National Transport Medical Institute

2024

ANNUAL REPORT

CONTENTS

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	**-**	**Mr. J.A.D.B. Abeyrathna** **(from 15.02. 2023 to 02.10.2024)** **Dr. Ruwan Wijayamuni (from11.10.2024 to 16.12.2025)** **Dr. (Mrs) Arosha Vidyabushana (from 19.12.2024)**
Board Members	-	Mrs.W.A.K.C.Vithana (from 09.11.2023) Dr. C.R.T. Metiwalage (from 26.03.2024 to 15.07.2024) Mr. S.R. Godamune (from 02.10.2023 to 23.01.2024) Mr. B.M. Ifthikar (from 26.02.2024) Mr. Indika Hapugoda (from 21.05.2021) Dr. P.W.C.L.Panapitiya (from12.13..2020) Mr. P.V.B.P. Sisira Nandana (from 15.09.2024 to 27.11.2024) Mr. H.P.K. Perera (from 31.12.2024) Attorney Mr. N.H. Samarathunga (from 10.05.2023 to 15.07.2024) Mr.Theekshana Rathnayaka (from 28.10.2024) Mrs. R.M.C.S. Rathnayaka (from 28.10.2024) Secretary to the Board of Directors-Mrs. H.M.K.C. Herath
Meetings of the Board of Directors	-	Ten meetings were conducted during the year under review.

Audit and Management

Members of the Audit and Management Committee

Chairman	-	Mr. P.V.B.P. Sisira Nandana(up to 27.11.2024)
Member	-	Mrs.W.A.P.K.Vithana(from 06.12.2023)
Member	-	Mr. B.M. Ifthikar(from 20.05.2024 to date)
Observer	-	Mrs. M.M.F. Fitherwshiya(from 28.02.2023)
Observer	-	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 committee 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

Auditor

National Audit Office

Message of the Chairman

The Transport Medical Institute is providing an island-wide service to the drivers conducting medical examinations for the issuance of driving licenses in accordance with the power vested in it by the National Transport Medical Institute Act No. 25 of 1997.

The aim of the institute is to provide accurate technical service to the clients, in line with its vision "Placing a healthy driver behind each steering wheel." We strive to introduce innovative methodologies to provide qualitative service to our clients. Also, we are a party in the collective strength of creating an environmentally, socially, and ethically clean Sri Lanka with the aim of enhancing a more advanced society.

In achieving this inspiration, we are dedicated to providing transparent and respectable service to our clientele.

Further, we strongly believe in adopting smart technology in line with the government's policy of navigating the country towards digitalization.

I express my heartfelt gratitude to the board of directors, medical staff, senior management, and all the staff of the institute for their commitment to pursuing the success of the institute.

Further anticipate your cooperation to provide such an optimum and qualitative service in the future.

Dr. (Mrs.) Arosh Vidyabushana

Chairman/ Chief Executive Officer `

National Transport Medical Institute

Progress for the year 2024

An overview of the issuance of medical certificates to the applicants of driving licences as at end December 2024 is given bellow;

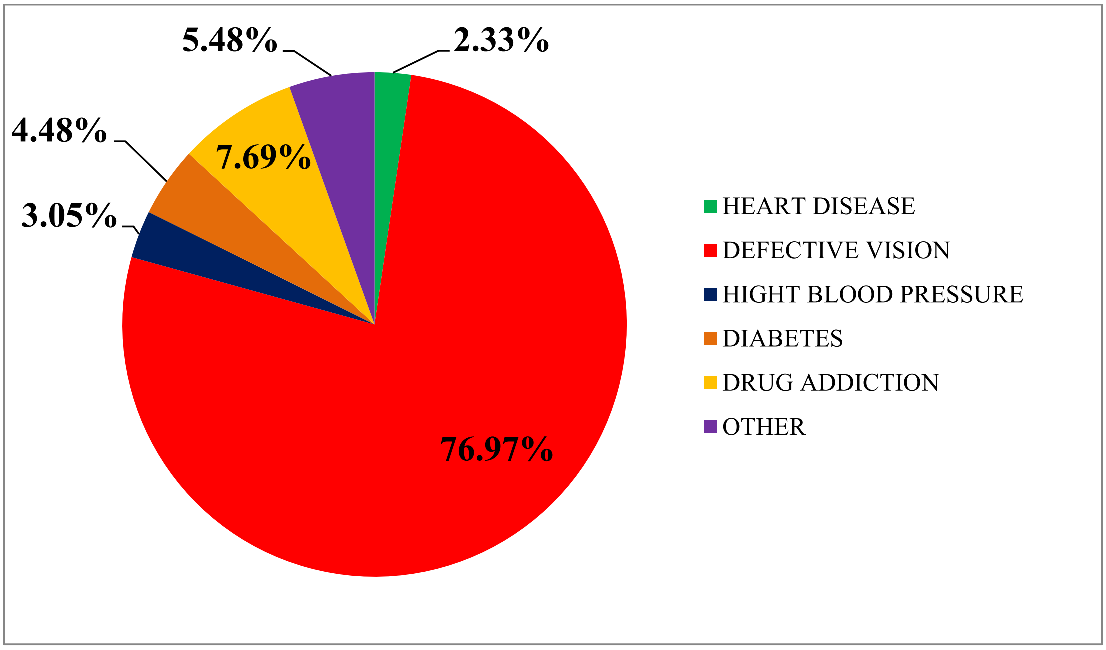
Medical examinations conducted up to 31 December 2024

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	122,785	3,615	2.94%
Werahera	80,139	6,205	7.74%
Gampaha	76,316	5,759	7.55%
Kalutara	43,801	2,287	5.22%
Kandy	57,882	5,052	8.73%
Matara	31,959	2,018	6.31%
Galle	42,808	4,244	9.91%
Hambantota	44,882	2,325	5.18%
Kurunegala	79,263	7,812	9.86%
Anuradhapura	43,094	4,031	9.35%
Ratnapura	29,784	1,125	3.78%
Badulla	25,675	1,989	7.75%
Moneragala	22,896	2,501	10.92%
Jaffna	32,771	2,169	6.62%
Mannar	4,949	366	7.40%
Vauniya	12,456	695	5.58%
Kilinochchi	11,103	566	5.10%
Batticaloa	24,590	1,358	5.52%
Trincomalee	20,970	1,742	8.31%
Ampara	21,865	2,746	12.56%
Matale	23,125	1,429	6.18%

Kegalle	28,599	2,698	9.43%
Mulativu	5,140	429	8.35%
Nuwara-Eliya	18,099	1,672	9.24%
Polonnaruwa	20,304	1,914	9.43%
Puttalam	29,281	2,981	10.18%
Total	954,536	69,728	7.30%

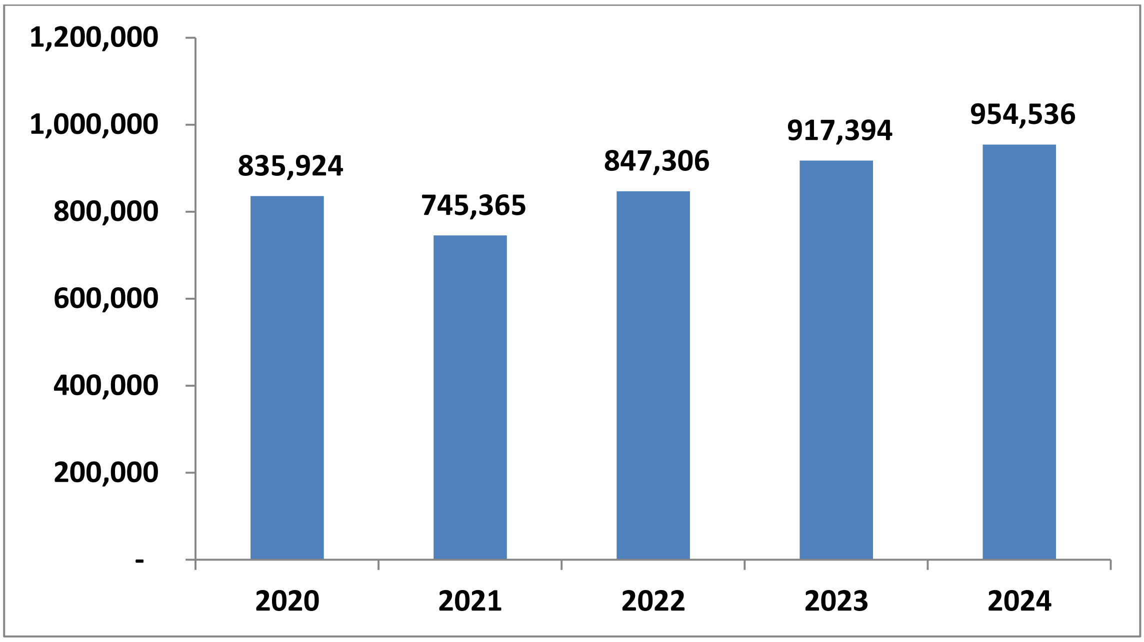
The total number of medical examinations conducted up to 31 December 2024 was 954,536and 7.30% of this amount were recommended by the Medical Officers as not fit to engage in driving jobs on medical grounds. It has been proven that 7-8% out of 100 applicants are medically unfit to drive due to their 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.

Progress of issuance of medical certificates



The institute has conducted 954,536 medical examinations during the year 2024. This is an increase of 3.89% compared to 2023.

Physical progress of the programmes and projects implemented in 2024

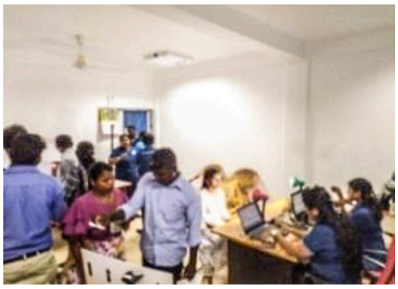
- Drafting relevant regulations under the National Transport Medical Institute Act (Draft regulation has been submitted to the Legal Draftsman)
- Updating medical criteria.
- Already commenced the construction works of drivers and security officers' restroom at the rear side of the instituteand 15% of the construction works has been completed at present.
- Reconstruction of the boundary wall at the rear side of the head office that had fallen down has been commenced and 60% of the construction works were completed.
- Even though the Technical Evaluation Committee report is ready for procurement of firewall licensing, actions are being taken to call fresh bids for this procurement on the decision of the Board of Directors.
- Computers and appliances have been purchased and are in the process of installing the necessary software.
- Actions were taken to conduct drug test for heavy vehicle drivers for the second consecutive series on 14.08.2024 in the National Transport Medical Institute.

- Implement capacity development programmes for the employees of the institute.
- Efficiency bar examinations were conducted for the employees, and they were promoted to the higher grades (Management Assistant and Medical Orderly)
- Total number of 954,536medical examinations have been conducted, and the medical certificates have been issuedduring the period from 01.01.2024 to 31.12.2024.
- During the year 2024, the National Transport Medical Institute has conducted 10 mobile services covering the island to provide medical certificates and consultation as a community service.

- **Mobile service conducted at Matara riverside park**



- **Mobile service conducted at Delfts Island, Jaffna**



- **Mobile service conducted at Vidyaraja National School, Thawalama,**



Newly introduced programmes for an efficient servicedelivery to the clients

The Queue Management System was introduced to refer the clients to examination rooms for medical examinations according to the sequence of their token numbers.

Challenges and issues

- **Difficulty in recruiting Medical Officers permanently to the institute.**

  Even though the medical officers recruited to the institute receive the same basic salary earned by a medical officer serving in the Ministry of Health, due to limited allowances, the monotonous nature of the job, and constraints to higher education, the medical officers who have completed their internship are reluctant to join the institute.

- **Issues relevant to the revision of employees' salaries.**

  Even though this is profit earning institute the salaries drawn by the officers of this institute is not and the instate face difficulties in seeking approval for increasing employee benefits.

- On 29.08.2024, the Inland Revenue Department has informed us to pay Rs. 1016 Mn as business tax for the period from 2018 to 2024. After communicating this matter to the Board of Directors, they informed to take actions to pay this tax obtaining clarification from the Department of Public Enterprises on whether the National Transport Medical Institute is an institute collecting taxes or a profit earning institute. This has been informed in writing to the Department of Public Enterprises. Further actions will be taken according to the instructions given by them.

  Even though it has not been decided whether the NTMI comes under any of the aforesaid categories, after establishing it under the National Transport Medical Institute Act No. 25 of 1997 as a self-governing institute, we have contributed Rs. 2027 Mn to the consolidated fund since 2011 to date.

Future Plans (for the year 2025)

- Taking further actions to implement a procedure for issuing medical certificates via an online method by interconnecting the services of the Department of Motor Traffic and National Transport Medical Institute

During this process,actions will be taken to install a new cyber security system for the entire computer system (including the branch offices).

- Installing solar panels at the head office building.
- Seeking Cabinet approval for the construction of a building for the Gampaha branch office at the land in Gampaha belongs to the institute.
- Installing CCTV systems at the Gampaha, Kandy and Kegalle branch offices.
- Seeking suitable buildings for relocating Ampara and Badulla branch offices and relocate these offices.
- Renovating Werahera and Batticaloa branch offices.
- Purchasing generators to provide uninterrupted service to clients during power breakdowns (for Galle, Batticaloa and Badulla branch offices).
- Completing remaining construction works of the drivers and security officer's restroom at the head office.
- Delivering a qualitative service for the satisfaction of clients through human resources development by providing training opportunities to the employees of the institute.

My No: COT/D/NTMI/FA/2024/69 26 June 2025

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 2024in 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 2024,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 2024, 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 accordance with Chapter 48 of the Public Sector Accounting Standard No. 01 on the presentation of financial statements, assets & liabilities and income & expenditure should not be set off unless necessary or permitted, a bank draft balance amounting to Rs. 200,703 had been stated in the financial statements as cash in current assets and an amount set off for balance in bank current accounts.

(b) Expenditure for leasing buildings had been understated by Rs. 3,543,189 due to accounting for actual expenditure of leasing out the District Branch Offices that amounting to Rs. 37,913,015 as Rs. 34,369,826.

(c) A detailed schedule that included the Rs. 768,593, the amount to be recovered from the employees as stated in the financial statements as at the end of the year under review, had not been submitted for auditing.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial 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 2024 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 2024 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 based on the other information obtained before the date of audit report and functions performed by me, these matters required to be reported by me. I have nothing to report in this regard.

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 83A(1A) of the Inland Revenue Act No. 17 of 2017 and Section 10 of the guideline No. SEC/2023/E/01 dated 29 March 2023 issued by the Inland Revenue Department on Advance Personal Income Tax.	Even though Advance Personal Income Tax for the employees shall be remitted to the Inland Revenue Department before the 15th of the incoming month, Rs. 1,004,071 relevant to the year under review had been paid delaying 3 1/2 months, and an amount of Rs. 142,316 to be paid as at end of the year under review had not been paid even by 15 May 2025.
(b)	Section 104 (1) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Even though assets, including a laptop computer, photocopy etc.,had been identified as misplaced assets, actions had not been taken in this regard in accordance with Financial Regulations.

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.

2. 3 Other matters

(a) A part of a building rent and security expenses for utilizing a building owned to the institute by the Sri Lanka Transport Board for the period from 2011 to 2019 has been accounted identifying as receivable amount from the Sri Lanka Transport Board. Even though this accounted value of Rs. 11,664,206 has been written off in terms of the board paper No. 2024/45 dated 29 November 2024 as the institute had not been entered into an agreement with the Sri Lanka Transport Board, this amount has been adjusted to accrued profit without recognizing it into the income statement of the year under review.

(b) At the end of the year under review, an amount of Rs. 10,072,680 had been paid as rent for operating Ampara and Polonnaruwa branch offices without taking actions to renew contracts that had been expired in April 2021 and January 2022, even by May 2025.

(c) The Galle district office is operated in a private building paying a monthly rent of Rs. 215,000 and in 2022 the institute has decided to relocate this district office at a building owned to the Sri Lanka Transport Board. After signing the contract for the period from 01 January 2020 to 31 December 2026, building had been renovated spending Rs. 3,035,898. However, actions were not taken to relocate the branch office at this new building even by 15 May 2025, the date of the Audit.

(d) The Vauniya district office is operated at a building in a land owned by the District Secretariat, Vauniya and the National Transport Medical Institute had spent Rs. 14,430,746 for building and renovating this building at the end of the year under review.

(e) The National Transport Medical institute had approved number of 449 cadre at the end of the year under review and existed number of vacancies was 122. 64 out of this number included the Medical Officers and actions had not been taken to fill these vacancies. Although actions had not been taken to approve the posts of Officer in Charge and Electrician, 13 employees had been recruited to these posts.

(f) The institute had weak internal control system due to not updating all the main medical services to the computerized accounting system. Accordingly, income earned by the main medical services was reported in the financial statements as Rs. 1,116,327,807 whileit isreportedin the computerized accounting system as Rs. 1,121,088,204.

(g) Canteen services within the NTMI had been provided by an external party since 2019without entering into an agreement. Even though the contract for providing canteen service was given to an external party with the intervention of Funeral Aid & Mutual Aid Society, the institution had not paid its attention to enter into an agreement.

(h) Even though it had been stated that medical certificates are issued to the heavy vehicle drivers who failed 3 stages of the urine tests after a report issued by the National Dangerous Drugs Control Board certifying the sample does not contain narcotic drugs, actions had not been taken to enter into an agreement between the National Transport Medical Institute and National Dangerous Drugs Control Boardfor carrying out such examination.

Sgd/

G.H.D. Dharmapala

Auditor General (Actg.)

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 2024 in terms of Section 12 of the National Audit Act No. 19 of 2018.

1.2 Basis for Qualified Opinion

(a) Overdraft balance is not in BOC current account (Gratuity Account) No 228068 and bank balance in the cashbook shows an overdraft. I will take action to show this Rs. 200,703 in financial statements under current liabilities. This has not affected the profit for the year. This is due to a cheque (18.09.2020) valued at 313,215.00 to be drawn to an employee, M.N.Ifthikarfor his gratuity. Since there is a pending court case againt him, he has not accepted this cheque.

(b) The amount paid as rental for district offices should be corrected in the financial statements as Rs. 38,003,015.00. However, an amount of Rs 830,277.00 identified under taxes and charges had been adjusted as atax payment. Accordingly, the effect of the lease rental to the profit is Rs. 2,802,912.00 and action will be taken to adjust this amount to the accrued profit of 2025.

(c) This balance is carried forward from the year 2017, and action will be taken in this year looking into this matter.

2.2.2

(a) All the PAYEE taxes for the year 2014 have been settled, and this balance of Rs. 142,316.00 is an amount carried forward from previous years. Action will be taken to pay this in future, after scrutinizing.

(b) A letter has been sent to the responsible officer informing him to pay this amount for a misplaced laptop computer that is not in the board of survey report for 2024 and in the future action will be taken to made a complaint in Sri Lanka Police.

Further, this file has been handed over to the Internal Audit division to conducting an investigation to discover what happened to these missing assets.

2.3

(a) The amount receivable as a lease for utilizing the second floor of the institute by Sri Lanka Transport Board andthe security expenses to be recovered for the period from 2012 to 2014 is Rs. 11,664,206.00 and this amount is reported in the institute’s financial statements as a balance receivable.

Made the director board of the institute aware of this balance and they instructed to appoint a committee comprised of the officers from the National Transport Board and National Transport Medical Institute, and obtain a report. Accordingly, a committee report was obtained and forwarded to the Audit and Management Committee of the institute. They recommended to write-off this amount from books.

Accordingly, this paper was presented to the director board meeting held on 26.11.2024 and in this meeting, they decided to write-off this amount from the books.

As this is an amount that had been accumulated from 2012 to 2019 and gave no effect to the profit of the year, it was adjusted to the accrued profit without adjusting to the profit for the year.

(b) Even though the lease period of Ampara and Polonnaruwa branch offices has expired, it is planned to relocate these offices at government buildings and expected to establish these offices at such identifiedplaces. The lessor was requested to extend the lease agreement, he increased the lease amount at a higher rate. The board of directors has granted approval for a 5% increase, however, there is no possibility to pay the amount requested by the lessor. However, it is advantageous to the institute to maintain these offices at the same rent, until these offices are established at a government building.

(c) Although the lease period for the building owned by private party where the Galle district office is maintained is not expired, at the observation visit to this office, the minister of transport and the Secretary to the ministry proposed relocating this office at a building to the Galle depot premises. Accordingly, renovation works commenced. However, due to COVID 19 pandemic and price escalation in building materials, this contract could not be completed.

Further, this building was not suitable for maintaining the branch office due to water leak in the roof that was identified during the renovation of the building. Although requested to the Sri Lanka Transport Board to repair the roof of the building, it was not done. Later, the director board of the Sri Lanka Transport Board decided to cancel this lease agreement and it was informed by the letter dated 10.03.2025.

However, at an observation visit conducted later noted that the roof was being repaired and this matter was discussed with the Chairman, Sri Lanka Transport Board. Speedy actions will be taken to relocate the branch office at this building on the response of SLTB.

(d) The Vauniya branch office has been maintained at the Vauniya District Secretariat premises since its inception. This building was maintained by the Vauniya district secretariat under the supervision of Vauniya district secretariat. All the procurements were done by the District Secretariat. We reimburse the expenditure to the District Secretariat.

The director board of the institute has granted approval for the construction of this building. The institute had not entered into an agreement as the branch office is situated in the premises that belonging to the government.

(e) The National Transport Medical Institute has approved a cadre of 449 as at 31.12.2024 (other than the posts given to personnel to them). Accordingly, the existing cadre as at 31.12.2024 was 340.

The Medical Officers were recruited for the vacated posts on a daily basis and contract basis. Also other vacancies in the posts approved by the Department of Public Enterpriseswere filled.

At present there are 17 vacancies exist in the post of Administrative Officer due to not approving the recruitment procedure and Officers In Charge are delivering their duties at the branch officers. An excess number of employees are in this post

Also, Technical Officer post in MA 2-1 is vacant at present and its functions are delivered by the person in the post of electrician.

(f) The faults in the registration of both employees and clients of the institute could not be corrected through DHC computer systems and these are corrected manually by reconciling cash deposited with daily income. Due to errors, income in the DHC computer system shows a higher value than in the financial statements. The income, deposited amount and income in the financial statement are correct.

In the future, actions will be taken to rectify the errors through the DHC computer system and instructions were given to the computer division accordingly.

(g) In the future action will be taken to maintain canteen services by awarding the contract following the tender procedure and entering in to an agreement. A board paper has been submitted regarding this matter on 30.05.2025.

(h) We have conducted several rounds of discussions with the National Dangerous Drug Control Board regarding the test to verify whether these clients who failed the urine test for the third time have consumed narcotic drugs and we have prepared the agreement and forwarded tothe National Dangerous Drug Control Board.

As the Legal Officer of the National Dangerous Drug Control Board was on leave during this period it was delayedto enter into an agreement.

The number of test kits ordered for a year to conduct drug tests is nearly finished. I further informed that the institute has not made a request to continue this test for the next year.

Actions taken to enhance the performance for the year 2024

- Drafting relevant regulations under the National Transport Medical Institute Act.

- Updating medical criteria.

- Already commenced the construction works of drivers and security officers' restroom at the rear side of the institute and 15% of the construction works has been completed at present.

- Reconstruction of the boundary wall at the rear side of the head office that had fallen down has been commenced and 60% of the construction works were completed.

- Even though the Technical Evaluation Committee report is ready for procurement of firewall licensing, actions are being taken to call fresh bids for this procurement on the decision of the Board of Directors.

- Computers and appliances have been purchased and are in the process of installing the necessary software.

- Actions were taken to conduct drug test for heavy vehicle drivers for the second consecutive series on 14.08.2024 in the National Transport Medical Institute.

- Implement capacity development programme for the employees of the institute.

- Efficiency bar examinations were conducted for the employees, and they were promoted to the higher grades.(Management Assistant and Medical Orderly)

- Total number of 954,536 medical examinations have been conducted, and the medical certificates have been issued during the period from 01.01.2024 to 31.12.2024.

- During the year 2024, the National Transport Medical Institute has conducted 10 mobile services covering the island to provide medical certificates and consultation as a community service.

- The Queue Management System was introduced to refer the clients to examination rooms for medical examinations according to the sequence of their token numbers.

National Transport Medical Institute

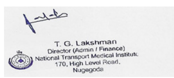
STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31ST DECEMBER 2024

ASSETS	Notes	2024 Rs.	2023 Rs.
Non Current Assets			
Property Plant & Equipment	4	269,417,650.84	245,831,584.27
Work in Progress - Construction		11,131,403.92	10,447,097.27
Investments	5	2,083,304,115.16	2,291,911,135.37
Investment for Gratuity Fund	6	219,805,911.16	94,393,645.49
Total Non Current Assets		2,583,659,081.08	2,642,583,462.40
Current Assets			
Inventories	7	78,101,338.26	32,423,808.15
Accounts Receivables	8	16,220,639.32	14,233,511.88
Other Receivables	9	213,957,762.58	186,368,022.57
Cash & Cash Equivalencies	10	7,248,485.27	6,058,110.18
Total Current Assets		315,528,225.43	239,083,452.78
TOTAL ASSETS		2,899,187,306.51	2,881,666,915.18
CAPITAL & RESERVES			
Capital		62,099,697.33	62,099,697.33
General Reserve		22,682,287.89	22,682,287.89
Accumulated Profit		2,601,366,719.84	1,912,102,685.01
Total Equity		2,686,148,705.06	1,996,884,670.23
Non Current Liabilities			
Provision of Gratuity	11	143,788,375.00	115,101,955.00
Fidelity Fund Payable	11	117,244.26	117,244.26
		143,905,619.26	115,219,199.26
Current Liabilities			
Accounts Payable	12	33,138,492.79	729,989,872.37
Accrued Expenses	13	19,112,289.04	17,933,907.16
Other Payable	14	16,882,200.36	21,639,266.16
		69,132,982.19	769,563,045.69
TOTAL EQUITY & LIABILITIES		2,899,187,306.51	2,881,666,915.18

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

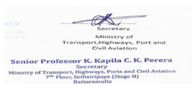


Director (Admin & Finance)

The Accounting Policies on pages 28 to 30 and Notes to the Financial Statements on pages 31 to 43 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 2024

	Notes	2024 Rs.	2023 Rs.
Revenue			
Main Medical Service Income	15	1,526,016,232.50	1,400,842,690.00
Profit from Pharmacy	23	622,526.47	128,243.34
Loan Interest	17	2,485,306.79	2,311,511.68
FD & TB Interest	18	236,396,170.92	331,539,835.96
Other Income	19	1,518,872.05	3,404,526.61
TOTAL REVENUE		**1,767,039,108.73**	**1,738,226,807.59**
Expenses			
Administrative Expenses	20	472,137,275.57	417,679,385.94
Establishment Expenses	21	398,086,585.29	348,114,776.78
Other Expenses	22	39,977,368.27	14,791,977.06
TOTAL EXPENSES		910,201,229.13	780,586,139.78
NET PROFIT		856,837,879.60	957,640,667.81

The Accounting policies and notes on page 28 through 43 from an integral part of the Financial Statement.

National Transport Medical Institute

CHANGES IN EQUITY STATEMENT

YEAR ENDED 31ST DECEMBER 2024

	Capital	General Reserve	Accumulated Profit/ (Loss)	Total
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
Balance as at 1stJanuary 2024	62,099,697.33	22,682,287.89	1,912,102,685.01	1,996,884,670.23
Previous Year Adjustment	-	-	(17,573,844.77)	(17,573,844.77
Net profit for the period 2024	-	-	856,837,879.60	856,837,879.60
Contribution to the Consolidated fund of Treasury	-	-	(150,000,000.00)	(150,000,000.00
Balance as at 31stDecember 2024	62,099,697.33	22,682,287.89	2,601,366,719.84	2,686,148,705.06

National Transport Medical Institute

CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2024

	2024	2023
	Rs.	Rs.
Cash Flows From Operating Activities		
Net Profit / (Loss) From Ordinary Items	856,837,879.60	957,640,667.81
Adjustments For Depreciation	25,935,683.32	32,005,014.25
Provision For Gratuity	36,669,247.50	11,414,678.87
Interest on Investment	(236,396,170.92)	(331,539,835.96)
Operating Profit Before Working Capital Changes	683,046,639.50	669,520,524.97
Increase/(Decrease) In Inventories	(45,677,530.11)	5,755,258.97
Increase/(Decrease) In Accounts Receivable	(1,987,127.44)	587,742.20
Increase/(Decrease) In Other Receivable	(27,589,740.01)	53,553,121.61
Increase/(Decrease) In Accounts Payable	(696,851,379.58)	687,792,965.25
Increase/(Decrease) In Accrued Expenses	1,178,381.88	3,360,390.83
Increase/(Decrease) In Other Payables	(4,757,065.80)	5,784,448.13
Cash Generated From Operation	(92,637,821.56)	1,426,354,451.96
Payment Of Gratuity	(7,982,827.50)	(13,352,260.87)
Contribution to the Consolidated fund of Treasury	(150,000,000.00)	(850,000,000.00)
Net Cash Flow From Operating Activities	(250,620,649.06)	563,002,191.09
Cash Flows From Investment Activities		
Previous Year Adjustment	(17,573,844.77)	390,342.67
Purchase Of Property Plant & Equipment	(49,521,749.89)	(26,644,445.48)
Move to Building (Kilinochchi Renovation)	-	3,650,000.00
Work in progress - Construction	(684,306.65)	4,073,336.46
Purchase Of Investments (net)	83,194,754.54	(873,154,201.37)
Interest on Investment	236,396,170.92	331,539,835.96
Net Cash Used In Investing Activities	251,811,024.15	(560,145,131.76)
Net Increase In Cash And Cash Equivalents	1,190,375.09	2,857,059.33
Cash And Cash Equivalents At Beginning of Period	6,058,110.18	3,201,050.85
Cash And Cash Equivalents At End of Period	7,248,485.27	6,058,110.18

The Accounting policies and notes on page 28 through 43 from an integral part of the Financial Statement.

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024

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.

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 & Equipment.
- 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.

3.4 We have got a on rent for the National Transport Institute - Galle Branch from the Sri Lanka Transport board and stipulated agreement valid for the period of 01.01.2022 to 31.12.2026. In accordance with stipulated agreement, We agreed to pay Rs.192,500/- for per month initial two years and to pay by increasing 5% rent per year for next 3 years .But both parties have violated stipulated rules and regulations in the agreement , we are proceeding to cancel the agreement under a Mutual understanding.

3.5 NTMI has been advised to pay Rs. 1,015,940,612.00 as Corporate Income Tax for 2018/2019 - 2023/2024 by the Inland Revenue Department. NTMI is holding discussions with Inland Revenue Department and Department of Public Enterprises at present, regarding the above payment.

National Transport Medical Institute

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

YEAR ENDED 31ST DECEMBER 2024

4

Assets Category	Cost as at 2024.01.01	Purchases for the Year 2024	Cost as at 2024.12.31	Accumulated Depreciation as at 2024.01.01	Depreciation For the Year 2024	Accumulated Depreciation as at 2024.12.31	Net value
Freehold Land	57,865,535.00	-	57,865,535.00	-	-		57,865,535.00
Building	125,448,290.21	-	125,448,290.21	17,691,534.17	2,872,141.63	20,563,675.80	104,884,614.41
Parapet Wall	1,529,839.32	-	1,529,839.32	715,209.80	38,245.98	753,455.78	776,383.54
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	28,668,985.36	2,614,358.34	31,283,343.70	6,650,390.95
Furniture & Fittings	83,040,653.69	2,607,820.77	85,648,474.46	45,636,424.28	6,006,401.18	51,642,825.46	34,005,649.00
Office Equipments	30,482,560.49	2,308,831.50	32,791,391.99	13,158,916.19	3,199,734.12	16,358,650.31	16,432,741.68
Medical Equipments	14,310,497.48	544,011.20	14,854,508.68	9,387,284.83	1,054,005.63	10,441,290.46	4,413,218.22
IT Related Software	10,069,841.60	-	10,069,841.60	8,998,301.13	857,410.44	9,855,711.57	214,130.03
Computer Equipments	104,010,378.08	44,061,086.42	148,071,464.50	94,603,090.12	9,293,386.00	103,896,476.12	44,174,988.38
Hambantota Renovation	4,901,732.32	-	4,901,732.32	4,901,732.31	-	4,901,732.31	0.01
Kilinochchi Renovation	-		-		-	-	-
	492,769,395.84	49,521,749.89	542,291,145.73	246,937,811.57	25,935,683.32	272,873,494.89	269,417,650.84

National Transport Medical Institute

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

YEAR ENDED 31ST DECEMBER 2024

		2024	2023
		Rs.	Rs.
5	**Investments**		
	Fixed Deposit – BOC	53,912,175.19	617,408,643.38
	Fixed Deposit – NSB	1,560,035,915.97	899,802,491.99
	Treasury Bills – BOC/Repo	53,800,000.00	739,700,000.00
	Treasury Bills – NSB	415,556,024.00	35,000,000.00
		2,083,304,115.16	2,291,911,135.37
6	**Investment for Gratuity Fund**		
	Treasury Bills – BOC	109,105,911.16	93,693,645.49
	Fixed Deposit – NSB	110,700,000.00	700,000.00
	Fixed Deposit – BOC	-	-
		219,805,911.16	94,393,645.49
7	**Inventory**		
7.1	**Pharmacy Drug Stock**		
	Pharmacy Drug Stock-Main	391,741.60	551,733.77
	Pharmacy Drug Stock-Sub 1	8,127.71	8,127.71
	Pharmacy Drug Stock-Sub 2	830,826.11	474,098.67
		1,230,695.42	1,033,960.15
7.2	**Medical Forms Stock**		
	Medical Forms Stock-Main	955,044.00	2,349,627.50
	Medical Forms Stock-Nugegoda	-	-
	Medical Forms Stock-Kandy	82,600.23	194,021.10
	Medical Forms Stock-Galle	42,196.80	124,935.14
	Medical Forms Stock-Kurunegala	90,457.01	253,908.11
	Medical Forms Stock-Anuradhapura	80,877.20	114,452.31
	Medical Forms Stock-Hambantota	56,860.19	157,390.43
	Medical Forms Stock-Ratnapura	92,433.40	197,012.14
	Medical Forms Stock-Badulla	72,214.30	89,146.05
	Medical Forms Stock-Monaragala	65,799.08	75,058.25
	Medical Forms Stock-Ampara	82,775.40	127,473.75
	Medical Forms Stock-Batticaloa	103,231.50	254,904.50
	Medical Forms Stock-Werahara	80,877.20	195,442.50
	Medical Forms Stock-Vauniya	81,308.19	228,819.25
	Medical Forms Stock-Mannar	34,584.38	92,061.16
	Medical Forms Stock-Matara	63,295.20	134,440.75
	Medical Forms Stock-Trincomalee	76,534.45	229,556.09
	Medical Forms Stock-Jaffna	57,516.30	197,605.11
	Medical Forms Stock-Gampaha	147,688.80	278,357.50
	Medical Forms Stock-Kilinochchi	43,213.28	78,358.80
	Medical Forms Stock-Kalutara	63,734.75	164,023.64
	Medical Forms Stock-Matale	48,688.95	236,329.71
	Medical Forms Stock-Kegalle	53,669.36	138,571.50
	Medical Forms Stock-Mullatiuv	33,162.85	42,720.87
	Medical Forms Stock-Nuwara Eliya	52,674.72	177,092.89

	Medical Forms Stock-Polonnaruwa	95,809.00	140,610.00
	Medical Forms Stock-Puttalam	32,632.19	187,447.12
		2,689,878.73	6,459,366.17
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	122,635.00	296,378.00
	Computer Receipt Paper Stock - Nugegoda	-	-
	Computer Receipt Paper Stock - Kandy	3,469.20	4,554.00
	Computer Receipt Paper Stock - Galle	1,156.40	6,831.00
	Computer Receipt Paper Stock - Kurunegala	5,782.00	6,831.00
	Computer Receipt Paper Stock - Anuradhapura	1,156.40	2,277.00
	Computer Receipt Paper Stock - Hambantota	2,312.80	4,554.00
	Computer Receipt Paper Stock - Ratnapura	12,767.60	4,554.00
	Computer Receipt Paper Stock - Badulla	2,312.80	2,277.00
	Computer Receipt Paper Stock - Monaragala	6,938.40	2,277.00
	Computer Receipt Paper Stock - Ampara	2,312.80	2,277.00
	Computer Receipt Paper Stock - Batticaloa	3,469.20	2,277.00
	Computer Receipt Paper Stock - Werahara	-	2,277.00
	Computer Receipt Paper Stock - Vauniya	3,492.80	2,277.00
	Computer Receipt Paper Stock - Mannar	-	13,203.00
	Computer Receipt Paper Stock - Matara	2,312.80	4,554.00
	Computer Receipt Paper Stock - Trincomalee	1,156.40	-

	Computer Receipt Paper Stock - Jaffna	2,312.80	32,920.68
	Computer Receipt Paper Stock - Gampaha	6,938.40	-
	Computer Receipt Paper Stock - Kilinochchi	1,156.40	2,277.00
	Computer Receipt Paper Stock - Kalutara	2,312.80	2,277.00
	Computer Receipt Paper Stock - Matale	1,156.40	2,277.00
	Computer Receipt Paper Stock- Kegalle	1,156.40	4,554.00
	Computer Receipt Paper Stock- Mullaitivu	-	2,277.00
	Computer Receipt Paper Stock- Nuwara Eliya	1,156.40	6,831.00
	Computer Receipt Paper Stock- Polonnaruwa	3,469.20	-
	Computer Receipt Paper Stock- Puttalam	1,156.40	-
		192,089.80	410,811.68
7.5	**Stationery Stock**		
	Stationery Stock- Main	11,039,401.70	8,316,584.61
	Stationery Stock- Nugegoda	569,197.89	1,287,769.00
	Stationery Stock- Kandy	78,224.07	183,258.01
	Stationery Stock- Galle	23,528.55	84,370.05
	Stationery Stock- Kurunegala	309,964.58	449,631.89
	Stationery Stock- Anuradhapura	115,038.73	38,959.34
	Stationery Stock- Hambantota	84,895.73	159,435.80
	Stationery Stock- Ratnapura	97,920.61	261,795.75
	Stationery Stock- Badulla	236,107.36	186,370.14
	Stationery Stock- Monaragala	89,980.39	91,888.92
	Stationery Stock- Ampara	283,578.50	291,155.52
	Stationery Stock- Batticaloa	15,166.28	49,518.26
	Stationery Stock- Werahara	586,098.68	482,988.75
	Stationery Stock- Vauniya	30,352.37	94,578.26
	Stationery Stock- Mannar	29,292.94	39,386.17
	Stationery Stock- Matara	52,994.33	59,060.58
	Stationery Stock- Trincomalee	42,416.50	41,772.18
	Stationery Stock- Jaffna	110,100.00	121,501.59
	Stationery Stock- Gampaha	193,414.61	267,434.06
	Stationery Stock- Kilinochchi	46,546.80	39,198.20
	Stationery Stock- Kalutara	207,458.62	285,001.31
	Stationery Stock- Matale	45,845.56	204,493.62
	Stationery Stock- Kegalle	276,460.90	90,533.62
	Stationery Stock- Mullaitivu	53,812.40	32,905.26
	Stationery Stock- Nuwara Eliya	232,361.43	127,144.91
	Stationery Stock- Polonnaruwa	58,736.91	52,586.19
	Stationery Stock- Puttalam	58,179.57	69,057.09
		14,967,076.01	13,408,379.08
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	22,259,585.52	2,358,446.87
	Laboratory items Stock-Nugegoda	5,606,759.20	276,223.00
	Laboratory items Stock-Kandy	3,051,872.92	598,937.25
	Laboratory items Stock-Galle	1,137,000.31	351,764.69
	Laboratory items Stock-Kurunegala	1,454,892.51	706,905.75
	Laboratory items Stock-Anuradhapura	1,771,657.14	244,765.65

Laboratory items Stock-Hambantota	2,332,382.85	296,184.75
Laboratory items Stock-Ratnapura	1,413,036.06	334,996.50
Laboratory items Stock-Badulla	912,727.09	323,651.75
Laboratory items Stock-Monaragala	858,076.55	265,492.83
Laboratory items Stock-Ampara	1,059,619.88	358,141.25
Laboratory items Stock-Batticaloa	1,035,786.10	277,174.66
Laboratory items Stock-Werahara	1,771,383.13	532,727.18
Laboratory items Stock-Vauniya	645,034.17	161,071.30
Laboratory items Stock-Mannar	292,882.06	94,978.50
Laboratory items Stock-Matara	1,093,899.99	293,132.54
Laboratory items Stock-Trincomalee	523,812.48	263,181.73
Laboratory items Stock-Jaffna	850,335.91	245,291.64
Laboratory items Stock-Gampaha	2,557,941.95	446,495.62
Laboratory items Stock-Kilinochchi	519,734.83	148,343.06
Laboratory items Stock-Kalutara	739,589.79	454,423.50
Laboratory items Stock-Matale	1,128,025.06	257,849.00
Laboratory items Stock-Kegalle	1,322,530.54	208,769.25
Laboratory items Stock-Mullatiuv	154,187.01	75,609.00
Laboratory items Stock-Nuwara Eliya	1,256,888.90	204,185.50
Laboratory items Stock-Polonnaruwa	1,077,442.02	168,994.75
Laboratory items Stock-Puttalam	1,070,375.52	193,648.25
	57,897,459.49	10,141,385.77

7.8 Medical Equipment Spare Parts stock

Medical Equipment Spare Parts stock- Main	452,885.55	176,511.00
Medical Equipment Spare Parts stock- Nugegoda	-	178,259.00
Medical Equipment Spare Parts stock- Kegalle	1,042.00	3,468.00
Medical Equipment Spare Parts stock- Mathara	33,233.00	42,574.00
Medical Equipment Spare Parts stock- Rathnapura	42,112.00	27,702.00
Medical Equipment Spare Parts stock- Anuradhapura	5,434.24	-
Medical Equipment Spare Parts stock- Badulla	2,862.68	-
Medical Equipment Spare Parts stock- Batticaloa	1,042.00	-
Medical Equipment Spare Parts stock- Jaffna	10,383.00	-
Medical Equipment Spare Parts stock- Kandy	7,208.68	-
Medical Equipment Spare Parts stock- Kalutara	2,426.00	-
Medical Equipment Spare Parts stock- Mathale	30,354.36	-
Medical Equipment Spare Parts stock- Werahera	20,108.00	26,344.00
	609,091.51	454,858.00

8 Accounts Receivables

SLTB Head Office	3,348,791.00	1,414,386.00
C.G.T.T.I. - Moratuwa	909,473.39	629,821.39
C.G.T.T.I. - Boralla	-	333,683.10
Central Bus Stand	223,867.00	271,744.00
Metropolitan Bus Company	-	742,312.21
CBS Regional	3,670.00	3,670.00
Kaluthara Training School-1/5 security	-	10,981,892.65
National Transport Commission	1,200.00	1,200.00
Sundry Customer	574,162.00	574,162.00
Divasa Pharma LTD	11,384,250.00	-
Provision for Bad Debts	(224,774.07)	(719,359.47)
	16,220,639.32	14,233,511.88

9	**Other Receivables**		
	Advances to Office works	1,208,335.77	2,438,316.46
	Receivable Treasury Bill Interest	6,618,100.27	11,130,769.97
	Receivable Fixed Deposit Interest	85,675,685.01	88,267,871.65
	Receivable Insurance 1/3 from Employees	5,667,075.46	4,469,572.26
	Receivable Medical Forms Income	320,000.00	320,000.00
	Receivable from Employees	2,512,212.86	1,791,304.73
	10 Month Distress Loan Receivable	53,950,833.43	51,953,115.88
	Book Loan Receivable	7,065,531.66	5,913,168.66
	Festival Advance Receivable	2,566,566.55	2,338,124.05
	Prepayments Medical Insurance	7,843,943.86	7,213,074.80
	Prepayments Vehicle Insurance	217,487.78	274,567.01
	Prepayments for Service Agreements	1,459,247.32	2,344,792.77
	Maintenance Agreements	912,916.68	311,055.16
	Receivable E-Chenelling Income	34,046,080.00	3,601,500.00
	Prepayments – Rental Advance	3,693,745.93	3,800,789.17
	Security Deposit for Transformer	200,000.00	200,000.00
		213,957,762.58	186,368,022.57
10	**Cash & Cash Equivalencies**		
10.1	**Bank Current A/c**		
	Bank Current A/C – Income 76883133	3,781,128.68	10,703,537.06
	Bank Current A/C – Nugegoda 228044	258,211.50	(7,929,812.98)
	Bank Current A/C - Gratuity Fund 228068	(200,703.67)	188,240.35
	Savings Account - Fidelity Fund	185,194.65	180,211.13
	Bank Current A/C - E-Chenelling 86532219	8,777.76	99,989.00
	Bank Current A/C - Card Payment 86532229	888,617.36	184,465.00
	Bank Current A/C - On Line 86532241	13,250.00	13,250.00
	Bank Current A/C - People's Bank	10,647.37	10,381.43
		4,945,123.65	3,450,260.99
10.2	**Petty Cash Bank Current A/c**		
	Petty Cash Bank Current A/c - Kandy	50,850.00	50,850.00
	Petty Cash Bank Current A/c - Galle	50,552.62	82,212.62
	Petty Cash Bank Current A/c - Kurunegala	15,750.00	77,953.00
	Petty Cash Bank Current A/c - Anuradhapura	110,885.50	110,885.50
	Petty Cash Bank Current A/c - Hambantota	41,900.02	49,900.02
	Petty Cash Bank Current A/c - Ratnapura	34,664.54	34,664.54
	Petty Cash Bank Current A/c - Badulla	27,350.00	34,350.00
	Petty Cash Bank Current A/c - Monaragala	21,494.83	46,594.83
	Petty Cash Bank Current A/c - Ampara	66,162.50	74,214.50
	Petty Cash Bank Current A/c - Batticaloa	58,262.12	67,262.12
	Petty Cash Bank Current A/c - Vauniya	14,000.00	15,000.00
	Petty Cash Bank Current A/c – Mannar	11,500.00	7,500.00
	Petty Cash Bank Current A/c - Matara	26,505.26	26,505.26
	Petty Cash Bank Current A/c - Trincomalee	30,000.00	29,000.00
	Petty Cash Bank Current A/c - Jaffna	74,734.92	50,536.92
	Petty Cash Bank Current A/c - Gampaha	59,200.00	65,400.00
	Petty Cash Bank Current A/c - Kilinochchi	26,425.00	26,425.00
	Petty Cash Bank Current A/c - Kalutara	20,000.00	10,000.00
	Petty Cash Bank Current A/c - Matale	15,000.00	23,000.00

Petty Cash Bank Current A/c - Kegalle	56,370.00	40,400.00
Petty Cash Bank Current A/c - Mullatiuv	30,010.50	30,010.50
Petty Cash Bank Current A/c - Nuwara Eliya	15,001.27	31,080.00
Petty Cash Bank Current A/c - Polonnaruwa	27,200.92	46,440.92
Petty Cash Bank Current A/c - Puttalam	70,090.56	53,650.56
	953,910.56	1,083,836.29

10.3 Petty Cash A/c

Petty Cash A/c - (15,000.00) - Nugegoda	38,349.95	4,456.63
Petty Cash A/c - Nugegoda	114,893.86	76,230.86
Petty Cash A/c - Kandy	14,598.91	24,894.91
Petty Cash A/c - Galle	32,864.68	1,204.68
Petty Cash A/c - Kurunegala	29,636.97	42,628.97
Petty Cash A/c - Anuradhapura	15,934.01	46,998.93
Petty Cash A/c - Hambantota	40,040.00	31,255.00
Petty Cash A/c - Ratnapura	83,126.50	95,016.50
Petty Cash A/c - Badulla	66,165.73	63,890.73
Petty Cash A/c - Monaragala	45,545.81	42,030.81
Petty Cash A/c - Ampara	67,092.05	62,602.05
Petty Cash A/c - Batticaloa	41,317.09	51,623.61
Petty Cash A/c - Werahara	55,493.00	29,749.50
Petty Cash A/c - Vauniya	47,275.00	60,650.00
Petty Cash A/c - Mannar	27,325.60	26,335.60
Petty Cash A/c - Matara	9,227.74	14,897.74
Petty Cash A/c - Trincomalee	6,915.00	32,360.00
Petty Cash A/c - Jaffna	40,046.91	71,784.91
Petty Cash A/c - Gampaha	116,935.00	55,660.00
Petty Cash A/c - Kilinochchi	1,870.80	6,740.80
Petty Cash A/c - Kalutara	37,075.00	73,972.00
Petty Cash A/c - Matale	42,000.00	50,464.00
Petty Cash A/c - Kegalle	18,448.80	14,888.80
Petty Cash A/c - Mullatiuv	52,855.00	85,265.00
Petty Cash A/c - Nuwara Eliya	75,833.13	63,384.35
Petty Cash A/c - Polonnaruwa	38,026.08	78,831.08
Petty Cash A/c - Puttalam	253.44	25,140.44
	1,159,146.06	1,232,957.90

10.4 Cash In Hand

Cash In Hand - Nugegoda	29,305.00	29,305.00
Cash In Hand - Kandy	155,000.00	60,000.00
Cash In Hand - Galle	-	-
Cash In Hand - Kurunagala	-	117,750.00
Cash In Hand - Anuradhapura	-	-
Cash In Hand - Hambantota	-	9,000.00
Cash In Hand - Ratnapura	-	-
Cash In Hand - Badulla	-	-
Cash In Hand - Monaragala	-	28,500.00
Cash In Hand - Ampara	6,000.00	-
Cash In Hand - Batticaloa	-	-
Cash In Hand - Werahara	-	24,000.00
Cash In Hand - Vauniya	-	-
Cash In Hand - Mannar	-	-

	Cash In Hand - Matara	-	21,000.00
	Cash In Hand - Trincomalee	-	-
	Cash In Hand - Jaffna	-	-
	Cash In Hand - Gampaha	-	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	-	
		190,305.00	291,055.00
11	**Non Current Liability**		
	Provision of Gratuity	143,788,375.00	115,101,955.00
	Fidelity Fund Payable	117,244.26	117,244.26
		143,905,619.26	115,219,199.26
12	**Accounts Payable**		
	Consolidate Fund	-	700,000,000.00
	Bus Pass Payable	25,430,285.68	27,513,108.47
	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
	Zeal (pvt) Ltd	1,275,821.66	-
	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	46,194.00
	S.J. Enterprises (pvt)Ltd	1,930,480.00	-
	OSAKA IT (Pvt) Limited	104,990.00	104,990.00
	VS Information System	127,112.75	127,112.75
	Sumathi Information (Pvt) Ltd	445,954.63	445,954.63
	State Pharmaceutical Co-operation	-	379,979.92
	NIS Medicals (pvt) Ltd	87,500.00	-
	Tele-Air Servicing Company	43,000.00	-
	Emar Pharma (pvt) Ltd	2,013,375.00	-
	Sampath IT Solutions	371,746.47	-
		33,138,492.79	729,989,872.37

13	Accrued Expenses		
	Refundable Tender deposit	568,059.90	568,059.90
	EPF Payable	7,073,714.55	4,341,259.88
	ETF Payable	924,308.37	587,642.29
	Payable on Stationary	19,924.00	403,670.00
	Payable on Janitorial Expenses	2,174,222.50	1,988,057.60
	Provision for Audit Fee	1,500,000.00	1,188,900.00
	Payable on Rent	430,507.02	2,280,162.02
	Payable on Security Charges	2,999,645.41	2,163,559.05
	Bank Loan Payable	49,193.99	43,056.00
	Electricity Payable	1,496,931.69	1,750,100.68
	Telephone Payable	1,000,204.30	597,783.90
	Water Payable	108,094.85	62,364.01
	Sanasa Development Bank Payable	18,000.00	-
	Payable National Housing Development	20,435.68	-
	Payable Reginal development Bank	61,776.05	-
	Payable on People's Bank	10,300.00	-
	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	374,360.00	354,221.10
		19,112,289.04	17,933,907.16
14	**Other Payable**		
	Salary Control A/c	3,363,837.43	2,027,788.86
	Payable Locum Salary & Other	321,948.33	3,317,273.51
	With Holding Tax	-	4,565,430.85
	Assets Verification allowance Payable	1,681,250.00	1,635,750.00
	Trainee Allowances Payable	234,250.00	25,000.00
	Traveling Payable	7,464.50	9,107.50
	Payable on Food & Accommodation	107,665.72	56,500.00
	Postage Payable	494,436.57	252,750.26
	News Paper Payable	6,000.00	5,200.00
	Fuel Payable	105,146.46	197,166.10
	Payable on Maintenance of Medi Equipment	6,531.30	14,852.25
	Payable on Maintenance of Office Equipment	777,767.00	34,380.00
	Payable on Maintenance of Computer Equ;	171,000.00	614,360.00
	Medical Leave Payable	7,388,683.07	6,000,000.00
	Welfare Payable	19,230.00	20,198.00
	Stamp Duty Payable	92,426.00	15,801.00
	Union Payable - S.L.N.S.S.	47,575.00	47,575.00
	Union Payable – PWUCIS	4,350.00	-
	Union Payable – IE Union	16,000.00	-
	Union Payable – A.C.T Union	600.00	
	Union Payable - J.S.S.	2,750.00	8,200.00
	Training Programme-Building Capacity	-	984,856.00
	Maranadara Society Payable	181,250.00	148,550.00
	Emar Pharma Vat	-	580,125.00
	PAYE tax Payable	1,004,071.38	493,827.50
	Other Payable	847,967.60	584,574.33
		16,882,200.36	21,639,266.16

National Transport Medical Institute

NOTES TO THE FINANCIAL STATEMENTS (Cont.)

YEAR ENDED 31ST DECEMBER 2024

		2024	2023
		Rs.	Rs.
15	Main Medical Service Income		
	Light Vehicle Medical Examination New/Renewal	806,662,500.00	802,073,500.00
	Hevy Duty Medical Examination New	38,213,000.00	57,033,000.00
	Hevy Duty Medical Examination Renewal	188,076,500.00	198,054,000.00
	Route Permits	4,678,000.00	5,844,000.00
	X-Ray Income	1,192,200.00	1,081,500.00
	ECG Income	750.00	-
	Medical Examination For Other Institutions	306,000.00	522,000.00
	Private Bus Conductor Examination	889,500.00	1,326,000.00
	Driver Instructor Examination	547,500.00	1,501,348.00
	NTC Medical Examination	2,335,500.00	4,119,000.00
	CTB New Recruitment	1,615,750.00	1,236,000.00
	CTB Re-employment	50,600.00	58,500.00
	Renewal over 10 years	1,118,500.00	994,500.00
	Medical Examination For Government Institutions	1,102,500.00	906,200.00
	Lab Test Income	55,152,400.00	546,016.00
	Renewal Of Medical Report	117,500.00	131,500.00
	Board Examination	10,000.00	1,500.00
	Medical Camp Income	4,114,500.00	6,124,500.00
	Consultancy & Medical Officer Fee	626,107.00	542,126.00
	Leaner permit	473,000.00	420,000.00
	Foreign Medical Examination	4,642,500.00	5,437,500.00
	Court & Police Referral	7,383,000.00	6,807,300.00
	Long Vehicle Medical Examination	1,125,000.00	1,027,500.00
	Medical Board-Heavy/Light (DL)	9,500.00	17,500.00
	E-Chanelling Medical Income	401,643,500.00	304,921,500.00
	Card Payment Income	3,930,425.50	116,200.00
		1,526,016,232.50	1,400,842,690.00
16	Pharmacy Income		
	CTB Head office Treatment – Credit	3,517,079.00	3,168,288.00
	CTB Depot Treatment – Cash	774,877.00	528,478.00
	CGTTI Medical Income – Credit	1,243,293.00	644,028.00
	CBS treatment – Credit	102,068.00	134,915.00
		5,637,317.00	4,475,709.00
17	Loan Interest Income		
	10 Month Distress Loan Interest	2,289,124.79	2,145,600.68
	Book Loan Interest	196,182.00	165,911.00
		2,485,306.79	2,311,511.68

18	**FD & TB Interest Income**		
	Interest on Treasury Bills - BOC	11,125,707.80	18,132,445.18
	Interest on Treasury Bills/Bond - NSB	4,386,674.75	2,115,401.40
	Interest on Fixed Deposit - BOC	63,562,014.43	177,136,523.59
	Interest on Fixed Deposit - NSB	144,011,933.58	120,008,820.56
	Interest on - Repo	13,309,840.36	14,146,645.23
		236,396,170.92	331,539,835.96
19	**Other Income**		
	Income from Disposal Items	663,485.00	-
	Suppliers Registration	569,000.00	354,000.00
	Other Income - Over Accrued Medical Leave 2023	-	1,684,937.55
	Over Accrued Medical Leave EPF & ETF	-	752,655.47
	Others	90,387.05	444,433.59
	Non refundable Tender deposit	196,000.00	168,500.00
		1,518,872.05	3,404,526.61
20	**Administrative Expenses**		
	Salaries & Wages	202,651,380.59	206,936,454.97
	Allowances	195,767,735.77	144,913,474.51
	Over Time & Weekend Allowances	2,062,586.07	2,698,852.69
	Medical Leave Encashment	8,204,322.85	6,000,000.00
	Chairman's Allowance	776,650.00	877,975.00
	Bonus	6,512,000.00	6,810,000.00
	Trainees Allowances	2,317,000.00	2,395,500.00
	EPF 12%	35,957,582.62	26,929,673.85
	ETF 3%	8,893,730.17	6,832,364.93
	Skills Development Programme / Welfare	1,214,059.56	6,008,750.55
	Free Medical Treatment	1,925,310.00	1,640,793.25
	Medical Bill Reimbursement	2,649,417.94	3,038,531.19
	Medical Camp Allowance	2,037,500.00	1,164,750.00
	Transport Allowances	1,168,000.00	1,432,265.00
		472,137,275.57	417,679,385.94
21	**Establishment Expenses**		
	Electricity	22,379,401.80	21,005,045.56
	Water	1,425,743.27	977,670.94
	Drinking Water	1,324,751.13	1,171,045.00
	Rate & Taxes	8,118,098.11	8,158,936.43
	Rent	34,369,826.42	40,569,126.98
	Postage	4,031,675.16	3,403,567.67
	Telephone	7,629,649.97	7,478,563.57
	News Paper & Magazines	142,650.00	166,820.00
	Janitorial & Maintenance Service Charges	21,673,146.07	20,532,521.42
	Traveling Expenses	407,638.00	335,873.50
	Fuel & Lubricant	5,218,581.82	6,032,550.76

Tea Expenses For Employees	7,499,439.64	6,412,245.63
Food & Accommodation	2,318,881.76	2,436,255.50
Advertisement	820,924.60	698,533.00
Bus Pass Expenses	24,783,170.75	26,782,002.77
Uniform & ID Card	182,755.00	1,362,960.00
Maintenance of Office Equip & Furniture & Fittings	7,185,508.67	7,280,885.52
Maintenance of Medical Equip & Machinary	600,600.29	312,425.02
Maintenance of Office Vehicle	4,299,309.61	5,003,598.41
Maintenance Of Building	2,262,091.84	840,427.65
Maintenance Of Computers & Printers	7,956,952.86	9,041,059.87
Stationary Expenses	27,022,560.00	25,803,011.28
Medical Forms Consumed	19,593,287.44	25,070,511.54
Computer Receipt Paper Consumed	821,489.48	954,646.80
Office requisites	3,449,115.24	3,960,071.07
Laboratory items Consumed	114,838,824.84	49,648,403.36
Security Charges	25,697,756.36	25,577,655.92
Outside Labour Charges	229,600.00	299,150.00
Board Directors Fees	390,000.00	448,800.00
Audit Committee Allowance	84,000.00	141,000.00
Board Secretory Fees	-	-
Verification Allowance	1,220,000.00	1,143,500.00
Insurance for Office Vehicle	621,371.95	362,769.12
Insurance for Employees	11,396,349.82	10,061,547.40
Depreciation	25,935,683.32	32,005,014.25
Hiring Charges	1,113,728.01	1,031,340.39
Entertainment	271,198.01	525,863.05
Consultancy Fee	325,000.00	-
Other Expenses	445,824.05	1,079,377.40
	398,086,585.29	348,114,776.78

22	Other Expenses		
	Legal & Specialist service Expenses	1,319,206.25	914,533.44
	Bank Charges	345,400.00	343,900.00
	Audit Fees	1,268,580.00	1,200,000.00
	Donation	50,000.00	65,000.01
	Bad Debtors	(494,585.40)	(30,933.80)
	Property Loan Institute Share	250,266.85	264,428.26
	Gratuity Adjustment	36,669,247.50	11,414,678.87
	Sport & Wefare	470,479.93	617,390.28
	Comission for Card Payment	98,773.14	2,980.00
		39,977,368.27	14,791,977.06

23	Notes	2024	2023
		Rs.	Rs.
Pharmacy Income	16	5,637,317.00	4,475,709.00
Opening Stock		1,033,960.15	788,406.39
(+) Purchases		7,132,411.80	6,233,812.67
(-) Closing Stock		(1,230,695.42)	(1,033,960.15)
		6,935,676.53	5,988,258.91
(-) Free Medical Treatment		(1,920,886.00)	(1,640,793.25)
Cost of Goods Sold		5,014,790.53	4,347,465.66
Profit from Pharmacy		**622,526.47**	**128,243.34**

National Transport Medical Institute
BUDGET VS ACTUAL STATEMENT
YEAR ENDED 31ST DECEMBER 2024

Revenue	Notes	2024 Actual Rs.	2024 Budgeted Rs.
Main Medical Service Income	24	1,526,016,232.50	1,680,994,819.00
Profit from Pharmacy	32	622,526.47	1,581,882.00
Loan Interest	26	2,485,306.79	2,225,000.00
FD & TB Interest	27	236,396,170.92	135,896,010.00
Other Income	28	1,518,872.05	1,317,068.00
TOTAL REVENUE		**1,767,039,108.73**	**1,822,014,779.00**
Expenses			
Administrative Expenses	29	472,137,275.57	426,024,226.00
Establishment Expenses	30	398,086,585.29	407,887,638.00
Other Expenses	31	39,977,368.27	37,701,167.00
TOTAL EXPENSES		**910,201,229.13**	**871,613,031.00**
NET PROFIT		**856,837,879.60**	**950,401,748.00**

National Transport Medical Institute

BUDGET VS ACTUAL STATEMENT (Cont.)

YEAR ENDED 31ST DECEMBER 2024

		2024 Actual	2024 Budgeted
		Rs.	Rs.
24	**Main Medical Service Income**		
	Light Vehicle Medical Examination New/Renewal	806,662,500.00	929,637,000.00
	Hevy Duty Medical Examination New	38,213,000.00	39,025,200.00
	Hevy Duty Medical Examination Renewal	188,076,500.00	175,000,000.00
	Route Permits	4,678,000.00	4,255,200.00
	X-Ray Income	1,192,200.00	880,440.00
	ECG Income	750.00	900.00
	Medical Examination For Other Institutions	306,000.00	288,000.00
	Private Bus Conductor Examination	889,500.00	865,800.00
	Driver Instructor Examination	547,500.00	514,800.00
	NTC Medical Examination	2,335,500.00	2,242,800.00
	CTB New Recruitment	1,615,750.00	1,845,000.00
	CTB Re-employment	50,600.00	57,600.00
	Renewal over 10 years	1,118,500.00	1,090,200.00
	Medical Examination For Government Institutions	1,102,500.00	241,200.00
	Lab Test Income	55,152,400.00	157,657,760.00
	Renewal Of Medical Report	117,500.00	122,400.00
	Board Examination	10,000.00	-
	Medical Camp Income	4,114,500.00	4,937,400.00
	Consultancy & Medical Officer Fee	626,107.00	698,328.00
	Leaner permit	473,000.00	447,000.00
	Foreign Medical Examination	4,642,500.00	6,372,000.00
	Court & Police Referral	7,383,000.00	6,096,600.00
	Long Vehicle Medical Examination	1,125,000.00	1,044,600.00
	Medical Board-Heavy/Light (DL)	9,500.00	18,600.00
	E-Chanelling	401,643,500.00	343,837,200.00
	Card Payment Income	3,930,425.50	3,817,711.00
	Miscellaneous	-	1,080.00
		1,526,016,232.50	1,680,994,819.00
25	**Pharmacy Income**		
	CTB Head office Treatment – Credit	3,517,079.00	3,103,624.00
	CTB Depot Treatment – Cash	774,877.00	562,078.00
	CGTTI Medical Income – Credit	1,243,293.00	1,095,570.00
	CBS treatment – Credit	102,068.00	85,610.00
		5,637,317.00	4,846,882.00

26	**Loan Interest Income**		
	10 Month Distress Loan Interest	2,289,124.79	2,000,000.00
	Book Loan Interest	196,182.00	225,000.00
		2,485,306.79	2,225,000.00
27	**FD & TB Interest Income**		
	Interest on Treasury Bills - BOC	11,125,707.80	4,503,602.00
	Interest on Treasury Bills/Bond - NSB	4,386,674.75	3,659,245.00
	Interest on Fixed Deposit - BOC	63,562,014.43	54,912,321.00
	Interest on Fixed Deposit - NSB	144,011,933.58	58,516,025.00
	Interest on - Repo	13,309,840.36	14,304,817.00
		236,396,170.92	135,896,010.00
28	**Other Income**		
	Car Park Income	-	-
	Income from Disposal Items	663,485.00	643,086.00
	Suppliers Registration	569,000.00	350,000.00
	Other Income -Over Accrued Medical Leave 2023	90,387.05	106,782.00
	Non refundable Tender deposit	196,000.00	217,200.00
		1,518,872.05	1,317,068.00
29	**Administrative Expenses**		
	Salaries & Wages	202,651,380.59	185,579,451.00
	Allowances	195,767,735.77	174,292,134.00
	Over Time & Weekend Allowances	2,062,586.07	1,952,574.00
	Medical Leave Encashment	8,204,322.85	7,000,000.00
	Chairman's Allowance	776,650.00	790,170.00
	Bonus	6,512,000.00	8,000,000.00
	Trainees Allowances	2,317,000.00	1,870,500.00
	EPF 12%	35,957,582.62	30,438,192.00
	ETF 3%	8,893,730.17	7,497,204.00
	Skills Development Programme / Welfare	1,214,059.56	1,432,403.00
	Free Medical Treatment	1,925,310.00	2,160,000.00
	Medical Bill Reimbursement	2,649,417.94	1,524,398.00
	Medical Camp Allowance	2,037,500.00	2,445,000.00
	Transport Allowances	1,168,000.00	1,042,200.00
		472,137,275.57	426,024,226.00
30	Establishment Expense		
	Electricity	22,379,401.80	21,256,707.00
	Water	1,425,743.27	1,287,345.00
	Drinking Water	1,324,751.13	1,248,937.00
	Rate & Taxes	8,118,098.11	13,374,892.00
	Rent	34,369,826.42	33,715,404.00
	Postage	4,031,675.16	3,678,323.00
	Telephone	7,629,649.97	6,800,208.00
	News Paper & Magazines	142,650.00	124,800.00
	Janitorial & Maintenance Service Charges	21,673,146.07	19,162,779.00
	Traveling Expenses	407,638.00	469,448.00
	Fuel & Lubricant	5,218,581.82	5,521,621.00

	Tea Expenses For Employees	7,499,439.64	7,232,029.00
	Food & Accommodation	2,318,881.76	2,493,866.00
	Advertisement	820,924.60	707,574.00
	Bus Pass Expenses	24,783,170.75	28,000,000.00
	Uniform & ID Card	182,755.00	101,160.00
	Maintenance of Office Equip & Furniture & Fittings	7,185,508.67	7,360,896.00
	Maintenance of Medical Equip & Machinary	600,600.29	390,018.00
	Maintenance of Office Vehicle	4,299,309.61	3,531,934.00
	Maintenance Of Building	2,262,091.84	1,291,146.00
	Maintenance Of Computers & Printers	7,956,952.86	9,299,160.00
	Stationary Expenses	27,022,560.00	11,244,513.00
	Medical Forms Consumed	19,593,287.44	11,437,033.00
	Computer Receipt Paper Consumed	821,489.48	540,884.00
	Office requisites	3,449,115.24	2,750,706.00
	Laboratory items Consumed	114,838,824.84	137,018,976.00
	Security Charges	25,697,756.36	24,714,398.00
	Outside Labour Charges	229,600.00	-
	Board Directors Fees	390,000.00	338,400.00
	Audit Committee Allowance	84,000.00	100,800.00
	Refreshment	-	202,567.00
	Verification Allowance	1,220,000.00	1,300,000.00
	Insurance for Office Vehicle	621,371.95	686,168.00
	Insurance for Employees	11,396,349.82	26,448,797.00
	Printing Books & Others	-	1,368,600.00
	Depreciation	25,935,683.32	18,857,414.00
	Hiring Charges	1,113,728.01	1,009,879.00
	Entertainment	271,198.01	-
	Consultancy Fee	325,000.00	-
	Investigation Expenses	-	-
	Translate Charges	-	100,000.00
	Printing For Envelops	-	1,580,256.00
	Token Forms A6	-	1,140,000.00
	Other Expenses	445,824.05	-
		398,086,585.29	407,887,638.00
31	**Other Expenses**		
	Legal & Specialist service Expenses	1,319,206.25	1,150,103.00
	Bank Charges	345,400.00	374,280.00
	Audit Fees	1,268,580.00	1,000,000.00
	Donation	50,000.00	300,000.00
	Bad Debtors	(494,585.40)	350,000.00
	Property Loan Institute Share	250,266.85	228,432.00
	Gratuity Adjustment	36,669,247.50	33,000,000.00
	Welfare	470,479.93	484,039.00
	Comission for online	98,773.14	95,218.00
	Miscellaneous	-	719,095.00
		39,977,368.27	37,701,167.00

National Transport Medical Institute
BUDGET VS ACTUAL STATEMENT (Cont.)
YEAR ENDED 31STDECEMBER 2024

32	Notes	2024 Actual	2023 Budgeted
		Rs.	**Rs.**
Pharmacy Income	25	5,637,317.00	4,846,882.00
Opening Stock		1,033,960.15	550,000.00
(+) Purchases		7,132,411.80	6,000,000.00
(-) Closing Stock		(1,230,695.42)	(625,000.00)
		6,935,676.53	5,925,000.00
(-) Free Medical Treatment		(1,920,886.00)	(2,160,000.00)
Cost of Goods Sold		5,014,790.53	3,765,000.00
Profit from Pharmacy		**622,526.47**	**1,081,882.00**

National Transport Medical Institute
BRANCH PROFITABILITY
YEAR ENDED 31ST DECEMBER 2024

	Profit 2024 Rs.	Profit 2023 Rs.
Nugegoda	161,258,230.97	271,790,484.93
Kandy	52,885,560.65	51,563,620.94
Galle	36,372,329.75	35,099,502.26
Kurunagala	74,724,971.42	79,274,237.33
Anuradhapura	40,342,095.16	41,304,311.61
Hambantota	35,155,834.99	27,690,096.91
Ratnapura	20,571,110.96	21,466,774.27
Badulla	19,747,569.02	15,159,882.81
Monaragala	14,154,049.83	9,612,806.87
Ampara	14,523,666.01	13,726,622.14
Batticaloa	23,327,630.06	21,419,544.67
Werahara	82,791,145.83	99,761,283.18
Vauniya	6,843,873.75	4,460,341.73
Mannar	97,590.14	(1,229,730.31)
Matara	22,923,407.20	21,072,074.82
Trincomalee	17,161,333.55	15,029,187.92
Jaffna	31,434,330.41	28,116,134.69
Gampaha	78,141,943.77	80,925,536.35
Kilinochchi	7,018,260.35	5,153,634.58
Kalutara	29,669,254.17	28,553,399.30
Matale	11,078,589.46	12,865,446.25
Kegalle	18,092,583.82	21,462,270.73
Mullatiuv	765,497.83	538,754.60
Nuwara Eliya	13,468,986.37	10,246,275.22
Polonnaruwa	16,682,794.21	14,769,059.67
Puttalam	27,605,239.92	27,809,114.34
	856,837,879.60	957,640,667.81