



National Transport Medical Institute

2021

ANNUAL REPORT

CONTENTS

	Page No.
Introduction	5
Vision	5
Mission	5
Objectives	5
Functions of the Institute	5
Chairman and the Board of Directors	6
Audit and Management Committee	6
Senior Management of the Institute	6
Organizational Information	6
Message of the Chairman	7
Expansion of the NTMI	8 - 9
Performance 2021	10 - 17
Auditor General's Report	18 - 23
Actions taken for Audit Quarries	24 - 26
Actions taken to improve the performance for the year 2021	27
Final Accounts	
Statement of Financial Position	28
Financial Performance Report	29
Statement of Change of Equity	30
Cash Flow Statement	31
Notes to the Accounting Policies and Accounts	32 - 46
Actual and budgeted Reconciliation Statement	47 - 52
Profit of the branch offices	53

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 driving licences.
- Improve the quality and security 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
Members of the Board of Directors	<ul style="list-style-type: none"> - Mrs.V.P.C.R.Abeygunawardhana - Mr. ShashiWelgama - Mr.W.Sumith Nissanka - Mr. Indika Hapugoda (from 16.07.2021) - Mr. P.W.C.L.Panapitiya - Mr. S.Giridaran - Dr. S.K.P.Tharanga - Dr. Prasad Ranaweera - Mr. Sunil Punchihewa
Secretary to the Board of Directors	- Mrs. K.G.I.S.Perera
Meetings of the Board of Directors	- Eleven meetings were conducted during the year under review.

Members of the Audit and Management Committee

Chairman	- Mr. S.Giridaran
Member	- Mrs.V.P.C.R. Abeygunawardhana
Member	- Mr. S.K.P. Taranga
Observer	- Mrs. W.M.S.P. Wijerathna
Observer	- Mr. P.K.M.D. Gunasena
Director (Admin/Finance)	- Mr. T.G. Lakshman
Chief Medical Officer	- Dr (Mrs) K.S.M.Samarasekara
Accountant	- Mr. S.P.A.S.Dissanayake
Administrative Officer	- Mrs. H.H.R.K..Herath
Internal Auditor (Actg.)	- Mrs. L.P.K.Sigera
Secretary	- Mrs. K.G.I.S.Perera
Audit and Management Committee Meetings	- Two 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
Administrative Officer	- Mrs. H.H.R.K. Herath
Internal Auditor (Actg.)	- Mrs. L.P.K. Sigera

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 year 2021 was a difficult period for our institute and the country as a whole, during which people had to struggle with the COVID-19 pandemic and under this circumstances most of them lost relatives and friends.

However, despite this difficult time, our team at the National Transport Medical Institute has taken steps to deliver a uninterrupted service to the public.

I would like to take this opportunity to thank all of the team members for their tireless work. Additionally, workers in the health industry who pledged their support for the nation as well as the researchers who developed the COVID vaccination for their knowledge and abilities paved the way to opening the world.

Even while the COVID-19 pandemic created many more difficulties, it also taught us some valuable lessons. To be resilient to the pandemic, adhere to practices like maintaining a distance from others, wearing face masks, and cleaning hands, adapting it as an opportunity.

No chairman likes to downplay the advancement of the institutions he oversees, and in the year 2021, I think our institute made remarkable strides despite the threat of the COVID-19 pandemic, setting a positive example for the other institutes.

We were able to control the pandemic risk so that it did not have an impact on the institute's outcomes.

I want to express my gratitude to the institute's staff for their commitment to effective and positive work, as well as to the Hon. Minister Dilum Amunugama for providing top-level leadership, the Secretary to the Ministry, Engineer Lalith De Silva, and all of the Ministry's officers and board members.

I also want to express my gratitude to Mrs. Sandamali Weerasooriya, the Research and Development Officer, and the group who assisted to compile this report together.

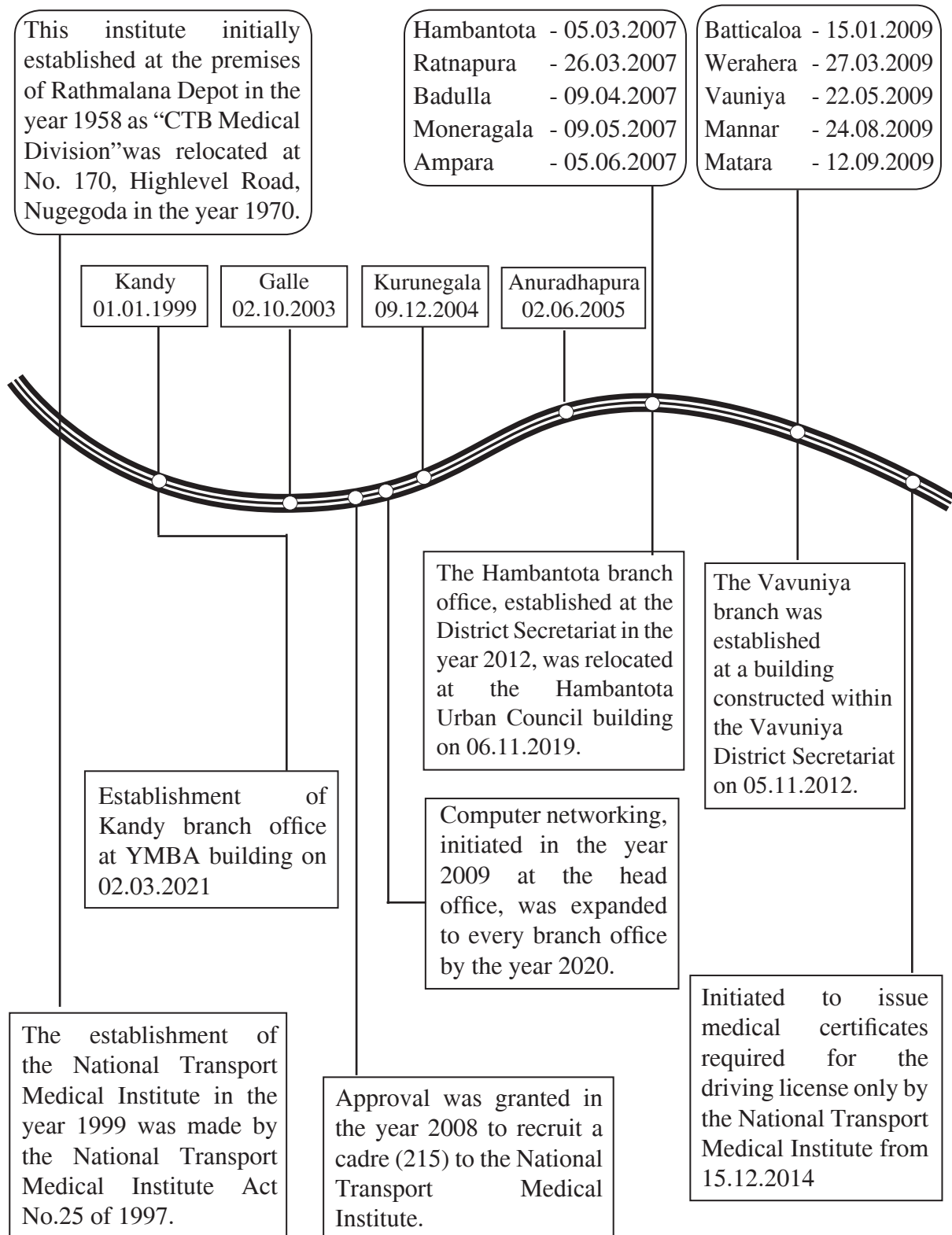
Looking forward to the coming year with optimism!!!

Dr. Savindra Gamage

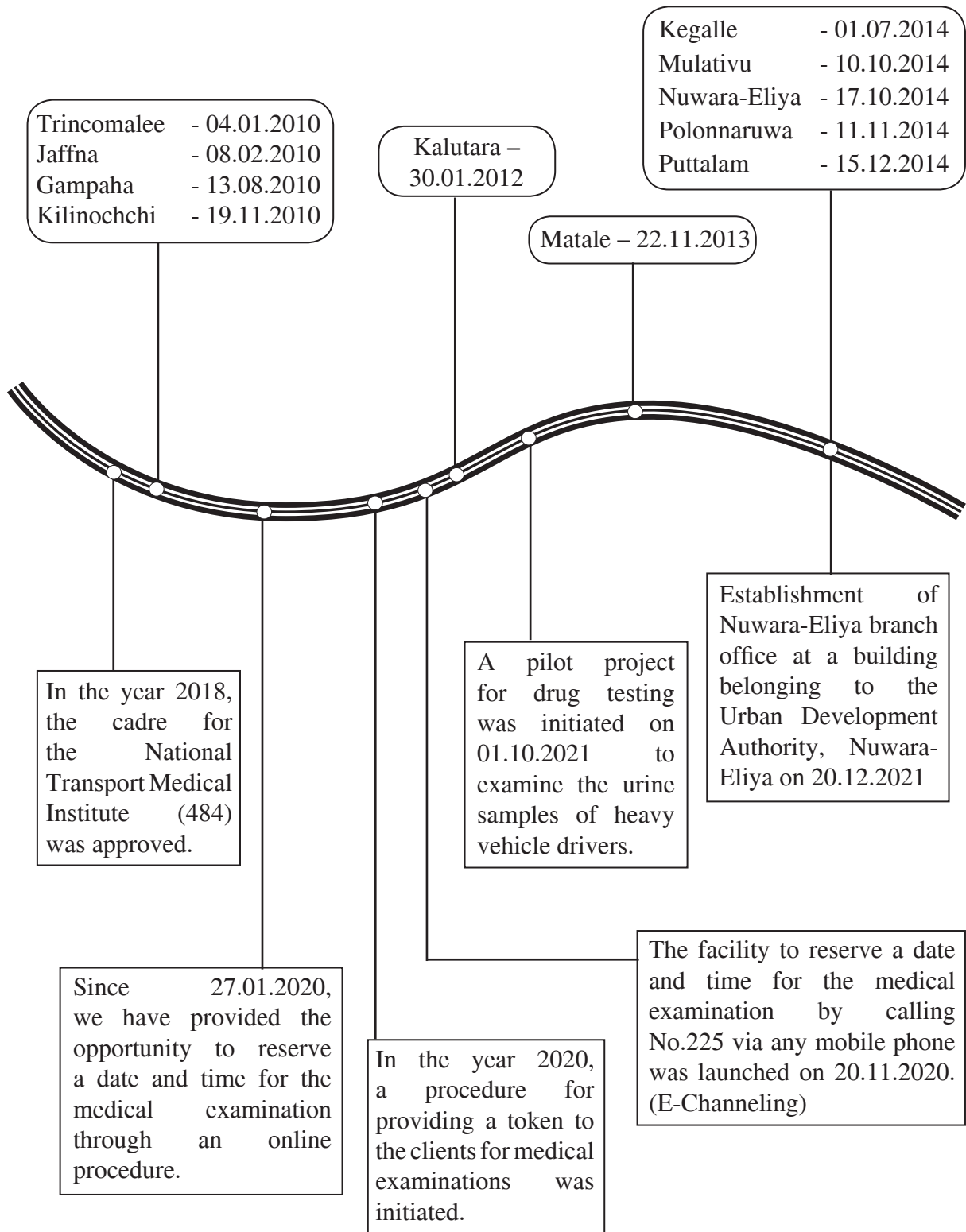
Chairman

National Transport Medical Institute

Expansion of the National Transport Medical Institute



Expansion of the National Transport Medical Institute



Progress for the year 2021

An overview of the issuance of medical certificates to the applicants of driving licences as at end December 2021 is given bellow;

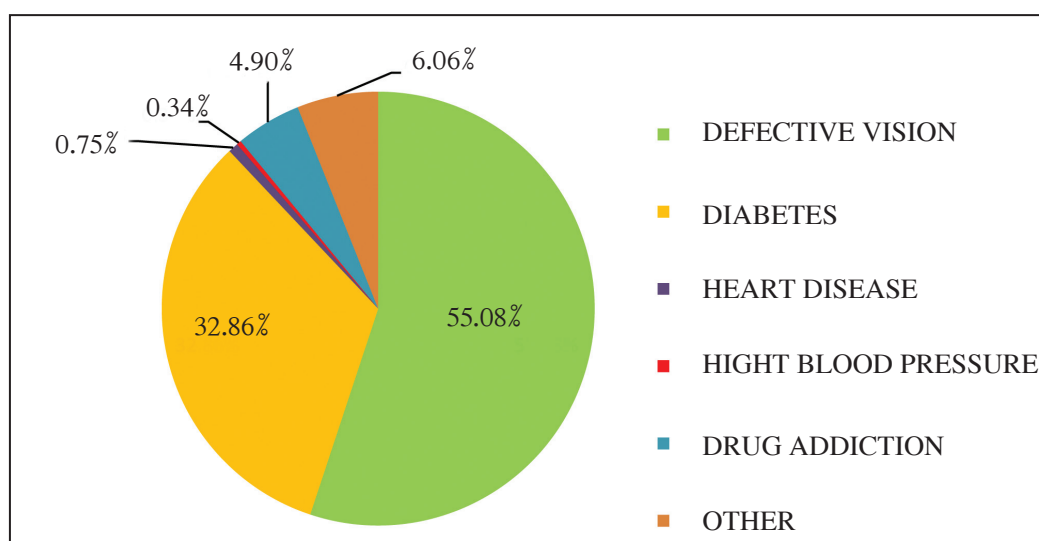
Medical examinations conducted up to 31 December 2021

Branch	Total No. of Medical Examinations	No. of drivers and applicants for driving licences temporarily failed at medical examination on medical grounds	Percentage of drivers failed at the Medical Examination
Head Office	101,584	13,846	13.63%
Werahera	43,211	3,441	7.96%
Gampaha	61,865	3,920	6.34%
Kalutara	26,508	1,525	5.75%
Kandy	44,905	2,714	6.04%
Matara	28,447	1,366	4.80%
Galle	32,427	2,337	7.21%
Hambantota	31,746	1,784	5.62%
Kurunegala	66,192	3,343	5.05%
Anuradhapura	38,667	1,795	4.64%
Ratnapura	27,046	1,121	4.14%
Badulla	23,279	1,343	5.77%
Moneragala	16,308	1,233	7.56%
Jaffna	24,142	1,424	5.90%
Mannar	4,551	266	5.84%
Vavuniya	8,322	485	5.83%
Kilinochchi	10,817	731	6.76%
Batticaloa	18,379	716	3.90%
Trincomalee	15,363	1,598	10.40%
Ampara	22,134	1,725	7.79%
Matale	18,209	945	5.19%
Kegalle	24,015	1,197	4.98%
Mulativu	5,159	508	9.85%
Nuwara-Eliya	12,735	944	7.41%

Polonnaruwa	15,966	1,314	8.23%
Puttalam	23,388	1,472	6.29%
Total	745,366	53,093	7.12%

The total number of medical examinations conducted up to 31 December 2021 was 745,366 and 7.12% of these were recommended by the Medical Officers as not fit to engage in driving jobs on medical grounds. According to these statistics, it has been proven that 7–8% of applicants are medically unfit to drive due to their health conditions

The deceases identified at the medical examinations are as follows.



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

According to the number of clients referred to the institute by the Department of Police and Courts in the year 2021, it has been identified that 4% - 5% of them are physically and mentally unfit to drive a vehicle. Therefore, the institute has directly contributed to minimizing the road accidents by certifying that drivers who are medically unfit are not driving vehicles.

Up to 31 December 2021			Up to 31 December 2020		
No of Clients	No. of Clients failed at the Medical Examination	% of failed clients	No of Clients	No. of Clients failed at the Medical Examination	% of failed clients
3,152	139	4.41	3,248	292	8.99

Description of drivers referred to the NTMI by the Department of Police and Courts for the period from 01.01.2021 to 31.12.2021

1. The total number of drivers referred to the NTMI by the Department of Police and Courts for the period from 01.01.2021 to 2021.12.31- 3152
2. Out of this, the number of drivers who have caused fatal accidents - 892
3. Number of drivers with defects, out of those who have caused fatal accidents - 60
4. Details of the defects of drivers who have caused fatal accidents as detected at the test-

	Defect	Number	Percentage
1	Diabetic	0	-
2	High blood pressure	2	0.22%
3	Defective vision	36	4.04%
4	Defects in hand and legs	21	2.35%
5	Other	1	0.11%
6	No defects were found.	832	93%
	Total	892	

Analysis of results of drug tests conducted for heavy vehicle driver applicants for the period from 01.01.2021 to 31.12.2021

	Number	Percentage
The total number of drug tests conducted	48726	
Number of drivers who failed for the first time	4179	8.5%
Number of drivers who failed for the second time	235	0.48%
Number of drivers who failed for the third time	35	0.07%
Number of drivers who have used western medicines	3	0.006%
Number of drivers who have used Ayurveda medicines	1	0.002%
No. of drivers released for going overseas	1	0.002%
No. of drivers who were transferred to light vehicles from heavy vehicles	2	0.004%
Number of drivers released by the administration due to various reasons	5	0.01%

Overall result of drug tests conducted for heavy vehicle drivers

A picture of a summary of daily or monthly drug tests, referred to the relevant institutions.



Progress of projects and programmes

1. Enhance clients satisfaction while minimizing bribery, corruption and fraud,

The long waiting hours by clients in front of the institute from early morning every day is the main motive for bribery, corruption, and fraud. This situation was avoided by opening all branches, including the head office, at 5.30 am, deploying new security officers, and also implementing a programme for providing a token that includes the candidate's photograph and indicates the time period during which the service is available to him, as proposed by His Excellency the President Gotabaya Rajapakse. This project was completed by 31.10.2021 and implemented in all branch offices island-wide.



The token contains the candidate's photograph and specifies the time period during which the service is available to him; as a result, no one can act as an intermediary and there is no need to wait in a queue.

Furthermore, the project for reserving a date and time for a medical examination from any branch by calling number 225 or downloading the E-channeling App was implemented in collaboration with Sri Lanka Telecom and completed by 31.10.2021, as per the concept of Hon. State Minister, Mr. Dilum Amunugama.

2. Project for increasing the number of rooms for medical examinations and the upgrading other infrastructure facilities and relocating the branches that could not develop facilities in new premises.

The first phase of this project, which was initiated aiming at improving not only client service but also employees' satisfaction, was successfully completed on 31.10.2021. Accordingly, facilities in Kurunegala, Werahera, Puttalam, and Anuradhapura branch offices have been expanded.

Actions have already been taken to shift Kandy and Mulativu branch offices, where facilities could not be expanded to new premises.



The Kandy branch office of the NTMI was relocated at a new premise where adequate facilities are available and the Hon. Minister of Transport, Mr. Gamini Lokuge, and Hon. State Minister, Mr. Dilum Amunugama, participated in the occasion as the Chief Guests.



Further, suitable places have been identified to relocate Trincomalee, Batticaloa, Nuwara-eliya, Badulla, Matara, Kalutara, Polonnaruwa and Galle branch offices.

3. Filling the vacancies that exist at the institute and inculcating positive attitudes among the employees.

As per the cadre review conducted at the institute, actions were taken to fill the vacant positions

New appointments (as at 31.12.2021)	
Medical Officers (Contract basis)	05
Director (Administration/Finance)	1
Medical Laboratory Technician	6
Medical Laboratory Assistant	14
Clerk	9
Information Technology Technician (contract basis)	2
Medical Orderly	11
Non-technical Services	20

4. Providing continuous service amid the COVID-19 following health guidelines.



5. As an initial step to prevent road accidents, introduced drug test to detect heavy vehicle drivers who use drugs.

NTMI Introduced a Drug Test for the first time



• Nidarshani Wickramasinghe

Aiming to prevent the driving of vehicles by drivers who use drugs, a drug test was introduced for the first time for heavy vehicle drivers at the National Transport Medical Institute yesterday (20th).

As a result, heavy vehicle drivers who want

to renew their licences or obtain new licences must submit to this drug test, and medical certificates are not issued to those who fail this medical examination. They are not eligible for driving licences. This drug test will be conducted at all the island-wide branch offices of

NTMI.

Mr. Gamini Lokuge, Hon. Minister of Transport and Mr. Dilum Amunugama, Hon. State Minister of Vehicle Regulation, Bus Transport Services, Train Compartments, and Motor Car Industry, participated on this occasion.

6. Arranging all the branch offices of the institute in the same manner

This was done under the theme of, a warm welcome, !.....! comfortable waiting areas!! add something to your knowledge, until the medical examination is called for!!.



During the year 2021, by the date 30-09-2021, Nugegoda, Kandy, Kurunegala and Jaffna branch offices were arranged in this way. In the future, this will be expanded to all the branch offices in several phases.

7. Aiming at providing pleasing service to the clients, the Kilinochchi and Vavuniya branch offices were temporarily shifted to other locations to improve the facilities and service area.

At present, the number of clients visiting these branch offices has increased, and the spaces in the two branch offices are not adequate. The Vavuniya and Kilinochchi branch offices are being refurbished under the supervision of the District Secretariat. Two offices were temporarily shifted to other places until construction work is completed.

8. The accounting package was established in Jaffna, Kilinochchi, Vavuniya, Anuradhapura, Gampaha, Kurunegala, Hambantota, Galle, Werahera, Kalutara, Matara, Kandy, Rathnapura, Badulla, Moneragal, Batticaloa, Ampara, Mannar, Trincomalee, Matale, Galle, Mulativu and Polonnaruwa branches.

The National Transport Medical Institute is managed by a centralized management system. The institute maintains a single account with the head office. Therefore, the branch offices update daily revenue and minor expenditure through this account package.

9. Daily drug test (urine test) data was collected referring to daily laboratory reports in the registers. The IT division of the institute introduced a computer system to feed the daily data on drug test. This will improve the efficiency of the preparation of reports and providing information to the relevant officers.
10. New finger scan machines were established at Kurunegala, Matale, Kandy, Hambantota, Galle and Matara branch offices enabling the employees of these offices to attend on time aiming at providing efficient service to the clients
11. The Nuwara-Eliya branch office which had been established in the Nuwara-Eliya SLTB depot premises was relocated at a building belongs to Nuwara-Eliya Urban Development Authority to provide satisfactory service to the clients.



NATIONAL AUDIT OFFICE

My No: COT/A/NTMI/FA/01/2020/148

20 July 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 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Opinion

The audit of the financial statements of National Transport Medical Institute for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2020, 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 Lanka read 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 2021, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) Even though the construction works of the second floor of the building that housed the head office of the National Transport Medical Institute had been completed by December 31, 2021 and the premises was in use as per the financial position report, the cost of the construction amounted to Rs. 10,843,201 had been stated in the financial statements as the work in progress without capitalizing this amount.
- (b) Even though the fixed deposit interest income for the year under review was Rs. 20,078,271 the amount stated in the financial statements was Rs. 8,752,271. Due to this, profit of the institute for the year under review had been understated by Rs. 10,843,201.

- (c) A difference of Rs. 794,593 had been observed between the balance as per financial statements and the sub-schedule presented relevant to the balances of 16 payable ledger accounts that were stated in the financial position report for the year under review.
- (d) The land that locates the building where the Anuradhapura Branch office is operated had been provided by the Divisional Secretariat on long term lease since the year 2016 and it had been informed to pay Rs.14,616,000 to the Divisional Secretariat for utilizing the said land. However, this payable amount had not been revealed in the financial statements.
- (e) The value of the 122 assets items in the head office and branch offices had not been stated and had not been presented at verification of assets. Due to this reason existence of such assets could not be verified at the audit.

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 Statements section 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 2021 of the National Transport Medical Institute

The other information is defined as the information that are not included in my audit report but included in the Annual Report 2021 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 2021 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 Standards and 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 institute's ability 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 institute or 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 2018 includes 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.

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 of section 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 governing board 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	Description
(a) Section 11 of the Finance Act No. 38 of 1971 and Section 8.2.2 of the Public Enterprises Circular No. PD/12 dated 02 July 2003.	Even though the approval of the Minister of Finance and the minister in charge of the subject should be sought to invest money by the institute, an amount of Rs. 106,700,000/- had been invested only on the approval of the
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka FR 395 (c)	Even though the monthly bank reconciliation statements should be prepared before the 15th day of the next month, the bank reconciliation statement for the month of December in the year under review relevant to the bank account of the institute had not been prepared even by March 2022.
(c) Public Enterprises Circular No. PED/12 dated 02 June 2003	
i. Section 6.5.1	Even though the annual financial statements and the draft of the annual report of the statutory institutions should be presented to the Auditor General within 60 days after ending the financial year, the financial statements for the year 2021 were presented on 07 April 2022, exceeding one month and 7 days. The draft annual report had not been presented with the financial statements.
ii. Section 9.12	In the year under review, a sum of Rs. 794,402 was paid to obtain health insurance cover without obtaining approval from the General Treasury as per the Circular.
(d) Procurement Guidelines 2006	
i. Section 4.2.1 (a)	Even though the main procurement plan should be prepared by the procurement entity, the institute had not prepared a detailed procurement plan.

- ii. 4.2.1 (b) Even though at least anticipated procurements for a period of 03 years should be listed in the main procurement plan and the procurement plan should be regularly updated within a period not more than 6 months as per the above section, the institute had not taken any actions accordingly.

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.

During the year under review, the institute spent Rs. 24,684,264 on purchasing blood test kits required for the project for drug tests that were conducted to test whether the drivers had used narcotic drugs in order to prevent road accidents caused by drug-addicted drivers. However, this test was only carried out from 1 October 2021 to 10 March 2022, and the project was halted in the middle due to a lack of test kits. Accordingly, the expenditure incurred for the project has been idle expenditure.

3. Other matters

- (a) The institute has been approved for a cadre of 454 consisting of 33 posts by the Department of Management Services on 23 November 2017 and 15 May 2018. However, as of 31 December 2021, the institute had 375 permanent officers and 52 contract-basis officers. Accordingly, the number of existing vacancies was 27.
- (b) In the year under review, there were 22 balances with a total value of Rs. 8,688,684 and of this amount, Rs. 4,451,125 had exceeded the payable period of 6 years. The institute had not given its attention to settling these balances.
- (c) As at 31 December of the year under review, there were balances valued at Rs.5,622,549 that had been brought forward for more than a period of 06 years within the accounts receivable and action had not been taken to recover this amount even by the date of the audit.

W.P.C. Wickramaratne

Auditor General

Answers to the Audit Report

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 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018.

1.2 Basis for Qualified Opinion

- (a) The balance in the work in progress account amounted to Rs. 10,893,201.00 has already been capitalized to the building account.
- (b) The accounting period for this year is from 01.01.2021 to 31.12.2021. The interest on the amount invested this year should be recovered for the period up to December 31, 2021. We have stated only the interest for the period from the date of investment to the date of 31.12.2021. Our conclusion is that our calculations are correct.
- (c) The reason for the difference between the balance in the statement and the sub schedule as at 31.12.2021 is not stating the binary notes for the relevant previous years properly as credits and debits to the relevant accounts. This hadn't caused any loss or fraud. During the year 2022, action was taken to rectify this defect and, these adjustments were already done by the relevant binary notes.
- (d) Obtaining a plot of land on long term lease to establish the Anuradhapura branch office

Even though this land was obtained in the year 2016, approval of the General Treasury had not been received for the construction of a building and as the building on this land was in a dilapidated state this office had to be operated in a private building.

As it is not productive to obtain land for only a period of 30 years by paying a sum of Rs. 14,616,000.00 for land and a building that is not being used by the institute, and also due to the Ministry of Finance suspending construction works of government buildings as per National Budget Circular No. 03/2022 dated 26.04.2022, it was decided that this land was no longer required by the institute and actions were taken to inform the Commissioner General of Lands. This has not been disclosed in the financial statements.

- (e) 122 items in the head office and branch offices that had not been verified had been disposed of by now. These have been removed from the financial statements and actions will be taken to remove such items from the asset register.

2. Report of other Legal and Regulatory requirements

- (a) The institute invests its revenue only in the government banks. Income is invested as fixed deposits, treasury bills and REPO in Bank of Ceylon. Peoples Bank and National Savings Bank.

Such investments are made based on the highest interest rate obtained from Bank of Ceylon. Peoples Bank and National Savings Bank. Since there is no financial benefit received to the institute by keeping the revenue collected at the institute in current accounts, this surplus income is invested in fixed deposits, treasury bills and REPO as soon as possible.

During the year 2021, the institute received a sum of Rs. 80,261,798.55 as interest for such investments.

- (b) (i) Bank reconciliation statements have been prepared up to March 2022 by now.
- (c) i. Section 6.5.1 – Financial Statements for the year 2021 had been presented in writing to the National Audit Office on 07.04.2022. Action will be taken to submit the financial statements for the year 2022 on the due date.
- ii. Section 9.12 - This health insurance cover has been provided to the employees as a welfare facility since year 2009. A sum of Rs. 6,794,402.00 had been paid out in the year 2021 as health insurance cover under the approval of the Board of Directors.
- (e) i. Section 4.2.1 (a)

Even though each item had been described in the Procurement Plan 2021, it seems to be that this description is not enough and the relevant officials were informed to rectify this in future.
- i. Section 4.2.1 (b)

A procurement plan has been prepared for a year. Action will be taken to update the Procurement Plan within 6 months in this year.

2.2.4

As it is observed that the number of drivers who drive vehicles using narcotic drugs is increasing day by day, as per the discussion had with the Hon. State minister, Mr. Dilum Amunugama and the State Secretary, as an initial step, informed to perform drug test for heavy vehicle drivers to verify whether they have used drugs. This drug test was implemented as a pilot project.

The Attorney General informed to obtain legal clearance to conduct this test by the institute. If not there is a possibility to legally challenging against by drivers and it will be an issue. Therefore, made the Secretary to the Ministry aware of this matter and as it is a long process that take more time and actions are being taken to seek the legal authority.

While actions are being taken to obtain legal authority to conduct drug test for heavy vehicle drivers as an initial step initiated to conduct this drug test at all the island wide branch office as a pilot project.

Even though the institute had not achieved this aim, we have identified the seriousness of addiction to liquor and drugs by the certain percentage of heavy vehicle drivers. Heavy vehicle drivers have been made aware in this regard. This drug test was conducted as a pilot project. It was also decided to arrange a vehicle like a small bus with a minimum of staff including a Medical Officer and Laboratory Technician.

Even though there was a test kit to identify 12 types of drugs, the higher cost of this is unbearable to the institute and therefore, this test was conducted selecting a test kit that could identify four types of drugs together with heroin.

At present many drugs are circulating in the country. Even it is appropriate to test for all these drugs, expenditure is much more. Has to incur an expenditure more than Rs.12,000.00 to test 10 types of drugs. As per the instructions given by the National Dangerous Drug Control Board it was decided to test 4 drugs commonly used by the drivers. It was implemented as a pilot project. As this is only a pilot project, a vast result could not be seen at once.

During this period, Sri Lanka has faced severe economic crisis and a foreign reserve deficiency. The prices of essential goods have being started to sky rocketed. As it was considered as not good for the country to purchase test kits for a pilot project spending a large amount of dollars under such a situation, actions were not taken to purchase bulk of the test kits.

The drug test for drivers was temporally suspended for the period from 10 March 2022 to 03 May 2022 due to aforesaid reasons.

The drug test (urine test) for heavy vehicle drivers was again started on 04th May 2022. In addition, two more blood tests are being conducted by the institute.

2.3 Other matters

- (a) The actual cadre of the institute as at 31.12.2021 was 375. Out of the 77 existing vacancies, 61 were Medical Officers. The other 16 vacancies are as follows.

- Specialist Doctors - 03 (Decided as not required at present)
 - Assistant Director - 01
 - Internal Auditor - 01
 - Legal Officer - 01
- } (Recruited on 21.03.2022)
- Administrative Officers - 17 (14 OICs are already in the branch offices. However since approval has not been received to the recruitment procedures, recruitment to the future cadre or promotion of the existing cadre to this grade could not be made. Recruitment procedure have been forwarded to the Department of Management Services.)
 - Technical Officer - 01
 - Hardware Technician - 01
 - Software technician- 01(Recruitment procedures have being forwarded to the approval of the Department of Management Services. Hardware Technician and Software Technician had been recruited on contract basis. Maintenance Assistant in salary Segment MA 2-1 has been recruited instead of the Technical Officer)
 - Cardiographer - 01 (Decided as not required)
 - Management Assistant (this vacancy was existed due to retirement of an officer and this vacancy was filled in the year 2022)
 - Driver - 01 (Recruitment to this vacancy has been temporally suspended)

- (b) Present situation of revisions to the payable balances are as follows.

Certification was obtained in writing from the SLTB to ascertain that the payable amounts of Rs. 2,411,933.00 and Rs. 1,470,832.00 respectively in Nos. 01 and 02 are not payable balances by the institute.

Accordingly, approval was granted by the Board Paper No. 2022/39 to write off this amount from the final account for the year 2022 and this adjustment is to be made in this year.

- (c) Security charges to be received from the SLTB and building rent to be received from the Driver Training Institute, Kalutara are within the receivable account balances. This was communicated to SLTB several times in writing, and they responded in writing by letter No. 30.03.2022 that such an amount did not exist in their accounts.

Actions taken to improve the performance in the year 2021

1. Enhancing clients' satisfaction by minimizing bribery, corruption and fraud.
2. The project to increase the number of examination rooms, upgrade other infrastructure facilities, and relocate branches that could not develop facilities in new premises.
3. The Kandy branch office was relocated at a new premise where adequate facilities are available.
4. Further, suitable places have been identified to relocate Trincomalee, Batticaloa, Nuwara-eliya, Badulla, Matara, Kalutara, Polonnaruwa, and Galle branch offices.
5. Filling the vacancies that exist at the institute and inculcating positive attitudes among the employees.
6. During the COVID-19 pandemic, the institute provided continuous service to the clients following health guidelines.
7. As an initial step to prevent road accidents, a drug test was introduced to the heavy vehicle drivers in Sri Lanka.
8. Arranging all the branch offices of the institute in the same manner
9. Aiming at providing pleasing service to the clients, the Kilinochchi and Vavuniya branch offices were temporarily shifted to other locations to improve the facilities and service area.
10. The accounting package was established in Jaffna, Kilinochchi, Vavuniya, Anuradhapura, Gampaha, Kurunegala, Hambantota, Galle, Werahera, Kalutara, Matara, Kandy, Rathnapura, Badulla, Moneragal, Batticaloa, Ampara, Mannar, Trincomalee, Matale, Galle, Mulativu and Polonnaruwa branch offices.
11. Daily drug test (urine test) data was collected referring to daily laboratory reports in the registers. The IT division of the institute introduced a computer system to feed the daily data on drug test. This has improve the efficiency of the preparation of reports and providing information to the relevant officers.
12. New finger scan machines were established at Kurunegala, Matale, Kandy, Hambantota, Galle and Matara branch offices.
13. The Nuwara-Eliya branch office which had been established in the Nuwara-Eliya SLTB depot premises was relocated at a building belongs to Nuwara-Eliya Urban Development Authority to provide satisfactory service to the clients.

National Transport Medical Institute
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 31ST DECEMBER 2021

		2021	2020
ASSETS	Notes	Rs.	Rs.
Non Current Assets			
Property Plant & Equipment	4	249,462,916.83	249,323,558.43
Work in Progress - Construction		13,135,716.63	13,135,716.63
Investments	5	1,423,839,447.56	1,389,147,408.26
Investment for Gratuity Fund	6	84,310,436.75	79,738,436.83
Total Non Current Assets		<u>1,770,748,517.77</u>	<u>1,731,345,120.15</u>
Current Assets			
Inventories	7	47,190,671.74	19,042,880.70
Accounts Receivables	8	14,607,305.96	13,376,383.69
Other Receivables	9	106,627,775.72	106,015,894.32
Cash & Cash Equivalencies	10	4,384,466.00	36,155,992.59
Total Current Assets		<u>172,810,219.42</u>	<u>174,591,151.30</u>
		<u>1,943,558,737.19</u>	<u>1,905,936,271.45</u>
CAPITAL & RESERVES			
Capital		62,099,697.33	62,099,697.33
General Reserve		22,682,287.89	22,682,287.89
Accumulated Profit		1,666,741,187.57	1,653,198,701.42
Total Equity		<u>1,751,523,172.79</u>	<u>1,737,980,686.64</u>
Non Current Liabilities			
Provision of Gratuity	11	110,136,981.25	101,934,690.25
Fidelity Fund Payable	11	114,976.26	114,976.26
		<u>110,251,957.51</u>	<u>102,049,666.51</u>
Current Liabilities			
Accounts Payable	12	47,618,249.48	30,850,657.96
Accrued Expenses	13	15,513,165.84	17,569,082.36
Other Payable	14	18,652,191.57	17,486,177.98
		<u>81,783,606.89</u>	<u>65,905,918.30</u>
TOTAL EQUITY & LIABILITIES		<u>1,943,558,737.19</u>	<u>1,905,936,271.45</u>


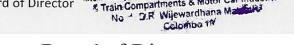
It is certified that the Financial Statements of National Transport Medical Institute have been prepared and presented in compliance with Sri Lanka Public Sector Accounting Standards.

 
Accountant

 
T. G. Lakshmanan
Director (Admin & Finance)
National Transport Medical Institute
170, High Level Road,
Nugegoda

The Accounting Policies on pages 32 to 33 and Notes to the Financial Statements on pages 34 to 46 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

 
Dr. Savindra Ganage
M.B.B.S. (Sri Lanka) Msc (Med-Ad)
Chairman
Chairman / CEO National Transport Medical Institute
No. 170, High Level Road
Nugegoda

 
V.G.P.R. Abeygunawardana
Additional Secretary
Ministry of Vehicle Regulation, Bus Transport Service
& Train Compartments & Motor Car Industrial
No. 2, Rajawarhama, Colombo 19

National Transport Medical Institute
STATEMENT OF FINANCIAL PERFORMANCE
YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 Rs.	2020 Rs.
Revenue			
Main Medical Service Income	15	635,658,510.00	686,791,881.00
Profit from Pharmacy	23	(374,188.12)	362,641.45
Loan Interest	17	1,156,792.95	1,117,413.19
FD & TB Interest	18	80,261,798.55	113,942,467.53
Other Income	19	447,676.43	283,524.00
TOTAL REVENUE		<u>717,150,589.81</u>	<u>802,497,927.17</u>
Expenses			
Administrative Expenses	20	369,707,703.01	325,900,858.63
Establishment Expenses	21	212,363,712.35	165,729,844.49
Other Expenses	22	11,536,688.30	20,678,055.00
TOTAL EXPENSES		<u>593,608,103.66</u>	<u>512,308,758.12</u>
NET PROFIT		<u>123,542,486.15</u>	<u>290,189,169.05</u>

The Accounting policies and notes on page 32 through 46 from an integral part of the Financial Statement.

National Transport Medical Institute
CHANGES IN EQUITY STATEMENT
YEAR ENDED 31ST DECEMBER 2021

	Capital	General Reserve	Accumulated Profit/(Loss)	Total
Balance as at 1stJanuary 2020	62,099,697.33	22,682,287.89	1,363,009,532.37	1,447,791,517.59
Net profit for the period 2020	-	-	290,189,169.05	290,189,169.05
Contribution to the Consolidated fund of Treasury	-	-	-	-
Balance as at 31stDecember 2020	62,099,697.33	22,682,287.89	1,653,198,701.42	1,737,980,686.64
Balance as at 1stJanuary 2021				
Previous Year Adjustment	62,099,697.33	22,682,287.89	1,653,198,701.42	1,737,980,686.64
Net profit for the period 2021	-	-	123,542,486.15	123,542,486.15
Contribution to the Consolidated fund of Treasury	-	-	(110,000,000.00)	(110,000,000.00)
Balance as at 31stDecember 2021	62,099,697.33	22,682,287.89	1,666,741,187.57	1,751,523,172.79

The Accounting policies and notes on page 32 through 46 from an integral part of the Financial Statement.

National Transport Medical Institute
CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	Rs.	Rs.
Cash Flows From Operating Activities		
Net Profit / (Loss) From Ordinary Items	123,542,486.15	290,189,169.05
Adjustments For Depreciation	28,326,923.65	26,370,043.65
Provision For Gratuity	9,062,721.00	17,533,010.50
Interest on Investment	(80,261,798.55)	(113,942,467.53)
Operating Profit Before Working Capital Changes	<u>80,670,332.25</u>	<u>220,149,755.67</u>
Increase/(Decrease) In Inventories	(28,147,791.04)	(4,942,376.57)
Increase/(Decrease) In Accounts Receivable	(1,230,922.27)	(824,520.10)
Increase/(Decrease) In Other Receivable	(611,881.40)	4,137,591.47
Increase/(Decrease) In Accounts Payable	16,767,591.52	1,835,256.39
Increase/(Decrease) In Accrued Expenses	(2,055,916.52)	7,873,066.09
Increase/(Decrease) In Other Payables	<u>1,166,013.59</u>	<u>3,920,049.87</u>
Cash Generated From Operation	66,557,426.13	232,148,822.82
Payment Of Gratuity	(860,430.00)	(1,171,966.00)
Contribution to the Consolidated fund of Treasury	(110,000,000.00)	-
Net Cash Flow From Operating Activities	<u>(44,303,003.87)</u>	<u>230,976,856.82</u>
Cash Flows From Investment Activities		
Purchase Of Property Plant & Equipment	(28,466,282.05)	(99,019,386.89)
Work in progress - Construction	-	21,128,055.54
Purchase Of Investments (net)	(39,264,039.22)	(277,286,913.75)
Interest on Investment	80,261,798.55	113,942,467.53
Net Cash Used In Investing Activities	<u>12,531,477.28</u>	<u>(241,235,777.57)</u>
Net Increase In Cash And Cash Equivalents	(31,771,526.59)	(10,258,920.75)
Cash And Cash Equivalents At Beginning of Period	<u>36,155,992.59</u>	<u>46,414,913.34</u>
Cash And Cash Equivalents At End of Period	<u><u>4,384,466.00</u></u>	<u><u>36,155,992.59</u></u>

The Accounting policies and notes on page 32 through 46 from an integral part of the Financial Statement.

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

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. All other repair and maintenance costs are recognized in the profit and loss incurred.

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

* Building	- 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 2021

4

Assets Category	Cost as at 2021.01.01	Purchases for the Year 2021	Cost as at 2021.12.31	Accumulated Depreciation as at 2021.01.01	Depreciation For the Year 2021	Accumulated Depreciation as at 2021.12.31	Net value
Freehold Land	57,865,535.00	-	57,865,535.00	-	-	-	57,865,535.00
Building	86,288,305.11	3,979,439.30	90,267,744.41	10,111,876.67	2,136,300.06	12,248,176.73	78,019,567.68
Parapet Wall	1,529,839.32	-	1,529,839.32	600,471.86	38,245.98	638,717.84	891,121.48
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	19,280,491.92	3,169,204.39	22,449,696.31	15,484,038.34
Furniture & Fittings	58,061,447.39	9,962,893.75	68,024,341.14	27,015,114.86	5,052,192.75	32,067,307.61	35,957,033.53
Office Equipments	23,710,650.49	4,610,449.00	28,321,099.49	4,649,465.49	2,378,173.18	7,027,638.67	21,293,460.82
Medical Equipments	12,102,947.48	1,443,000.00	13,545,947.48	6,074,700.63	1,055,172.92	7,129,873.55	6,416,073.93
IT Related Software	10,069,841.60	-	10,069,841.60	7,212,029.40	785,959.55	7,997,988.95	2,071,852.65
Computer Equipments	85,382,378.08	8,470,500.00	93,852,878.08	52,127,961.72	12,588,361.15	64,716,322.87	29,136,555.21
Hambantota Renovation	4,901,732.32	-	4,901,732.32	1,450,740.08	1,123,313.67	2,574,053.75	2,327,678.57
	401,022,744.44	28,466,282.05	429,489,026.49	151,699,186.01	28,326,923.65	180,026,109.66	249,462,916.83

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	Rs.	Rs.
5 Investments		
Fixed Deposit – BOC	565,630,670.18	589,041,712.33
Fixed Deposit – NSB	696,464,933.31	637,712,957.18
Treasury Bills – BOC	63,102,810.77	50,608,078.28
Treasury Bills – NSB	98,641,033.30	111,784,660.47
	<u>1,423,839,447.56</u>	<u>1,389,147,408.26</u>
6 Investment for Gratuity Fund		
Treasury Bills – BOC	83,610,436.75	79,038,436.83
Fixed Deposit – NSB	700,000.00	700,000.00
Fixed Deposit – BOC	-	-
	<u>84,310,436.75</u>	<u>79,738,436.83</u>
7 Inventory		
7.1 Pharmacy Drug Stock		
Pharmacy Drug Stock-Main	356,665.53	104,225.02
Pharmacy Drug Stock-Sub	1111,245.00	159,169.59
Pharmacy Drug Stock-Sub	28,383.02	352,682.42
	<u>476,293.55</u>	<u>616,077.03</u>
7.2 Medical Forms Stock		
Medical Forms Stock-Main	1,981,970.00	1,487,600.00
Medical Forms Stock-Nugegoda	-	56,700.00
Medical Forms Stock-Kandy	33,391.17	100,982.70
Medical Forms Stock-Galle	78,176.34	39,775.05
Medical Forms Stock-Kurunegala	84,586.37	153,734.45
Medical Forms Stock-Anuradhapura	72,855.12	140,058.45
Medical Forms Stock-Hambantota	68,054.58	46,664.10
Medical Forms Stock-Ratnapura	28,565.63	50,685.65
Medical Forms Stock-Badulla	24,484.00	73,919.65
Medical Forms Stock-Monaragala	81,360.37	123,404.50
Medical Forms Stock-Ampara	48,262.91	51,179.45
Medical Forms Stock-Batticaloa	66,432.90	88,689.00
Medical Forms Stock-Werahara	63,332.28	100,727.55
Medical Forms Stock-Vauniya	191,047.20	57,397.20
Medical Forms Stock-Mannar	39,818.79	26,247.80
Medical Forms Stock-Matara	43,890.66	44,415.00
Medical Forms Stock-Trincomalee	37,181.70	88,385.85
Medical Forms Stock-Jaffna	119,112.39	25,039.80
Medical Forms Stock-Gampaha	81,283.77	538,924.05
Medical Forms Stock-Kilinochchi	20,136.53	11,040.50
Medical Forms Stock-Kalutara	45,726.12	91,513.80
Medical Forms Stock-Matale	75,954.29	45,434.30
Medical Forms Stock-Kegalle	68,520.19	60,742.30
Medical Forms Stock-Mullatiuv	43,902.93	52,575.60
Medical Forms Stock-Nuwara Eliya	62,001.65	111,225.35
Medical Forms Stock-Polonnaruwa	127,003.18	60,301.30
Medical Forms Stock-Puttalam	53,789.67	28,132.65
	<u>3,640,840.74</u>	<u>3,755,496.05</u>

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	2,095.00
	A 10 Book Stock - Anuradhapura	104.75	1,780.75
	A 10 Book Stock - Hambantota	4,071.60	4,071.60
	A 10 Book Stock - Ratnapura	2,401.20	2,610.00
	A 10 Book Stock - Badulla	104.40	104.40
	A 10 Book Stock - Monaragala	104.40	2,192.40
	A 10 Book Stock - Ampara	939.60	939.60
	A 10 Book Stock - Batticaloa	626.40	835.20
	A 10 Book Stock - Werahara	3,027.60	3,340.80
	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	733.25
	A 10 Book Stock - Puttalam	523.75	523.75
		<u>480,320.50</u>	<u>485,024.80</u>
7.4	Computer Receipt Paper Stock		
	Computer Receipt Paper Stock - Main	206,183.16	147,375.00
	Computer Receipt Paper Stock - Nugegoda	-	-
	Computer Receipt Paper Stock - Kandy	1,944.00	2,916.00
	Computer Receipt Paper Stock - Galle	1,944.00	-
	Computer Receipt Paper Stock - Kurunegala	3,888.00	6,804.00
	Computer Receipt Paper Stock - Anuradhapura	2,916.00	1,944.00
	Computer Receipt Paper Stock - Hambantota	1,944.00	2,916.00
	Computer Receipt Paper Stock - Ratnapura	2,916.00	4,860.00
	Computer Receipt Paper Stock - Badulla	-	972.00
	Computer Receipt Paper Stock - Monaragala	1,944.00	2,916.00
	Computer Receipt Paper Stock - Ampara	3,888.00	3,888.00
	Computer Receipt Paper Stock - Batticaloa	1,944.00	2,997.00
	Computer Receipt Paper Stock - Werahara	2,916.00	2,916.00
	Computer Receipt Paper Stock - Vauniya	8,775.00	999.00
	Computer Receipt Paper Stock - Mannar	-	-
	Computer Receipt Paper Stock - Matara	-	3,888.00
	Computer Receipt Paper Stock - Trincomalee	2,916.00	1,944.00
	Computer Receipt Paper Stock - Jaffna	-	972.00
	Computer Receipt Paper Stock - Gampaha	2,916.00	4,860.00
	Computer Receipt Paper Stock - Kilinochchi	972.00	-
	Computer Receipt Paper Stock - Kalutara	1,944.00	3,888.00

	Computer Receipt Paper Stock - Matale	1,054.84	1,085.02
	Computer Receipt Paper Stock- Kegalle	1,099.44	972.00
	Computer Receipt Paper Stock- Mullaitivu	2,198.88	3,915.00
	Computer Receipt Paper Stock- Nuwara Eliya	1,099.44	3,888.00
	Computer Receipt Paper Stock- Polonnaruwa	1,099.44	22,160.10
	Computer Receipt Paper Stock- Puttalam	2,198.88	2,916.00
		<u>258,701.08</u>	<u>231,991.12</u>
7.5	Stationery Stock		
	Stationery Stock- Main	6,039,727.86	4,084,328.87
	Stationery Stock- Nugegoda	347,050.00	674,050.00
	Stationery Stock- Kandy	159,999.52	18,525.85
	Stationery Stock- Galle	40,072.50	17,349.50
	Stationery Stock- Kurunegala	515,228.89	185,112.58
	Stationery Stock- Anuradhapura	196,129.90	56,131.60
	Stationery Stock- Hambantota	51,147.70	21,093.55
	Stationery Stock- Ratnapura	157,364.66	314,521.00
	Stationery Stock- Badulla	80,037.42	168,897.10
	Stationery Stock- Monaragala	97,894.76	49,984.85
	Stationery Stock- Ampara	101,436.60	122,015.89
	Stationery Stock- Batticaloa	43,312.62	34,457.30
	Stationery Stock- Werahara	253,129.68	120,585.00
	Stationery Stock- Vauniya	84,828.48	16,272.68
	Stationery Stock- Mannar	42,382.94	29,859.06
	Stationery Stock- Matara	174,350.80	152,498.42
	Stationery Stock- Trincomalee	168,805.42	255,106.95
	Stationery Stock- Jaffna	111,908.10	116,069.07
	Stationery Stock- Gampaha	297,913.90	56,611.54
	Stationery Stock- Kilinochchi	15,306.71	15,696.37
	Stationery Stock- Kalutara	235,037.64	3,803.72
	Stationery Stock- Matale	205,529.92	86,957.46
	Stationery Stock- Kegalle	185,542.73	172,747.60
	Stationery Stock- Mullaitivu	46,704.11	39,302.17
	Stationery Stock- Nuwara Eliya	66,567.15	87,045.25
	Stationery Stock- Polonnaruwa	78,582.78	129,798.05
	Stationery Stock- Puttalam	118,508.62	24,937.92
		<u>9,914,501.41</u>	<u>7,053,759.35</u>
7.6	X-Ray Items Stock		
	X-Ray Stock- Main	34,726.80	34,726.80
		<u>34,726.80</u>	<u>34,726.80</u>
7.7	Laboratory items Stock		
	Laboratory items Stock-Main	8,676,945.49	3,668,029.31
	Laboratory items Stock-Nugegoda	2,499,967.25	130,626.85
	Laboratory items Stock-Kandy	1,165,652.96	200,896.94
	Laboratory items Stock-Galle	1,061,750.48	133,069.53
	Laboratory items Stock-Kurunegala	1,279,641.37	71,705.41
	Laboratory items Stock-Anuradhapura	1,153,239.51	121,758.40
	Laboratory items Stock-Hambantota	1,189,652.61	109,520.40
	Laboratory items Stock-Ratnapura	877,324.33	101,625.86
	Laboratory items Stock-Badulla	1,039,166.20	86,149.50
	Laboratory items Stock-Monaragala	947,554.58	133,012.54

	Laboratory items Stock-Ampara	952,678.92	93,864.95
	Laboratory items Stock-Batticaloa	729,801.84	142,391.15
	Laboratory items Stock-Werahara	809,786.71	164,481.10
	Laboratory items Stock-Vauniya	425,605.51	141,948.31
	Laboratory items Stock-Mannar	268,154.70	96,029.58
	Laboratory items Stock-Matara	892,966.63	40,152.53
	Laboratory items Stock-Trincomalee	682,712.12	134,599.63
	Laboratory items Stock-Jaffna	680,413.19	113,580.87
	Laboratory items Stock-Gampaha	1,798,786.19	202,750.49
	Laboratory items Stock-Kilinochchi	282,261.89	85,910.81
	Laboratory items Stock-Kalutara	962,393.43	151,638.46
	Laboratory items Stock-Matale	739,526.71	95,444.42
	Laboratory items Stock-Kegalle	1,070,097.35	118,773.28
	Laboratory items Stock-Mullatiuv	294,103.16	64,011.32
	Laboratory items Stock-Nuwara Eliya	443,598.12	125,429.90
	Laboratory items Stock-Polonnaruwa	442,651.65	75,927.35
	Laboratory items Stock-Puttalam	824,125.76	67,747.66
		<u>32,190,558.66</u>	<u>6,671,076.55</u>
7.8	Medical Equipment Spare Parts stock		
	Medical Equipment Spare Parts stock- Main	<u>194,729.00</u>	<u>194,729.00</u>
		<u>194,729.00</u>	<u>194,729.00</u>
8	Accounts Receivables		
	SLTB Head Office	2,494,163.63	1,274,093.50
	C.G.T.T.I. - Moratuwa	488,933.39	443,767.39
	C.G.T.T.I. - Boralla	333,683.10	333,683.10
	Central Bus Stand	270,401.00	209,991.00
	Metropolitan Bus Company	742,312.21	742,312.21
	Shell Gas Company	-	1,450.00
	Kaluthara Training School-1/5 security	10,921,892.65	10,921,892.65
	Parliment of Sri Lanka	-	-
	State Engineering Corperation of Sri Lanka	-	-
	Kaluthara Training School-Medical Test	-	-
	National Transport Commission	1,200.00	2,400.00
	Western Province Provincial Rd Pass	-	3,800.00
	Provision for Bad Debts	(645,280.02)	(557,006.16)
		<u>14,607,305.96</u>	<u>13,376,383.69</u>
9	Other Receivables		
	Advances to Office works	517,384.05	553,837.37
	Receivable Treasury Bill Interest	7,006,564.19	12,623,190.41
	Receivable Fixed Deposit Interest	32,808,878.15	47,222,333.30
	Receivable Insurance 1/3 from Employees	3,181,069.30	2,222,372.00
	Receivable Medical Forms Income	320,000.00	320,000.00
	Receivable from Employees	1,076,002.57	1,076,002.57
	10 Month Distress Loan Receivable	33,893,268.30	29,925,387.94
	Special Loan for Flood Disaster	-	52,664.66
	10000/- Loan Receivable	-	4,000.00
	Book Loan Receivable	2,371,948.16	(63,551.84)
	Festival Advance Receivable	2,290,211.55	1,239,211.55
	Prepayments Medical Insurance	6,036,833.51	3,440,726.48
	Prepayments Vehicle Insurance	235,859.88	-

Prepayments for Service Agreements	66,290.01	1,143,397.83
Maintenance Agreements	634,361.96	78,925.00
Prepayments Multitech Solution	-	405,000.00
Prepayments Metro Homes (Pvt) Ltd	2,287,470.00	-
Prepayments Sundry Creditors	534,582.79	-
Receivable E-Chenelling Income	2,436,000.00	2,590,400.00
Receivable Osaka IT	245,000.00	-
Prepayments – Rental Advance	10,486,051.30	2,981,997.05
Security Deposit for Transformer	200,000.00	200,000.00
	<u>106,627,775.72</u>	<u>106,015,894.32</u>
10 Cash & Cash Equivalencies		
10.1 Bank Current A/c		
Bank Current A/C – Income 76883133	1,922,538.19	3,633,471.20
Bank Current A/C – Nugegoda 228044	(11,804.53)	1,929,231.68
Bank Current A/C - Gratuity Fund 228068	(119,961.61)	(138,432.99)
Savings Account - Fidelity Fund	169,649.27	163,824.07
Bank Current A/C - E-Chenelling 86532219	722,123.62	28,711,050.00
Bank Current A/C - Card Payment 86532229	127,845.00	33,725.00
Bank Current A/C - On Line 86532241	13,250.00	13,250.00
	<u>2,823,639.94</u>	<u>34,346,118.96</u>
10.2 Petty Cash Bank Current A/c		
Petty Cash Bank Current A/c - Kandy	29,950.00	29,950.00
Petty Cash Bank Current A/c - Galle	58,332.62	44,152.62
Petty Cash Bank Current A/c - Kurunegala	20,750.00	43,390.00
Petty Cash Bank Current A/c - Anuradhapura	61,190.50	62,191.00
Petty Cash Bank Current A/c - Hambantota	28,730.02	15,500.02
Petty Cash Bank Current A/c - Ratnapura	52,308.04	59,108.54
Petty Cash Bank Current A/c - Badulla	43,009.00	29,820.00
Petty Cash Bank Current A/c - Monaragala	32,994.83	22,494.83
Petty Cash Bank Current A/c - Ampara	36,695.50	20,800.00
Petty Cash Bank Current A/c - Batticaloa	70,632.12	43,059.12
Petty Cash Bank Current A/c - Vauniya	10,000.00	16,072.00
Petty Cash Bank Current A/c – Mannar	28,100.00	7,500.00
Petty Cash Bank Current A/c - Matara	15,005.26	25,000.26
Petty Cash Bank Current A/c - Trincomalee	35,400.00	25,000.00
Petty Cash Bank Current A/c - Jaffna	50,536.92	37,856.92
Petty Cash Bank Current A/c - Gampaha	39,975.00	38,640.00
Petty Cash Bank Current A/c - Kilinochchi	22,425.00	25,000.00
Petty Cash Bank Current A/c - Kalutara	10,000.00	20,000.00
Petty Cash Bank Current A/c - Matale	26,272.00	29,226.00
Petty Cash Bank Current A/c - Kegalle	32,600.00	15,000.00
Petty Cash Bank Current A/c - Mullatiuv	15,210.50	15,210.50
Petty Cash Bank Current A/c - Nuwara Eliya	37,963.00	25,003.00
Petty Cash Bank Current A/c - Polonnaruwa	40,184.92	47,378.92
Petty Cash Bank Current A/c - Puttalam	49,340.56	39,260.56
	<u>847,605.79</u>	<u>736,614.29</u>
10.3 Petty Cash A/c		
Petty Cash A/c - Nugegoda	32,788.36	51,530.86
Petty Cash A/c - Kandy	8,368.91	29,787.91

Petty Cash A/c - Galle	5,684.68	4,864.68
Petty Cash A/c - Kurunegala	71.97	7,029.10
Petty Cash A/c - Anuradhapura	12,700.37	12,490.87
Petty Cash A/c - Hambantota	7,795.00	18,020.00
Petty Cash A/c - Ratnapura	11,756.50	1,207.50
Petty Cash A/c - Badulla	20,936.73	16,282.73
Petty Cash A/c - Monaragala	20,848.81	19,715.81
Petty Cash A/c - Ampara	38,030.05	18,728.05
Petty Cash A/c - Batticaloa	20,965.09	25,540.09
Petty Cash A/c - Werahara	26,830.50	22,730.86
Petty Cash A/c - Vauniya	37,580.00	26,638.00
Petty Cash A/c - Mannar	22,065.60	27,830.60
Petty Cash A/c - Matara	11,368.74	16,468.74
Petty Cash A/c - Trincomalee	14,281.00	9,320.00
Petty Cash A/c - Jaffna	51,304.91	25,084.91
Petty Cash A/c - Gampaha	76,360.00	27,856.00
Petty Cash A/c - Kilinochchi	1,630.80	7,775.80
Petty Cash A/c - Kalutara	11,965.00	6,128.00
Petty Cash A/c - Matale	32,522.00	18,368.00
Petty Cash A/c - Kegalle	10,557.38	23,817.96
Petty Cash A/c - Mullatiuv	41,579.00	44,573.00
Petty Cash A/c - Nuwara Eliya	47,724.35	44,955.35
Petty Cash A/c - Polonnaruwa	14,627.08	16,651.08
Petty Cash A/c - Puttalam	11,227.44	19,863.44

591,570.27

553,259.34

10.4 Cash In Hand

Cash In Hand - Nugegoda	50,400.00	35,000.00
Cash In Hand - Kandy	-	-
Cash In Hand - Galle	800.00	-
Cash In Hand - Kurunagala	24,050.00	403,450.00
Cash In Hand - Anuradhapura	-	-
Cash In Hand - Hambantota	-	8,000.00
Cash In Hand - Ratnapura	800.00	2,400.00
Cash In Hand - Badulla	2,800.00	2,400.00
Cash In Hand - Monaragala	5,600.00	12,000.00
Cash In Hand - Ampara	-	1,600.00
Cash In Hand - Batticaloa	-	-
Cash In Hand - Werahara	-	800.00
Cash In Hand - Vauniya	-	-
Cash In Hand - Mannar	-	-
Cash In Hand - Matara	7,200.00	-
Cash In Hand - Trincomalee	-	-
Cash In Hand - Jaffna	-	-
Cash In Hand - Gampaha	22,400.00	-
Cash In Hand - Kilinochchi	-	-
Cash In Hand - Kalutara	-	-
Cash In Hand - Matale	-	-
Cash In Hand - Kegalle	-	7,000.00
Cash In Hand - Mullatiuv	400.00	-
Cash In Hand - Nuwara Eliya	-	47,350.00

	Cash In Hand - Polonnaruwa	-	-
	Cash In Hand -Puttalam	7,200.00	-
		<u>121,650.00</u>	<u>520,000.00</u>
11	Non Current Liability		
	Provision of Gratuity	110,136,981.25	101,934,690.25
	Fidelity Fund Payable	114,976.26	114,976.26
		<u>110,251,957.51</u>	<u>102,049,666.51</u>
12	Accounts Payable		
	Security Charges Payable	2,411,933.66	7,373,977.46
	Bus Pass Payable	12,470,763.96	10,348,503.56
	Alu V Glass Engineering (Pvt) Ltd	-	288,772.23
	Central Engineering Consultancy Bureau	15,001.25	15,001.25
	Arcyn Engineering (PVT)Ltd	66,528.86	66,528.86
	Transmed International (Pvt) Ltd	1,150,000.00	1,150,000.00
	E wis Pheripherals (Pvt) Ltd	346,135.00	346,135.00
	Ew Information systems Ltd	160,684.68	346,626.48
	IOM Lanka (Pvt) Ltd	236,333.47	236,333.47
	Rovik Lanka (Pvt) Ltd	-	71,600.00
	Glow-Saturn Company (Pvt)Ltd	25,100.00	-
	Sarasavi Bookshop (Pvt) Ltd	-	181,006.75
	Power Net (Pvt) Ltd	-	319,889.59
	State Pharmaceutical Co-operation	-	304,476.34
	State Trading (General) Corporation Ltd	68,475.35	68,475.35
	State Printing Co-operation	609,720.00	1,320,821.00
	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
	Sundry Customer	5,600.00	45,438.00
	Daytona (Pvt) Ltd	-	6,800.00
	T & R Power Engineering (Pvt) Ltd	25,252.50	25,252.50
	Thakral One (Pvt) Ltd	213,256.50	213,256.50
	Department Of Government Printing	209,373.60	209,373.60
	Emar Pharma pvt Ltd	990,000.00	0.01
	Arjuna Computer Forms (Pvt) limited	23,226.75	23,226.75
	Metro Homes (Pvt) Ltd	-	46,400.00
	Lloyds Auto mart (Pvt) Limited	86,800.00	0.44
	DR Industries (Pvt) Ltd - Gampaha	56,182.50	-
	Samarawickrama Constructions	125,771.44	155,771.44
	Dimangee Printers	-	447,000.00
	OSAKA IT (Pvt) Limited	158,500.00	55,000.00
	VS Information System	1,388,201.33	2,073,277.73
	NIS Medical (Pvt) Ltd	448,000.00	224,000.00
	South Asian Technology (Pvt) Ltd	122,310.00	122,310.00
	George Steuart Health Care	24,684,264.00	-
	Sumathi Information (Pvt) Ltd	445,954.63	4,682,523.65
	Soft-Logic Information (Pvt) Ltd	56,560.00	56,560.00
		<u>47,618,249.48</u>	<u>30,850,657.96</u>

13	Accrued Expenses		
	Refundable Tender deposit	568,059.90	492,459.90
	EPF Payable	6,778,871.79	6,096,852.89
	ETF Payable	924,309.87	832,146.15
	Payable on Stationary	63,051.00	16,274.25
	Payable on Janitorial Expenses	771,735.67	1,474,774.86
	Provision for Audit Fee	1,229,600.00	579,600.00
	Payable on Rent	1,232,999.99	413,683.32
	Payable on Security Charges	1,970,010.00	5,181,232.50
	Bank Loan Payable	60,864.00	188,238.99
	Electricity Payable	744,397.72	820,748.99
	Telephone Payable	778,055.22	886,264.21
	Water Payable	44,978.33	64,615.98
	Drinking Water Payable	-	-
	Sanasa Development Bank Payable	12,000.00	43,650.00
	Payable on Regional Development	7,800.00	93,800.00
	Payable on People's Bank	(38,400.00)	-
	Reimbursed Insurance Payable	160,533.29	160,533.29
	Performance Bond Payable	123,535.00	123,535.00
	Other Accrued Expenses	80,764.06	100,672.03
		<u>15,513,165.84</u>	<u>17,569,082.36</u>
14	Other Payable		
	Salary Control A/c	3,208,895.63	2,976,245.38
	Payable Locum Salary & Other	3,770,775.45	3,467,995.80
	Salary B/F	-	161.60
	Assets Verification allowance Payable	1,018,000.00	832,250.00
	Trainee Allowances Payable	304,250.00	368,200.00
	Traveling Payable	5,542.50	16,096.00
	Payable on Food & Accommodation	57,892.00	59,430.00
	Postage Payable	220,960.88	196,471.60
	News Paper Payable	4,210.00	4,950.00
	Fuel Payable	7,420.00	12,630.00
	Payable on Maintenance of Medi Equipment	11,600.00	-
	Payable on Maintenance of Office Equipment	34,200.00	36,300.00
	Medical Leave Payable	8,926,139.14	8,642,036.91
	Welfare Payable	129,517.00	88,065.00
	Stamp Duty Payable	133,896.00	51,396.00
	Union Payable - S.L.N.S.S .	47,575.00	47,575.00
	Union Payable – PWUCIS	19,350.00	68,350.00
	Union Payable - J.S.S.	29,600.00	14,850.00
	Maranadara Society Payable	90,150.00	297,950.00
	PAYE tax Payable	106,979.44	10,979.44
	Other Payable	525,238.53	94,245.25
		<u>18,652,191.57</u>	<u>17,486,177.98</u>

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	Rs.	Rs.
15 Main Medical Service Income		
Light Vehicle Examination	255,308,400.00	493,456,700.00
HGV Medical Examination	14,208,000.00	22,784,000.00
HGV Renewal Medical Examination	54,499,600.00	103,844,100.00
Route Permits	2,135,700.00	2,632,800.00
Accident Medical Examination	12,800.00	229,600.00
X-Ray Income	62,000.00	2,277,200.00
ECG Income	-	2,150.00
Medical Examination For Other Institutions	106,950.00	104,000.00
Private Bus Conductor Examination	187,200.00	442,000.00
Driver Instructor Examination	328,000.00	238,400.00
NTC Medical Examination	441,600.00	756,000.00
CTB New Recruitment	104,000.00	876,800.00
CTB Re-employment	8,000.00	4,000.00
Renewal over 10 years	643,200.00	1,248,800.00
Medical Examination For Government Institutions	54,600.00	483,600.00
Lab Test Income	20,195,350.00	3,517,573.00
Renewal Of Medical Report	35,700.00	277,450.00
Board Examination	11,500.00	14,000.00
Medical Camp Income	-	-
Consultancy & Medical Officer Fee	386,110.00	346,050.00
Leaner permit	135,200.00	204,000.00
Foreign Medical Examination	3,095,000.00	2,750,000.00
Court & Police Referral	2,155,200.00	2,542,400.00
Long Vehicle Medical Examination	184,800.00	148,800.00
Miscellaneous	-	-
Medical Board-Heavy/Light (DL)	12,000.00	16,000.00
Online Income	-	9,287,258.00
E-Chanelling	280,786,800.00	38,287,200.00
Card Payment Income	560,800.00	21,000.00
	<u>635,658,510.00</u>	<u>686,791,881.00</u>
16 Pharmacy Income		
CTB Head office Treatment – Credit	1,182,070.13	1,439,168.00
CTB Depot Treatment – Cash	517,158.00	549,786.00
CGTTI Medical Income – Credit	134,655.00	185,932.00
CBS treatment – Credit	143,562.00	120,700.00
	<u>1,977,445.13</u>	<u>2,295,586.00</u>

17	Loan Interest Income		
	10 Month Distress Loan Interest	1,102,077.45	1,117,413.19
	10000/- Loan Interest	-	-
	Book Loan Interest	54,715.50	-
		<u>1,156,792.95</u>	<u>1,117,413.19</u>
18	FD & TB Interest Income		
	Interest on Treasury Bills - BOC	8,951,133.41	16,038,330.77
	Interest on Treasury Bills/Bond - NSB	7,684,061.18	23,994,618.66
	Interest on Fixed Deposit - BOC	30,087,309.39	25,611,801.70
	Interest on Fixed Deposit - NSB	33,539,294.57	48,297,716.40
		<u>80,261,798.55</u>	<u>113,942,467.53</u>
19	Other Income		
	Car Park Income	-	-
	Income from Disposal Items	52,495.00	-
	Suppliers Registration	-	194,000.00
	Rent Income	-	-
	Other Income	327,181.43	10,524.00
	Non refundable Tender deposit	68,000.00	79,000.00
		<u>447,676.43</u>	<u>283,524.00</u>
20	Administrative Expenses		
	Salaries & Wages	200,775,086.01	176,236,320.59
	Allowances	103,872,033.92	91,802,163.81
	Over Time & Weekend Allowances	6,467,860.20	5,504,692.49
	Medical Leave Encashment	10,085,871.42	9,640,520.92
	Chairman's Allowance	899,875.00	686,908.33
	Bonus	4,605,525.00	4,407,075.00
	Trainees Allowances	2,429,750.00	2,767,450.00
	E PF 12%	29,414,763.14	25,472,216.08
	ETF 3%	7,353,482.04	6,372,428.17
	Skills Development Programme / Welfare	427,385.23	403,843.00
	Free Medical Treatment	812,197.90	876,772.00
	Medical Bill Reimbursement	1,513,873.15	1,032,968.24
	Medical Camp Allowance	-	148,500.00
	Transport Allowances	1,050,000.00	755,000.00
		<u>369,707,703.01</u>	<u>326,106,858.63</u>
21	Establishment Expenses		
	Electricity	8,252,542.63	8,438,215.57
	Water	741,252.79	600,696.00
	Drinking Water	562,761.28	630,957.45
	Rate & Taxes	338,243.58	347,643.56
	Rent	31,831,764.67	25,629,506.58
	Postage	1,495,276.60	1,245,572.97
	Telephone	9,479,326.42	6,740,906.33
	News Paper & Magazines	78,490.00	99,340.00
	Janitorial & Maintenance Service Charges	6,149,593.05	4,194,948.05
	Traveling Expenses	68,861.00	92,367.00
	Fuel & Lubricant	1,968,797.27	1,025,303.35
	Tea Expenses For Employees	2,515,525.00	2,138,787.00

	Food & Accommodation	1,340,367.28	986,718.50
	Advertisement	1,813,125.00	526,332.00
	Bus Pass Expenses	10,999,931.80	8,877,671.40
	Uniform & ID Card	663,310.00	57,000.00
	Maintenance of Office Equip & Furniture & Fittings	3,091,579.64	2,397,955.91
	Maintenance of Medical Equip & Machinery	113,875.60	21,680.00
	Maintenance of Office Vehicle	847,166.62	1,428,392.85
	Maintenance Of Building	2,989,814.53	4,915,914.25
	Maintenance Of Computers & Printers	3,090,150.63	1,529,102.93
	Stationary Expenses	14,887,433.53	9,844,849.55
	Medical Forms Consumed	7,242,655.31	8,675,459.36
	Computer Receipt Paper Consumed	795,018.84	922,897.35
	A10 Book & Photo Paper Consumed	4,704.30	628.50
	Office requisites	4,992,683.33	6,620,860.54
	Laboratory items Consumed	40,911,425.66	19,397,194.93
	Multi Drugs 04 panel Items Consumed	-	-
	X-Ray items Consumed	-	-
	Security Charges	15,660,918.00	13,190,359.62
	Outside Labour Charges	341,900.00	
	Board Directors Fees	572,900.00	345,600.00
	Audit Committee Allowance	39,600.00	62,900.00
	Board Secretary Fees	420,000.00	120,000.00
	Verification Allowance	607,250.00	503,500.00
	Insurance for Office Vehicle	344,537.02	343,466.36
	Insurance for Employees	6,794,402.08	5,628,005.77
	Insurance for Money in Transit	-	134,780.34
	Depreciation	28,326,923.65	26,370,043.65
	Hiring Charges	966,301.49	439,116.15
	Entertainment	264,633.00	338,697.00
	Transport Charges	535,152.00	-
	Outside Rent Charges	-	-
	Consultancy Fee	14,668.75	-
	Investigation Expenditure	-	-
	Covid 19 Expenditure	-	-
	Other Expenses	208,850.00	510,473.67
		<u>212,363,712.35</u>	<u>165,373,844.49</u>
22	Other Expenses		
	Legal & Specialist service Expenses	1,180,124.32	1,265,544.37
	Bank Charges	259,760.00	742,700.00
	Audit Fees	650,000.00	504,000.00
	Donation	-	-
	Bad Debtors	88,273.86	110,159.40
	Property Loan Institute Share	281,789.12	243,451.43
	Gratuity Adjustment	9,062,721.00	17,533,010.50
	Welfare - Capacity Building	-	-
	Comission for online	14,020.00	-
	Miscellaneous	-	279,189.30
		<u>11,536,688.30</u>	<u>20,678,055.00</u>

National Transport Medical Institute
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
YEAR ENDED 31ST DECEMBER 2021

23	Notes	2021	2020
		Rs.	Rs.
Pharmacy Income	16	1,977,445.13	2,295,586.00
Opening Stock		616,077.03	478,811.09
(+) Purchases		3,021,047.67	2,933,559.49
(-) Closing Stock		(476,293.55)	(616,077.03)
		3,160,831.15	2,796,293.55
(-) Free Medical Treatment		(809,197.90)	(863,349.00)
Cost of Goods Sold		2,351,633.25	1,932,944.55
Profit from Pharmacy		(374,188.12)	362,641.45

National Transport Medical Institute
BUDGET VS ACTUAL STATEMENT
YEAR ENDED 31ST DECEMBER 2021

		2021 Actual	2021 Budgeted
Revenue	Notes	Rs.	Rs.
Main Medical Service Income	24	635,658,510.00	689,300,000.00
Profit from Pharmacy	32	(374,188.12)	300,000.00
Loan Interest	26	1,156,792.95	1,000,000.00
FD & TB Interest	27	80,261,798.55	65,000,000.00
Other Income	28	447,676.43	275,000.00
TOTAL REVENUE		<u>717,150,589.81</u>	<u>755,875,000.00</u>
Expenses			
Administrative Expenses	29	369,707,703.01	354,600,000.00
Establishment Expenses	30	212,363,712.35	242,400,000.00
Other Expenses	31	11,536,688.30	22,000,000.00
TOTAL EXPENSES		<u>593,608,103.66</u>	<u>619,000,000.00</u>
NET PROFIT		<u>123,542,486.15</u>	<u>136,875,000.00</u>

National Transport Medical Institute

BUDGET VS ACTUAL STATEMENT (Cont.)

YEAR ENDED 31ST DECEMBER 2021

		2021 Actual Rs.	2021 Budgeted Rs.
24	Main Medical Service Income		
	Light Vehicle Examination	255,308,400.00	358,000,000.00
	HGV Medical Examination	14,208,000.00	20,000,000.00
	HGV Renewal Medical Examination	54,499,600.00	50,000,000.00
	Route Permits	2,135,700.00	1,000,000.00
	Accident Medical Examination	12,800.00	50,000.00
	X-Ray Income	62,000.00	1,000,000.00
	ECG Income	-	5,000.00
	Medical Examination For Other Institutions	106,950.00	125,000.00
	Private Bus Conductor Examination	187,200.00	250,000.00
	Driver Instructor Examination	328,000.00	325,000.00
	NTC Medical Examination	441,600.00	500,000.00
	CTB New Recruitment	104,000.00	90,000.00
	CTB Re-employment	8,000.00	10,000.00
	CGTTI Medical Examination	-	100,000.00
	Renewal over 10 years	643,200.00	1,000,000.00
	Medical Examination For Government Institutions	54,600.00	50,000.00
	Lab Test Income	20,195,350.00	1,625,000.00
	Renewal Of Medical Report	35,700.00	35,000.00
	Board Examination	11,500.00	-
	Medical Camp Income	-	-
	Consultancy & Medical Officer Fee	386,110.00	10,000.00
	Leaner permit	135,200.00	275,000.00
	Foreign Medical Examination	3,095,000.00	2,000,000.00
	Court & Police Referral	2,155,200.00	2,250,000.00
	Long Vehicle Medical Examination	184,800.00	450,000.00
	Miscellaneous	-	40,000.00
	Medical Board-Heavy/Light (DL)	12,000.00	10,000.00
	Online Income	-	
	E-Chanelling	280,786,800.00	250,000,000.00
	Card Payment Income	560,800.00	100,000.00
		<u>635,658,510.00</u>	<u>689,300,000.00</u>
25	Pharmacy Income		
	CTB Head office Treatment – Credit	1,182,070.13	1,400,000.00
	CTB Depot Treatment – Cash	517,158.00	475,000.00
	CGTTI Medical Income – Credit	134,655.00	75,000.00
	CBS treatment – Credit	143,562.00	50,000.00
		<u>1,977,445.13</u>	<u>2,000,000.00</u>

26	Loan Interest Income		
	10 Month Distress Loan Interest	1,102,077.45	1,000,000.00
	10000/- Loan Interest	-	-
	Book Loan Interest	54,715.50	-
		<u>1,156,792.95</u>	<u>1,000,000.00</u>
27	FD & TB Interest Income		
	Interest on Treasury Bills - BOC	8,951,133.41	12,000,000.00
	Interest on Treasury Bills/Bond - NSB	7,684,061.18	27,000,000.00
	Interest on Fixed Deposit - BOC	30,087,309.39	12,000,000.00
	Interest on Fixed Deposit - NSB	33,539,294.57	14,000,000.00
		<u>80,261,798.55</u>	<u>65,000,000.00</u>
28	Other Income		
	Car Park Income	-	-
	Income from Disposal Items	52,495.00	50,000.00
	Suppliers Registration	-	200,000.00
	Rent Income	-	5,000.00
	Other Income	327,181.43	20,000.00
	Non refundable Tender deposit	68,000.00	-
		<u>447,676.43</u>	<u>275,000.00</u>
29	Administrative Expenses		
	Salaries & Wages	200,775,086.01	200,000,000.00
	Allowances	103,872,033.92	100,000,000.00
	Over Time & Weekend Allowances	6,467,860.20	4,000,000.00
	Medical Leave Encashment	10,085,871.42	7,800,000.00
	Chairman's Allowance	899,875.00	900,000.00
	Bonus	4,605,525.00	5,000,000.00
	Trainees Allowances	2,429,750.00	3,000,000.00
	E PF 12%	29,414,763.14	24,000,000.00
	ETF 3%	7,353,482.04	6,000,000.00
	Skills Development Programme / Welfare	427,385.23	500,000.00
	Free Medical Treatment	812,197.90	900,000.00
	Medical Bill Reimbursement	1,513,873.15	2,000,000.00
	Medical Camp Allowance	-	500,000.00
	Transport Allowances	1,050,000.00	-
		<u>369,707,703.01</u>	<u>354,600,000.00</u>
30	Establishment Expenses		
	Electricity	8,252,542.63	9,000,000.00
	Water	741,252.79	750,000.00
	Drinking Water	562,761.28	500,000.00
	Rate & Taxes	338,243.58	100,000.00
	Rent	31,831,764.67	25,000,000.00
	Postage	1,495,276.60	1,500,000.00
	Telephone	9,479,326.42	8,000,000.00
	News Paper & Magazines	78,490.00	100,000.00

Janitorial & Maintenance Service Charges	6,149,593.05	6,000,000.00
Traveling Expenses	68,861.00	90,000.00
Fuel & Lubricant	1,968,797.27	1,500,000.00
Tea Expenses For Employees	2,515,525.00	2,500,000.00
Food & Accommodation	1,340,367.28	1,500,000.00
Advertisement	1,813,125.00	1,500,000.00
Bus Pass Expenses	10,999,931.80	10,000,000.00
Uniform & ID Card	663,310.00	1,000,000.00
Maintenance of Office Equip & Furniture & Fittings	3,091,579.64	3,000,000.00
Maintenance of Medical Equip & Machinery	113,875.60	200,000.00
Maintenance of Office Vehicle	847,166.62	1,500,000.00
Maintenance Of Building	2,989,814.53	15,000,000.00
Maintenance Of Computers & Printers	3,090,150.63	2,000,000.00
Stationary Expenses	14,887,433.53	12,000,000.00
Medical Forms Consumed	7,242,655.31	8,000,000.00
Computer Receipt Paper Consumed	795,018.84	1,500,000.00
A10 Book & Photo Paper Consumed	4,704.30	100,000.00
Office requisites	4,992,683.33	3,500,000.00
Laboratory items Consumed	40,911,425.66	36,000,000.00
Multi Drugs 04 panel Items Consumed		25,000,000.00
X-Ray items Consumed	-	50,000.00
Security Charges	15,660,918.00	21,000,000.00
Outside Labour Charges	341,900.00	200,000.00
Board Directors Fees	572,900.00	900,000.00
Audit Committee Allowance	39,600.00	100,000.00
Board Secretary Fees	420,000.00	275,000.00
Verification Allowance	607,250.00	500,000.00
Insurance for Office Vehicle	344,537.02	500,000.00
Insurance for Employees	6,794,402.08	9,000,000.00
Insurance for Money in Transit	-	150,000.00
Depreciation	28,326,923.65	28,000,000.00
Hiring Charges	966,301.49	500,000.00
Entertainment	264,633.00	285,000.00
Transport Charges	535,152.00	500,000.00
Outside Rent Charges	-	100,000.00
Consultancy Fee	14,668.75	1,000,000.00
Investigation Expenditure	-	500,000.00
Covid 19 Expenditure	-	2,000,000.00
Other Expenses	208,850.00	
	<u>212,363,712.35</u>	<u>242,400,000.00</u>

31	Other Expenses		
	Legal & Specialist service Expenses	1,180,124.32	1,300,000.00
	Bank Charges	259,760.00	900,000.00
	Audit Fees	650,000.00	550,000.00
	Donation	-	50,000.00
	Bad Debtors	88,273.86	100,000.00
	Property Loan Institute Share	281,789.12	300,000.00
	Gratuity Adjustment	9,062,721.00	18,000,000.00
	Welfare - Capacity Building	-	-
	Comission for online	-	300,000.00
	Miscellaneous	-	500,000.00
		<u>11,522,668.30</u>	<u>22,000,000.00</u>

National Transport Medical Institute
BUDGET VS ACTUAL STATEMENT (Cont.)
YEAR ENDED 31ST DECEMBER 202

32	Notes	2021 Actual Rs.	2021 Budgeted Rs.
Pharmacy Income	25	<u>1,977,445.13</u>	<u>2,000,000.00</u>
Opening Stock		616,077.03	400,000.00
(+) Purchases		3,021,047.67	2,750,000.00
(-) Closing Stock		<u>(476,293.55)</u>	<u>(550,000.00)</u>
		3,160,831.15	2,600,000.00
(-) Free Medical Treatment		<u>(809,197.90)</u>	<u>(900,000.00)</u>
Cost of Goods Sold		<u>2,351,633.25</u>	<u>1,700,000.00</u>
Profit from Pharmacy		<u><u>(374,188.12)</u></u>	<u><u>300,000.00</u></u>

National Transport Medical Institute
BRANCH PROFITABILITY
YEAR ENDED 31ST DECEMBER 202

	Year Profit 2021 Rs.	Year Profit 2020 Rs.
Nugegoda	(11,785,672.51)	45,308,606.72
Kandy	4,778,854.07	13,156,542.54
Galle	6,478,752.04	11,063,988.59
Kurunagala	25,033,713.00	33,859,098.90
Anuradhapura	14,895,491.15	24,194,855.67
Hambantota	6,440,243.04	10,312,655.65
Ratnapura	4,893,306.41	10,936,309.33
Badulla	4,985,560.97	7,367,982.26
Monaragala	503,366.00	6,736,083.63
Ampara	3,847,008.66	6,783,560.98
Batticaloa	3,150,387.01	5,402,971.81
Werahara	6,543,164.80	10,254,565.65
Vauniya	(1,201,674.63)	2,547,133.14
Mannar	(3,660,051.29)	(110,739.76)
Matara	5,238,740.39	8,382,722.96
Trincomalee	2,682,768.92	6,761,740.90
Jaffna	8,026,617.41	12,010,036.46
Gampaha	23,326,960.70	24,608,237.29
Kilinochchi	(3,328.43)	2,222,995.77
Kalutara	4,070,242.74	11,093,375.56
Matale	(598,777.24)	6,450,570.35
Kegalle	4,956,369.41	10,968,172.22
Mullatiuv	(1,620,795.26)	(399,061.44)
Nuwara Eliya	1,574,745.56	4,543,866.90
Polonnaruwa	2,064,766.68	6,196,298.31
Puttalam	8,921,726.55	9,536,598.66
	<u>123,542,486.15</u>	<u>290,189,169.05</u>