formal plan to produce the relevant number of specialist doctors and carry that plan forward continuously.		
	<p>➤ Instead of allowing them to choose specialist medical fields and complete post-graduate degrees according to their own preferences, preparing the necessary background to produce specialist doctors needed for the health service in a way that suits the future needs (local and foreign job market needs) and avoiding the recruitment of specialist doctors in excess of the number of approved posts. Therefore, if specialists are referred for training beyond the local requirement, plan and implement a program to find foreign employment opportunities for them in coordination with other relevant institutions.</p>	- Do -	- Do -
	<p>➤ To identify specialist fields with more foreign jobs and higher employee turnover and work according to a plan to produce more specialist doctors related to those fields.</p>	- Do -	- Do -
	<p>➤ To arrange for the employment of specialist doctors according to a formal plan. To arrange for the employment of specialist doctors who are employed redundantly in hospitals/institutions where there is a shortage. To implement a fair and transparent</p>	- Do -	- Do -

	transfer policy.		
	<p>➤ Although the National Salary and Staff Number Commission had recommended that the number of specialist doctors planned by the Ministry to be produced by the year 2015 should be completed by 2020 in relation to the specialist fields planned in 2009 and the respective specialist fields. Since it has not been possible to make those plans a reality by the year 2024, preparing a future plan by identifying the existing and possible obstacles and limitations. Simultaneously design and implement a good follow-up mechanism as well as implementation.</p>		
	<p>➤ Prepare and implement a suitable motivational program to retain the existing and new specialists in the country.</p>	- Do -	- Do -
	<p>➤ Specialist doctors who are employed in administrative positions are removed from those positions and employed in the fields in which they have acquired expertise.</p>	- Do -	- Do -
(e)	<p>According to the information submitted to the audit by the Planning Division of the Ministry, in relation to 14 services belonging to supplementary and para medical services, the number of employees stated to be working under the provincial councils and the central government</p>	<p>The appointing authority shall maintain a formal up-to-date data system related to all the services available under the</p>	<p>That the entire staff information and update is done once in 06 months by the Deputy Director of Planning, However, that the staff information related to para medical service is</p>

	<p>on 30 June 2023 was 17,238. According to the information submitted to the audit by the Deputy Director General (Admin 3), the number of employees who work under the provincial councils and the central government on 30 June 2023 in relation to those services was 6,418. Thus, it was observed that the information presented by the two departments contradicted each other.</p>	<p>Ministry and ensure that timely reports are generated and blacklisting is carried out properly.</p>	<p>updated only as per the requirement of the branch and due to reasons such as vacation of post, resignation, retirement, transfer etc.</p>
(f)	<p>According to Rule 244 of Chapter XVIII of the Code of Procedural Rules of the Public Service Commission, every government official is subject to transfers, and according to Rule 247, every government official must be subject to transfers in order to achieve various objectives by transferring a government official. It was observed that 2158 officers have been employed at the Sirimavo Bandaranaike Specialized Children's Hospital for a period between 6 and 39 years.</p>	<p>It should be done according to the procedural rules of the Public Service Commission.</p>	<p>No answers were given.</p>
(g)	<p>Sirimavo Bandaranaike Specialized Children's Hospital had not started a dental unit and two relief dental surgeons were assigned in the year 2022 for the Orthodontic Dental Clinic, which currently employs enough doctors without any request from the hospital.</p>	<p>When transferring officers, attention should be paid to whether the physical and other human resources required for the effective employment of the concerned officer are available in an organization.</p>	<p>This attachment has been made in accordance with the Dental Surgeon Transfer Register 2020 prepared by the Ministry vide letter D/DS/F/Misc/160/2019 dated 2021.07.06, and that approval has been obtained formally for this transfer register by the letter of Public Services Commission's HSC/TRA/DEN/14/06/2019 (Vol 1) dated 02.07.2021, Also, after being informed that the services of these two</p>

			doctors are unnecessary for that hospital in 2023, those two officers have been assigned to the Peradeniya Teaching Hospital.
(h)	Teaching Hospital, Kalutara which has been upgraded to a teaching hospital, has been requested on several occasions to increase the staff required by the newly established departments and the expansion of the existing departments in the last few years. Relevant actions had not been taken to increase the number of staff as approved by the Department of Management Services on 25 September 2018, until the end of the year under review.	The responsible officers should take necessary actions in this regard.	Many letters have been submitted to the Department of Management Services requesting to increase the approved cadre on many occasions after the year 2018, but no staff revision has been done so far.

P. Masakorala
Senior Assistant Auditor General
For Auditor General

CHAPTER 4

Performance Indicators

4.1 Performance Indicators of the Institute

Performance monitoring plays a crucial role in the healthcare sector to achieve higher efficiency and effectiveness in providing services. The performance can be measured using selected indicators through which healthcare organizational goals and objectives can be monitored over time. Ministry of Health has identified a National Health Performance Framework to fulfil this need. These indicators could be used as the foundation to analyse and track health performance and base strategic decisions regarding staffing and allocating resources. Some of the important indicators selected are given below.

Indicator	2019	2020	2021	2022	2023
Maternal mortality ratio per 100,000 live births (FHB data)	28.83	30.2	47.04*	NF	NF
Infant mortality rate per 1000 live births (FHB data)	10.1	8.4	9.1	10.1	10.4
Children under-five mortality rate per 1000 live births (FHB data)	11.0	9.8	10.5	12.0	12.5
TB treatment success rate (NPTCCD data)	84.1%	84.2 %	79.4	78.1	DNA
Dengue case fatality rate (Dengue Control Unit)	0.15	0.11	0.08	DNA	
Child (less than 15 years) cases of Leprosy (ALP data)	181			DNA	
Percentage of people living with HIV currently receiving antiretroviral therapy (NSACP data)	51	51.72	66.59	68.00	
Number of new HIV infections per 1,000 uninfected population (NSACP data)	0.01	0.01	0.01	0.01	0.01
Health worker density (per 10,000 population) (Annual Health Bulletin data)	population 21,803,000	Population 21,919,000	Population 22,156,000	Population 22,181,000	Population 22,037,000
Medical Specialists	1.19 (2,606)	1.125 (2,730)	1.33 (2,950)	1.33 (2,959)	DNA
Medical Officers (Excluding administrators & Specialists)	8.09 (17,652)	8.45 (18,520)	8.77 (19,432)	9.07 (20,122)	DNA
Dental Surgeons	0.71 (1,561)	0.71 (1,564)	0.79 (1,757)	0.76 (1,689)	DNA
Nursing Officers	21.5 (46,841)	21.2 (46,385)	22.5 (49,765)	23.0 (51,046)	DNA

Indicator	2019	2020	2021	2022	2023
Pharmacists and Dispensers	1.61 (3,501)	1.67 (3,673)	1.68 (3,716)	1.66 (3,676)	DNA
Midwives including Supervising Midwives and Hospital Midwives	3.97 (8,666)	4.02 (8,817)	4.22 (9,347)	4.1 (9,100)	DNA
Availability of essential medicines in hospitals BH and above (SARA Survey data)					DNA
Children under 5 years who are stunted (FHB data)	8.4 (RHMIS)	8.2 (RHMIS)	8.3	9.2	10.3*
Children under 5 years who are wasted (FHB data)	9.9 (RHMIS)	8.6 (RHMIS)	7.8	10.1	10.0*
Child immunization: Percentage of infants receiving three doses of diphtheria-tetanus-pertussis containing vaccine (Epidemiology Unit data)	98% (EPID)	<95	<95	<95	<95
Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease (Global Health Observatory data)	Not available				
Hospital- MRSA bacteraemia rate per 10,000 patient days	Median 1.14 IQ Range 0.52-1.56	Median 0.7 IQ.56-1.81			
Percent of post-LSCS surgical site infection rate	Median 0.67% IQ Range 0.34%- 1.4%	Median 0.5% IQ Range 0.20%-0.86%			
The proportion of elective surgeries postponed in a month as per theatre list OR Waiting time duration in indexed operations	4.995%	2.85%			
Rate of adherence to surgical safety checklist	91.1%	89.89%			
Waiting time at OPD without lab investigations (Minutes)	48.5	44.15			

DNA = Data Not Available

NF = Not Finalized

Performance Indicators of Indigenous Medicine Sector

- Quality of indigenous medical service
- Production of quality herbal raw materials and quality standardized medicines
- Preservation of traditional medicine and medical knowledge
- Expansion of research opportunities in the field of indigenous medicine
- Contribution of indigenous medicine to primary health care and non-communicable disease control

Performance Indicators of Line Ministry Hospitals (Base Hospitals and above)

Indicator	Name of Hospital											
	National Hospital of Sri Lanka	National Hospital Kandy	Teaching Hospital Anuradhapura	Teaching Hospital Badulla	Teaching Hospital Batticaloa	Teaching Hospital Colombo North Ragama	Teaching Hospital Colombo South Kalubowila	Teaching Hospital Jaffna	Teaching Hospital Kalutara	Teaching Hospital Karapitiya	Teaching Hospital Kuliyaipitiya	Teaching Hospital Kurunegala
Dengue case fatality rate for the year	0.09	0.155	0	0.05	0.057	0.04	0.038	0.05	0.00	0.18	0	0.05
The proportion of deaths out of patients admitted with myocardial infarction during the year	..	9.6	9.62	10.20	12	12.3		16.64	11.22	9.6	1.70	8.37
Number of beds	3,318	2741	1983	1486	1257	1815	1249	1,350	1169	1,980	679	2571
Bed occupancy rate	74	60	66	67.30	67.4	64.5	95	77.70	62	71.53	61.87	61
Number of major surgeries performed during the year	39956	18304	16281	18324	24255	9478	6214	15005	6523	12877	5187	15768
Percentage of essential drugs for NCD management available throughout the year	In-door 53 Out-door 29	68.42	100	73.6	87.5	89.5	85.7	78.95	60.0	84.61	79.54	87.5
Number of investigations performed per MLT per year	50069	28728	30293	38855	54656	69108	55984	37374	42082	29058	28763	57326
Percentage expenditure for local purchase for drugs out of the total allocation for drugs	19.3	48.03	98.50	0.76	7.01	4.46	93	100	8.71	0.905	68.82	7.14

Indicator	Name of Hospital											
	National Hospital of Sri Lanka	National Hospital Kandy	Teaching Hospital Anuradhapura	Teaching Hospital Badulla	Teaching Hospital Batticaloa	Teaching Hospital Colombo North Ragama	Teaching Hospital Colombo South Kalubowila	Teaching Hospital Jaffna	Teaching Hospital Kalutara	Teaching Hospital Karapitiya	Teaching Hospital Kuliya	Teaching Hospital Kurunegala
Caesarean section rate (number of Caesarean sections per 100 live births) during the year	NA	43	35.45	44.6	35	47.3	44.9	39	39.33	NA	45	55.86
Rate of post-LSCS infections for the year	NA	1.6	1.63	0.51	0.61	0.84	3.11	NAV	0.32	NA	1.21	1.42
Percentage of staff (by category) who underwent at least one capacity-building programme during the year												
1. Doctors	94.7	56	0	81	60	14	2.1	79	51.38	45	13.53	17
2. Nurses	142	78.5	0	80	65	40	0	50	57.61	68	11.11	226
3. Other technical officers	51.17	24.35	0	52	0	4	0	18	51.36	64	19.80	35
4. Minor staff	47	31	0	51.7	0	26	0	34	52.96	26	11.60	28
Average number of general OPD patients seen per doctor per day	19	55	34	48	37	67	25	17	33	81	60	50

Indicator	Name of the Hospital		Board Managed Hospitals - Name of the Hospital		
	Teaching Hospital Peradeniya	Teaching Hospital Ratnapura	Sri Jayawardeneperu General Hospital	Wijaya Kumaratunga Memorial Hospital	Dr. Nevil Fernando Hospital, Malabe
Dengue case fatality rate for the year	0.04	0			
Proportion of deaths out of patients admitted with myocardial infarction during the year	11.45	8.36			
Number of beds	1000	1383			
Bed occupancy rate	73	75.90			
Number of major surgeries performed during the year	5440	29117			
Percentage of essential drugs for NCD management available throughout the year	53.84	78			
Number of investigations performed per MLT per year	41210	70.2			
Percentage expenditure for local purchase for drugs out of the total allocation for drugs	5.07	82.74			

Indicator	Name of the Hospital		Board Managed Hospitals - Name of Hospital		
	Teaching Hospital Peradeniya	Teaching Hospital Ratnapura	Sri Jayawardenepura General Hospital	Wijaya Kumaratunga Memorial Hospital	Dr. Nevil Fernando Hospital, Malabe
Caesarean section rate (number of Caesarean sections per 100 live births) during the year	48	44.05			
Rate of post-LSCS infections for the year	0.0002	0.30			
Percentage of staff (by category) who underwent at least one capacity building programme during the year					
1. Doctors	17.29	70.39			
2. Nurses	89.79	140.54			
3. Other technical officers	73.78	238.91			
4. Minor staff	80.75	74.17			
Average number of general OPD patients seen per doctor per day	22	52			

Indicator	Apksha Hospital Maharagama	Castle Street Hospital for Women	De Soysa Hospital for Women	Lady Ridheway Hospital for Children	National Dental Hospital (Teaching) of Sri Lanka	National Eye Hospital	National Institute of Infectious Diseases	National Institute of Mental Health, Angoda	National Institute for Nephrology, Dialysis and Transplant Malignata
Dengue case fatality rate for the year	0	0		0.12	NA	NA	0.21	NA	
Proportion of deaths out of patients admitted with myocardial infarction during the year	NA	0		0	NA	NA	5.42	DNA	
Number of beds	1012	469		1048	32	503	300	1341	
Bed occupancy rate	68.37	57.50		57.10	75.43	44.75	56.52	75	
Number of major surgeries performed during the year	2735	3036		2397	189	25801	NA	NA	
Percentage of essential drugs for NCD management available throughout the year	85	89.47		87.5	NA	100	75	49.93	
Number of investigations performed per MLT per year	32994	21115		23667		12723	26430	13824	
Percentage expenditure for local purchase for drugs out of the total allocation for drugs	2.29	98.83		100	100	152	30	3.85	

Indicator	Apksha Hospital Maharagama	Castle Street Hospital for Women	De Soysa Hospital for Women	Lady Ridheway Hospital for Children	National Dental Hospital (Teaching) of Sri Lanka	National Eye Hospital	National Institute of Infectious Diseases	National Institute of Mental Health, Angoda	National Institute for Nephrology, Dialysis and Transplant Maligawatta
Caesarean section rate (number of Caesarean sections per 100 live births) during the year	NA	36.79		NA	NA	NA	NA	NA	
Rate of post-LSCS infections for the year	NA	2.47		NA	NA	NA	NA	NA	
Percentage of staff (by category) who underwent at least one capacity building programme during the year									
1. Doctors	65	62		12.29	24.29	0	98	76.92	
2. Nurses	23	45		16.5	28.32	0	100	81.93	
3. Other technical officers	59	44		100	6.49	0	97	39.47	
4. Minor staff	11	13		80	35.10	0	92	77.65	
The average number of general OPD patients seen per doctor per day	NA	06		68	12	57	60	2	

*OPD is not functioning. Only for a clinic.

Indicator	National Hospital for Respiratory Diseases Welisara	National Nephrology Specialized Hospital Polonnaruwa	Rheumatology and Rehabilitation Hospital, Ragama	Sirimawo Bandaranayake Specialized Children Hospital Peradeniya	Teaching Hospital Mahamodara
Dengue case fatality rate for the year	NA	0	NA	NA	0
Proportion of deaths out of patients admitted with myocardial infarction during the year	NA	NA	NA	NA	0
Number of beds	564	346	218	346	357
Bed occupancy rate	53	42	57.2	50.59	55.5
Number of major surgeries performed during the year	1167	175	NA	2014	5268
Percentage of essential drugs for NCD management available throughout the year	100	72	NA	NA	100
Number of investigations performed per MLT per year	22456	39044	18974	23040	18443
Percentage expenditure for local purchase for drugs out of the total allocation for drugs	0.81	Under DGH Polon	0	92	4.4

Indicator	National Hospital for Respiratory Diseases Welisara	National Nephrology Specialized Hospital Polonnaruwa	Rheumatology and Rehabilitation Hospital, Ragama	Sirimawo Bandaranayake Specialized Children Hospital Peradeniya	Teaching Hospital Mahamodara
Caesarean section rate (number of Caesarean sections per 100 live births) during the year	NA	NA	NA	NA	43.9
Rate of post-LSCS infections for the year	NA	NA	NA	NA	2
Percentage of staff (by category) who underwent at least one capacity building programme during the year					
1. Doctors		146.8	48	10	111
2. Nurses	35	132	77	29	19
3. Other technical officers	19	NA	45	20	24
4. Minor staff	27		30	41	15
The average number of general OPD patients seen per doctor per day	14	17	17*	30	20

Indicator	District General Hospital Ampara	District General Hospital Chilaw	District General Hospital Embilipitiya	District General Hospital Hambantota	District General Hospital Kegalle	District General Hospital Matale	District General Hospital Matara & Kamburugamuwa	District General Hospital Monaragala	District General Hospital Nawalapitiya	District General Hospital Negombo	District General Hospital N'Eliya	District General Hospital Polonnaruwa	District General Hospital Trincomalee
Dengue case fatality rate for the year		2	0	0	0.190	0.064	0.378	0	0		0	0	
The proportion of deaths out of patients admitted with myocardial infarction during the year		6	5.09	9.5	14.77	9.7	9.91	6.16	7.23		2	13.2	
Number of beds		639	485	899	801	881	847 + 404	575	475		786	1135	
Bed occupancy rate		58	65	55.36	58	53.8	68.65 26.24	75	50		55.87	64.2	
Number of major surgeries performed during the year		2640	3672	6558	5800	6850	5835	2829	2960		5406	5220	
Percentage of essential drugs for NCD management available throughout the year		68	44	89	63.15	84.6	85.8		89.47		56.25	63	
Number of investigations performed per MLT per year		18698	27092	56	63392	32404	20596 12820	29015	63643		16656	42474	
Percentage expenditure for local purchase of drugs out of the total allocation for drugs		14	5.8	96	1.13	4.2	93.1	26.86	5.89		41.38	0.40	

Indicator	District General Hospital Ampara	District General Hospital Chilaw	District General Hospital Embilipitiya	District General Hospital Hambantota	District General Hospital Kegalle	District General Hospital Matale	District General Hospital Matara	District General Hospital Monaragala	District General Hospital Nawalapitiya	District General Hospital Negombo	District General Hospital Nuwara Eliya	District General Hospital Polonnaruwa	District General Hospital Trincomalee
Caesarean section rate (number of Caesarean sections per 100 live births) during the year		42	48.24	48	52.90	52.2	55.92	42	33.9		35.8	48.1	
Rate of post-LSCS infections for the year		0.00	0.67	0.67	0.16	1.02	0.08	0.99	2.5		3.9	0	
Percentage of staff (by category) who underwent at least one capacity building programme during the year													
1. Doctors		56	80	0	44	3.1	3.33	46.09	100		100	100	
2. Nurses		41	78	76	291	1.5	100	47.84	67.2		100	100	
3. Other technical officers		22	20	0	58	1.0	25.9	0	35		20	0	
4. Minor staff		47	30	30	62	2.3	67.38	2.49	30.6		02	40	
Average number of general OPD patients seen per doctor per day		55	48	45	40	39	42	54	65		38	95	

Indicator	Base Hospital Akkarai pattu	Base Hospital Gampola	Base Hospital Kalmunai North	Base Hospital Kalmunai South	Base Hospital Kanthale	Base Hospital Mullariyawa (Colombo East)	Base Hospital Beruwala
Dengue case fatality rate for the year	0	0	0	0.24	0		0
The proportion of deaths out of patients admitted with myocardial infarction during the year	12.76	4.6	4.6	13.34	2.1		
Number of beds	276	388	450	295	216		46
Bed occupancy rate	68	64.79	57.4	61.52	65.91		59
Number of major surgeries performed during the year	2309	2311	3144	2640	632		
Percentage of essential drugs for NCD management available throughout the year	87.5	52.6	66.6	79	44.7		74.7
Number of investigations performed per MLT per year	77787	50198	32698	43008	88560		15470
Percentage expenditure for local purchase for drugs out of the total allocation for drugs	128	1.07	100	100	0.61		Under TH-Kalutara

Indicator	Base Hospital Akkaraipattu	Base Hospital Gampola	Base Hospital Kalmunai North	Base Hospital Kalmunai South	Base Hospital Kanthale	Base Hospital Mulleriyawa (Colombo East)	Base Hospital Beruwala
Caesarean section rate (number of Caesarean sections per 100 live births) during the year	48.23	48.17	49	51.45	30.99	-	-
Rate of post-LSCS infections for the year	0.18	0.47	0.45	1.11	1.45	-	-
Percentage of staff (by category) who underwent at least one capacity building programme during the year							
i Doctors	12.25	40.38	34	35.89	76		100
ii Nurses	9.98	63.45	27	6.34	72		71.4
iii Other technical officers	2.04	33.79	45	14.18	0		-
iv Minor staff	3.3	49.48	16	1.41	59		-
Average number of general OPD patients seen per doctor per day	69	51	58	65	29		87

Performance Indicators of Healthcare Institutions / Programmes / Projects

Anti-Filariasis Campaign

Key performance indicator	Target for 2023	Progress		
		2021	2022	2023
Microfilaria rate	<0.05	0.03	0.01	0.01
Infected rate	<0.25	0.41	0.47	0.41
Infective rate	<0.1	0.07	0.03	0.03
New lymphedema patients	300	320	553	908

Anti-Leprosy Campaign

Key Performance Indicator	Target for 2023	Progress		
		2021	2022	2023
New Cases Detected	1494	1026	1401	1514
New Case Detection Rate (NCDR) per 100,000 population	6.7	4.63	6.32	6.87
Multi Bacillary Cases Percentage	65	64.1	62.1	66.8
Child Cases Percentage	8.7	10.63	11.06	11.43
Grade 2 Deformity Cases Percentage	4.7	7.02	7.14	5.88

Bio-Medical Engineering Services

Key Performance Indicator	Target for 2023	Progress (Rs.Mn)		
		2021	2022	2023
Received Medical Equipment				
Donation		1627.58	605.13	562.93
Project		5205.52	551.00	314.25
Tender		460.94	787.13	653.72
Distributed Medical Equipment				
		9484.50	2251.11	2401.15
Services & Maintenance Agreement				
		1212.16	775.42	2830.89

Director Nursing – Medical Service

Key Performance Indicator (In-service Training Programmes for Nursing Staff)	Target for 2023	Progress		
		2021	2022	2023
No. of NCD Training Programmes	10	-	-	10
No. of Disaster Training Programmes	12	0	-	12
No. of Midwives Training Programmes (Soft Skills)	--	0	-	--
No. of Sisters/ Masters Training Programmes	05	-	-	04
No. of Incharge Nursing Officers Training Programmes	--	-	-	--
No. of Infection Control Training Programmes	01	01	-	01
No. of Nursing Management Training Programmes for Sp. Grd. Nursing Officers	--	-	04	--
No. of Emergency & Trauma Care Training Programmes	--	02	09	--
No. of awareness programme on handling of patient Covid 19 Training Programmes	--	04	-	--
Bi-annual session for Hospital Sisters / Masters	02			02
Certificate Course in Geriatric and Disability Nursing	01			01

Disaster Preparedness and Response Division

Key Performance Indicator/s :	Target for 2023	Progress		
		2021	2022	2023
Number of Disaster Management Drills conducted in the hospitals	11 Disaster Management drills at 11 hospitals	02 Drills conducted at DGH Gampaha and Sri Jayawardanapura General Hospital , and 13table top exercises adapting to covid situation	01. National Level Disaster Drill & Review of Drills conducted 2021 at Kegalle Palampitiya Primary School 02. 10 Disaster Management Drills held at 10 hospitals 03. Drill at NHSL	01. National Level Disaster Drill & Review of Drills conducted 2022 at Naanperial Vivegananda Vidyalaya , Belihuloya, Ratnapura District 02. 11 Disaster

				Management Drills held at 11 hospitals
Number of Re - Awareness Training Programmes for Nursing Professionals on Disaster Management	12 Re - awareness programmes for nursing professionals on disaster management	02 Re- awareness programme for nursing officers grade iii on Emergency & Trauma Care	10 Re - awareness programmes for nursing officers grade iii on emergency & Trauma Care	12 Re - awareness programmes for nursing professionals on Disaster Management (600 officers)
Equipment Purchasing (for improvement of DP&R activities) for several hospitals			Not Done - informed us that no bidder has come forward due to a shortage of goods and high prices (due to the economic crisis in the country)- Rs.1,982,500.00	
Printing of Publications		Printing 500 copies of the Annual Bulletin 2019	Annual Bulletin 2020 (500 books)	

Education, Training and Research Unit

No	Indicator	Progress		
		2021	2022	2023
1	Number enrolled in Basic Training	-	1664	3047
2	Number of trainees successfully completed the programs	812	1170	2665
3	Number of trainees of Post Basic Nursing Training completed	952	1198	257
4	Number of In- Service Training programmes conducted	GTP- 603 ITP - 155 LTP - 4	GTP - 5859 ITP - 115 LTP - 201	GTP – 10249 ITP - 88 LTP - 400
5	Number of Research Proposals received for research allowance payment	97	135	71

- GTP – Group Training Persons
- ITP – Individual Training Persons
- LTP - Launguge Training Persons

Environmental Health, Occupational Health and Food Safety Division

Key performance Indicator	Target for 2023	Progress		
		2021	2022	2023
Number and % of food safety reviews conducted out of total reviews planned	28 food safety reviews for all RDHS areas and Colombo Municipal Council and National Institute of Health Science area	100% (provincial reviews)	100% (district reviews)	78%
Completion of National Food Safety Survey	Conduction of the National Food Safety Survey	100%	100%	100%
Food Safety Policy Development	Completion of the food safety policy	50%	75%	90%
Completion of the modification of web based information management system	Modification of web based information management system	-	70%	Non functional due to non availability of SL Cert certification
Completion of residential training programme on Food Safety and Hygiene for officers involved in food safety	Conduction of three training programmes	-	-	100%
Commemoration of world food safety day	Conduction of a media seminar to raise awareness			100%
Number and % of food safety weeks conducted out of total food safety weeks planned	Conduction of food safety weeks during festival seasons.	100%	100%	100%

Import control activities at ports of entry

Ports of entry	Activities	2020	2021	2022	2023
RCT	Number of consignments inspected	31,851	34,391	28,428	36,590
	Number of consignments rejected	78	170	85	56

Ports of entry	Activities	2020	2021	2022	2023
	Number of consignments destroyed	N/A	11	00	56 (include reexport also)
	Number of products referred to FCAU	N/A	16	06	08
	Number of products released by FCAU decision	N/A	10	06	08
Sea port	Number of consignments registered	N/A	3573	3261	3557
	Number of samples taken	N/A	16	14	50
Air port	Number of consignments received and inspected	3192	2988	3832	2669
	Number of consignments referred to FCAU	00	Nil	02	02
	Number of samples sent for analysis	N/A	N/A	30	21
	Number of consignments destroyed under supervision	02	Nil	01	00
	Number of consignments rejected	09	05	06	00

Export control activities of the unit

Activity	2020	2021	2022	2023
Number of Health certificate issued	11,566	13,184	11,466	12,410
Number of food factories newly registered	101	73	69	141
Total Number of factories registered as an export food factory at FCAU	960	1033	1102	1243
Number of factories requested health certificates				325
Number of factories visited	58	68	294	412
% of factories visited out of total factories that applied for health certificates				100%

Registration of Bottled or Packaged Water Manufacturing facilities

Activities	2020	2021	2022	2023
Total number of factories	149	156	164	202
Number of factories that registration cancelled	04	02	01	00
Number of bottled drinking water facilities newly registered	08	09	08	11
Number of mineral water facilities newly registered	00	00	01	00
Number of bottled drinking water facilities registration renewed	24	16	25	53
Number of mineral water facilities registration renewed	00	00	02	02
Total number of factories visited	83	75	77	99
Number of certificates issued	32	25	36	58
% of factories visited for new and re registration				100%

Issuing of permits for common salt

Activities	2020	2021	2022	2023
Number of factories that registration cancelled	07	02	00	00
Number of factories registered at FCAU	46	69	70	30
Number of factories visited	26	38	04	06
Number of factories newly registered	08	05	03	03
% of factories visited for new and re registration				20%

Number of Food Advisory Committees and Food Advisory Subcommittee Meetings Conducted

Name	2020	2021	2022	2023
Food Advisory Committee	08	09	09	12
Food Advisory Sub Committee (Technical)	08	09	10	11
Food Advisory Sub Committee (Health claims)	09	07	07	09
Food Advisory Sub Committee (Regulation Formation)	24	43	43	39
Food Laboratory Subcommittee	01	01	02	00

Epidemiology Unit

Key Performance Indicator	Target for 2023	Progress			
		2020	2021	2022	2023
Immunization coverage for key vaccine- preventable diseases – BCG, Pentavalent, DT, Measles	>95%	>95%	>95%	>95%	>95%
Surveillance of communicable diseases – Completeness of reporting (reporting from all MOH offices)	100	100	91.2	99.0	99.0
Incidence of confirmed COVID-19 cases (per 100,000 population)		202.2	2530.2	381.6	3.9

Estate and Urban Health Unit

Key Performance Indicator	Target for 2023	Progress		
		2021	2022	2023
Number of estate health institutions functioning under PPP	4			1
Number screened for oral cancer by dental surgeons	18000			12000
Number of volunteers trained	100			75
Number of capacity building programmes on prevention of alcohol, tobacco and other substances	7		7	7
Number of volunteer training programmes for training on screening for visual acuity	5			1
Number of youth groups established in urban under settlement areas	30			30
Number of provinces where multisector resource pool for cash management established	9			9

Finance / Planning Unit

Key Performance Indicators	Target for 2023	Progress		
		2021	2022	2023
Preparation of Capital Budget Estimate	2024 Budget	100%	100%	100%
Preparation of Performance Progress Report	2022/2023	100%	100%	100%

Grievances Coordination Unit (GCU) – SUWASAWANA

Key Performance Indicator	Progress		
	2021	2022	2023
1; GRU supported			
1.1 Number of institutional GRU established	99	285	1,496
1.2 Number of institutional GRUs financially assisted ² (Rs. 32 M was distributed)	19		16
2; Awareness & Training			
2.1 Number of awareness programs conducted Provincial Directors of Health Services, Directors, Regional Directors of Health Services, Medical Superintendent, Medical Officers In Charge were aware.	10	12	18
2.2 Number of training programs for Institutional focal points conducted Provincial Directors of Health Services, Directors, Medical Superintendent, Regional Directors of Health Services, Medical Officers In Charge were trained	15	24	25
2.3 Number of GIMS Users (trained) Directors, Medical Superintended, Provincial Directors of Health Services, Regional Directors of Health Services, Medical Officers In Charge , Medical Health Officers, Medical Officers, Administrative Officers, Development Officers, Nursing Officers, Public Health Management Officers were trained.	285	1,523	1,625
3; Managing grievances			
Number of grievances received	3,065	945	869
Number of grievances resolved	2,217	654	441
4; Monitoring & Evaluation			
4.1 Number of progress meetings conducted	3	3	2

¹ Definition; HR identified and FP appointed at institutional level

² Definitions; funds provided

Health Promotion Bureau

Key Performance Indicator	Target for 2023	Progress		
		2021	2022	2023
Percentage of MOH areas with one active Mothers Support Group per PHM area		65 %	37.81 %	29.5%*
Percentage of PHM areas with 3 active Mothers Support Groups		35 %	2.63 %	5.37%*
Percentage of Mothers Support Groups registered with the HPB via App/Online		1 %	5.8 %	17.82%*
Number of Training Programs Conducted on Health communication & Health Promotion	variable**	59	67	65
Number trained on Health communication & Health Promotion	variable**	869	660	2994
Number of media advocacy sessions conducted	variable**	295	206	301
Percentage of MOH areas with one established Happy Village per MOH		81 %	86.7 %	88%
Percentage of Facebook users reached through the HPB Facebook page per month		61%	30.7%	25.8%

*Provisional

**according to the requests the numbers are varied

Healthcare Quality and Safety Unit

Indicator	Progress (%)		
	2021	2022	2023
Quarterly Performance Review Meetings (PRMs) conducted	100%	100%	100%
Biannual Performance Review Meetings / District Performance Review Meetings (DPRMs) conducted	100%	100%	100%
Number of (Percentage of) staff trained as Master Trainers on 5S, CQI & TQM, patient safety and clinical audit	193/200 (96%)	100/150 (66.66%)	151/200 (75.5%)
Number of (Percentage of) staff trained as Master Trainers on Clinical Audits	164/150 (109%)	72/100 (72%)	121/80 (151%)
Percentage of healthcare facilities which commenced reporting adverse events	97%	98%	**

*** This indicator will be calculated following the completion of the Annual Performance Review 2023 in mid February.*

Institute of Oral Health - Maharagama

Key performance indicator	Progress		
	2021	2022	2023
Percentage of expenditure for local purchase for drugs out of total allocation for the year.	26.9 %	56.75%	60.01%
OPD attendance per day.	83	138	188
Percentage of children fissure sealant applied out of the total pediatric patients who visited POHU	8.3 %	5.84%	3.2%
Percentage of patients who underwent root canal treatments in restorative unit	6.7 %	8.5%	11.25%

International Health Unit

Key Performance Indicators	Target for 2023	Progress			
		2020	2021	2022	2023
No. of activity proposals approved and sent to donor agency		WHO- 103 of proposals (Estimated amount is Rs.559,346,197.00)		WHO- 354 of proposals (Estimated amount is Rs.2,279,587,153.00)	
		Other sources sasakawa-10 of proposals and Estimated amount is Rs.20,588,280.00		Other sources fund sasakawa-13 of proposals and Estimated amount is Rs.17,659,218.00	
		Special funds (SEARO) for Covid-19 .18 of proposals and Estimated amount is Rs.Rs.409,897,471.00			
		UNFPA-18 of proposals (Estimated amount is Rs.24,903,505.20)	UNFPA-44 of proposals (Estimated amount is Rs.21,455,077.53)	UNFPA-31 of proposals (Expenditure - Rs.14,710,049.16)	UNFPA-39 of proposals (Expenditure- Rs.19,393,585.50)
		UNICEF-4 of proposals (Estimated amount is Rs.5,950,000.00)	UNICEF-4 of proposals (Estimated amount is Rs.5,303,742.77)	UNICEF-10 of proposals (Expenditure - Rs.13,273,576.54)	UNICEF-16 of proposals (Expenditure - Rs.188,116,000.00)

No. of progress review meeting	WHO- 02 UNFPA-02 UNICEF-02	WHO-01 UNFPA-01 UNICEF-01	WHO-02 UNFPA-01 UNICEF-01	WHO-one monitoring meeting conducted. UNICEF-one planning & review meeting conducted	WHO-three monitoring & review meeting conducted. UNICEF-one review meeting conducted
No. workshops on Proposal Writing for International Funded Activities		Two days one workshops	-	Two days one workshops completed	
Provision of fellowships to officers in the Ministry of Health	-	16 of fellowships awarded for 29 fellows	03 of fellowships awarded for 04 fellows	60 of fellowships awarded for 119 fellows	128 of fellowships awarded for 297 fellows
Facilitating to grant visa & concurrences	-	Granting 117 Visa and 19 Concurrences	Granting 22 Visa and 19 Concurrences	Granting 44 Visa and 42 Concurrences	Granting 26 Visa and 64 Concurrences

Medical Statistics Unit

Key Performance Indicators	Target for 2023	Progress		
		2021	2022	2023
Updated Health Institutions List	Complete list of institutions	Prepared the complete list of health institutions for 2021	Prepared the complete list of health institutions for 2022	Prepared the complete list of health institutions for 2023
Annual Health Bulletin (AHB)	Web publishing of Annual Health Bulletin	Published on the Health Ministry website and printed the AHB 2019	Finalized the Annual Health Bulletin – 2020 and submitted to Additional Secretary (Medical Services) for final approval	Finalized the Annual Health Bulletin – 2021 and submitted to Additional Secretary (Medical Services) for final approval
eIMMR System	Publishing IMMR data	eIMMR system is functioning in 589 hospitals island wide by the end of 2021	eIMMR system is functioning in 588 hospitals island - wide by the end of 2022	eIMMR system is functioning in 588 hospitals island - wide by the end of 2023
Conducting review programmes on eIMMR system and training	Conducting training programs on health statistics	Conducted only 13 training programmes due to budget limitations.	Conducted 12 training programmes including 2 online	Conducted 06 training programmes due to budget

programmes on statistics to health staff who are engaging in hospital statistics in every RDHS area	for 26 RDHS areas		programmes due to budget limitations. Conducted two training programmes on ICD coding including one online programme in collaboration with NIHS - Kalutara	limitations. Conducted two training programmes on ICD coding including one online programme in collaboration with NIHS - Kalutara
Updated GN list of each MOH Area in Sri Lanka and mid-year population estimates	Estimating MOH area population by age groups	Updated the GN list of each MOH area in Sri Lanka for 2021. Prepared the mid-year population estimates by MOH area for 2022.	Updated the GN list of each MOH area in Sri Lanka for 2022. Prepared the mid-year population estimates by MOH area for 2023.	Updated the GN list of each MOH area in Sri Lanka for 2023. Prepared the mid-year population estimates by MOH area for 2024.

Medical Supplies Division

Key Performance Indicator	Progress		
	2021	2022	2023
Availability of updated formulary items list	90	100	-
Percentage of institutes fully completed by MSMIS Expansion Project	26	26	Not functioned.
Percentage of institutions partially completed by MSMIS Expansion Project	45	60	Not functioned.
Percentage of institutions covered by stores upgrading project	77	99.04	92.59

Mental Health Unit

Key Performance Indicator	Target for 2023	Progress		
		2021	2022	2023
Proportion of districts with at least one psychiatrist and acute psychiatric in ward care	100%	92%	92%	96%
Suicide Rate per 100,000 population	1/3 rd reduction by 2030 (WHO 2013)	15.2	15.6	DNA (up to 3 rd quarter 2527)
New clinic resistrants with diagnosed mental illness per 100,000 population	465.7	332.6	400.4	461.1

National Blood Transfusion Service

Indicator	Target for 2023	Progress		
		2021	2022	2023
The number of hospital blood banks providing 24-hour services.		86	100	109
Number of whole blood collections per year.		385,054	424,127	466,041
The number of blood banks providing therapeutic apheresis.		32	27	
The number of hospital transfusion committee meetings conducted.		12	15	

National Cancer Control Programme

	Key Performance indicators	Target for 2023	Progress		
			2021	2022	2023
1	Publication of cancer incidence data	Availability of the latest publication of "Cancer Incidence Data" should be not more than 3 years from the current year	National Cancer Incidence data up to 2019 published.	Cancer incidence data of year 2020 was finalized	Cancer incidence data of year 2020 & 2021 were finalized and printed

2	Conducting National Advisory Committee meetings	Four meetings a year (1 per quarter)	3 meetings were conducted.	4 meetings were conducted.	4 meetings were conducted.
3	Conducting District Review meetings	26 meetings a year (1 per District)	5 district reviews (Rathnapura, Galle, Kandy, Anuradhapura, Batticaloa) were conducted.	4 district review meetings at Gampaha, Colombo, Kalutara & Colombo Municipal Council area was conducted.	* Decision was taken to conduct provincial reviews. A total of 7 provincial review meetings were conducted in Western, Southern, Sabaragamuwa, North Western, North Central, Uva, Central provinces.
4	Development of proper guideline & referral pathways for common cancers	Availability of guideline & referral pathways for common cancers	Clinical management guideline on breast cancer, cervical cancer & oral cancer was published.	Early detection guideline on OPMD & Oral cancer was updated.	4 th edition of Early detection guideline on OPMD & Oral cancer was published. Clinical record for newly registered patient with OPMD

National Institute of Health Sciences, Kalutara

Key Performance Indicators	Progress			
	2020	2021	2022	2023
Basic Training programs conducted	4	4	12	2
Inservice programs conducted	8	15	37	27
Dengue incidence	K- 164	K- 316	K-594	K – 388
	B- 337	B- 280	B-1501	B – 527
Food premises registration (Food act)	-	0%	K-844	K – 773
			B-967	B – 981

Food Quality Control Laboratory (Chemical) - NIHS

Key performance Indicator	Progress			
	2020	2021	2022	2023
1. Total number of Sample Received	5704	3669	6286	7981
2. Number Unsatisfactory quality samples	676	310	871	896
3. Percentage Unsatisfactory quality samples	11.85 %	8.44 %	13.85 %	11.2%
4. Number Satisfactory quality samples	5028	3359	5415	7085
5. Percentage Satisfactory quality samples	88.14 %	91.55 %	86.14 %	88.7%
6. Income Generation (Rs)	12,033,910.00	5,079,890.00	1,615,630.00	2,469,380.00

Performance of Service Laboratory – NIHS

Key performance Indicator	Progress			
	2020	2021	2022	2023
1. Urine	15669	10740	9060	10778
2. Blood	9500	7611	7096	6861
3. CSF	413	356	442	484
4. Pus/HVS/Wound Swab	5440	5029	5908	6442
5. Sputum	2455	1841	2692	3091
6. Body Fluid	591	609	619	819
7. Others Swabs/Specimens	150	-	83	34
8. Stool	91	53	36	92
9. PAP Smears	4702	1789	5063	6972
10. TB PCR (GENE XPERT)	930	1080	937	1847
11. Covid 19 PCR	-	40794	10288	-
12. CT/GC (Gene XPERT)	-	-	-	15

Performance of Food Microbiology Laboratory – NIHS

Key performance Indicator	Progress			
	2020	2021	2022	2023
1. Water samples	821	422	923	1720
2. Milk samples	682	708	780	1107
3. Food samples	1022	550	1668	1917
4. Income (Rs.)	1,305,000.00	1,229,000.00	874,100.00	1,452,600.00

National Renal Disease Prevention and Research Unit

Key Performance Indicators	Progress		
	2021	2022	2023
Annual coverage of CKD/CKDu mapping in CKDu affected districts	5,026	908	1142
Number of new safe drinking water systems provided	87	50	25
Number of CKD/CKDu patients receiving peritoneal dialysis (CAPD and APD)	699	1,074	951
Number of Renal Units developed for Peritoneal Dialysis (Equipment, Human Resources, Capacity Building etc.)	12	12	22
Number of CKD/CKDu patients receiving hemodialysis	4,806	5,124	6000
Number of functioning hemodialysis machines	593	673	688
Number of hemodialysis units	79	85	86
Number of CKD/CKDu patients receiving a kidney transplant	233	202	251
Number of Hospitals developed for Kidney Transplant (Equipment, Human Resources, Capacity Building etc.)	9	10	11

Planning Unit

Key Performance Indicators	Target for 2023	Progress		
		2021	2022	2023
Availability of Annual Action Plans	Available	Available	Available	Available
Availability of Annual Performance Report of the previous year	Available 2022	Available 2020	Available 2021	Available 2022
Frequency of updating and publishing HR Profile	Two reports	Two reports	Two reports	Two reports
Frequency of Monitoring Annual Action Plans	03 reports	03 reports	03 reports	02 reports

Procurement Division

Category of Procurement	Authority Limit ((Value in Rs. Mn)	Progress %	
		2022	2023
SCAPC** dedicated for Pharmaceuticals and Consumables	More than Rs. 500 Mn	0% (All are on going)	26
SCAPC** dedicated for Non - Pharmaceuticals	More than Rs. 500 Mn	50	33
MPC**"A" – Procurements other than Pharamceuticals	Between Rs. 200 Mn to 500 Mn	97	86
MPC "B" Pharamceuticals and Surgical Items	Between Rs. 200 Mn to 500 Mn	73	71
MPC "C" – Raw Foods Supply Services	Less than Rs. 500 Mn	78	98
MPC "C2" – Cleaning Services	Less than Rs. 500 Mn	51	100
MPC "C2" – Laundry Services	Less than Rs. 500 Mn	95	100
MPC "C1" – Construction and Others Services	Less than Rs. 200 Mn	47	68
MPC "D" - Medical Equipment	Less than Rs. 200 Mn	64	79
MPC "E" - Procurements other than Pharamceuticals, Medical equipment, Construction & Services	Less than Rs. 25 Mn	81	97
Regional Procurement Committees		100	100

*MPC - Ministry Procurement Committee

**SCAPC – Standard Cabinet Appointed Procurement Committee

Public Health Veterinary Services

Key Performance Indicators	Target for 2023	Progress		
		2021	2022	2023
Number of human deaths due to Rabies	NA	25	28	16
Total no. of dog vaccination against Rabies	1,500,000	1,150,918	1,183,126	1,090,360
Total no. of female dog sterilization surgeries	50,000	30,562	30,408	24,747

Quarantine Unit

Key Performance Indicators	Target for 2023	Progress		
		2021	2022	2023
Points of Entry capacity score		73%*	73%*	71%
No. of travelers vaccinated against yellow fever		3533	3736	5345
No. of ships inspected for Ship Sanitation Certification		605	589	734

SUWA SERIYA FOUNDATION

No.	Activities / Indicators	2021	2022	2023
1	Expansion of existing fleet	Not expanded – Covid response year	25 Ambulances received from GOSL in fabrication stage	25 Ambulances received from GOSL added to service
2	Staff Recruitment	Recruitment halted by circular	Recruitment halted by circular	Recruitment re-started
3	Training	<ul style="list-style-type: none"> - Physical training limited due to Covid, online training sessions held - EMT Handbook preparation completed 	<ul style="list-style-type: none"> - Online training sessions held - Implementation of LMS pilot project complete 	<ul style="list-style-type: none"> - Online training sessions held - Initiated EMT training in Diploma in Paramedic Sciences at the Faculty of Medicine, University of Kelaniya - EMT Refresher

				training carried out led by the team from University of New Buckinghamshire, UK
4	Health Emergency Responsiveness	All Ambulances equipped with PPE	Formalization of MoU with SLMA	<ul style="list-style-type: none"> - Commenced discussions on inter-operability - Content provided for National Emergency Operations Plan (2023-2028) to include 1990 Suwa Seriya as a key stakeholder
5	Technological advancements	<ul style="list-style-type: none"> - Transform Manual PCR to ePCR Software development in progress - Hospital Estimated Time of Arrival (ETA) Notification System pilot project complete 	<ul style="list-style-type: none"> - Manual PCR to ePCR software development complete - Implementation of the AI project feasibility for pre-hospital care complete 	<ul style="list-style-type: none"> - Testing of ePCR in selected locations commenced - Connected Ambulance pilot project launched - Converting Day closure manual form to day closure app software development commenced
6	Private funding model	Not done – Covid response year	Initial planning	Adopt an ambulance project initiated
7	Calls answered	1,358,040	1,219,020	1,130,870
8	Emergencies attended	330,612	344,623	375,146

CHAPTER 5

Performance of achieving Sustainable Development Goals (SDG)

5.1 Identified respective Sustainable Development Goals

In 2015, Sri Lanka, along with other nations, embraced the 2030 agenda for Sustainable Development, committing to achieving the 17 Sustainable Development Goals (SDGs). Of these, SDG 3 concentrates on health, aiming to ensure healthy lives and well-being for everyone, irrespective of age. This encompasses 13 targets, each vital for advancing healthcare. The Ministry of Health in Sri Lanka meticulously identified and finalized 46 indicators pertinent to health, aligning them with SDG 3 objectives. Notably, the 13 core indicators of SDG 3 were disaggregated into 38 health indicators, including 16 specifically tailored for gauging Universal Health Coverage, with the remaining 8 indicators being health-related although not directly part of SDG 3.

Recognizing the significance of SDG 3, the Ministry of Health established a National Steering Committee in January 2017, dedicated to spearheading progress towards achieving the Core Health Indicators (CHI) outlined in SDG 3. Over the years, this committee has convened twice in 2023 and once in 2022, ensuring ongoing guidance and oversight.

A pivotal step forward was the formulation of a strategic plan geared towards attaining the 2030 targets. The Ministry of Health took on the responsibility of monitoring and reporting on 31 SDG 3 indicators, along with 3 additional non-SDG 3 indicators. The finalized National Action Plan delineating pathways to achieve the SDG targets by 2030 was meticulously crafted and disseminated across pertinent stakeholders.

The Ministry of Health remains vigilant in its commitment to staying abreast of global developments in health metrics. Recognizing the dynamic nature of healthcare priorities, the Ministry periodically revisits its indicator framework, incorporating new indicators given by the UN in order to better reflect emerging challenges and opportunities. This iterative process ensures that the national health agenda remains responsive to evolving global standards while remaining contextually relevant to Sri Lanka's unique circumstances. Through swift and decisive action, the Ministry adeptly translates global advancements into tangible strategies tailored to meet the nation's specific healthcare needs, fostering resilience and adaptability in pursuit of improved health outcomes for all Sri Lankans.

Progress of the SDG indicators in 2023 is given in the table below:

Table 6 – Progress of the SDG indicators in 2023

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births	3.1.1 Maternal Mortality Ratio	16 per 100,000 live births	47.04* (FHB)	Data is not finalized (FHB)	Data is not finalized (FHB)
	3.1.2 Births attended by skilled health personnel	100%	99.9 (FHB)	99.9 (FHB)	99.9* (FHB)
3.2 By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under 5 mortality to at least as low as 25 per 1,000 live births	3.2.1 Children under-five mortality rate	5 per 1000 live births	10.5 (FHB)	12.3 (FHB)	12.3* (FHB)
	3.2.2 Neonatal mortality rate	4 per 1000 live births	6.5 (FHB)	6.8 (FHB)	7.0* (FHB)
3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	3.3.1 HIV incidence rate	<0.01 by 2030	0.01 (NSACP)	0.01 (NSACP)	0.01 (NSACP)
	3.3.2 TB incidence rate	13 per 100,000	29.7 (NPTCCD)	36.6 (NPTCCD)	41.6 (NPTCCD)
	3.3.3 Malaria Incidence per 1000, population	Maintain zero indigenous malaria incidence	0 (AMC)	0 (AMC)	0 (AMC)
	3.3.4 Hepatitis B incidence per 100,000 among children 5-years of age		-	0 (EPID)	NA
	3.3.5 Number of people				

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
	requiring interventions against Neglected Tropical Diseases (NTD)				
	1. Dengue- Number receiving treatment for dengue per year	21,000	35,924 (DCP)	76,689 (DCP)	89,799 (DCP)
	2. Rabies- Number of deaths due to human rabies	Zero human rabies deaths by the year 2030	25 (PHVS)	27 (PHVS)	16 (PHVS)
	3. Filariasis - Number of new lymphedema cases due to filariasis receiving treatment per year	Zero number of new lymphedema cases by 2030	322 (AFC)	553 (AFC)	908 (AFC)
	4. Leprosy- Number receiving treatment for leprosy per year	1000 by 2030	993 (ALC)	1327 (ALC)	1580 (ALC)
	5. Leishmaniasis- incidence of reported cases of leishmaniasis per year	<1 per 100,000 by 2030	2637 (Epid Unit)	3417 (AMC)	4277 (AMC)
3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	3.5.1 Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorder a. Drugs	17.4%	Responsibility of reporting is no longer with MoH	Responsibility of reporting is no longer with MoH	Responsibility of reporting is no longer with MoH

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
	b. Alcohol	10%			
	3.5.2 Total alcohol per capita (age 15+ years) consumption	3.8 litres per person	4.63 (NATA)	2.23 (NATA)	NA
3.6 By 2030, halve the number of global deaths and injuries from road traffic accidents	3.6.1 Mortality rate from road traffic injuries	Reduce by 20% in 2030 (11.4)	9.6 (Police)	Responsibility of reporting is no longer with MoH	Responsibility of reporting is no longer with MoH
3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	3.7.1 Percentage of currently married women of reproductive age (15-49 years) who desire either to have no (additional) children or to postpone the next child and who are currently using any modern method	81 % (FHB)	79.9% (FHB)	80.3 (RHMIS)	80.6* (RHMIS)
	3.7.2 Annual number of births to women aged 15–19 years per 1000 women in that age group	20 per 1000	Data available	Data available	Data available
	Adolescent fertility rate				
3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	3.8.1 Coverage of essential health services – 14 tracer indicators Reproductive, maternal, newborn and child health	80%			

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
	3.8.1.1 Family planning – same as 3.7.1		79.9% (FHB)	80.3 (RHIMIS)	80.6* (RHIMIS)
	3.8.1.2 Pregnancy and delivery care: Antenatal care coverage – at least four visits (%)	> 99%	Data Available	Data Available	Data Available
	3.8.1.3 Child immunization: % of infants receiving three doses of diphtheria-tetanus-pertussis containing vaccine (instead of DPT, Sri Lanka is giving PENTA 3)		97% (EPID)	98% (EPID)	98% (EPID)
	3.8.1.4 Child treatment: Care seeking for symptoms of Acute Respiratory Infection (ARI)	Data Available	This indicator is not reported annually		
	3.8.1.5 Tuberculosis: TB treatment success rate	84.6%	79.4 (NPTCCD)	78.1 (NPTCCD)	NA
	3.8.1.6 HIV/AIDS: Antiretroviral therapy (ART) coverage	15.3%	66.09% (NSACP)	68% (NSACP)	NA
	3.8.1.8 Water and Sanitation: Population using safely managed sanitation services	91.2% (2016)	This indicator is not reported annually	is not reported	NA
	Population using safely	90.4% (2016)	This indicator is not reported		NA

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
			annually		
	managed drinking water service				
	3.8.1.9 Hypertension: Age-standardized prevalence of non-raised blood pressure	80%	NA	M 64.2% F 66.2% Both 65.2% (STEPS 2022)	M 64.2% F 66.2% Both 65.2% (STEPS 2022)
	3.8.1.10 Diabetes: Age-standardized mean fasting plasma glucose (mg/dl) for adults aged 18 to 69 years	80mg/dl	NA	M 103.1 mg/dl F 104.8 mg/dl Both 104 mg/dl (STEPS 2022)	M 103.1 mg/dl F 104.8 mg/dl Both 104 mg/dl (STEPS 2022)
	3.8.1.11 Tobacco: Age-standardized prevalence of adults >=15 years not smoking tobacco in last 30 days	90%	NA	M 51.1% F 93.5 % Both 73.8 % (STEPS 2022)	M 51.1% F 93.5 % Both 73.8 % (STEPS 2022)
	3.8.1.12 Hospital beds per capita, relative to a maximum threshold of 18 per 10,000 population		100% (MSU)	100% (MSU)	NA
	3.8.1.13 Health workforce: Health worker density and distribution (per 1000 pop.)		Physicians-1.015 Psychiatrists 0.47 Surgeons-2.83	Physicians- 1.04 Psychiatrists 0.4 Surgeons-3.0	NA
	3.8.1.14 Health security: International Health Regulations (IHR) core capacity	70%	64%	66.36%	70.67%

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate	index 3.a.1 Age-standardized prevalence of current tobacco use among persons aged 18-69 years (STEP Survey data. Latest available is for 2015)	10%	Data Available	M 48.9% F 6.5% Both 26.2% (STEPS 2022)	M 48.9% F 6.5% Both 26.2% (STEPS 2022)
3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the fullest the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all	3.b.1 Proportion of the target population covered by all vaccines included in their national programme 3.b.3 Availability of essential medicines and commodities This indicator is under development globally. (SARA Survey data. Latest available is for 2017)	BCG (100) DPT 3 (100) Polio 3 (100) MCV 2 (100) Tetanus T (100) HPV 2 (100)	BCG(100) PENTA 3(96) Polio 3(96%) MCV 2 LJEV (97) DPT (97) DT (96)	BCG (99) PENTA 3(98) Polio 3(98) DPT 4 (99) DT (97) TT (98) MCV 2 (98)	BCG (99) PENTA 3(98) Polio 3(98) DPT 4 (99) TT (98) MCV 2 (98)
3.c Substantially increase health financing and the	3.c.1 Health worker density and distribution	Physicians-1.79 Dental Surgeons-0.99	Physicians 0.99	Physicians 1.01 Dental surgeons-	NA

Goal/ Objective (Global Target)	Indicators	Targets for 2030	Progress of the Achievement		
			2021	2022	2023
recruitment, development, training and retention of the health workforce in developing countries, especially in the least developed countries and small island developing States		0.14 Midwives/Nurses - 3.82 Pharmacists- 0.47	Dental surgeons-0.08 Midwives/Nurses- 2.66 Pharmacists- 0.17	0.07 Midwives/Nurses- 2.69 Pharmacists-0.17	
3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	3.d.1 International Health Regulations (IHR) capacity and health emergency preparedness	70%	64% (Quarantine Unit)	66.36% (Quarantine Unit)	70.67% (Quarantine Unit)
	3.d.2 Percentage of bloodstream infections due to selected antimicrobial-resistant organisms		47.2 (DDG LS)	51.3 (DDG LS)	NA
			56.7 (DDG LS)	54.6 (DDG LS)	NA

*provisional

5.2 Achievements and Challenges of the Sustainable Development Goals

Sri Lanka has successfully met global targets for several key health indicators within the Ministry of Health, such as the Maternal Mortality Ratio (3.1.1), Children under 5 mortality rate (3.2.1), Neonatal Mortality Rate (3.2.2), and immunization coverage rate (3.b.1), marking significant accomplishments for the nation. Progress across other indicators remains satisfactory, with data often sourced from periodic surveys conducted by the Department of Census and Statistics, including the Demographic and Health Survey and the Household Income and Expenditure Survey. However, irregular intervals between these surveys can disrupt the timely reporting of data, hindering effective monitoring of the Ministry's progress towards its objectives.

While strides have been made in achieving certain health-related Sustainable Development Goals (SDGs), Sri Lanka faces several persistent challenges. Non-communicable diseases (NCDs), such as cardiovascular disease, cancer, and diabetes, present a mounting burden on the country's health system, accounting for a significant portion of mortality rates. Mental health, exacerbated by the legacy of civil conflict, remains a pressing concern, exacerbated by a shortage of mental health professionals and enduring societal stigma.

Despite advances in maternal and child health, disparities in access to care persist across different regions of Sri Lanka, reflecting ongoing challenges within the health system. Infectious diseases, though largely controlled, continue to pose periodic threats, with outbreaks of diseases like dengue fever and leptospirosis recurring. Additionally, capacity constraints within the health system, particularly in rural areas, underscore the need for investment in infrastructure and human resources.

Furthermore, the unavailability of timely data, compounded by limited cause-specific mortality data from the Registrar General Department, presents a bottleneck in assessing certain indicators, such as neonatal mortality rate and probability of mortality from specific diseases between ages 30-70. Addressing these challenges demands sustained investment and a collaborative, multi-sectorial approach to enhance health outcomes for all Sri Lankans.

In response to evolving global and local needs, the Ministry of Health has demonstrated commendable flexibility, continuously adapting its strategies to align with the dynamic landscape and effectively pursue the 2030 global targets. Recognizing the pivotal role of data availability in informed decision-making, the Ministry has proactively initiated and concluded preliminary activities to kick start the long-awaited Demographic and Health Survey (DHS). This proactive step not only underscores the government's commitment to evidence-based policymaking but also signifies a significant milestone towards ensuring comprehensive and reliable health data for strategic planning and resource allocation.

CHAPTER 6

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess)
Senior	18,131	16,733	1,398
Tertiary	1,117	649	468
Secondary	44,543	38,841	4,702
Primary	32,679	25,830	6,849
Total	96,470	83,053	13,417

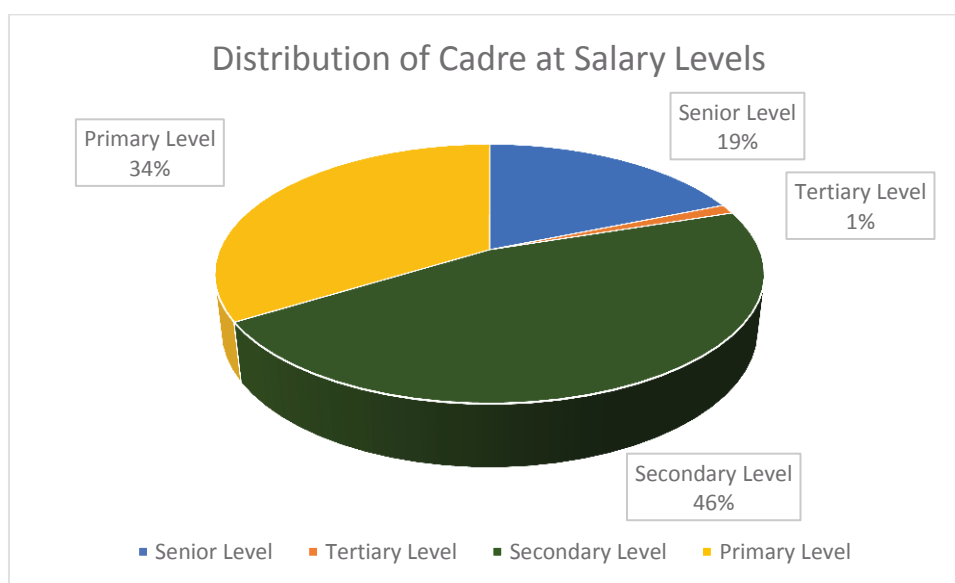


Figure 2 - Distribution of Cadre at Salary Levels

6.2 How the shortage or excess in human resources has affected the performance of the institute

As shown in the above table, there are vacancies at all levels of staff, which negatively affects the performance of the institutions under the Ministry of Health. Especially in institutions directly involved in the management of patients, this shortage of human resources can at times affect the quality of the patient care provided. A shortage of staff can also lead to employee dissatisfaction. During the year 2023, the trend of resignation and leaving the country were increased as a result of economic crisis of the country.

➤ **Human Resource Profile of the Indigenous Medicine Sector**

Cadre details – Staff Officers (2023.12.01)

The new cadre has been approved by the Department of Management Services' letter no. DMS/0016/2023/Vol-1 and dated 30.05.2023 by combining officers who are entitled for SL1 salary code and above SL1 salary codes. Accordingly, approved cadre of the Indigenous Medicine Sector is given below.

SN	Designation	Service	Salary code (PA circular 03/2016)	Class / Grade	Approved cadre	In-position	Vacancies
01	Additional Secretary	SLAS	SL3	1	02	02	-
02	Senior Assistant Secretary	SLAS	SL1	1	01	01	-
03	Chief Accountant	SLAcct. S	SL1	1	01	01	-
04	Director	SLAS	SL1	1	01	01	-
05	Director	SLPS	SL1	1	01	-	01
06	Director	SLAMS	SL1	1	01	-	01
07	Accountant	SLAcct. S	SL1	111/11	01	-	01
08	Internal Auditor	SLAcct. S	SL1	111/11	01	-	01
09	Assistant / Deputy Director	SLPS	SL1	111/11	01	01	-
10	Assistant / Deputy Director	SLES	SL1	111/11	01	-	01
11	Assistant Secretary	SLAS	SL1	111/11	01	-	01
12	Legal Officer	Department	SL1		01	01	-
	Total				13	07	06

Another approved cadre

SN	Designation	Service	Salary code (PA circular 03/2016)	Class / Grade	Approved cadre	In-position	Vacancies
1	Coordinating Secretary to the Secretary		IV	-	01	-	
2	Administrative Officer	PHMAS	MN7	Super Grade	01	-	01
3	Translator	TS	MN6	11/1	01	-	01
4	Statistical Officer	Department	MN5	111/11/1	01	01	-
5	Development Officer	DOS	MN4	111/11/1	346	326	20
6	Public Health Management Assistant	PHMAS	MN2	111/11/1	18	08	10

7	Video Cameraman	Temporary	MT2	-	01	01	-
8	Photographer	Temporary	Rs. 29,840/= + Rs. 7,800/=		01	01	-
9	Office Assistant	KKS	PL3	111/11/1 Sp.	07	05	02
10	Driver	CDS	PL1	111/11/1 Sp.	10	05	05
11	Photographer	Temporary	Rs. 24,250 + Rs. 7,800	-	01	01	-
Total					388	347	40

- Approved cadre according to the letter no. DMS/SM/16 and dated 04.09.2020 of the Department of Management Services:

Cadre details of Homeopathy Hospital

SN	Designation	Salary Code	Approved cadre	In-position	Vacancies
01	Medical Consultant	SL-3	1	0	1
02	Deputy Director	SL-1	1	0	1
03	Medical Professional	SL-2 2016	5	2	3
04	Nursing Officer	MT-07	4	0	4
05	Pharmacist	MT-06	1	0	1
06	Laboratory Technician	MT-06	1	0	1
07	Development Officer	MN-4	2	1	1
08	Public Management Assistant	MN-2	2	0	2
09	Dispenser	MN-1	2	1	1
10	Driver	PL-2	1	0	1
11	Attendant	PL-2	8	8	0
12	Cook	PL-2	1	0	1
13	Labor	PL-1	8	6	2
Total			37	18	19

Cadre details of Homeopathy Medical Council

SN	Designation	Salary Code	Approved cadre	In-position	Vacancies
1	Registrar	MM 1-1	1	1	0
2	Medical Profession	MM 1-1	15	13	2
3	Public management Assistant	MA 1-1	2	1	1
4	Dispenser	PL 2-2006A	14	6	8
5	Laborer	PL 1-2006A	16	14	2
			48	35	13

6.3 Human Resource Development

Local Training Programmes

Name of the programme	No. of staff trained	Duration of the programme		Total investment (Rs. in Mn)	Nature of the programme (Basic /Diploma /In-service)	Output / knowledge gained*
		From	To			
In service training programs conducted by hospitals and other institutions for different categories of staff utilizing allocation of DDG (ET &R)		January	December	25.02	In-Service	*

*Education, Training and Research Unit of the Ministry of Health regularly conducts training programs for different staff categories based on the requests made by the heads of institutions and professional organizations utilizing the annual allocation for training.

In addition, following basic training programs were conducted and the total number of students completed the programs were 2,665.

#	Category of staff	Number completed in 2023
1	Nursing Officer (Basic Training)	2,195
2	Radiographers (BSc)	187
3	Public Health Midwives	219
4	Ophthalmic Technician	08
5	Dental Technician	09
6	School Dental Therapist	13
7	Prosthetics and Orthotics	07
	Total	2,665

Overseas Training Programmes

#	Name of the programme	No. of staff trained	Duration of the program		Total Investment (USD)	Nature of the program (Abroad)	Output / knowledge gained
			From	To			
01	Pharmaceutical GMP Audits & Self Inspection	1	08 th Jan	19 th Jan	0	India	Training
02	Strengthening of Community Health System for Infectious Disease Control	1	17 th Jan	02 nd Feb	0	Japan	Training
03	Diabetes Compass Workshop	3	22 nd Jan	26 th Jan		Denmark	Workshop
04	Regional immunization supply chain (ICS) Review meeting	2	5 th Feb	9 th Feb	0	Nepal	Meeting
05	Regional workshop on strengthening telemedicine for the WHO South East Asia Region	3	6 th Feb	8 th Feb	0	India	Workshop
06	Global Project Steering Committee and Global Kick-Off Meeting	1	13 th Feb	14 th Feb	0	Switzerland	Meeting
07	Implementation of the International Health Regulations (2005)	3	18 th Feb	22 nd Feb	0	Maldives	Training
08	Training for the End users for 05 CT Scanners and 02 MRI Scanners	8	18 th Feb	24 th Feb	0	United Arab Emirate	Training
09	Capacity development of officers of Directorate of Policy Analysis	5	19 th Feb	23 rd Feb	0	Thailand	Training
10	High-level meeting on integrated people-centred eye care	2	20 th Feb	22 nd Feb	0	India	Meeting
11	Approaches to Socio-Economic Recovery from COVID-19	1	28 th Feb	3 rd March	600	India	Workshop
12	Capacity building of administrators, health informaticians by observing established Digital Health Blueprint	5	4 th March	11 th March	200	Estonia	Training
13	Workshop on Enhancing Capability for Developing Using and Maintaining Radiation Equipment	2	6 th March	8 th March	400	Republic of Korea	Workshop
14	SEAR Expert Group on Environmental Determinants of Health and Climate Change	2	12 th March	15 th March	750	India	Meeting
15	Workshop on community capacity building for	1	12 th March	14 th March	0	Nepal	Workshop

	effective engagement towards ending TB						
16	Knowledge exchange and possible collaborations on strengthening primary care services	6	12 th March	19 th March	1050	Japan	Meeting
17	Stakeholder Consultation Meeting on Models for the Delivery of Health Emergency	1	13 th March	15 th March	300	Switzerland	Meeting
18	Regional Consultation on re-setting the target date for achieving the measles and rubella	3	13 th March	16 th March	600	India	Meeting
19	South East Asia Regional GOARN partners	1	14 th March	15 th March	300	Nepal	Meeting
20	Strengthening of hypertension detection, treatment and follow-up system	4	18 th March	20 th March	640	Bangladesh	Seminar
21	Meeting of Programme Managers and RTAG on dog mediated human rabies in SEAR	2	26 th March	27 th March	240	Thailand	Meeting
22	Hands-on workshop measles- rubella molecular test methods	2	26 th March	31 st March	300	Thailand	Workshop
23	Innovative Financing for Health Promotion	2	26 th March	28 th March	200	Thailand	Meeting
24	IAEA- RTC on Roles Responsibility, Education & Training of Medical Physicist	1	26 th March	30 th March	0	Thailand	Training
25	Training for AFC/ RAFU Staff as trainers of trainees on advanced entomological surveillance techniques	3	26 th March	31 st March	0	India	Training
26	Regional Meeting for Implementing the Action Plan for Oral Health	3	27 th March	29 th March	480	Thailand	Meeting
27	Regional Meeting for the Development of the WHO South- East Asia Region Mental Health Action Plan 2023-2030	3	02 nd April	04 th April	600	Thailand	Meeting
28	Consultative meeting on the establishment of a Regional Resource Centre for Child and Adolescent Mental Health	1	05 th April	05 th April	120	Nepal	Meeting
29	Leprosy programme managers meeting in the South-East Asia Region	1	10 th April	12 th April	160	India	Meeting
30	Training Activity on Comprehensive Clinical Audits in Diagnostic Radiology	3	23 rd April	27 th April	0	Unites State of America	Training

31	Asia Pacific Leaders conclave on Malaria Elimination	1	23 rd April	23 rd April	75	India	Meeting
32	Regional workshop on new and underutilized vaccine introduction	2	24 th April	27 th April	250	Thailand	Workshop
33	Regional workshop to develop city health profiles and health city plan	4	24 th April	26 th April	400	Nepal	Workshop
34	Advantage Healthcare India 2023 - 6th edition of International Summit on Medical Value Travel	1	25 th April	27 th April	200	India	Seminar
35	Technical Co-operation project sponsored Participation to WHO-TDR	1	01 st May	05 th May	175	France	Workshop
36	Regional Meeting on tobacco policy acceleration and data	2	02 nd May	04 th May	400	Nepal	Meeting
37	7th Singapore International Dengue Workshop Invitation	4	07 th May	16 th May	675	Singapore	Workshop
38	Strengthening Regional Capacity to Communicate during Emergencies	2	07 th May	10 th May	300	Nepal	Training
39	7th Bi-regional workshop on Health Financing for Universal Health Coverage	1	07 th May	10 th May	150	Cambodia	Workshop
40	Regional workshop on strengthening Monitoring and Enforcement of Legal Measures	5	07 th May	09 th May	500	Nepal	Workshop
41	Regional workshop to develop the who Regional Reference Laboratory Network	1	08 th May	10 th May	100	India	Workshop
42	High level event on : Prevention and Management of Hypertension and Diabetes	1	16 th May	16 th May	100	India	Meeting
43	76th World Health Assembly	5	20 th May	29 th May	480	Switzerland	Meeting
44	1st Session of the Saudi Araba - SL Joint Committee	1	20 th May	21 st May	120	Saudi Arabia	Study visit
45	Seminar on Traditional Chinese Medicine Culture	1	23 rd May	05 th June	175	China	Seminar
46	Representative to a research and development event focused on asia Region.	1	27 th May	04 th June	0	China	Study visit
47	SKPA-2 Background Tour on Sustainable	2	03 rd June	08 th June	300	Philippines	Study visit

	Public Financing Mechanisms						
48	Workshop for implementing South-East Asia Regional NCD Roadmap 2022-2023	3	11 th June	14 th June	375	Bangladesh	Workshop
49	South East Asia Regional workshop to strengthen routine immunization capacities Post Covid-19 Pandemic	2	11 th June	14 th June	250	India	Workshop
50	The 7th Meeting of the Asia-Pacific Network on Access to Medicines under Universal Health Coverage	3	12 th June	13 th June	360	India	Meeting
51	Building Coalitions for strengthening public health and social measures during health emergencies	2	12 th June	14 th June	320	Portugal	Meeting
52	Meeting of the programme Managers and RTAG on dengue and other arboviruses in the South East Asia Region	3	13 th June	15 th June	600	Nepal	Meeting
53	Regional meeting to strengthen RMNCAH programme management capacity to achieve the Universal Health Coverage	2	18 th June	22 nd June	400	Thailand	Meeting
54	Upgrading of Health Facilities at selected Hospital Under Chinese Assistance	12	18 th June	24 th June	1925	India	Training
55	Food Safety Control System Study Tour	2	18 th June	22 nd June	150	Thailand	Study visit
56	JICA Counterpart Training on Community - Based Integrated Care System	4	18 th June	30 th June	525	Japan	Training
57	Global congress on implementation of the international code of marketing of Breastmilk substitute	1	19 th June	21 st June	125	Switzerland	Meeting
58	Meeting of the SEAR PHC Forum- Thematic Working Groups	3	20 th June	21 st June	320	Bangladesh	Meeting
59	8th Meeting of WHO South-East Regional Verification Commission for measles and rubella elimination	1	20 th June	22 nd June	0	Thailand	Meeting
60	Participation from SEAR in the State Part Self-Assessment Annual	1	02 nd July	06 th July	280	Switzerland	Meeting

	Report						
61	Using Digital Technology to improve National Health Financing in Asia and the Pacific	1	02 nd July	06 th July	0	Republic of Korea	Study visit
62	The project for the Supply of Equipment of High-Quality radiotherapy with High Energy Radiation for cancer patients	8	09 th July	13 th July	0	Germany	Training
63	South East Asia Regional meeting on South South Collaboration on research and innovation in TB at NIRT	1	10 th July	11 th July	80	India	Meeting
64	Workshop of the Public Procurement Agencies in WHO South East Asia Region on improving access to medicines	2	10 th July	12 th July	200	India	Workshop
65	Regional meeting to discuss and strategize implementation of the Regional Strategic Roadmap on Health Security & Health System Resilience for Emergencies	2	10 th July	11 th July	120	India	Meeting
66	Knowledge Co-Creation Program: Sustainable Development Strategies for Multi-Sectoral Nutrition Improvement	1	10 th July	10 ^h August	175	Japan	Study visit
67	Bilateral training course on Nephrology Hospital in Polonnaruwa	13	10 th July	23 rd July	1925	China	Training
68	WHO Acceleration Plan to stop obesity - Joint HQ/RO/CO Inter-country Dialogue	3	16 th July	18 th July	375	Australia	Seminar
69	Strengthen Lymphatic Filariasis morbidity management and disability prevention (MMDP) in the South-East Asia	2	16 th July	20 th July	300	India	Workshop
70	Training Course on Telemedicine for B & R Countries	6	21 st July	13 th August	1050	China	Training
71	Regional meeting on health care waste management in the WHO South- East Asia Region	1	23 rd July	26 th July	200	Thailand	Meeting
72	Regional training workshop on	1	24 th July	26 th July	100	India	Training

	strengthening leadership in multisectoral coordination						
73	Quality Improvement of Health Services Through KAIZEN Approach	1	24 th July	17 th August	175	Japan	Study visit
74	Training of Bio medical Engineer in Linear Accelerator service	1	28 th July	12 th August	0	South Africa	Training
75	Hybrid Sixteenth Bi-regional meeting of National Influenza Centers and Influenza Surveillance	2	30 th July	02 nd August	400	Bangladesh	Meeting
76	Seminar on Pharmaceutical supervision	2	31 st July	13 th August	350	China	Seminar
77	Biological Weapons Convention 2nd Meetings of the Working Group	1	13 th August	17 th August	175	Switzerland	Meeting
78	India MedTech Expo 2023	4	16 th August	18 th August	400	India	Study visit
79	Training course on Prevention & Treatment of Pediatric Common Diseases	2	17 th August	30 th August	350	China	Training
80	Regional workshop on strengthening poison centres in the South-East Asia Region	3	27 th August	30 th August	375	Thailand	Workshop
81	Subregional Capacity Building Workshop on the Biological Weapons Convention	1	27 th August	29 th August	100	Nepal	Study visit
82	14th Meeting of the South East Asia Regional Immunization Technical Advisory Group (SEAR-ITAG)	2	28 th August	31 st August	400	India	Meeting
83	WHO-OECD 18th Annual meeting of Asia Pacific Health Accounts Experts	2	28 th August	30 th August	400	Republic of Korea	Meeting
84	Training Course on Maternal Health Technique	1	05 th September	18 th sept.	175	China	Training
85	Third EMTs Team Member Training and Training of Trainer	1	10 th Sept.	13 th Sept.	150	Indonesia	Training
86	Regional Capacity Building Workshop on Family Planning using updated (TRP) to improve access and quality service	2	11 th Sept.	13 th Sept.	125	Nepal	Workshop
87	Regional Conference on Nourishing South Asia I Scaling up equitable	6	17 th Sept.	19 th Sept.	600	Nepal	Training

	Nutritional care						
88	International Training Program of family planning and reproductive health commodity Security	3	17 th Sept.	28 th Sept.	175	India	Training
89	Jaffna Rehab Leader and Master Trainer Training Programme	1	18 th Sept.	20 th Sept.	75	Singapore	Training
90	Activation of Master Training Plan - Health System Enhancement Project	5	23 rd Sept.	06 th Oct.	875	Philippines	Training
91	Regional Workshop on strengthening the national civil registration and vital statistics (CRVS)	1	25 th Sept	28 th Sept.	125	Indonesia	Workshop
92	Regional workshop on strengthening antimicrobial resistance surveillance	3	25 th Sept	28 th Sept.	300	Nepal	Workshop
93	Asia Pacific Social Protection week 2023	1	25 th Sept	27 th Sept.	200	Philippines	Meeting
94	South East Asia Regional Meeting of Virologists of the Polio Laboratory Network	2	26 th Sept	28 th Sept.	320	India	Meeting
95	International Training Course on the Security Management of Radioactive Material	1	07 th Oct.	13 th Oct.		Austria	Training
96	Regional Consultation to prioritize tobacco control with PreCOP10 and PreMOP3 Meetings	1	09 th Oct.	12 th Oct.	200	India	Meeting
97	Regional meeting on Pandemic Influenza Preparedness partnership contributions	2	09 th Oct.	12 th Oct.	200	India	Meeting
98	Annual meeting of the network of the WHO collaborating centres for the FIC	1	14 th Oct.	21 st Oct.	280	Germany	Meeting
99	IHR Joint External Evaluation Mission	1	14 th Oct.	19 th Oct.		Indonesia	Meeting
100	Regional consultation on Economic and Commercial Determinants	3	16 th Oct	18 th Oct.	200	Thailand	Seminar
101	International conference commemorating Alma-Ata 45 and Astana 5 on Primary Health Care policy and practice	3	21 st Oct.	22 nd Oct.	300	Kazakhstan	Conference
102	Tender for supply 01 DSA machine	3	22 nd Oct.	27 th Oct.	0	Japan	Training
103	Regional Minimum Initial Service Package (MISP) for Sexual and	1	22 nd Oct.	26 th Oct.	150	Thailand	Workshop

	Reproductive Health						
104	76th Session of the WHO Regional Committee for South-East Asia	3	29 th Oct.	01 st Nov.	400	India	Meeting
105	Pulse Net Asia Pacific All Partners Meeting	2	30 th Oct.	02 nd Nov.	320	Thailand	Meeting
106	JICA : Policies and Practices in Aging Society Creating Age	1	04 th Nov.	17 th Nov.	175	Japan	Training
107	The World Local Production Forum : Enhancing access to medicines and other health technologies (WLPF)	1	05 th Nov.	07 th Nov.	200	Netherland	Seminar
108	ISO 2200/ HACCP For fish Processing Establishment	1	05 th Nov.	16 th Nov.	175	India	Training
109	Regional consultation on Health Research Governance and Management	2	06 th Nov.	09 th Nov.	200	India	Conferenc e
110	Multi country workshop on assistive technology	1	06 th Nov.	08 th Nov.	125	Indonesia	Workshop
111	Seminar on Poverty Eradication and Rural Revitalization	1	06 th Nov.	19 th Nov.	175	China	Seminar
112	Sexually Transmitted Infections Case Management Skills	2	12 th Nov.	23 rd Nov.	350	Thailand	Study visit
113	7th Asian and Pacific Population Conference (APPC)	1	14 th Nov.	16 th Nov.	0	Thailand	Conferenc e
114	SEAR workshop to strengthen capacity to mainstream gender, equity and human rights in health	3	20 th Nov.	22 nd Nov.	375	India	Workshop
115	Asia Pacific Regional Forum on Health and Environment	1	21 st Nov.	22 nd Nov.	120	Indonesia	Meeting
116	Final Project Review Meeting	1	26 th Nov.	13 th Nov.	0	Indonesia	Meeting
117	Training for measuring financial protection for UHC	2	27 th Nov.	13 th Nov.	250	Indonesia	Training
118	2023 SCO Forum on Traditional Medicine	1	28 th Nov.	13 th Nov.	125	China	Conferenc e
119	Kidney Disease : Improving Global Outcomes is Convening a Controversies Conference on Preventing CKD	1	29 th Nov.	02 nd Dec.	100	Italy	Conferenc e
120	Regional workshop on Reducing Young Child Malnutrition through optimizing diets and the	3	29 th Nov.	01 st Dec.	375	India	Workshop

	food environment						
121	3rd Meeting of the Working Group on the Strengthening of the Convention	1	03 rd Dec.	07 th Dec.	0	Switzerland	Meeting
122	Health Data Collaborative (HDC) Stakeholders Representative Group Meeting	1	04 th Dec.	05 th Dec.	160	Kenya	Meeting
123	Seminar on Emergency Strategies for medical Institutions	4	05 th Dec.	18 th Dec.	175	China	Seminar
124	Third meeting of the WHO Chemical Risk Assessment Network	1	06 th Dec.	07 th Dec.	0	Switzerland	Meeting
125	13th Asian Chief Dental Officers Meeting	1	07 th Dec.	10 th Dec.	160	Thailand	Meeting
126	International Influenza and SARS- CoV-2 Genetic Sequencing Course	1	10 th Dec.	14 th Dec.	0	India	Training
127	Global Consultation Meeting Strengthening Rapid Response Capacities	2	11 th Dec.	14 th Dec.	0	France	Meeting
128	TICA-WHO-MOPH Triangular South-South Cooperation	5	13 th Dec.	14 th Dec.	300	Thailand	Training

* Briefly state how the training programmes contributed to the performance of the institute:

Basic training programmes train apprentices for each field and recruit them for the relevant positions. This will enable the recruitment of trained staff to meet the service requirement.

Participating in in-service training and overseas training programmes allows gaining extensive knowledge in the subject matters of the relevant posts, thereby enabling them to perform their duties better. In addition, participation of relevant officers in workshops and study visits are also important in sharing experiences with other countries to improve the performance of the health services of the country.

CHAPTER 7

Compliance Report

07. Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on the due date			
1.1	Annual financial statements	Complied	-	-
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Others	Not Applicable		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Not Complied	Actions are being taken to update the register through a software	Actions are being taken to update the register through a software -
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied	-	-
2.3	Register of Audit queries has been maintained and updated	Complied	-	-
2.4	The Register of Internal Audit reports has been maintained and updated	Complied	-	-
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied	-	-
2.6	Register for cheques and money orders has been maintained and updated	Complied	-	-
2.7	The inventory register has been maintained and updated	Complied	-	-
2.8	The stocks Register has been maintained and updated	Complied	-	-
2.9	Register of Losses has been maintained and updated	Complied	-	-

2.10	The commitment Register has been maintained and updated	Complied	-	-
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied	-	-
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied	-	-
3.2	The delegation of financial authority has been communicated within the institute	Complied	-	-
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied	-	-
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied	-	-
4.2	The annual procurement plan has been prepared	Complied	-	-
4.3	The annual Internal Audit plan has been prepared	Complied	-	-
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied	-	-
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied	-	-
5	Audit queries			
5.1	All the audit queries have been replied to within the specified time by the Auditor General	Not Complied	More time was taken to get the information from hospitals and institutions.	Informed the heads of institutions to reply for the audit queries in the specified time period.
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied	-	-

6.2	All the internal audit reports have been replied to within one month	Not Complied	When the audit queries are issued, the relevant institutions were informed in writing to send the answers within 14 days but they did not answered within even one month.	If the answers are not received within one month, reminder letters are sent.
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied	-	-
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied	-	-
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied	-	-
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied	-	-
8.3	The boards of the survey were conducted and the relevant reports were submitted to the Auditor General on the due date in terms of Public Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other related recommendations, and actions were carried out during the period	Complied		

	specified in the circular			
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied	-	-
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on the due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not complied		Necessary arrangements are being taken to dispose of the vehicles
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied	-	-
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			

11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied	-	-
12.2	A time analysis had been carried out on the loans in arrears	Complied	-	-
12.3	The loan balances in arrears for over one year had been settled	Not Complied	The details of officials could not be found	Informed the heads of institutions to take actions immediately to recover the unsettled loan balances
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied	-	-
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied	-	-
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied	-	-
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied	-	-
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied	-	-

15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied	-	-
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied	-	-
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of the Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public has been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to the public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per sections 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular numbers 05/2008 and 05/2018(1) of the Ministry of Public Administration and Management	Complied		

18.2	A methodology has been devised by the Institution to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Continuous monitoring	--	
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Draft National Human Resource Strategic Plan 2020 – 2030 is available and it is being finalized with the collaboration of WHO.		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Compiled. This requirement has been included in the HR Strategic Plan 2020 – 2030 and but it is implemented based on the availability of funds.		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Staff Officers – Complied Non-Staff Officers – Not Complied	--	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity-building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		Human Resource Coordination and Management Division is responsible for strategic level implementation of the HR functions. Capacity development and training is directly under the purview of directorate of training with a

				Deputy Director General, Education, Training and Research.
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END

