National Transport Medical Institute

2023

ANNUAL REPORT

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National Transport Medical Institute

1. Introduction

This institute, initially established at the premises of Rathmalana Depot to provide medical facilities for the employees of South Western Bus Company Ltd., was taken under the possession of the Ceylon Transport Board with the nationalization of bus companies in 1958. After the nationalization, it was named as the "CTB Medical Division".

Thereafter, in the year 1970, this institute was relocated at No. 170, High level Road, Nugegoda, aiming at the expansion of services provided by it, functioning in accordance with the National Transport Medical Institute Act No. 25 of 1997 as a revenue-generating Government Statutory Institute under the Ministry of Transport.

This institute, which was established as a statutory body by Parliament Act No. 25 of 1997, initiated its operations at the Head Office located at Nugegoda and now has 25 island-wide branch offices to achieve its prime objective.

2. Vision

"Placing a healthy driver behind each steering wheel"

3. Mission

"To be the leader in the transport medical field and to issue medical certificates after a qualitative medical examination to ensure the physical and mental condition of all driver applicants"

4. Objectives

- Examine physical and mental fitness of all the candidates applying for diving licences.
- Improve the quality and security stratagem of the medical certificate issued to candidates.
- Achieve quality of the service through effective human resources management.

5. Main Functions of the Institute

The institute's main function is to issue medical certificates to heavy vehicle drivers, light vehicle drivers, all candidates who expect to obtain driving licenses through driving schools, and drivers referred to the institute by other external institutes such as courts, the Sri Lanka Transport Board, and the Road Passenger Transport Authority, conducting medical examinations to certify their fitness.

Chairman and the Board of Directors

Chairman/ Chief Executive Officer	-	**Dr. S.A.K. Gamage (up to January 2023)** **Mr. J.A.D.B. Abeyrathna (from 15.02.2023)**
Members of the Board of Directors	-	Mrs.V.P.C.R. Abeygunawardhana (up to 15.10.2023) W.A.C.K. Vithana (from 26.10.2023) Mr. P.V.B.P. Sisira Nandana Mr. Indika Hapugoda Mr. P.W.C.L. Panapitiya Dr. (Mrs) G.N. Fonseka Mr. Nilan Miranda (up to 07.09.2023) Mr. S.R. Godamune (from 02.10.2023) Dr. H.H.P. Krishantha (up to 14.12.2023) Dr. RuwanVijayamuni (from 17.02.2023) Mr. N.H. Samarathungha (from 10.05.2023)
Secretary to the Board of Directors	-	Mrs. H.M.K.C. Herath (from 22.03.2022)
Meetings of the Board of Directors	-	Eleven meetings were conducted during the year under review.

Audit and Management Committee

Members of the Audit and Management Committee

Chairman	- Mr. P.V.B.P. SisiraNandana
Member	- Mrs.V.P.C.R. Abeygunawardhana (up to 12.10.2023)
	- Mrs. W.A.P.K.Vithana (from 06.12.2023)
Member	- Mr. Nilan Miranda (up to 12.06.2023)
	- Mr. S.R. Godamune (from 12.10.2023)
Observer	- Mrs. M.M.F. Fitherwshiya (from 28.02.2023)
Observer	- Mr. P.K.M.D. Gunasena (up to 12.10.2023)
	- Mrs. K.W.P.S. Jayamini (from 06.12.2023)
Director (Admin/Finance)	- Mr. T.G. Lakshman
Chief Medical Officer	- Dr. K.S.M. Samarasekara
Accountant	- Mr. S.P.A.S. Dissanaya
Internal Auditor	- Mr. L.M. Jayalath
Assistant Director (Administration)	- Mr. M.D.C.D. Perera
Administrative Officer	- Mrs. H.H.R.K. Herath
Secretary	- Mrs. H.M.C.K. Herath

Audit and Management Committee Meetings – Four meetings were conducted during the year under review

Senior Management of the Institute

Director (Admin/Finance)	- Mr.T.G. Lakshman
Chief Medical Officer	- Dr. (Mrs) K.S.M. Samarasekara
Accountant	- Mr. S.P.A.S. Dissanayake
Internal Auditor	- Mr. L.M. Jayalath
Legal Officer/ Secretary to the Board of Directors	- Mrs. H.M.C.K. Herath
Director (Administration)	- Mr. M.D.C.D. Perera
Administrative Officer	- Mrs. H.H.R.K. Herath

Institutional Information

Official telephone No. of the registered office	- 0112-812796
Official Fax No.	- 0112-812795
Official e-mail	- ntmi@sltnet.lk
Official web address	- www.ntmi.lk

Message of the Chairman

The National Transport Medical Institute is acting to meet its goals by performing qualitative medical examinations for light vehicle and heavy vehicle drivers in Sri Lanka and issuing medical certificates through the Head Office and 25 branch offices located throughout the island,adopting the institute's vision,under the authority granted by the National Transport Medical Institute Act No. 25 of 1997.

Consequently, the Department of Motor Traffic and the National Transport Medical Institute are being linked online as part of the institute's efforts to establish a process for granting medical certificates using smart technology.

Furthermore, one of the biggest problems facing the Sri Lankan community at the moment is the rising trend in traffic accidents. In turn, the number of fatalities from traffic accidents is eight per day, and it is the responsibility of NTMI to reduce this figure going forward. My goal is to transform NTMI into a premier medical institute in South Asia that satisfies global standards following institutions criteria.

As the Chairman of NTMI, I would like to express my gratitude to the Board of Directors, senior management and other employees who contributed the progress made during the year 2023 in accordance with the authority granted to this institute. I also want to emphasize that I will continue to concentrate on giving clients efficient and high-quality service.

J.A.D.B. Abeyrathna
Chairman/Chief Executive Officer
National Transport Medical Institute

Progress for the year 2023

An overview of the issuance of medical certificates to the applicants of driving licences as at end December 2023 is given bellow;

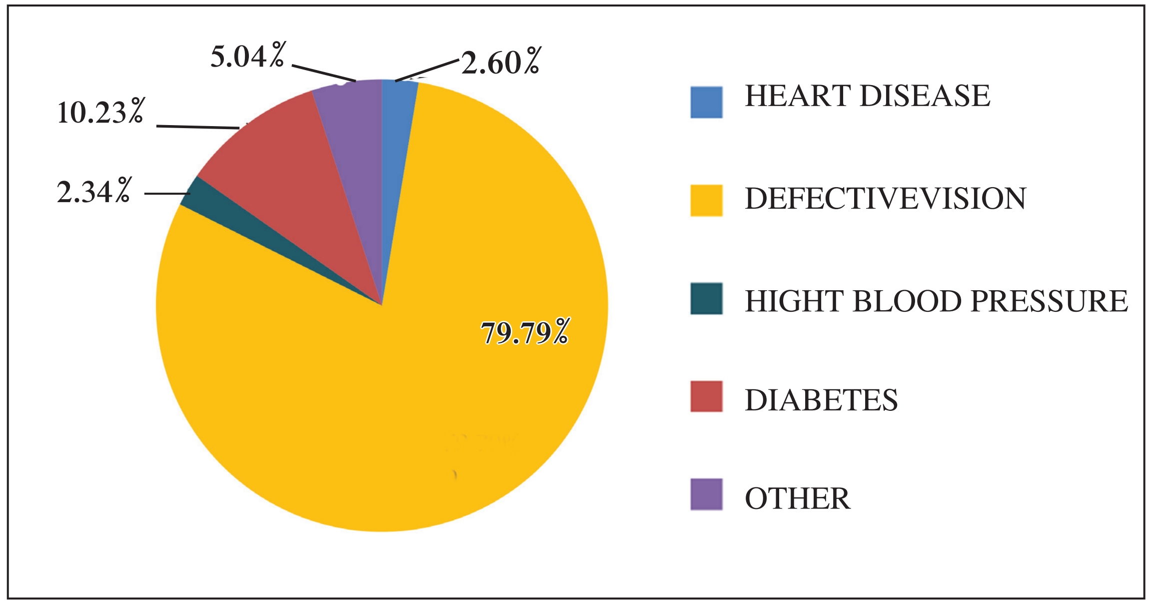
Medical examinations conducted up to 31 December 2023

Branch Office	Total No. of Medical Examinations Conducted	No. of drivers and driving license applicants temporarily failed at medical examination on medical grounds	Percentage of drivers and driving license applicants temporarily failed at medical examination
Head Office	118,975	5,968	5.02%
Werahera	87,016	6,618	7.61%
Gampaha	76,014	5,177	6.81%
Kalutara	40,905	2,261	5.53%
Kandy	55,870	4,159	7.44%
Matara	28,976	1,524	5.26%
Galle	40,173	3,334	8.30%
Hambantota	38,549	2,082	5.40%
Kurunegala	80,236	6,515	8.12%
Anuradhapura	43,523	2,445	5.62%
Ratnapura	28,872	801	2.77%
Badulla	21,833	1,284	5.88%
Moneragala	18,195	1,749	9.61%
Jaffna	30,552	1,753	5.74%
Mannar	4,409	250	5.67%
Vauniya	11,104	599	5.39%
Kilinochchi	9689	296	3.06%
Batticaloa	25,593	1,198	4.68%
Trincomalee	18,900	1,468	7.77%
Ampara	20,768	2,203	10.61%
Matale	22,329	1,531	6.86%

Kegalle	27,455	2,321	8.45%
Mulativu	4,691	352	7.50%
Nuwara-Eliya	16,000	1,286	8.04%
Polonnaruwa	18,537	1,628	8.78%
Puttalam	28,230	2,001	7.09%
Total	917,394	60,803	6.63%

The total number of medical examinations conducted up to 31 December 2023 was 917,394and 6.63%of this amount were recommended by the Medical Officers as not fit to engage in driving jobs on medical grounds. It has been proven that 6-7% out of 100 applicants are medically unfit to drive due to their health conditions.

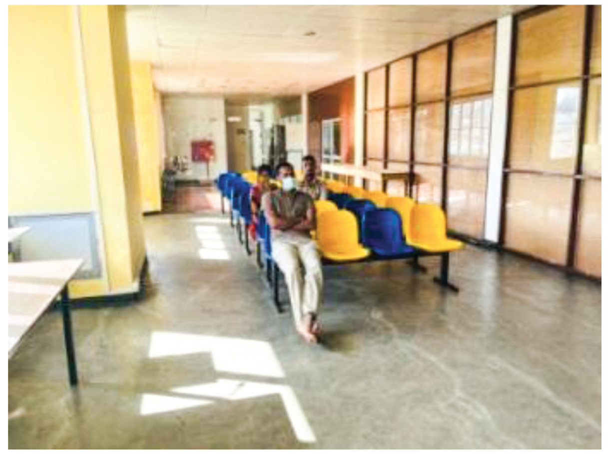
The diseases identified at the medical examinations are as follows.



As per the above graph, it is clear that defective vision is the major reason for failure, among the identified diseases.

Infrastructure Development

- The Vauniya branch office was relocated at a building within the District Secretariat premises and renovated and rearranged the internal structure of the building selected for Nuwar-Eliya branch office that was obtained on monthly rent basis.



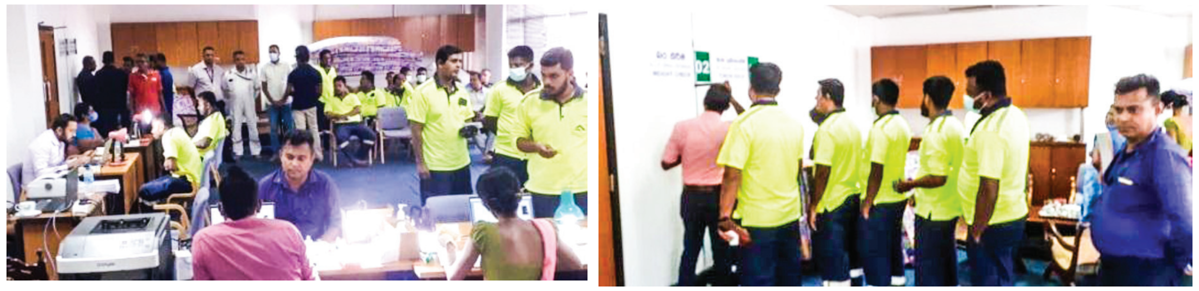
Extension of services and introduction of methodologies for providing better service to the public.

- **Conducting mobile services and exhibitions.**

Date	Venue
2023.01.09, 10	A mobile programme for the renewal of driving licenseswas conducted for employees of the South Asia Gateway Terminal of the Sri Lanka Ports Authority.
2023.01.05, 06, 07	Participated at the medical clinic held at Mahara Wesak kalapaya

2023.05.28	The first programme of providing driving license on a concessionary basis for persons live in all the GramaNiladhari divisions in Elahera Divisional Secretariat under the theme of “Suraki magakata thabamu piyawara” was conducted at the premises of Matale branch of the National Transport Medical Institute.
2023.06.03, 04, 05	NTMI participated at the medical clinic conducted at Dharma Rashmi poson kalapaya at Pitipana, Homagama
2023.07.08, 09	Under the “Amayuru piyamaga-32-Hambantota District” programme, a mobile programme was conducted at the following villages, • Agunakolapalassa – Jadura Village • Beliatta – Sitinamaluwa – North Village • Weeraketiya – Keppatiya – North Village • Suriyawewa – Bedigantota Village • Tangalle – Kahadawa and Wadigala Village Tissamaharamaya – Jul Pallama Village and Kawantissapura Village
2023.07.08	Participated at the mobile service conducted at U.B. Wannainayake National School premises, Galgamuwa, covering all the electoral divisions in the North Central provisions.
2023.08.03	Participated at “Aandukara Nilamehewara” mobile service conducted by the Sabaragamuwa Provincial Council.
2023.08.12, 13	The NTMI performed medical examinations for the programme organized by the Department of Motor Traffic covering 30 Divisional Secretariats in the Kurunegala District for providing driving licenses.
2023.08.09, 10, 11, 12, 13	Participated at educational and trade fair held at W/Gam Urapola Central Collage.
2023.09.30	Participated at the mobile service held at the Niyagama Divisional Secretariat, Galle District.
2023.08.19	Participated at the mobile service held at Anamaduwa electoral division at the North Central province.

2023.08.22	Participated at the “Aandukara Nilamehewara” mobile service held at Dudley Senanayake Vidyalaya, Tholangamuwa.
2023.10.14	Participated at the mobile service held at Ridigama Divisional Secretariat of Dodandaslanda electoral division.
2023.10.21	Participated at the mobile service held at Kavisigamuwa Sri Gamini MahaVidyalaya based on Dodangaslanda electoral division.
2023.10.21	Participated at the mobile service held at Hindu Collage, Batticaloa on 21.10.2023covering 14 Divisional Secretariats in the Batticaloa District.
2023.11.10	Participated at one-day medical camp held within Multimodal Transport Center, Makumbura for examining drivers and providing consultancy services.
2023.12.03	Participated at the mobile service held at Karukkawa Sugathananda MahaVidyalaya in Chillaw Electroral Division.
2023.12.27, 28, 29, 30, 31	Participated at Educational Exhibition held at Pasyala MahaVidyalaya.

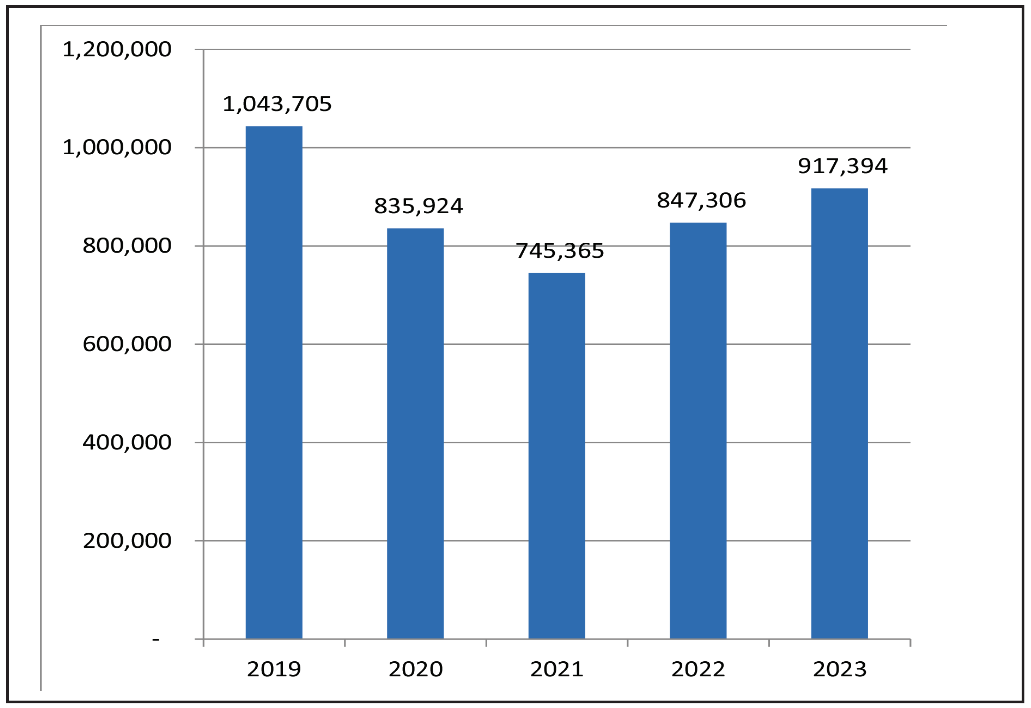


Mobile service conducted at the Sri Lanka Ports Authority.

Mobile service conducted at educational and trade exhibition conducted at W/Gam Urapola

Operational Activities and Institutional Development Activities

- Progress of issuance of medical certificates.



Although under the prevailing crisis in the country, the number of medical examinations conducted in the year 2022 is 847,306. This shows a 12.03% increase compared to the year 2021. In the year 2023, 917,394 medical examinations were conducted and this is a 7.63% increase compared to the year 2022.

- Implementation of capacity development programmes for the employees of the institute.

  A capacity development programme was conducted at Laya Leisure Hotel, Kukuleganga on 30.12.2023 to promote positive attitudes among the employees.

- Application of Information Technology.

  Take action to implement a methodology for providing medical certificates through smart technology, online linking the Department of Motor Traffic and the National Transport Medical Institute.

Proposals for the year 2024

- Online linking the Department of Motor Traffic and the National Transport Medical Institute and take further actions to implement the methodology for providing medical certificates virtually via smart technology.

Also, taking steps to establish a new cyber security system to ensure the safety of the entire computer system.

- Seeking the possibility of issuance of medical certificates to give the opportunity for obtaining driving license to persons with hearing impairments and facilitate them.
- Updating the medical criteria.
- Making appropriate regulations under the National Transport Medical Institute Act.
- Installing solar panels at the Head Office building in Negegoda.
- Relocating Gampaha, Badulla and Polonnaruwa branch offices to suitable buildings.
- Purchasing generators to continue office functions smoothly, whenever power supply is interrupted. (Galle, Batticaloa and Badulla branch offices)
- Complete the remaining construction works of the security and restroom of the Head Office.
- Implementing a pilot project to provide consultant medical services within the Matale branch office after 3.00 PM
- Providing qualitative service to o clients by developing human resources and recommending training programs for employees of the institution.
- Air-conditioning several selected branch offices (Nugegoda - First floor, Matara).

My No: COT/D/NTMI/FA/01/2023/43 13 May 2022

Chairman

National Transport Medical Institute

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Transport Medical Institute for the year ended 31 December 2023 in terms of Section 12 of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of National Transport Medical Institute for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023,statement of financial performance, statement of change in equity, cash flow statement, and notes to the financial statements for the year then ended, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lankaread in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion,except for the effects of the matters described in the basis for Qualified Opinion section of my report,the accompanying financial statements give a true and fair view of the financial position of the institute as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance withSri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) Even though in presenting financial statements, current assets and non-current assets should be stated in the Financial Position Report, categorizing them in accordance with Sections 76 and 87 of the Public Sector Accounting Standard No. 01, the receivable loan balance of Rs. 51,935,115 has been stated under current assets instead of non-current assets considering the receivable period.

(b) Actions have not been taken in accordance with Public Sector Accounting Standard No.07 regarding completely depreciated assets valued at Rs. 55,628,433.

(c) The institute has obtained 2 buildings for a period of 3 years and another 2 buildings for a period of 5 years under lease agreements. However, the amount of Rs. 4,627,108 that has been paid for repairs has been capitalized, and this capitalized amount has not been written off during the lease period. Actions were taken to write off this amount within a period of 40 years. Due to understating this depreciation by Rs. 929,351 in the year under review, profit for the year has been overstated by the same amount.

(d) Even though the retention tax of Rs. 8,740,974 charged by the bank for fixed account interest, should be debited to the fixed account interest account, crediting it to the receivable retention tax account, the institute has debited this amount to the fixed deposit interest account and credited it to the retention tax account. Accordingly, interest income and retention tax on interest have been understated by the same amount.

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

1.3 Other information included in the Annual Report 2023 of the Institute

The other information is defined as the information that are not included in my audit report but included in the Annual Report 2023 of the Institute, due to be forwarded to me after the date of this Audit Report. The management is responsible for this other information.

My opinion on Financial Statement does not reveal the other information and I will not give any sort of guarantee or opinion regarding this information.

My responsibility in relevant to auditing financial statements stands reading the other information whenever they are available and while doing so, consider whether there are material mismatches in the financial statements according to my knowledge obtained by auditing or any other way.

If I conclude material misstatements when reading Annual Report 2023 of the Institute, these matters should be communicated to governing parties for rectification. If further misstatement that are not rectified, these will be included in the report to be tabled in Parliament in due course by me, in accordance with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the institutesability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the instituteor to cease operations, or has no realistic alternative but to do so.

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

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

1.5 Auditor's responsibility for the Audit of Financial Statements

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

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

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018includes specific provisions for following requirements.

2.1.1 I have obtained all the information and explanation that required for the audit and as far as appears from my examination, except for the effects of the matters described in the basis for Qualified Opinion section of my report, proper accounting records have been kept by the Institute as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.

2.1.2 Financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented include all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018 apart from the observations given in basis for qualified opinion part of my report.

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material nothing has come to my attention.

2.2.1 to state that any member of the governing board of the Institute has any direct or indirect interest in any contract entered into by the Institute which are out of the normal cause of business as per the requirement ofsection 12 (d) of the National Audit Act, No. 19 of 2018.

2.2.2 to state that the institute has not complied with any applicable written law, general and special directions issued by the governingboard of the institute as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018.

	Reference to laws, rules, and regulations or provisions	Non compliances
(a)	Section 3(b) of the National Transport Medical Institute Act No. 25 of 1997	Even though medical certificates were issued to the drivers and operators of all types of motor vehicles, including heavy vehicles, by examining their physical and mental fitness, clients who have a blood glucose level exceeding 200 have passed the medical examination, and their eyesight level has not been recorded in the system medical examination report.
(b)	Establishment Code of Democratic Socialist Republic of Sri Lanka (i) Section 10, Chapter ii	Even though an officer newly recruited to a post should face a medical examination as per Form 169, the officers of the institute have given medical certificates required for gaining a driving license without obtaining this medical report. Also, approval has been granted by Director Board Decision No. 2021/67 to use a medical form used in government or corporations; however, this was not followed.
(ii)	Section 2.1, Chapter vi	When an officer is appointed to a post under probation or on an agreement, a history sheet should be prepared for this officer. If the officer has served in government service earlier, history sheets should be obtained from his former workplaces. However, the audit observed that history sheets were not filed in six personnel files.
(d)	Section 5.4.10 of the Procurement Guidelines	Even though a performance bond of not less than 5% of the estimated contract should be obtained to safeguard the procurement entity in case of breaching the contract, such a bond has not been secured in obtaining security services for the year 2022/2023.

2.2.3 to state that the Institute has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018.

2.2.4 to state that the resources of the Institute had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018.

The institute entered into an agreement with a private company on February 9, 2022, to construct the Drivers and Security Restroom on the first floor of the Head Office building, Nugegoda, within 180 days for Rs. 6,629,903 (with VAT). However, the construction work has not been completed, and Rs 7,309,432 has already been paid to the contractor.

2.3 Other matters

(a) The institute could not recruit 67 Medical Officers and 17 Administrative Officers required for the institute, due to not approving recruitment procedure for recruiting Medical Officers, Administrative Officers and Data Analysts to the institute.

(b) Even though the receivable balance as of December 31, 2023 amounted to Rs. 14,233,512, of which Rs. 2,348,821 is to be recovered for years 2–5 and Rs. 10,546,421 for more than 5 years, the management has not taken action to recover these amounts.

W.P.C. Wickramaratne

Auditor General

Answers to the Audit Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Transport Medical Institute for the year ended 31 December 2023

1.2 Basis for Qualified Opinion

(a) Even though the distress loan amounted to Rs. 51,953,115.00 was not separately stated in the financial statements as current and non-current assets, actions were taken to recover this amount monthly from the relevant employee. This has not had any effect on the cash flow statement or profit for the year.

Actions will be taken to allocate distress loans as current and non-current assets in the financial statements in the year 2024.

(b) The National Transport Medical Institute has assets with net zero value under property, plant and equipment at a value of Rs 55,628,433.00. We know that these should be revalued and taken to books with a revaluation profit. In the future, it is expected to take all these assets into financial statements, revaluing them in accordance with Accounting Standard No.07.

(c) I will take action to adjust Rs. 929,351.00, the amount reduced as depreciation for the relevant years, to the accumulated profit in the Financial Statement 2024, considering the lease period for the Anuradhapura, Kalutara, Matara, and Trincomalee branches.

(d) This error was incurred in accounting for the withholding tax, the profit for the year has decreased by Rs. 8,740,974.00, and I will take action to adjust this in the profit for the year 2024.

2.2.2.

(a) The standards and medical criteria required for performing medical examinations have been identified from the beginning, and we will take action to update these standards and criteria with the recommendations of specialized colleges for each matter.

As per the rules approved by the Board of Directors, the blood glucose level should be lower than 200 mg/dl. Accordingly, the clients who have a blood glucose level greater than 200 mg/dl were temporarily failed, and after controlling their blood glucose level through medical treatments, they were given medical certificates. Even though, in the year 2020, it was proposed to halt blood glucose level examinations to minimize the time taken for medical examinations, the blood glucose level examinations are continuously carried out as the Ministry of Health has emphasized the importance of identifying diabetics since there is an increasing trend of diabetics among non-communicable diseases. Also, this enables us to find out who first revealed that their sugar level was not at the accepted level and who has complications from diabetes.

E.g; Eye sight differs due to diabetic disorders

Accordingly, in medical examinations, blood glucose levels are important. If the blood glucose level is more than 200 mg/dl when there is no complication, medical certificates should be issued.

However, written requests were forwarded to the College of Endocrinologists several times, and they inquired over the telephone about the suitable sugar level for a person driving a vehicle. However, I still have not received an answer to these inquiries.

Further, actions were taken to forward letters to collages of medical specialists, as it is required to obtain instructions from these collages to stop medical examinations practiced so far.

Actions are being taken to include facilities for examining eyesight through the system and providing computers to all the medical officers.

(b)

(I) Even though the Board of Directors has granted their approval for using the new Form Medical, the former Chairman has not given his approval. However, actions will be taken to decide whether this form will be used, further discussing this matter.

(II) Instructions will be taken to include history sheet that is suitable for our institutein the personal files in the future.

(c) As it is not appropriate to deploy a new security service since it is required to follow health measures for clients due to the COVID-19 pandemic situation that prevailed in the 2021–2022 years, the security service was obtained from the same company. However, service was obtained from this same company considering matters like availability of service at the same price and capacity to provide island-wide service. Therefore, a performance bond has been obtained only for the years 2020/2021.

2.2.4

Actions have been taken to complete this contract within 180 days starting on March 2, 2022, and the price of construction materials has skyrocketed due to the COVID-19 situation that prevailed in the country, and the contractor requested a cost increase. Accordingly, I made the Board of Directors aware of this matter, and assistance for cost revision was obtained from Engineer Mrs. Neranjalee Perera.

The total amount of Rs. 7,309,432.00 was paid in five instances as part payments for the already completed construction.

Also, as per the Circular issued by the Ministry of Finance, Economic Stabilization, and National Policies dated 8 August, 2022, approval of the Minister of Finance should be obtained to incur the capital expenditure, and approval has been sought and granted to us only on 25 April 2023.

However, the contractor did not agree to continue this contract at the agreed rate, and a board paper was submitted to the board of directors in this regard. The board of directors made their decision to recover the late charges from the contractor and select a new contractor for this construction.

However, for the selection of a new contractor, the previous contract should be canceled, and we could not recover the late charges as per the decision of the Board of Directors. This was due to the emergence of COVID 19, an increase in construction materials, and therefore seeking approval as per the Public Expenditure Management Circular.

A board paper was submitted to the board of directors on January 23, 2024, in this regard. Further action will be taken according to their decision.

The management has taken action in this regard in many instances, and several board papers have been forwarded to the board of directors. In addition, the institute has to adhere to public expenditure management circulars issued from time to time by the prevailing government. Due to this reason, we could not complete this task according to the procurement plan for 2023.

2.3 Other matters

(a) Only a few medical officers are serving in the institute. Even though the institute has attempted to recruit medical officers for a long time by publishing several newspaper advertisements, the medical officers are not willing to join the institute on a permanent basis due to the low remuneration and allowances paid by the institute. Therefore, medical officers are recruited on a contract basis and on a daily basis to provide uninterrupted service without causing inconvenience to the clients.

The recruitment procedure for administrative officers has been submitted for approval. After approval is received, recruitment could be made.

(b) Discussions are being conducted with the Sri Lanka Transport Board and in the future will decided on recovering money.

Actions taken to enhance the performance for the year 2023

- **Infrastructure Development**

  The Vauniya branch office was relocated at a building within the District Secretariat premises and renovated and rearranged the internal structure of the building selected for Nuwar-Eliya branch office that was obtained on monthly rent basis.

- **Extension of services and introduction of methodologies for providing better service to the public.**

Conducting mobile services and exhibitions

Date	Venue
2023.01.09, 10	A mobile programme for the renewal of driving licenseswas conducted for employees of the South Asia Gateway Terminal of the Sri Lanka Ports Authority.
2023.01.05, 06, 07	Participated at the medical clinic held at Mahara Wesak kalapaya
2023.05.28	The first programme of providing driving license on a concessionary basis for persons live in all the GramaNiladhari divisions in Elahera Divisional Secretariat under the theme of "Suraki magakata thabamu piyawara" was conducted at the premises of Matale branch of the National Transport Medical Institute.
2023.06.03, 04, 05	NTMI participated at the medical clinic conducted at Dharma Rashmi poson kalapaya at Pitipana, Homagama
2023.07.08, 09	Under the "Amayuru piyamaga-32-Hambantota District" programme, a mobile programme was conducted at the following villages, • Agunakolapalassa – Jadura Village • Beliatta – Sitinamaluwa – North Village • Weeraketiya – Keppatiya – North Village • Suriyawewa – Bedigantota Village • Tangalle – Kahadawa and Wadigala Village Tissamaharamaya – Jul Pallama Village and Kawantissapura Village
2023.07.08	Participated at the mobile service conducted at U.B. Wannainayake National School premises, Galgamuwa, covering all the electoral divisions in the North Central provisions.
2023.08.03	Participated at "Aandukara Nilamehewara" mobile service conducted by the Sabaragamuwa Provincial Council.
2023.08.12, 13	The NTMI performed medical examinations for the programme organized by the Department of Motor Traffic covering 30 Divisional Secretariats in the Kurunegala District for providing driving licenses.
2023.08.09, 10, 11, 12, 13	Participated at educational and trade fair held at W/Gam Urapola Central Collage.
2023.09.30	Participated at the mobile service held at the Niyagama Divisional Secretariat, Galle District.
2023.08.19	Participated at the mobile service held at Anamaduwa electoral division at the North Central province.
2023.08.22	Participated at the "Aandukara Nilamehewara" mobile service held at Dudley Senanayake Vidyalaya, Tholangamuwa.
2023.10.14	Participated at the mobile service held at Ridigama Divisional Secretariat of Dodandaslanda electoral division.
2023.10.21	Participated at the mobile service held at Kavisigamuwa Sri Gamini MahaVidyalaya based on Dodangaslanda electoral division.
2023.10.21	Participated at the mobile service held at Hindu Collage, Batticaloa on 21.10.2023covering 14 Divisional Secretariats in the Batticaloa District.
2023.11.10	Participated at one-day medical camp held within Multimodal Transport Center, Makumbura for examining drivers and providing consultancy services.
2023.12.03	Participated at the mobile service held at Karukkawa Sugathananda MahaVidyalaya in Chillaw Electroral Division.
2023.12.27, 28, 29, 30, 31	Participated at Educational Exhibition held at Pasyala MahaVidyalaya.

- Implementation of capacity development programmes for the employees of the institute.

  A capacity development programme was conducted at Laya Leisure Hotel, Kukuleganga on 30.12.2023 to promote positive attitudes among the employees.

- Application of Information Technology.

  Take action to implement a methodology for providing medical certificates through smart technology, online linking the Department of Motor Traffic and the National Transport Medical Institute.

National Transport Medical Institute

STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31ST DECEMBER 2023

		2023	2022
ASSETS	Notes	Rs.	Rs.
Non Current Assets			
Property Plant & Equipment	4	245,831,584.27	254,842,153.04
Work in Progress - Construction		10,447,097.27	14,520,433.73
Investments	5	2,291,911,135.37	1,432,374,227.03
Investment for Gratuity Fund	6	94,393,645.49	80,776,352.46
Total Non Current Assets		2,642,583,462.40	1,782,513,166.26
Current Assets			
Inventories	7	32,423,808.15	38,179,067.12
Accounts Receivables	8	14,233,511.88	14,821,254.08
Other Receivables	9	186,368,022.57	239,921,144.18
Cash & Cash Equivalencies	10	6,058,110.18	3,201,050.85
Total Current Assets		239,083,452.78	296,122,516.23
TOTAL ASSETS		2,881,666,915.18	2,078,635,682.49
CAPITAL & RESERVES			
Capital		62,099,697.33	62,099,697.33
General Reserve		22,682,287.89	22,682,287.89
Accumulated Profit		1,912,102,685.01	1,804,071,674.53
Total Equity		1,996,884,670.23	1,888,853,659.75
Non Current Liabilities			
Provision of Gratuity	11	115,101,955.00	117,041,805.00
Fidelity Fund Payable	11	117,244.26	114,976.26
		115,219,199.26	117,156,781.26
Current Liabilities			
Accounts Payable	12	729,989,872.37	42,196,907.12
Accrued Expenses	13	17,933,907.16	14,573,516.33
Other Payable	14	21,639,266.16	15,854,818.03
		769,563,045.69	72,625,241.48
TOTAL EQUITY & LIABILITIES		2,881,666,915.18	2,078,635,682.49

It is certified that the Financial Statements of National Transport Medical Institute have been prepared and presented in compliance with Sri Lanka Public Sector Accounting Standards.

Accountant

Director (Admin & Finance)

The Accounting Policies on pages 31 to 32 and Notes to the Financial Statements on pages 33 to 45 from an integral part of these Financial Statements. The Board of Directors is responsible for the preparation and presentation of these Financial Statements. Signed on behalf of Board by

Chairman / CEO

Board of Director

Secretary Ministry of Transport and Highways

National Transport Medical Institute
STATEMENT OF FINANCIAL PERFORMANCE
YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 Rs.	2022 Rs.
Revenue			
Main Medical Service Income	15	1,400,842,690.00	982,257,989.00
Profit from Pharmacy	23	128,243.34	81,703.41
Loan Interest	17	2,311,511.68	1,830,408.78
FD & TB Interest	18	331,539,835.96	200,095,080.77
Other Income	19	3,404,526.61	439,667.94
TOTAL REVENUE		1,738,226,807.59	1,184,704,849.90
Expenses			
Administrative Expenses	20	417,679,385.94	436,779,784.63
Establishment Expenses	21	348,114,776.78	311,444,915.91
Other Expenses	22	14,791,977.06	13,568,667.86
TOTAL EXPENSES		780,586,139.78	761,793,368.40
NET PROFIT		957,640,667.81	422,911,481.50

The Accounting policies and notes on page 31 through 45 from an integral part of the Financial Statement.

National Transport Medical Institute
CHANGES IN EQUITY STATEMENT
YEAR ENDED 31ST DECEMBER 2023

	Capital	General Reserve	Accumulated Profit/ (Loss)	Total
Balance as at 1stJanuary 2022	62,099,697.33	22,682,287.89	1,666,741,187.57	1,751,523,172.79
Previous Year Adjustment			4,419,005.46	4,419,005.46
Net profit for the period 2022	-	-	422,911,481.50	422,911,481.50
Contribution to the Consolidated fund of Treasury	-	-	(290,000,000.00)	(290,000,000.00
Balance as at 31stDecember 2022	62,099,697.33	22,682,287.89	1,804,071,674.53	1,888,853,659.75
Balance as at 1stJanuary 2023	62,099,697.33	22,682,287.89	1,804,071,674.53	1,888,853,659.75
Previous Year Adjustment	-	-	390,342.67	390,342.67
Net profit for the period 2023	-	-	957,640,667.81	957,640,667.81
Contribution to the Consolidated fund of Treasury	-	-	(850,000,000.00)	(850,000,000.00)
Balance as at 31stDecember 2023	62,099,697.33	22,682,287.89	1,912,102,685.01	1,996,884,670.23

National Transport Medical Institute

CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2023

	2023 Rs.	2022 Rs.
Cash Flows From Operating Activities		
Net Profit / (Loss) From Ordinary Items	957,640,667.81	422,911,481.50
Adjustments For Depreciation	32,005,014.25	34,906,687.66
Provision For Gratuity	11,414,678.87	10,375,166.25
Interest on Investment	(331,539,835.96)	(200,095,080.77)
Operating Profit Before Working Capital Changes	669,520,524.97	268,098,254.64
Increase/(Decrease) In Inventories	5,755,258.97	9,011,604.62
Increase/(Decrease) In Accounts Receivable	587,742.20	(213,948.12)
Increase/(Decrease) In Other Receivable	53,553,121.61	(133,293,368.46)
Increase/(Decrease) In Accounts Payable	687,792,965.25	(5,421,342.36)
Increase/(Decrease) In Accrued Expenses	3,360,390.83	(939,649.51)
Increase/(Decrease) In Other Payables	5,784,448.13	(2,797,373.54)
Cash Generated From Operation	1,426,354,451.96	134,444,177.27
Payment Of Gratuity	(13,352,260.87)	(3,470,342.50)
Contribution to the Consolidated fund of Treasury	(850,000,000.00)	(290,000,000.00)
Net Cash Flow From Operating Activities	563,002,191.09	(159,026,165.23)
Cash Flows From Investment Activities		
Previous Year Adjustment	390,342.67	4,419,005.46
Purchase Of Property Plant & Equipment	(26,644,445.48)	(40,285,923.87)
Move to Building (Kilinochchi Renovation)	3,650,000.00	
Work in progress - Construction	4,073,336.46	(1,384,717.10)
Purchase Of Investments (net)	(873,154,201.37)	(5,000,695.18)
Interest on Investment	331,539,835.96	200,095,080.77
Net Cash Used In Investing Activities	(560,145,131.76)	157,842,750.08
Net Increase In Cash And Cash Equivalents	2,857,059.33	(1,183,415.15)
Cash And Cash Equivalents At Beginning of Period	3,201,050.85	4,384,466.00
Cash And Cash Equivalents At End of Period	6,058,110.18	3,201,050.85

The Accounting policies and notes on page 31 through 45 from an integral part of the Financial Statement.

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023

1 Corporate Information

1.1 General

National Transport Medical Institute was established in terms of the National Transport Medical Institute Act No 25 of 1997 of the government of the Democratic Socialist Republic of Sri Lanka. The registered office of the Institute is located at No 170, Highlevel Raod, Nugegoda

The Institute expanded its services through out the island and established one branch office per district and covered whole island. Each person who wants to drive a vehicle on a road has to come for a Medical exmination to our Organization.

Our Vision is to have a healthy driver behind each steering.

Our Mission is to " certify physical and mental fitness, conducting qualitative medical tests for all the candidates applied for driving licenses.

1.2 Principal Activities and Nature of Operations

As a preliminary step to achieve the vision, National Transport Medical Institute performs a medical examination on driver applicants at the recruitment and periodically.

In addition to this function, NTMI medically assess the drivers who are being referred by courts and by the traffic police and submit medical reports to courts. National Transport Medical Institute provide medical fitness certificates for private bus drivers when getting a permit for a specific route. It also provides the service of medical Examinations to confirm the fitness of Drivers who are beign refered by Organizations.

It also provides an out door patient's treatment unit for employees of SLTB and Germen Technical school.

2 Statement of Compliance

The Financial Statements of the Institute have been prepared in accordance with Sri Lanka Public Sector Accounting Standards.

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023

2.1 Basis of Preparation

The Financial Statements of the Institute have been prepared on a historical cost basis. The preparation and presentation of the Financial Statements are in compliance with the Sri Lanka Public Sector Accounting Standards No 1.

The Financial Statements are presented in Sri Lankan Rupees (LKR).

3 Summary of Significant Accounting Policies

3.1 Property Plant and Equipment

Property Plant and Equipment is initially stated at cost. If the cost incurred are related with the improvement of the capacity of Property Plant & Equipment and life time of the Property Plant & Equipment which are recognized as cost of Property Plant &

Depreciation is calculated on a straight line basis over the useful life-time and Depreciation rate of assets as follows;

* Building & Renovation	- 40 Years	2.5%
* Machinery	- 10 Years	10%
* Furniture & Fittings	- 10 Years	10%
* Vehicle	- 05 Years	20%
* Medical Equipment	- 10 Years	10%
* Parapet Wall	- 40 Years	2.5%
* Computer Equipment	- 04 Years	25%
* IT Related Software	- 04 Years	25%
* Office Equipment	- 10 Years	10%

Property Plant and Equipment are depreciated from the date of purchased.

3.2 Inventories

The inventories are valued at cost.

3.3 Benefit of Gratuity

The Institute is liable to pay gratuity in terms of the relevant statute. Special provisions are made for the employees who were transferred from CTB to National Transport Medical Institute at the stage of formation of National Transport Medical Institute

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
YEAR ENDED 31ST DECEMBER 2023

4

Assets Category	Cost as at 2023.01.01	Purchases for the Year 2023	Cost as at 2023.12.31	Accumulated Depreciation as at 2023.01.01	Depreciation For the Year 2023	Accumulated Depreciation as at 2023.12.31	Net value
Freehold Land	57,865,535.00	-	57,865,535.00	-	-	-	57,865,535.00
Building	106,329,705.53	19,118,584.68	125,448,290.21	14,922,619.44	2,768,914.73	17,691,534.17	107,756,756.04
Parapet Wall	1,529,839.32	-	1,529,839.32	676,963.82	38,245.98	715,209.80	814,629.52
Motor Vehicles	23,176,333.00	-	23,176,333.00	23,176,333.38	-	23,176,333.38	(0.38)
Machinery	37,933,734.65	-	37,933,734.65	26,054,627.06	2,614,358.30	28,668,985.36	9,264,749.29
Furniture & Fittings	81,605,176.89	1,435,476.80	83,040,653.69	39,221,535.87	6,414,888.41	45,636,424.28	37,404,229.41
Office Equipments	29,438,626.49	1,043,934.00	30,482,560.49	10,167,559.02	2,991,357.17	13,158,916.19	17,323,644.30
Medical Equipments	13,610,947.48	699,550.00	14,310,497.48	8,372,887.37	1,014,397.46	9,387,284.83	4,923,212.65
IT Related Software	10,069,841.60	-	10,069,841.60	8,140,890.69	857,410.44	8,998,301.13	1,071,540.47
Computer Equipments	99,663,478.08	4,346,900.00	104,010,378.08	80,297,774.43	14,305,315.69	94,603,090.12	9,407,287.96
Hambantota Renovation	4,901,732.32	-	4,901,732.32	3,901,606.24	1,000,126.07	4,901,732.31	0.01
Kilinochchi Renovation	-	-	-	-	-	-	-
	466,124,950.36	26,644,445.48	492,769,395.84	214,932,797.32	32,005,014.25	246,937,811.57	245,831,584.27

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
YEAR ENDED 31ST DECEMBER 2023

		2023	2022
		Rs.	Rs.
5	Investments		
	Fixed Deposit – BOC	617,408,643.38	794,582,021.18
	Fixed Deposit – NSB	899,802,491.99	602,792,205.85
	Treasury Bills – BOC/Repo	739,700,000.00	-
	Treasury Bills – NSB	35,000,000.00	35,000,000.00
		2,291,911,135.37	1,432,374,227.03
6	Investment for Gratuity Fund		
	Treasury Bills – BOC	93,693,645.49	80,076,352.46
	Fixed Deposit – NSB	700,000.00	700,000.00
	Fixed Deposit – BOC	-	-
		94,393,645.49	80,776,352.46
7	Inventory		
7.1	Pharmacy Drug Stock		
	Pharmacy Drug Stock-Main	551,733.77	599,203.00
	Pharmacy Drug Stock-Sub 1	8,127.71	8,127.71
	Pharmacy Drug Stock-Sub 2	474,098.67	181,075.68
		1,033,960.15	788,406.39
7.2	Medical Forms Stock		
	Medical Forms Stock-Main	2,349,627.50	10,907,640.00
	Medical Forms Stock-Nugegoda	-	-
	Medical Forms Stock-Kandy	194,021.10	249,127.25
	Medical Forms Stock-Galle	124,935.14	75,788.46
	Medical Forms Stock-Kurunegala	253,908.11	145,146.17
	Medical Forms Stock-Anuradhapura	114,452.31	48,550.59
	Medical Forms Stock-Hambantota	157,390.43	74,107.54
	Medical Forms Stock-Ratnapura	197,012.14	344,432.91
	Medical Forms Stock-Badulla	89,146.05	36,209.56
	Medical Forms Stock-Monaragala	75,058.25	146,809.75
	Medical Forms Stock-Ampara	127,473.75	50,927.00
	Medical Forms Stock-Batticaloa	254,904.50	80,427.00
	Medical Forms Stock-Werahara	195,442.50	157,124.97
	Medical Forms Stock-Vauniya	228,819.25	94,959.29
	Medical Forms Stock-Mannar	92,061.16	44,086.68
	Medical Forms Stock-Matara	134,440.75	50,674.13
	Medical Forms Stock-Trincomalee	229,556.09	39,204.00
	Medical Forms Stock-Jaffna	197,605.11	139,702.75
	Medical Forms Stock-Gampaha	278,357.50	91,773.00
	Medical Forms Stock-Kilinochchi	78,358.80	72,892.86
	Medical Forms Stock-Kalutara	164,023.64	46,968.37
	Medical Forms Stock-Matale	236,329.71	54,007.16
	Medical Forms Stock-Kegalle	138,571.50	71,330.22
	Medical Forms Stock-Mullatiuv	42,720.87	71,836.01

	Medical Forms Stock-Nuwara Eliya	177,092.89	100,281.05
	Medical Forms Stock-Polonnaruwa	140,610.00	145,761.68
	Medical Forms Stock-Puttalam	187,447.12	126,484.31
		6,459,366.17	13,466,252.71
7.3	A 10 Book Stock		
	A 10 Book Stock - Main	451,891.50	451,891.50
	A 10 Book Stock - Nugegoda	-	-
	A 10 Book Stock - Kandy	3,340.80	3,340.80
	A 10 Book Stock - Galle	3,037.75	3,037.75
	A 10 Book Stock - Kurunegala	1,990.25	1,990.25
	A 10 Book Stock - Anuradhapura	104.75	104.75
	A 10 Book Stock - Hambantota	4,071.60	4,071.60
	A 10 Book Stock - Ratnapura	2,401.20	2,401.20
	A 10 Book Stock - Badulla	104.40	104.40
	A 10 Book Stock - Monaragala	104.40	104.40
	A 10 Book Stock - Ampara	939.60	939.60
	A 10 Book Stock - Batticaloa	626.40	626.40
	A 10 Book Stock - Werahara	3,027.60	3,027.60
	A 10 Book Stock - Vauniya	-	-
	A 10 Book Stock - Mannar	1,780.05	1,780.05
	A 10 Book Stock - Matara	730.80	730.80
	A 10 Book Stock - Trincomalee	1,152.25	1,152.25
	A 10 Book Stock - Jaffna	419.00	419.00
	A 10 Book Stock - Gampaha	1,566.00	1,566.00
	A 10 Book Stock - Kilinochchi	626.40	626.40
	A 10 Book Stock - Kalutara	208.80	208.80
	A 10 Book Stock - Matale	-	-
	A 10 Book Stock - Kegalle	835.20	835.20
	A 10 Book Stock - Mullatiuv	209.50	209.50
	A 10 Book Stock - Nuwara Eliya	-	-
	A 10 Book Stock - Polonnaruwa	628.50	628.50
	A 10 Book Stock - Puttalam	523.75	523.75
		480,320.50	480,320.50
7.4	Computer Receipt Paper Stock		
	Computer Receipt Paper Stock - Main	296,378.00	165,071.00
	Computer Receipt Paper Stock - Nugegoda	-	-
	Computer Receipt Paper Stock - Kandy	4,554.00	6,639.36
	Computer Receipt Paper Stock - Galle	6,831.00	3,319.68
	Computer Receipt Paper Stock - Kurunegala	6,831.00	3,319.68
	Computer Receipt Paper Stock - Anuradhapura	2,277.00	29,075.04
	Computer Receipt Paper Stock - Hambantota	4,554.00	3,319.68
	Computer Receipt Paper Stock - Ratnapura	4,554.00	6,728.28
	Computer Receipt Paper Stock - Badulla	2,277.00	6,639.36
	Computer Receipt Paper Stock - Monaragala	2,277.00	-
	Computer Receipt Paper Stock - Ampara	2,277.00	-
	Computer Receipt Paper Stock - Batticaloa	2,277.00	-
	Computer Receipt Paper Stock - Werahara	2,277.00	22,318.20
	Computer Receipt Paper Stock - Vauniya	2,277.00	6,372.00

	Computer Receipt Paper Stock - Mannar	13,203.00	6,372.00
	Computer Receipt Paper Stock - Matara	4,554.00	3,378.96
	Computer Receipt Paper Stock - Trincomalee	-	-
	Computer Receipt Paper Stock - Jaffna	32,920.68	3,319.68
	Computer Receipt Paper Stock - Gampaha	-	6,639.36
	Computer Receipt Paper Stock - Kilinochchi	2,277.00	-
	Computer Receipt Paper Stock - Kalutara	2,277.00	-
	Computer Receipt Paper Stock - Matale	2,277.00	-
	Computer Receipt Paper Stock- Kegalle	4,554.00	-
	Computer Receipt Paper Stock- Mullaitivu	2,277.00	-
	Computer Receipt Paper Stock- Nuwara Eliya	6,831.00	-
	Computer Receipt Paper Stock- Polonnaruwa	-	-
	Computer Receipt Paper Stock- Puttalam	-	6,817.20
		410,811.68	279,329.48
7.5	Stationery Stock		
	Stationery Stock- Main	8,316,584.61	7,266,235.67
	Stationery Stock- Nugegoda	1,287,769.00	1,239,329.00
	Stationery Stock- Kandy	183,258.01	176,992.48
	Stationery Stock- Galle	84,370.05	178,751.35
	Stationery Stock- Kurunegala	449,631.89	757,429.22
	Stationery Stock- Anuradhapura	38,959.34	59,461.14
	Stationery Stock- Hambantota	159,435.80	39,160.67
	Stationery Stock- Ratnapura	261,795.75	257,075.14
	Stationery Stock- Badulla	186,370.14	44,826.88
	Stationery Stock- Monaragala	91,888.92	29,857.53
	Stationery Stock- Ampara	291,155.52	283,294.03
	Stationery Stock- Batticaloa	49,518.26	336,838.14
	Stationery Stock- Werahara	482,988.75	528,031.15
	Stationery Stock- Vauniya	94,578.26	71,083.62
	Stationery Stock- Mannar	39,386.17	69,677.24
	Stationery Stock- Matara	59,060.58	128,859.01
	Stationery Stock- Trincomalee	41,772.18	151,331.04
	Stationery Stock- Jaffna	121,501.59	42,599.83
	Stationery Stock- Gampaha	267,434.06	84,650.98
	Stationery Stock- Kilinochchi	39,198.20	14,364.51
	Stationery Stock- Kalutara	285,001.31	26,886.75
	Stationery Stock- Matale	204,493.62	187,251.53
	Stationery Stock- Kegalle	90,533.62	15,581.50
	Stationery Stock- Mullaitivu	32,905.26	24,665.68
	Stationery Stock- Nuwara Eliya	127,144.91	14,587.69
	Stationery Stock- Polonnaruwa	52,586.19	18,520.49
	Stationery Stock- Puttalam	69,057.09	167,822.84
		13,408,379.08	12,215,165.11
7.6	X-Ray Items Stock		
	X-Ray Stock- Main	34,726.80	34,726.80
		34,726.80	34,726.80

7.7	Laboratory items Stock		
	Laboratory items Stock-Main	2,358,446.87	6,684,136.20
	Laboratory items Stock-Nugegoda	276,223.00	362,046.78
	Laboratory items Stock-Kandy	598,937.25	134,244.48
	Laboratory items Stock-Galle	351,764.69	160,580.67
	Laboratory items Stock-Kurunegala	706,905.75	321,036.67
	Laboratory items Stock-Anuradhapura	244,765.65	194,568.99
	Laboratory items Stock-Hambantota	296,184.75	102,947.31
	Laboratory items Stock-Ratnapura	334,996.50	131,300.82
	Laboratory items Stock-Badulla	323,651.75	164,298.29
	Laboratory items Stock-Monaragala	265,492.83	162,525.08
	Laboratory items Stock-Ampara	358,141.25	194,577.72
	Laboratory items Stock-Batticaloa	277,174.66	74,598.32
	Laboratory items Stock-Werahara	532,727.18	255,410.53
	Laboratory items Stock-Vauniya	161,071.30	185,978.09
	Laboratory items Stock-Mannar	94,978.50	68,218.35
	Laboratory items Stock-Matara	293,132.54	213,903.53
	Laboratory items Stock-Trincomalee	263,181.73	248,498.72
	Laboratory items Stock-Jaffna	245,291.64	89,809.23
	Laboratory items Stock-Gampaha	446,495.62	151,413.00
	Laboratory items Stock-Kilinochchi	148,343.06	28,527.59
	Laboratory items Stock-Kalutara	454,423.50	159,310.50
	Laboratory items Stock-Matale	257,849.00	89,906.80
	Laboratory items Stock-Kegalle	208,769.25	77,496.98
	Laboratory items Stock-Mullatiuv	75,609.00	132,330.81
	Laboratory items Stock-Nuwara Eliya	204,185.50	97,140.28
	Laboratory items Stock-Polonnaruwa	168,994.75	104,967.35
	Laboratory items Stock-Puttalam	193,648.25	208,316.04
		10,141,385.77	10,798,089.13
7.8	Medical Equipment Spare Parts stock		
	Medical Equipment Spare Parts stock- Main	176,511.00	116,777.00
	Medical Equipment Spare Parts stock- Nugegoda	178,259.00	-
	Medical Equipment Spare Parts stock- Kegalle	3,468.00	-
	Medical Equipment Spare Parts stock- Mathara	42,574.00	-
	Medical Equipment Spare Parts stock- Rathnapura	27,702.00	-
	Medical Equipment Spare Parts stock- Werahera	26,344.00	-
		454,858.00	116,777.00
8	Accounts Receivables		
	SLTB Head Office	1,414,386.00	2,063,477.00
	C.G.T.T.I. - Moratuwa	629,821.39	511,125.39
	C.G.T.T.I. - Boralla	333,683.10	333,683.10
	Central Bus Stand	271,744.00	363,695.00
	Metropolitan Bus Company	742,312.21	742,312.21
	CBS Regional	3,670.00	-
	Kaluthara Training School-1/5 security	10,981,892.65	10,981,892.65
	National Transport Commission	1,200.00	1,200.00
	Sundry Customer	574,162.00	574,162.00
	Provision for Bad Debts	(719,359.47)	(750,293.27)
		14,233,511.88	14,821,254.08

9	Other Receivables		
	Advances to Office works	2,438,316.46	230,510.68
	Receivable Treasury Bill Interest	11,130,769.97	7,239,881.39
	Receivable Fixed Deposit Interest	88,267,871.65	148,818,348.35
	Receivable Insurance 1/3 from Employees	4,469,572.26	3,883,431.94
	Receivable Medical Forms Income	320,000.00	320,000.00
	Receivable from Employees	1,791,304.73	907,440.42
	10 Month Distress Loan Receivable	51,953,115.88	49,322,697.24
	Book Loan Receivable	5,913,168.66	5,480,168.66
	Festival Advance Receivable	2,338,124.05	1,694,874.05
	Prepayments Medical Insurance	7,213,074.80	6,627,498.49
	Prepayments Vehicle Insurance	274,567.01	246,196.85
	Prepayments for Service Agreements	2,344,792.77	1,438,672.83
	Maintenance Agreements	311,055.16	220,444.40
	Receivable E-Chenelling Income	3,601,500.00	2,622,000.00
	Prepayments – Rental Advance	3,800,789.17	10,668,978.88
	Security Deposit for Transformer	200,000.00	200,000.00
		186,368,022.57	239,921,144.18
10	Cash & Cash Equivalencies		
10.1	Bank Current A/c		
	Bank Current A/C – Income 76883133	10,703,537.06	8,348,962.37
	Bank Current A/C – Nugegoda 228044	(7,929,812.98)	(13,453,494.63)
	Bank Current A/C - Gratuity Fund 228068	188,240.35	(429,853.88)
	Savings Account - Fidelity Fund	180,211.13	175,165.61
	Bank Current A/C - E-Chenelling 86532219	99,989.00	6,559,201.92
	Bank Current A/C - Card Payment 86532229	184,465.00	71,245.00
	Bank Current A/C - On Line 86532241	13,250.00	13,250.00
	Bank Current A/C - People's Bank	10,381.43	10,000.00
		3,450,260.99	1,294,476.39
10.2	Petty Cash Bank Current A/c		
	Petty Cash Bank Current A/c - Kandy	50,850.00	29,950.00
	Petty Cash Bank Current A/c - Galle	82,212.62	49,152.62
	Petty Cash Bank Current A/c - Kurunegala	77,953.00	23,250.00
	Petty Cash Bank Current A/c - Anuradhapura	110,885.50	83,885.50
	Petty Cash Bank Current A/c - Hambantota	49,900.02	33,510.02
	Petty Cash Bank Current A/c - Ratnapura	34,664.54	34,664.54
	Petty Cash Bank Current A/c - Badulla	34,350.00	31,350.00
	Petty Cash Bank Current A/c - Monaragala	46,594.83	29,994.83
	Petty Cash Bank Current A/c - Ampara	74,214.50	69,644.50
	Petty Cash Bank Current A/c - Batticaloa	67,262.12	59,262.12
	Petty Cash Bank Current A/c - Vauniya	15,000.00	35,485.00
	Petty Cash Bank Current A/c – Mannar	7,500.00	32,520.00
	Petty Cash Bank Current A/c - Matara	26,505.26	15,005.26
	Petty Cash Bank Current A/c - Trincomalee	29,000.00	25,000.00
	Petty Cash Bank Current A/c - Jaffna	50,536.92	55,536.92
	Petty Cash Bank Current A/c - Gampaha	65,400.00	32,500.00
	Petty Cash Bank Current A/c - Kilinochchi	26,425.00	24,925.00
	Petty Cash Bank Current A/c - Kalutara	10,000.00	18,496.00
	Petty Cash Bank Current A/c - Matale	23,000.00	15,000.00
	Petty Cash Bank Current A/c - Kegalle	40,400.00	33,090.00

	Petty Cash Bank Current A/c - Mullatiuv	30,010.50	32,660.50
	Petty Cash Bank Current A/c - Nuwara Eliya	31,080.00	31,883.00
	Petty Cash Bank Current A/c - Polonnaruwa	46,440.92	65,845.92
	Petty Cash Bank Current A/c - Puttalam	53,650.56	57,200.56
		1,083,836.29	919,812.29
10.3	Petty Cash A/c		
	Petty Cash A/c - (15,000.00) - Nugegoda	4,456.63	17,060.00
	Petty Cash A/c - Nugegoda	76,230.86	43,707.28
	Petty Cash A/c - Kandy	24,894.91	25,374.91
	Petty Cash A/c - Galle	1,204.68	22,364.68
	Petty Cash A/c - Kurunegala	42,628.97	5,290.97
	Petty Cash A/c - Anuradhapura	46,998.93	36,354.93
	Petty Cash A/c - Hambantota	31,255.00	10,515.00
	Petty Cash A/c - Ratnapura	95,016.50	71,796.50
	Petty Cash A/c - Badulla	63,890.73	25,730.73
	Petty Cash A/c - Monaragala	42,030.81	33,325.81
	Petty Cash A/c - Ampara	62,602.05	78,831.05
	Petty Cash A/c - Batticaloa	51,623.61	26,342.09
	Petty Cash A/c - Werahara	29,749.50	34,320.50
	Petty Cash A/c - Vauniya	60,650.00	28,725.00
	Petty Cash A/c - Mannar	26,335.60	9,885.60
	Petty Cash A/c - Matara	14,897.74	13,347.74
	Petty Cash A/c - Trincomalee	32,360.00	19,741.00
	Petty Cash A/c - Jaffna	71,784.91	52,244.91
	Petty Cash A/c - Gampaha	55,660.00	39,915.00
	Petty Cash A/c - Kilinochchi	6,740.80	9,240.80
	Petty Cash A/c - Kalutara	73,972.00	14,064.00
	Petty Cash A/c - Matale	50,464.00	36,514.00
	Petty Cash A/c - Kegalle	14,888.80	8,162.80
	Petty Cash A/c - Mullatiuv	85,265.00	51,345.00
	Petty Cash A/c - Nuwara Eliya	63,384.35	60,244.35
	Petty Cash A/c - Polonnaruwa	78,831.08	19,426.08
	Petty Cash A/c - Puttalam	25,140.44	7,571.44
		1,232,957.90	801,442.17
10.4	Cash In Hand		
	Cash In Hand - Nugegoda	29,305.00	41,870.00
	Cash In Hand - Kandy	60,000.00	71,750.00
	Cash In Hand - Galle	-	10,500.00
	Cash In Hand - Kurunagala	117,750.00	-
	Cash In Hand - Anuradhapura	-	-
	Cash In Hand - Hambantota	9,000.00	3,000.00
	Cash In Hand - Ratnapura	-	-
	Cash In Hand - Badulla	-	1,200.00
	Cash In Hand - Monaragala	28,500.00	4,500.00
	Cash In Hand - Ampara	-	-
	Cash In Hand - Batticaloa	-	-
	Cash In Hand - Werahara	24,000.00	40,500.00
	Cash In Hand - Vauniya	-	-
	Cash In Hand - Mannar	-	-
	Cash In Hand - Matara	21,000.00	10,500.00

	Cash In Hand - Trincomalee	-	-
	Cash In Hand - Jaffna	-	-
	Cash In Hand - Gampaha	1,500.00	1,500.00
	Cash In Hand - Kilinochchi	-	-
	Cash In Hand - Kalutara	-	-
	Cash In Hand - Matale	-	-
	Cash In Hand - Kegalle	-	-
	Cash In Hand - Mullatiuv	-	-
	Cash In Hand - Nuwara Eliya	-	-
	Cash In Hand - Polonnaruwa	-	-
	Cash In Hand - Puttalam	291,055.00	185,320.00
11	Non Current Liability		
	Provision of Gratuity	115,101,955.00	117,041,805.00
	Fidelity Fund Payable	117,244.26	114,976.26
		115,219,199.26	117,156,781.26
12	Accounts Payable		
	Consolidate Fund	700,000,000.00	-
	Bus Pass Payable	27,513,108.47	28,727,307.70
	Centura IT	89,880.00	89,880.00
	E wis Pheripherals (Pvt) Ltd	129,181.60	129,181.60
	Ew Information systems Ltd	31,503.08	31,503.08
	IOM Lanka (Pvt) Ltd	236,333.47	236,333.47
	Link R & R Solution	110,500.00	-
	Digiscan Secure Print Solution	-	9,193,962.50
	GT Constructuion	252,602.45	252,602.45
	Lakdiva Engineering Company	91,346.00	91,346.00
	State Trading (General) Corporation Ltd	68,475.35	68,475.35
	Kaluthara Training School	8,250.00	8,250.00
	Parliament of Sri Lanka	6,950.00	6,950.00
	State Engineering Corporation of Srilanka	11,120.00	11,120.00
	Rupasan Construction	101,764.55	101,764.55
	T & R Power Engineering (Pvt) Ltd	25,252.50	25,252.50
	Department Of Government Printing	209,373.60	209,373.60
	Metro Homes (Pvt) Ltd	46,194.00	629,661.50
	Lloyds Auto mart (Pvt) Limited	-	94,150.00
	OSAKA IT (Pvt) Limited	104,990.00	104,990.00
	VS Information System	127,112.75	1,130,621.33
	South Asian Technology (Pvt) Ltd	-	122,310.00
	Sumathi Information (Pvt) Ltd	445,954.63	445,954.63
	State Pharmaceutical Co-operation	379,979.92	-
	Soft-Logic Information (Pvt) Ltd	-	56,560.00
		729,989,872.37	41,767,550.26
13	Accrued Expenses		
	Refundable Tender deposit	568,059.90	568,059.90
	EPF Payable	4,341,259.88	6,320,233.52
	ETF Payable	587,642.29	847,003.31
	Payable on Stationary	403,670.00	21,015.00
	Payable on Janitorial Expenses	1,988,057.60	1,338,606.50

	Provision for Audit Fee	1,188,900.00	837,600.00
	Payable on Rent	2,280,162.02	790,274.48
	Payable on Security Charges	2,163,559.05	1,931,173.19
	Bank Loan Payable	43,056.00	-
	Electricity Payable	1,750,100.68	912,065.04
	Telephone Payable	597,783.90	614,720.06
	Water Payable	62,364.01	43,263.10
	Sanasa Development Bank Payable	-	12,000.00
	Payable National Housing Development	-	4,479.00
	Payable on People's Bank	-	(17,362.50)
	Reimbursed Insurance Payable	159,075.73	159,075.73
	Performance Bond Payable	123,535.00	123,535.00
	Uniform/ Ceylan World wide (pvt) Ltd	1,322,460.00	-
	Other Accrued Expenses	354,221.10	67,775.00
		17,933,907.16	14,573,516.33
14	Other Payable		
	Salary Control A/c	2,027,788.86	2,749,954.90
	Payable Locum Salary & Other	3,317,273.51	2,926,283.26
	With Holding Tax	4,565,430.85	-
	Assets Verification allowance Payable	1,635,750.00	1,346,000.00
	Trainee Allowances Payable	25,000.00	189,500.00
	Traveling Payable	9,107.50	4,787.50
	Payable on Food & Accommodation	56,500.00	6,400.00
	Postage Payable	252,750.26	107,552.52
	News Paper Payable	5,200.00	9,180.00
	Fuel Payable	197,166.10	-
	Payable on Maintenance of Medi Equipment	14,852.25	-
	Payable on Maintenance of Office Equipment	34,380.00	19,880.00
	Payable on Maintenance of Computer Equ;	614,360.00	-
	Medical Leave Payable	6,000,000.00	7,767,263.63
	Welfare Payable	20,198.00	89,165.00
	Stamp Duty Payable	15,801.00	54,031.00
	Union Payable - S.L.N.S.S.	47,575.00	47,575.00
	Union Payable – PWUCIS	-	3,300.00
	Union Payable - J.S.S.	8,200.00	1,900.00
	Training Programme-Building Capacity	984,856.00	-
	Maranadara Society Payable	148,550.00	94,950.00
	Emar Pharma Vat	580,125.00	-
	PAYE tax Payable	493,827.50	157,979.44
	Other Payable	584,574.33	279,115.78
		21,639,266.16	15,854,818.03

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
YEAR ENDED 31ST DECEMBER 2023

		2023 Rs.	2022 Rs.
15	Main Medical Service Income		
	Light Vehicle Medical Examination New/Renewal	802,073,500.00	476,079,625.00
	Hevy Duty Medical Examination New	57,033,000.00	28,281,900.00
	Hevy Duty Medical Examination Renewal	198,054,000.00	139,859,200.00
	Route Permits	5,844,000.00	5,507,100.00
	X-Ray Income	1,081,500.00	824,800.00
	Medical Examination For Other Institutions	522,000.00	240,100.00
	Private Bus Conductor Examination	1,326,000.00	809,900.00
	Driver Instructor Examination	1,501,348.00	594,800.00
	NTC Medical Examination	4,119,000.00	2,346,300.00
	CTB New Recruitment	1,236,000.00	1,128,800.00
	CTB Re-employment	58,500.00	21,100.00
	Renewal over 10 years	994,500.00	684,000.00
	Medical Examination For Government Institutions	906,200.00	1,424,900.00
	Lab Test Income	546,016.00	43,896,050.00
	Renewal Of Medical Report	131,500.00	9,500.00
	Board Examination	1,500.00	9,000.00
	Medical Camp Income	6,124,500.00	1,287,200.00
	Consultancy & Medical Officer Fee	542,126.00	484,914.00
	Leaner permit	420,000.00	329,000.00
	Foreign Medical Examination	5,437,500.00	4,682,000.00
	Court & Police Referral	6,807,300.00	4,070,400.00
	Long Vehicle Medical Examination	1,027,500.00	952,600.00
	Medical Board-Heavy/Light (DL)	17,500.00	18,000.00
	E-Chanelling Medical Income	304,921,500.00	268,095,800.00
	Card Payment Income	116,200.00	621,000.00
		1,400,842,690.00	982,257,989.00
16	Pharmacy Income		
	CTB Head office Treatment – Credit	3,168,288.00	2,405,258.00
	CTB Depot Treatment – Cash	528,478.00	525,060.00
	CGTTI Medical Income – Credit	644,028.00	361,303.00
	CBS treatment – Credit	134,915.00	180,771.00
		4,475,709.00	3,472,392.00
17	Loan Interest Income		
	10 Month Distress Loan Interest	2,145,600.68	1,756,131.78
	Book Loan Interest	165,911.00	74,277.00
		2,311,511.68	1,830,408.78

18	FD & TB Interest Income		
	Interest on Treasury Bills - BOC	18,132,445.18	10,603,750.25
	Interest on Treasury Bills/Bond - NSB	2,115,401.40	954,417.66
	Interest on Fixed Deposit - BOC	177,136,523.59	95,950,486.72
	Interest on Fixed Deposit - NSB	120,008,820.56	88,944,572.45
	Interest on - Repo	14,146,645.23	3,641,853.69
		331,539,835.96	200,095,080.77
19	Other Income		
	Income from Disposal Items	-	21,515.00
	Suppliers Registration	354,000.00	333,500.00
	Other Income -Over Accrued Medical Leave 2023	1,684,937.55	-
	Over Accrued Medical Leave EPF & ETF	752,655.47	-
	Others	444,433.59	11,152.94
	Non refundable Tender deposit	168,500.00	73,500.00
		3,404,526.61	439,667.94
20	Administrative Expenses		
	Salaries & Wages	206,936,454.97	216,117,450.59
	Allowances	144,913,474.51	150,379,068.44
	Over Time & Weekend Allowances	2,698,852.69	4,546,795.63
	Medical Leave Encashment	6,000,000.00	9,156,974.91
	Chairman's Allowance	877,975.00	825,025.00
	Bonus	6,810,000.00	7,851,062.50
	Trainees Allowances	2,395,500.00	1,959,750.00
	EPF 12%	26,929,673.85	31,049,887.63
	ETF 3%	6,832,364.93	7,650,365.62
	Skills Development Programme / Welfare	6,008,750.55	1,215,589.40
	Free Medical Treatment	1,640,793.25	1,628,098.72
	Medical Bill Reimbursement	3,038,531.19	2,323,382.86
	Medical Camp Allowance	1,164,750.00	444,000.00
	Transport Allowances	1,432,265.00	1,632,333.33
		417,679,385.94	436,779,784.63
21	Establishment Expenses		
	Electricity	21,005,045.56	11,783,133.21
	Water	977,670.94	714,001.26
	Drinking Water	1,171,045.00	916,853.81
	Rate & Taxes	8,158,936.43	336,477.41
	Rent	40,569,126.98	31,437,501.49
	Postage	3,403,567.67	1,670,903.88
	Telephone	7,478,563.57	8,729,050.93
	News Paper & Magazines	166,820.00	112,790.00
	Janitorial & Maintenance Service Charges	20,532,521.42	13,038,179.90
	Traveling Expenses	335,873.50	203,849.50
	Fuel & Lubricant	6,032,550.76	4,891,370.26
	Tea Expenses For Employees	6,412,245.63	4,196,841.25
	Food & Accommodation	2,436,255.50	1,856,157.64

Advertisement	698,533.00	2,337,108.00
Bus Pass Expenses	26,782,002.77	28,727,307.70
Uniform & ID Card	1,362,960.00	1,353,575.00
Maintenance of Office Equip & Furniture & Fittings	7,280,885.52	4,388,769.68
Maintenance of Medical Equip & Machinary	312,425.02	814,438.25
Maintenance of Office Vehicle	5,003,598.41	3,061,266.32
Maintenance Of Building	840,427.65	1,861,074.00
Maintenance Of Computers & Printers	9,041,059.87	3,832,943.75
Stationary Expenses	25,803,011.28	17,790,543.24
Medical Forms Consumed	25,070,511.54	11,802,213.03
Computer Receipt Paper Consumed	954,646.80	960,775.60
Office requisites	3,960,071.07	6,484,501.81
Laboratory items Consumed	49,648,403.36	78,911,763.91
Security Charges	25,577,655.92	20,321,072.68
Outside Labour Charges	299,150.00	578,730.00
Board Directors Fees	448,800.00	420,000.00
Audit Committee Allowance	141,000.00	90,000.00
Board Secretory Fees	-	60,000.00
Verification Allowance	1,143,500.00	832,000.00
Insurance for Office Vehicle	362,769.12	345,192.20
Insurance for Employees	10,061,547.40	9,311,978.09
Depreciation	32,005,014.25	34,906,687.66
Hiring Charges	1,031,340.39	1,130,374.39
Entertainment	525,863.05	435,117.50
Consultancy Fee	-	29,337.50
Other Expenses	1,079,377.40	771,035.06
	348,114,776.78	311,444,915.91

22	Other Expenses		
	Legal & Specialist service Expenses	914,533.44	1,128,717.89
	Bank Charges	343,900.00	366,975.00
	Audit Fees	1,200,000.00	1,297,000.00
	Donation	65,000.01	-
	Bad Debtors	(30,933.80)	105,013.25
	Property Loan Institute Share	264,428.26	280,270.47
	Gratuity Adjustment	11,414,678.87	10,375,166.25
	Sport & Wefare	617,390.28	-
	Comission for Card Payment	2,980.00	15,525.00
		14,791,977.06	13,568,667.86

23	Notes	2023	2022
		Rs.	Rs.
Pharmacy Income	16	4,475,709.00	3,472,392.00
Opening Stock		788,406.39	476,293.55
(+) Purchases		6,233,812.67	5,012,635.51
(-) Closing Stock		(1,033,960.15)	(788,406.39)
		5,988,258.91	4,700,522.67
(-) Free Medical Treatment		(1,640,793.25)	(1,309,834.08)
Cost of Goods Sold		4,347,465.66	3,390,688.59
Profit from Pharmacy		128,243.34	81,703.41

National Transport Medical Institute
BUDGET VS ACTUAL STATEMENT
YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 Actual Rs.	2023 Budgeted Rs.
Revenue			
Main Medical Service Income	24	1,400,842,690.00	1,183,537,000.00
Profit from Pharmacy	32	128,243.34	1,275,000.00
Loan Interest	26	2,311,511.68	2,175,000.00
FD & TB Interest	27	331,539,835.96	480,000,000.00
Other Income	28	3,404,526.61	
TOTAL REVENUE		1,738,226,807.59	1,666,987,000.00
Expenses			
Administrative Expenses	29	417,679,385.94	421,792,000.00
Establishment Expenses	30	348,114,776.78	346,225,000.00
Other Expenses	31	14,791,977.06	34,105,000.00
TOTAL EXPENSES		780,586,139.78	802,122,000.00
NET PROFIT		957,640,667.81	864,865,000.00

National Transport Medical Institute
BUDGET VS ACTUAL STATEMENT (Cont.)
YEAR ENDED 31ST DECEMBER 2023

		2023 Actual Rs.	2023 Budgeted Rs.
24	Main Medical Service Income		
	Light Vehicle Medical Examination New/Renewal	802,073,500.00	696,297,000.00
	Hevy Duty Medical Examination New	57,033,000.00	30,228,000.00
	Hevy Duty Medical Examination Renewal	198,054,000.00	173,895,000.00
	Route Permits	5,844,000.00	4,482,000.00
	X-Ray Income	1,081,500.00	14,000.00
	Medical Examination For Other Institutions	522,000.00	195,000.00
	Private Bus Conductor Examination	1,326,000.00	1,379,000.00
	Driver Instructor Examination	1,501,348.00	1,487,000.00
	NTC Medical Examination	4,119,000.00	3,755,000.00
	CTB New Recruitment	1,236,000.00	25,000.00
	CTB Re-employment	58,500.00	25,000.00
	Renewal over 10 years	994,500.00	981,000.00
	Medical Examination For Government Institutions	906,200.00	200,000.00
	Lab Test Income	546,016.00	200,000.00
	Renewal Of Medical Report	131,500.00	110,000.00
	Board Examination	1,500.00	-
	Medical Camp Income	6,124,500.00	3,000,000.00
	Consultancy & Medical Officer Fee	542,126.00	375,000.00
	Leaner permit	420,000.00	400,000.00
	Foreign Medical Examination	5,437,500.00	3,100,000.00
	Court & Police Referral	6,807,300.00	2,000,000.00
	Long Vehicle Medical Examination	1,027,500.00	875,000.00
	Medical Board-Heavy/Light (DL)	17,500.00	5,000.00
	E-Chanelling Medical Examination	304,921,500.00	260,334,000.00
	Card Payment Income	116,200.00	170,000.00
	Miscellaneous	-	5000.00
		1,400,842,690.00	1,183,537,000.00
25	Pharmacy Income		
	CTB Head office Treatment – Credit	3,168,288.00	3,000,000.00
	CTB Depot Treatment – Cash	528,478.00	700,000.00
	CGTTI Medical Income – Credit	644,028.00	450,000.00
	CBS treatment – Credit	134,915.00	200,000.00
		4,475,709.00	4,350,000.00

26	Loan Interest Income		
	10 Month Distress Loan Interest	2,145,600.68	2,000,000.00
	Book Loan Interest	165,911.00	175,000.00
		2,311,511.68	2,175,000.00
27	FD & TB Interest Income		
	Interest on Treasury Bills - BOC	18,132,445.18	20,000,000.00
	Interest on Treasury Bills/Bond - NSB	2,115,401.40	5,000,000.00
	Interest on Fixed Deposit - BOC	177,136,523.59	225,000,000.00
	Interest on Fixed Deposit - NSB	120,008,820.56	222,000,000.00
	Interest on - Repo	14,146,645.23	8,000,000.00
		331,539,835.96	480,000,000.00
28	Other Income		
	Income from Disposal Items	-	600,000.00
	Suppliers Registration	354,000.00	-
	Other Income -Over Accrued Medical Leave 2023	1,684,937.55	100,000.00
	Non refundable Tender deposit	168,500.00	150,000.00
		2,207,437.55	850,000.00
29	Administrative Expenses		
	Salaries & Wages	206,936,454.97	200,000,000.00
	Allowances	144,913,474.51	150,000,000.00
	Over Time & Weekend Allowances	2,698,852.69	4,500,000.00
	Medical Leave Encashment	6,000,000.00	5,792,000.00
	Chairman's Allowance	877,975.00	1,200,000.00
	Bonus	6,810,000.00	7,000,000.00
	Trainees Allowances	2,395,500.00	2,500,000.00
	EPF 12%	26,929,673.85	35,000,000.00
	ETF 3%	6,832,364.93	9,000,000.00
	Skills Development Programme / Welfare	6,008,750.55	2,500,000.00
	Free Medical Treatment	1,640,793.25	1,600,000.00
	Medical Bill Reimbursement	3,038,531.19	2,000,000.00
	Medical Camp Allowance	1,164,750.00	700,000.00
	Transport Allowances	1,432,265.00	1,200,000.00
		417,679,385.94	422,992,000.00

30	Establishment Expense		
	Electricity	21,005,045.56	20,000,000.00
	Water	977,670.94	900,000.00
	Drinking Water	1,171,045.00	900,000.00
	Rate & Taxes	8,158,936.43	1,300,000.00
	Rent	40,569,126.98	40,000,000.00
	Postage	3,403,567.67	3,000,000.00
	Telephone	7,478,563.57	7,000,000.00
	News Paper & Magazines	166,820.00	100,000.00
	Janitorial & Maintenance Service Charges	20,532,521.42	20,000,000.00
	Traveling Expenses	335,873.50	300,000.00
	Fuel & Lubricant	6,032,550.76	3,500,000.00
	Tea Expenses For Employees	6,412,245.63	4,000,000.00
	Food & Accommodation	2,436,255.50	2,500,000.00
	Advertisement	698,533.00	500,000.00
	Bus Pass Expenses	26,782,002.77	27,995,000.00
	Uniform & ID Card	1,362,960.00	20,000.00
	Maintenance of Office Equip & Furniture & Fittings	7,280,885.52	9,000,000.00
	Maintenance of Medical Equip & Machinary	312,425.02	50,000.00
	Maintenance of Office Vehicle	5,003,598.41	2,500,000.00
	Maintenance Of Building	840,427.65	900,000.00
	Maintenance Of Computers & Printers	9,041,059.87	6,000,000.00
	Stationary Expenses	25,803,011.28	1,250,000.00
	Medical Forms Consumed	25,070,511.54	31,415,000.00
	Computer Receipt Paper Consumed	954,646.80	1,260,000.00
	Office requisites	3,960,071.07	5,000,000.00
	Laboratory items Consumed	49,648,403.36	82,400,000.00
	Security Charges	25,577,655.92	16,000,000.00
	Outside Labour Charges	299,150.00	-
	Board Directors Fees	448,800.00	500,000.00
	Audit Committee Allowance	141,000.00	100,000.00
	Refreshment	-	500,000.00
	Verification Allowance	1,143,500.00	-
	Insurance for Office Vehicle	362,769.12	600,000.00
	Insurance for Employees	10,061,547.40	12,000,000.00
	Printing Books & Others	-	600,000.00
	Depreciation	32,005,014.25	35,000,000.00
	Hiring Charges	1,031,340.39	500,000.00
	Entertainment	525,863.05	-
	Consultancy Fee	-	60,000.00
	Investigation Expenses	-	60,000.00
	Printing For Envelops	-	6,250,000.00
	Token Forms A6	-	1,065,000.00
	Other Expenses	1,079,377.40	-
		348,114,776.78	345,025,000.00

31	Other Expenses		
	Legal & Specialist service Expenses	914,533.44	575,000.00
	Bank Charges	343,900.00	275,000.00
	Audit Fees	1,200,000.00	1,275,000.00
	Donation	65,000.01	400,000.00
	Bad Debtors	(30,933.80)	-
	Property Loan Institute Share	264,428.26	275,000.00
	Gratuity Adjustment	11,414,678.87	30,000,000.00
	Comission for online	-	5,000.00
	Miscellaneous	-	1,300,000.00
		14,171,606.78	34,105,000.00

National Transport Medical Institute

BRANCH PROFITABILITY

YEAR ENDED 31ST DECEMBER 2023

	Year Profit 2023 Rs.	Year Profit 2022 Rs.
Nugegoda	271,790,484.93	103,995,921.00
Kandy	51,563,620.94	28,417,443.60
Galle	35,099,502.26	16,821,986.99
Kurunagala	79,274,237.33	43,029,450.30
Anuradhapura	41,304,311.61	19,032,686.01
Hambantota	27,690,096.91	11,440,847.84
Ratnapura	21,466,774.27	5,809,814.00
Badulla	15,159,882.81	6,735,530.09
Monaragala	9,612,806.87	2,723,520.51
Ampara	13,726,622.14	5,920,008.49
Batticaloa	21,419,544.67	10,058,307.01
Werahara	99,761,283.18	52,101,978.99
Vauniya	4,460,341.73	127,024.32
Mannar	(1,229,730.31)	(3,351,128.10)
Matara	21,072,074.82	8,709,473.66
Trincomalee	15,029,187.92	5,233,389.61
Jaffna	28,116,134.69	13,940,262.89
Gampaha	80,925,536.35	45,595,941.99
Kilinochchi	5,153,634.58	(301,096.87)
Kalutara	28,553,399.30	15,240,479.10
Matale	12,865,446.25	2,079,534.16
Kegalle	21,462,270.73	9,100,206.90
Mullatiuv	538,754.60	(1,542,185.86)
Nuwara Eliya	10,246,275.22	1,541,385.08
Polonnaruwa	14,769,059.67	5,295,495.85
Puttalam	27,809,114.34	15,155,203.94
	957,640,667.81	422,911,481.50