

## Introduction

NTMI (National Transport Medical Institute) had primarily been established as a medical centre owned by South-Western Bus Company (Ltd.) in Ratmalana depot premises which provided medical facilities to the employees of the Company. With the nationalization of Bus Companies in 1958, the ownership of the medical centre was vested upon the National Transport Board and was renamed as C.T.B. Medical Division.

With the aim of extending its services the medical centre in Ratmalana was shifted to No. 170, High level Road, Nugegoda in 1970 and is currently functioning under the name of National Transport Medical Institute as a self income generating institution under the Ministry of Transport.

Established by the act No. 25 of 1997, effective from 01.05.1995, main objective of the National Transport Medical Institute (NTMI) is to allow only the drivers with excellent physical fitness to drive on the road. In order to attain the vision and the main objective of the institute, NTMI has extended its services further, through establishing 18 branch offices under the Head office. A staff consisting of 237 Officers including Medical Officers is employed under these branch offices.

Although it has only been 13 years since the commencement of NTMI, its contribution towards the nation has always been gigantic.

Moreover, we are much obliged towards the staff of the Ministry of Transport headed by honourable Minister of Transport and all the government departments including Sri Lanka Police for the support they have rendered in our contribution towards the nation making our journey towards success a reality.

Chairman,	Mr.U.K.D. Indradasa
Board of Directors	Mrs. Malkanthi Jayawardana Additional Secretary (Admin ) Ministry of Transport
	Dr. P.G.Mahipala Additional Secretary, (Medical Supplies) Ministry of Health
	Mr.Sanath Perera Director Department of National Budget Treasury
	Mr.W.D.A.Dananjaya Assistant Superintendent of Police( Motor Traffic) Police Head Quarters
	Mr. Roshan Gunawardana Chairman National Transport Commission
	Mr.H.M.S. Warnakulasooriya Executive Director National Transport medical Institute
	Mr.S.D.T.Prematilaka  Mr.M. Wimalasiri Silva Administration Adviser National Transport medical Institute.
Secretary to Board of Directors	Mrs. H.H.R.K Herath

## Senior Management of the Institute

Chief Medical Officer	Dr.(Mrs) K.S.M. Samarasekara
Accountant	Mrs. W.R.K.K. Hettiarachchi Higher National Diploma in Accountancy Technical College Dehiwala
Administrative Officer	Mrs. H.H.R.K Herath Bachelor of Business Administraion University of Sri Jayawardanapura
Internal Audit Officer	Mrs.C.A.D.N.S Kollure Business Management (public) Special Degree

## Foreword by the Chairman

**“My ambition is to provide the public with a more rewarding Transport Service.”**

- P.65- Mahinda Chinthanaya

Anchored in the above statement I have taken steps to achieve the goals of the institute in accordance with *Mahinda Chinthana Vision for future* by facilitating the head office and branch offices to issue medical certificates through a high quality medical examination on the health conditions of heavy and light vehicle drivers in Sri Lanka, as per the powers delegated by the Transport Medical Institute act of 1997.

Accordingly, I have taken steps to make qualitative improvements in the services provided, by pursuing required strategic plans to achieve the targets of the institute in upgrading the quality of service provided to the clients, improving the morals of the staff and implanting positive attitudes in them and concurrently taking actions to maintain the health of all the heavy vehicle drivers in a good condition.

Further, actions were taken to improve the efficiency of the human resources by providing solutions to long prevailed issues in the staffs of the institute and fulfilling their training requirements etc.

As the chairman of the institute I extend my sincere gratitude to the Director Board, Senior management and other staffs of the year 2012 for their contribution towards the progress in the year and altogether draw the concentration of every employee to provide an efficient, qualitative and accelerated service continuously to the clients through this institute.

**U.K.D. Indradasa**  
**Chairman**  
**National Transport Medical Institute**

## Vision

**A Healthy Driver Behind every Wheel**



## Mission

As the pioneer of Sri Lanka transport Medical field providing high standard and high quality medical fitness test and issuing the physical mental fitness certificates to the candidates.

## Objectives

- Testing the physical and mental health of every candidate.
- Developing the quality of assurance of medical certificates and improving security strategies.
- Achieving a qualitative service through a better human resource management.

## Functions of the Institute

The functions covered by National Transport Medical Institute which had been established under the act No. 25 of 1997 1997, are as follows.

- (a) Providing medical service to drivers of all types of vehicles including heavy vehicles.
- (b) Issuing certificates of mental and physical fitness to drivers of all types of vehicles after a medical examination.
- (c) Giving recommendations on the qualifications and fitness of drivers after medical examinations.
- (d) Providing medical facilities for any kind of accidents related to motor traffic.
- (e) Ensuring that all described motor vehicles are driven only by experienced drivers with proper physical and mental conditions by the institute or after inquiring from sub institute.
- (f) Appointing a Board of medical officers for each Province and District to implement the functions of the Institute.

- (g) Providing consultation and recommendation on industrial hygiene and industrial accidents.
- (h) Standardisation and delimitation of transport medical affairs which should be accepted and implemented by the relevant officers implementing the transport medical activities.

## Services Provided by the Institute

- Issuing medical certificates to all the applicants of heavy vehicle driver licence.
- Issuing medical certificates to all the clients who are renewing their heavy vehicle driver licence.
- Issuing medical certificates to all the applicants of highway licence.
- Issuing medical certificates to all the applicants of light vehicle driver licence.
- Issuing medical certificates required for new recruitments and affirming in Service.
- Issuing medical certificates regarding the drivers who have caused fatal and serious road accidents forwarded by Police stations and Courts Island wide.
- Providing medical facilities to the institutions managed under the Ministry of Transport.
- Providing X-ray/ECG facilities
- Issuing medical certificates regarding the physical fitness of drivers above 40 years of age for extension of service as and when forwarded by depots.
- Issuing medical certificates for the employees who are re-instated in service after being suspended from service under a disciplinary matter.
- Conducting various laboratory tests as and when required.

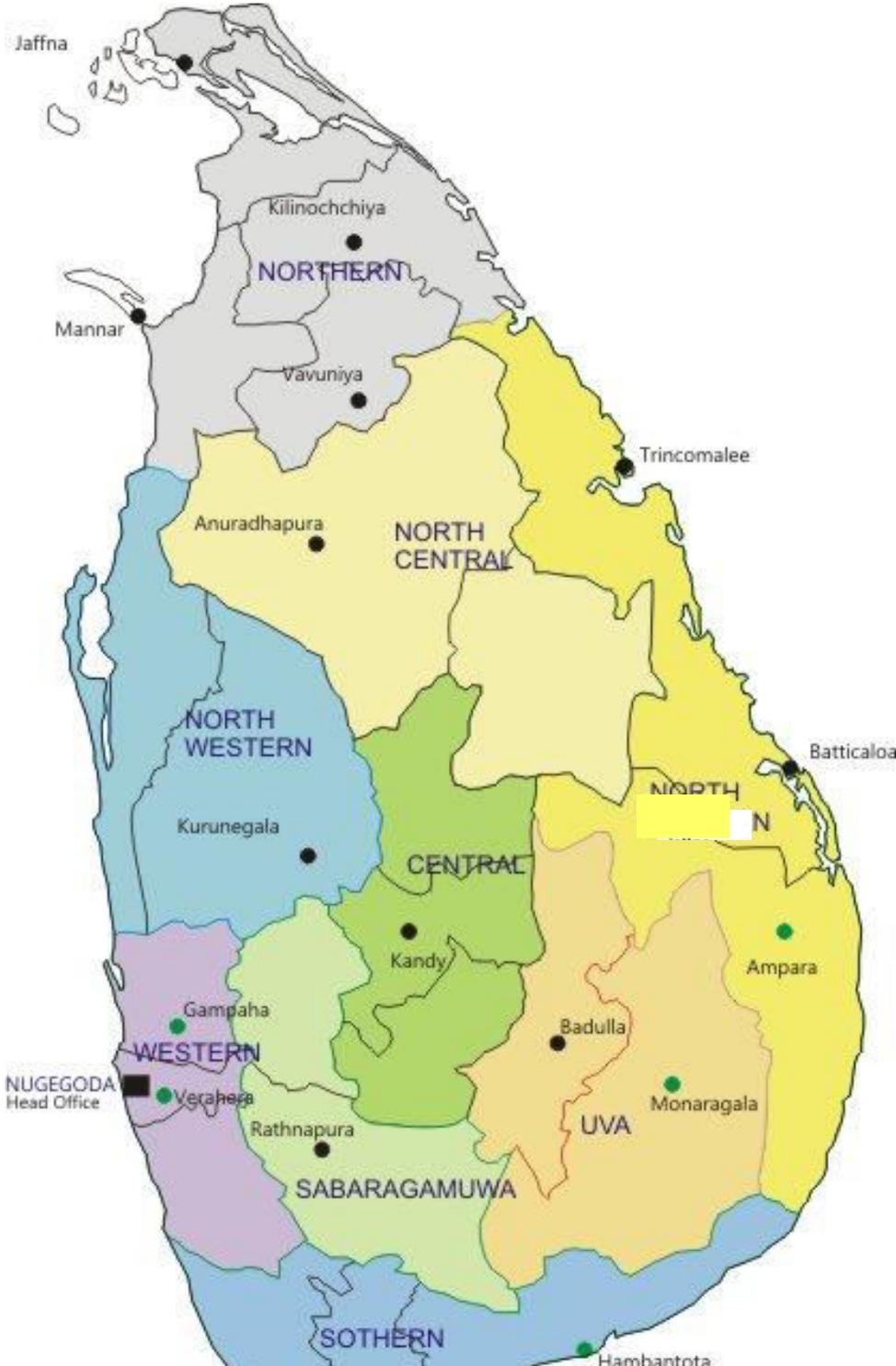
## Branch Offices of the Institute

Kandy Branch	No. 360/7, Colombo Road, Peradeniya T.P. 0812-384479
Galle Branch	No. 83 China Port Road, Galle T.P. 091- 2226868
Kurunegala Branch	No. 27, South Round Road, Kurunagala T.P.037-2221701
Anuradhapura Branch	No. 01, Public Stadium Road Anuradhapura T.P. No. 025-2236470
Hambantota Branch	No. 29/2 Bazaar Place Tissa Road Hambantota T.P. No. 047-2220380
Ratnapura Branch	367, Colombo Road Weralupe

	Ratnapura T.P.No. 045-2226928
Badulla Branch	No. 17 Daya Gunasekara Mawatha Badulla T.P.No. 055-2225680
Monaragala Branch	No. 110 Wellawaya Road, Monaragala T.P. No. 055-3564702 <b>Branch Offices of the Institute</b>
Batticaloa Branch	No.17, Olive Road, Koddaimunai, Batticaloa T.P.065-2227803
Ampara Branch	Multi-purpose Cooperative Society, D.S.Senanayaka Street, Ampara. T.P.065-2227803
Werahara Branch	Werahara Vehicles Village, Werahara, T.P.No.011-3051087
Vavuniya Branch	Kachcheri Complex Vavuniya T.P.No : 024-2225538

Mannar Branch	Kachcheri Complex Mannar T.P.No : 071-2354585
Matara Branch	No.09, Old Market Road , Kotuwegoda, Matara. T.P.No 047-2234360
Trincomalee Branch	Kachcheri Complex , Trincomalee T.P.026-2222342
Jaffna Branch	574/4 Hospital Road, Jaffna. T.P.021-2229960
Gampaha Branch	No.308, Colombo Road , Gampha, T.P. 033-2248861
Kilinochchiya Branch	Kachcheri Complex, Kilinochchiya. T.P. 071-2069111
Kaluthara Branch	District Secreteriat Kaluthata T.P 034-2236282

# Branch Locations



## The Performance Report - 2012

The Progress of the functions performed by the staff of the institute under the guidance of the Chairman (CEO) and the Board of Directors as per the powers delegated by the National Transport Medical Institute Act No. 25 of 1997 is as follows.

One Chairman performed the duties of the CEO continuously, throughout the year 2012 and an analysis of issuing the medical certificates under the guidance of Board of directors in 2012 after conducting medical examinations for the applicants, which had been the main objective of this institute in the year under review, has been presented below. Accordingly, the number of candidates who did not qualify in the test is included in the following table.

Medical examinations performed by:	No of medical examinations performed in 2012	No. of Candidates failing the medical examination due to health problems	Percentage of failed candidates
<b>Head Office</b>	35281	2131	6.04%
<b>Branch Offices</b>			
Kandy	17026	1564	9.19%
Galle	7215	1404	19.46%
Kurunegala	15714	849	5.40%
Anuradhapura	8355	861	10.31%

Hambanthota	6475	281	4.34%
Rathnapura	7798	240	3.08%
Badulla	6333	303	4.78%
Monaragala	3587	255	7.11%
Ampara	5113	283	5.53%
Batticolao	5114	318	6.22%
Werahera	11241	1287	11.45%
Matara	5132	690	13.45%
Wavuniya	6586	278	4.22%
Mannar	1436	43	2.99%
Trincomalee	5021	19	0.38%
Kilinochchiya	816	10	1.23%
Jaffna	2395	57	2.38%
Gampaha	10594	1118	10.55%
Kaluthara	3420	155	4.53%
Total	<b>164652</b>	<b>12146</b>	<b>7.38%</b>

**Note:** Only medical examinations conducted for issuing Heavy/Light vehicle /highway licence are considered for the above calculations.

As per the powers delegated by the National Transport Medical Institute Act No. 25 of 1997. Total amount of medical examinations conducted in 2012 is 164652 out of which 12146 candidates (7.38%) have been recognized by physicians as not eligible to employ as drivers due to momentary health issues. Accordingly, from every 100 persons going through medical examinations 7 persons have disqualified in the test.

A cause for the increase in road accidents is young drivers being lack of experience, patience and vigilance on road and not giving much attention to highway rules and not realizing their responsibilities as drivers.

- The percentage report provided by the Police Department and the courts shows 6% - 7% percentage of the derivers do not have the physical and mental fitness for driving. According to that our institute has done activities to conform that the people who are not in the physical and mental fitness are not involved in driving. This helped to decrease the road accidents.

Year	No of candidates sent from the Police Department and the courts for the medical test	No of failed candidates	Percentage of failed candidates
2012	2346	155	6.62%

- Taken action to use form issued by this institute with effect from 01.09.2012 after deciding to replace the form MT31A by form containing protective measure printed by this department followed by the discussions with the Department of Motor Traffic.

Registration of Doctors was commenced with a paper advertisement with the aim of identifying the doctors who issuing false medical reports.

Including a photograph in the medical report was introduced in 2009 with the aim of avoiding false persons presenting for the medical examination and consequently a studio was established inside the institute in order to regulate the process. It has been made compulsory for the applicants to obtain the photograph only from the studio inside the institute which strictly avoids false persons presenting for the medical examination. Consistent with the above process studios have been erected in branch offices too. This provides the client with a quick and convenient service. Studios have been established in Kurunegala, Kandy, Ratnapura and Hambantota branch offices.

Branch Office	Date of commencement
kurunagala	2012.02.22
Hambanthota	2012.06.18
Rathnapura	2012.06.19
kandy	2012.07.02
Gampaha	2012.09.22

Anurhadapura	2012.11.17
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According to the Parliament ..... special report to investigate the rapid increase in the road accidents (According to the report submitted by the Past President of the special Parliament committee Hon. Mr. Mano Wijeratna in page no 14 paragraph 10.8.6.2 about the drivers position under Parliament series amendment No 6 of the 3<sup>rd</sup> session of the 6<sup>th</sup> Parliament of Democratic Socialist Republic of Sri Lanka) is as follows,

Health condition of the Driver - It is a must to all drivers to obtain a certificate from the NTMI and validity of this certificate should be conformed before the enrolment.

This methodology should be followed in each and every year in the career.

Therefore necessary actions were taken to advice nearly 300 government institutions and private institutions to send their drivers to this institution for the medical check-up before the job orientation.

- In order to provide the clients with an efficient service the office in the Transport Village of Werahera opens at 7.30 a.m., Furthermore, it has been requested and later



approved to allot another compartment for NTMI in the Werahera office in addition to the space already in use, in order to cater to a larger amount of clients. The Kaluthara branch was started for the clients at regional office on 30<sup>th</sup> January 2012

A number of branch offices could be set up in state owned buildings. Office blocks of Sri Lanka transport board in Anuradhapura, Multipurpose co-operative

society in Ampara, District Secretariat of Hambantota, Vavuniya, Mannar, Trincomalee, Jaffna, Kilinochchi and Kaluthara district secretarial office building have been deployed as branch offices. Other branch offices were rent out from private owned buildings. A request was given to the government for the requirement of new buildings. Required land was provided from the Vavuniya kachchery complex to build a new building in Vavuniya to start a branch in Vavuniya and the branch office was started at that building in 15.11.2012. Construction work for a new branch office at the acquired land in Kandy is planned to start.



Planned to construct a building in the institution with a warehouse complex and a restroom and a garage block. Necessary arrangements were made to get the second floor of our institution which is occupied for the CTB regional office , the above mentioned construction was not necessary. This broadens the activities of the Institute.

- Corresponding to 'Deyata Kirula' National Development
- Exhibition in 2012 Anuradhapura, mobile medical clinics were conducted covering all the divisional secretariats of Anuradhapura district, taking our services to the doorstep of the people of respective areas.
- The service of an expertise councillor was obtained to introduce a proper Accounting Procedure in order to carry out the financial management of the institute efficiently. Accordingly relevant circulars to introduce the Accounting procedure and to make awareness among the employees will be prepared and followed shortly.

- A Medical Officer of the institute was referred to participate in a Post Graduate Diploma conducted by the Post Graduate Institute of Medicine of University of Colombo and an lady officer in the laboratory was referred for the Medical Laboratory Technician Course conducted by the Ministry of Health.
- Various welfare activities were implemented by the employees of the institute.
- Parking facilities for the clients are provided through maximum utilization of the space and parking facility will also be provided by NTMI at the request of a private institute which adds to the extra income of the institute.

**NATIONAL TRANSPORT MEDICAL INSTITUTE  
BALANCE SHEET  
AS AT 31ST DECEMBER 2012**

ASSETS	Note	2012				2011	
		Rs.	Cts	Rs.	Cts	Rs.	Cts
<b>Non- Current Assets</b>							
Property Plant and Equipment	1	69,176,685.78				69,644,501.46	
Investments	2	260,928,838.01				246,690,260.66	
Treasury Bond-BOC						21,703,500.00	
					330,105,523.79	338,038,262.12	
<b>Current Assets</b>							
Inventories	3	6,050,388.23				5,882,074.22	
Debtors	4	4,030,545.89				1,375,351.52	
Other Receivables	5,6,7	20,871,131.91				17,156,754.42	
Employees' Loan Account	8	9,667,075.70				8,502,893.69	
Current Account-Nugegoda		85,645,679.67				65,267,000.16	
Current Account-Jaffna		150,000.00					
Current Account-Ampara		110,000.00				231,000.00	
Current Account-Monaragala		50,000.00					
Current Account-Matara		650,000.00					
Current Account-Gampaha		75,000.00					
Current Account-Vavunia		100,000.00					
Current Account-Mannar		600,000.00					
Current Account-Kalutara		1,152,471.40					
Current Account-Hambantota		633,889.00					
Advance Accounts	9	5,796,346.78				3,978,246.78	
Advance for Land-Urban Development Authority		100,000.00				100,000.00	
Pre Payments		2,243,208.00				1,945,564.62	
Cash and Cash-Equivalents	10	11,177,756.25			149,103,492.83	18,609,616.87	
<b>Total Assets</b>					<u>479,209,016.62</u>	<u>461,086,764.40</u>	
<b>EQUITY AND LIABILITIES</b>							
<b>Capital and reserves</b>							
Capital		62,099,697.33				62,099,697.33	
General Reserve		22,682,287.89				22,682,287.89	
Accumulated Surplus/(Deficit)		243,526,917.57				259,604,623.91	
					328,308,902.79		
<b>Non-current liabilities</b>							
Retirement Benefit-Gratuity Fund		38,446,567.18				32,544,109.43	
Fedality Fund		10,966.01				10,966.01	
					38,457,533.19		
<b>Current liabilities</b>							
Creditors	11	80,000.00				80,000.00	
Accrued Expenses	12	22,994,754.82				18,347,129.78	
Payables	13	200,785.75				219,664.48	
Current Account - Nugegoda		2,261,360.40				121,000.00	
Current Account - Galle		4,014,492.53				4,639,792.53	
Current Account - Kurunegala		26,914,525.57				20,014,809.57	
Current Account-Anuradhapura		10,404,177.93				7,474,214.42	
Current Account-Kandy		30,036,469.05				23,736,469.05	
Current Account-Batticaloa		1,910,000.00				1,410,000.00	
Current Account-Jaffna		1,500,000.00				1,800,000.00	
Current Account-Trincomalee		3,850,000.00				3,000,000.00	
Current Account-Vauniya		1,450,000.00				1,600,000.00	
Current Account-Rathnapura		4,537,050.00				1,200,000.00	
Current Account- Monaragala		1,714.59				1,714.59	
Current Account- Gampaha		1,358,250.00				500,000.00	
Current Account - Ampara		679,000.00					
Current Account - Hambantota		250,000.00			112,442,580.64		
<b>Total equity and liabilities</b>					<u>479,209,016.62</u>	<u>461,086,478.99</u>	

The above figures are subject to audit.

Chairman

Accountant

27

**NATIONAL TRANSPORT MEDICAL INSTITUTE**  
**INCOME & EXPENDITURE A/C**  
**YEAR ENDED 31ST DECEMBER 2012**

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	123,338,394.32		164,948,421.80	
T.B & F.D Interest	15	25,729,827.78		23,091,333.35	
Balance Of Pharmacy A/C		1,085,592.82		-252,844.48	
Distress Loan Interest	16	449,167.33		467,033.04	
Rent Income		60,000.00			
0.00				-605,540.70	
Other Income		4,613,615.00		5,128,361.38	
			155,276,597.25	192,776,764.39	
<b><u>Less : Expenditure</u></b>					
Personal Emoluments	17	69,272,667.90		61,203,340.37	
Special Allowance		6,183,843.07		5,066,148.86	
Interim Allowance		6,880,750.43		2,147,117.37	
Cost Of Living		17,597,021.25		16,026,106.06	
	0	364,387.17		281,899.20	
Traveling		461,781.00		344,894.00	
Electricity		2,093,526.61		2,054,941.79	
Water Charges		555,242.66		389,409.22	
Rent & Rates		4,312,011.05		3,017,983.80	
Postage		168,547.06		128,375.00	
Telephones		1,202,886.65		961,208.53	
Magazines		64,060.00		44,640.00	
Stationary & Office Requirements		6,503,364.73		4,486,538.16	
Maintenance of Office Equipments		400,874.94		931,946.11	
Maintenance of Medical Equipments		264,588.14		131,508.76	
Other Expenses		97,605.47		136,386.28	
Hiring Charges		127,061.00		151,533.00	
Entertainment		587,183.00		414,544.02	
Fuel		1,313,690.26		1,177,362.60	
	0	1,270,145.93		510,100.60	
Bonus		2,179,000.00		2,079,500.00	
Welfare		2,376,219.91		2,466,657.25	
Maintenance of Office Vehicle		718,624.19		697,772.42	
Advertisement		615,577.64		98,716.00	
Private Security Services		730,163.11		230,138.99	
Depreciation		4,717,893.89		4,809,467.72	
E.P.F		9,953,163.89		8,369,887.33	
E.T.F		2,488,811.07		2,092,471.56	
Legal Charges		35,370.00		14,600.00	
Exhibition Expenditure		678,355.00		254,979.30	
Board Secretary Allowances		75,000.00		99,000.00	
Expire Drug Stock		1,822.00			
Bad Debtors		51,324.27		24,393.05	
Insurance For Employees		938,093.03		715,747.48	
Medical Supplies		9,698,699.15		15,774,782.17	
Bank Charges		39,000.00		49,044.32	
Insurance For Office Vehicle		314,737.86		262,297.97	
Audit Fees		156,600.00		281,000.00	
Uniform		324,729.52		28,568.41	
Assets Verification				21,355.00	
Payments For Unutilized Medical Leave		2,686,107.64		2,592,912.52	

Cash In Transit Insurance	52,622.85		0.00
Special Expences	134,842.00		18,925.00
Janitorial & Maintanance Service Charges	576,848.22		494,642.68
	0	5,337.06	16,003.21
	0	205,300.00	67,700.00
	0	442,800.00	408,600.00
	0	510,850.00	430,731.77
	0	45,000.00	5,000.00
	0		189,480.00
Various Expenses - SLTB	1,470,832.16		
Consultant Fees	<u>100,000.00</u>	<u>162,044,962.78</u>	
			<u>142,200,385.88</u>
SURPLUS (DEFICIT)		(6,768,365.53)	50,519,702.01
<u>Less:</u> Provision For Gratuity		<u>7,210,848.30</u>	<u>4,850,932.68</u>
NET SURPLUS / (DEFICIT) FOR THE PERIOD C/F		<u><u>(13,979,213.83)</u></u>	<u><u>45,668,769.33</u></u>

Accountant  
NTMI

**National Transport Medical Institute**  
**Cash Flow Statement For year Ended 31st December 2012**

	<u>2012</u>	<u>2011</u>
<b><u>Cash Flow From Operating Activity</u></b>		
Surplus From Ordinary Activity	(13,979,213.83)	45,668,769.33
<b><u>Non Cash Movement</u></b>		
Depriciation	4,717,893.89	4,809,467.72
Provision For Grutuity	7,210,848.30	4,850,932.68
Increase in Inventories	(168,314.01)	(964,012.86)
Increase in Debtors	(2,655,194.37)	6,923,713.68
Increase in Other Receivable	(3,714,662.90)	3,633,779.33
Increase in Employees' Loan Account	(1,164,182.01)	1,303,455.59
Increase in C/A Nugegoda	(20,378,679.51)	(12,101,714.59)
Increase in C/A Jaffna Branch	(150,000.00)	
Increase in C/A Matara Branch	(650,000.00)	
Increase in C/A Monaragala Branch	(50,000.00)	1,714.59
Increase in C/A Mannar Branch	(600,000.00)	
Decrease in C/A Ampara Branch	121,000.00	
Increase in C/A Gampaha Branch	(75,000.00)	
Increase in C/A Kalutara Branch	(1,152,471.40)	
Increase in C/A Hambantota Branch	(633,889.00)	
Increase in Advance Account	(1,818,100.00)	(633,750.00)
Increase in Prepayment	(297,643.38)	(511,289.96)
Increase in Invesment	(14,238,577.35)	46,164,434.13
	0.00	
Increase in Accrued Expenses	21,703,500.00	
Increase in Accrued Expenses	4,647,625.04	(178,038.78)
Decrease in Payable	(18,878.73)	61,871.94
Increase in C/A Nugegoda	2,140,360.40	
Decrease in C/A Galle	(625,300.00)	
Increase in C/A Kurunegala	6,899,716.00	3,800,000.00
Increase in C/A Anuradhapura	2,929,963.51	2,000,000.00
Increase in C/A Kandy	6,300,000.00	5,300,000.00
Increase in C/A Batticaloa Branch	500,000.00	
Decrease in C/A Jaffna Branch	(300,000.00)	
Increase in C/A Trincomalee Branch	850,000.00	
Decrease in C/A Vavunia Branch	(150,000.00)	
Increase in C/A Rathnapura Branch	3,337,050.00	500,000.00
Decrease in C/A Monaragala Branch		1,714.59
Increase in C/A Gampaha Branch	858,250.00	500,000.00
Decrease in C/A Vavunia Branch	(100,000.00)	
Increase in C/A Hambantota Branch	250,000.00	
Decrease in C/A Ampara Branch	679,000.00	
Receive For last Year Expences	496,523.79	919,226.14
Payment For Gratuity	(1,308,390.55)	(1,217,578.75)
Payment For Last year Exp.	(2,595,016.30)	(10,629,440.57)
<b>Net Cash Flow From Operating Activities</b>	<b>(3,181,782.41)</b>	<b>203,254.21</b>
<b><u>Investment Activities</u></b>		
Purchase of Plant & Equipment	(4,250,078.21)	(9,128,308.92)
<b>Net Increase in Cash and Cash equivalents</b>	<b>(7,431,860.62)</b>	<b>(8,925,054.71)</b>
Cash and Cash equivalents at beginning of Period	18,609,616.87	27,534,671.58
Cash and Cash equivalents at end of Period	<b>11,177,756.25</b>	<b>18,609,616.87</b>

Accountant  
NTMI

## Accounting Policies

### 1.Accounting Policies

The financial statement have been prepared in accordance with accepted accounting principle and accounting concepts. The consolidated Balance Sheet has been prepared after included financial result of Nugegoda, Werahera, Kandy, Galle, Kurunegala, Anuradhapura, Hambantota, Rathnapura, Badulla, Monaragala, Batticaloa, Ampara, Jaffna, Trinco, Vavuniya, Matara, Gampaha, Mannar, Kalutara and Kilinochchi branch.

### 2.Fixed Assets

Fixed assets have been shown in the Balance Sheet at valuation less depreciation.

### 3.Depreciation

The rate of depreciation of fixed assets continued to be the same.  
The fixed assets have been depreciated according the straight line method.  
Fixed assets are not deprecating at the year of purchase.

### 4.Stock

Value of the stock as at 31.12.2012 has been accounted for as historical cost.

### 5.Provision for Gratuity

Necessary provision have been made for Gratuity fund on 01.01.1999 and additional fund made for every year according to Gratuity act in 1983, and board decision held on 01.12.1998.

## Notes to the Accounts

### 1.Fixed Assets

The fixed assets (furniture, machinery & equipments) of the Institute have been revalued as at January 1999 by a board of survey appointed by the National Transport Medical Institute.

The land and building had valued in 1990 by the SLCTB. Value of building to 1.1.1999 as estimated in 1990. The value of Land was taken in to the books according to the Board decision made on 28th February, 2000. No depreciation has been provided for on free hold land, other depreciation rates are as follows.

Building	2.5%
Machinery	10.0%
Furniture & Fitting	10.0%
Vehicles	20.0%
Medical Equipment	10.0%
Parapet wall	2.5%
Computer Equipment	25.0%

## 1.Fixed Assets

Assets	Valuation	Accumulated Depreciation 2011.12.31	Depreciation for 2012	Accumulated Depreciation 2012.12.31	Net Value
Freehold Land	38,000,000.00				38,000,000.00
Building	11,545,758.83	2,250,698.09	288,643.97	2,539,342.06	9,006,416.77
Parapet Wall	1,529,839.32	260,178.76	34,325.21	294,503.97	1,235,335.35
Machinery	6,543,150.90	4,020,626.88	614,672.49	4,635,299.37	1,907,851.53
Furniture & Office Equipments	9,150,732.98	4,224,656.85	708,889.45	4,933,546.30	4,217,186.68
- Nugegoda	802,404.23	367,067.71	40,083.05	407,150.76	395,253.47
- Kandy	605,311.90	300,058.23	55,146.19	355,204.42	250,107.48
- Galle	730,877.57	264,704.65	53,449.42	318,154.07	412,723.50
- Kurunegala	448,326.75	176,964.47	36,897.67	213,862.14	234,464.61
- Anuradhapura	365,624.00	55,714.70	15,887.40	71,602.10	294,021.90
- Hambantota	341,159.11	65,652.37	28,716.28	94,368.65	246,790.46
- Rathnapura	326,854.95	76,945.00	25,291.24	102,236.24	224,618.71
- Badulla	313,480.00	85,510.00	23,695.00	109,205.00	204,275.00
- Monaragala	288,425.00	88,640.00	28,842.50	117,482.50	170,942.50
- Batticaloa	145,775.00	32,770.00	14,577.50	47,347.50	98,427.50
- Ampara	152,845.75	12,962.65	1,425.00	14,387.65	138,458.10
- Jaffna	307,247.00	48,601.40	14,150.55	62,751.95	244,495.05
- Vavuniya	85,789.75	11,412.29	4,708.32	16,120.61	69,669.14
- Mannar	463,359.44	47,849.56	27,025.17	74,874.73	388,484.71
- Matara	349,029.50	32,427.95	14,787.22	47,215.17	301,814.33
- Gampaha	251,538.80	17,142.25	8,944.25	26,086.50	225,452.30
- Trincomalee	230,226.50				230,226.50
- Kalutara	2,746,434.66	1,264,318.27	196,188.07	1,460,506.34	1,285,928.32
Medical Equipments	124,850.20	78,674.76	11,607.02	90,281.78	34,568.42
- Nugegoda	59,460.00	48,354.16	5,946.00	54,300.16	5,159.84
- Kandy	7,899.99	5,529.93	789.99	6,319.92	1,580.07
- Galle	41,615.80	27,301.22	4,161.58	31,462.80	10,153.00
- Kurunegala	19,900.00	7,960.00	1,990.00	9,950.00	9,950.00
- Anuradhapura	43,595.80	17,438.32	4,359.58	21,797.90	21,797.90
- Hambantota	15,900.00	6,360.00	1,590.00	7,950.00	7,950.00
- Rathnapura	8,695.80	3,478.32	869.58	4,347.90	4,347.90
- Badulla	15,900.00	6,360.00	1,590.00	7,950.00	7,950.00
- Monaragala	15,900.00	6,360.00	1,590.00	7,950.00	7,950.00
- Batticaloa	15,900.00	6,360.00	1,590.00	7,950.00	7,950.00
- Ampara					
- Vavuniya					
- Mannar					
- Matara					
- Gampaha					
- Trincomalee					
Computer Equipments	3,860,652.20	1,113,896.60	865,521.30	1,979,417.90	1,881,234.30
- Nugegoda	152,028.00	13,350.00		13,350.00	138,678.00
- Kandy	93,428.00				93,428.00
- Rathnapura	93,428.00				93,428.00
- Hambantota	27,000.00				27,000.00
- Kurunegala	93,428.00				93,428.00
- Anuradhapura	93,428.00				93,428.00
- Gampaha	93,428.00				93,428.00
- Vavuniya	1,524,010.96				1,524,010.96
Building	17,492,999.67	10,675,000.26	1,480,299.93	12,155,300.19	5,337,699.48
Motor Vehicles					
	99,508,312.36	25,714,965.65	4,616,660.93	30,331,626.58	69,176,685.78

<b>2 Treasury Bills &amp; Fixed Deposits</b>	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>
Treasury Bills - Bank of Ceylon	53,747,747.78	33,269,819.94	9,452,717.08	27,152,123.75	17,203,519.65	7,775,221.09	11,080,344.65	10,052,292.11	2,117,793.40
Treasury Bills - BOC Gratuity Fund	33,252,990.87								
- N.S.B.	4,093,343.00	3,267,176.80							
Fixed Deposit - N.S.B.	14,781,106.21	4,900,000.00	300,000.00	1,500,000.00					
- NSB Bank - Gratuit	700,000.00								
- BOC		2,000,000.00			700,000.00			500,000.00	300,000.00
	<b>106,575,187.86</b>	<b>43,436,996.74</b>	<b>9,752,717.08</b>	<b>28,652,123.75</b>	<b>17,903,519.65</b>	<b>7,775,221.09</b>	<b>11,080,344.65</b>	<b>10,552,292.11</b>	<b>2,417,793.40</b>

<b>2 Treasury Bills &amp; Fixed Deposits</b>	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Treasury Bills - Bank of Ceylon	5,753,516.69	2,431,859.64	821,000.14	3,870,500.07	4,061,775.78		800,000.74	2,743,988.62		192,334,221.13
Treasury Bills - BOC Gratuity Fund										33,252,990.87
- N.S.B.										7,360,519.80
Fixed Deposit - N.S.B.										21,481,106.21
- NSB Bank - Gratuity Fund										700,000.00
- BOC	500,000.00	400,000.00		700,000.00	700,000.00					5,800,000.00
	<b>6,253,516.69</b>	<b>2,831,859.64</b>	<b>821,000.14</b>	<b>4,570,500.07</b>	<b>4,761,775.78</b>		<b>800,000.74</b>	<b>2,743,988.62</b>		<b>260,928,838.01</b>

<b>3 Stock</b>	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>
Drugs	479,181.23								
Medical Forms	1,443,556.68	68,370.86	24,709.84	42,892.48	83,928.04	16,574.38	38,746.66	13,944.94	42,173.28
X-Ray Films	157,960.00								
Lab Stock	1,078,230.80	386,188.70	52,211.95	37,111.90	74,779.45	23,253.45	63,034.95	17,597.15	58,888.00
Stationary	465,893.37								
A10 Book Stock	454,850.00	49,700.00	880.00	10,120.00	5,400.00	1,890.00	1,870.00	4,620.00	550.00
Stock of Photo Stationary	85,058.64								
	<b>4,164,730.72</b>	<b>504,259.56</b>	<b>77,801.79</b>	<b>90,124.38</b>	<b>164,107.49</b>	<b>41,717.83</b>	<b>103,651.61</b>	<b>36,162.09</b>	<b>101,611.28</b>

<b>3 Stock</b>	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Drugs										479,181.23
Medical Forms	44,574.56	20,390.74	32,616.60	63,581.78	77,134.13	41,938.74	26,585.08	28,289.04	17,075.12	2,127,082.95
X-Ray Films										157,960.00
Lab Stock	53,673.00	79,180.35	22,821.25	20,879.00	77,026.64	15,019.70	35,377.70	84,178.70	8,549.35	2,188,002.04
Stationary										465,893.37
A10 Book Stock	4,580.00	1,650.00	1,870.00	270.00	2,750.00	270.00	2,640.00	2,200.00	1,100.00	547,210.00
Stock of Photo Stationary										85,058.64
	<b>102,827.56</b>	<b>101,221.09</b>	<b>57,307.85</b>	<b>84,730.78</b>	<b>156,910.77</b>	<b>57,228.44</b>	<b>64,602.78</b>	<b>114,667.74</b>	<b>26,724.47</b>	<b>6,050,388.23</b>

**4 Debtors**

SLCTB Head Office (2011 Sep - 2012 I	2,143,409.32
CGTTI	45,220.90
Shell Gas	1,450.00
Borella	213,859.10
CBS	123,137.50
Colombo North	33,950.00
Colombo South	30,890.00
CMBC & DTS Kalutara	1,438,629.07
	<u>4,030,545.89</u>

**\* Receivables Various Recoveries****Metropolitan Bus Company**

Security (2011 Aug - Dec)	325,240.74
Security (2012 Jan - Dec)	417,071.47

**Kalutara DTS**

Security (2011 Aug - Dec)	162,620.36
Security (2012 Jan - Dec)	549,413.82
Rent (2012 Jan - Dec)	60,000.00
	<u>1,514,346.39</u>
Provision for Bad Debtors 5%	75,717.32
	<u>1,438,629.07</u>

<b>5 Receivable F.D. &amp; T.B. Interest</b>		<b><u>NTMI - NG</u></b>	<b><u>Kandy Branch</u></b>	<b><u>Galle Branch</u></b>	<b><u>Kuru. Branch</u></b>	<b><u>Anu. Branch</u></b>	<b><u>Ham. Branch</u></b>	<b><u>Rath. Branch</u></b>	<b><u>Badu. Branch</u></b>	<b><u>Mona. Branch</u></b>
T.B. Interest	B/C	3,284,684.88	1,444,846.41	392,155.78	1,162,023.20	737,817.00	317,373.40	599,533.00	508,737.13	67,428.19
"	NSB	261,645.26	199,926.37							
"	Gratuity Fund	1,831,857.94								
F.D. Interest	NSB	859,118.43	294,273.97	7,500.00	28,767.12					
F.D. Interest	BOC		121,917.81			42,671.23			30,479.45	18,287.67
		<b>6,237,306.51</b>	<b>2,060,964.56</b>	<b>399,655.78</b>	<b>1,190,790.32</b>	<b>780,488.23</b>	<b>317,373.40</b>	<b>599,533.00</b>	<b>539,216.58</b>	<b>85,715.86</b>

<b>5 Receivable F.D. &amp; T.B. Interest</b>		<b><u>Bat. Branch</u></b>	<b><u>Amp. Branch</u></b>	<b><u>Jaf. Branch</u></b>	<b><u>Tri. Branch</u></b>	<b><u>Vau. Branch</u></b>	<b><u>Mannar Branch</u></b>	<b><u>Matara Branch</u></b>	<b><u>Gampaha Branch</u></b>	<b><u>Kalutara Branch</u></b>	<b><u>Total</u></b>
T.B. Interest	B/C	217,471.16	120,755.99	71,303.03	251,107.08	220,967.83		71,406.76	101,911.50		9,569,522.34
"	NSB										461,571.63
"	Gratuity Fund										1,831,857.94
F.D. Interest	NSB										1,189,659.52
F.D. Interest	BOC	30,479.45	24,383.56		42,671.23	42,671.23					353,561.63
		<b>247,950.61</b>	<b>145,139.55</b>	<b>71,303.03</b>	<b>293,778.31</b>	<b>263,639.06</b>		<b>71,406.76</b>	<b>101,911.50</b>		<b>13,406,173.06</b>

<b>6 Receivable Loans Interest</b>		<b><u>NTMI - NG</u></b>	<b><u>Kandy Branch</u></b>	<b><u>Galle Branch</u></b>	<b><u>Kuru. Branch</u></b>	<b><u>Anu. Branch</u></b>	<b><u>Ham. Branch</u></b>	<b><u>Rath. Branch</u></b>	<b><u>Badu. Branch</u></b>	<b><u>Mona. Branch</u></b>
Distress Loan A/C - 25,000.00		895.61								
		<b>895.61</b>								

<b>6 Receivable Loans Interest</b>		<b><u>Bat. Branch</u></b>	<b><u>Amp. Branch</u></b>	<b><u>Jaf. Branch</u></b>	<b><u>Tri. Branch</u></b>	<b><u>Vau. Branch</u></b>	<b><u>Mannar Branch</u></b>	<b><u>Matara Branch</u></b>	<b><u>Gampaha Branch</u></b>	<b><u>Kalutara Branch</u></b>	<b><u>Total</u></b>
Distress Loan A/C - 25,000.00											895.61
											<b>895.61</b>

<b>7 Receivables</b>	<b><u>NTMI - NG</u></b>	<b><u>Kandy Branch</u></b>	<b><u>Galle Branch</u></b>	<b><u>Kuru. Branch</u></b>	<b><u>Anu. Branch</u></b>	<b><u>Ham. Branch</u></b>	<b><u>Rath. Branch</u></b>	<b><u>Badu. Branch</u></b>	<b><u>Mona. Branch</u></b>
Receivable Medical Forms	519,410.00								
Festival Advance	4,800.00								
EPF & ETF Share	1,130,946.68								
Rent & Rates	23,145.50								
A10 Book Stock	155,070.00								
Medical Supplies	5,617,549.06								
Union - J.S.S.	985.00								
Employees Insurance					218.00				
Various Expenses	11,939.00								
	<b>7,463,845.24</b>				<b>218.00</b>				

Other Receivables 13,702,047.36

<b>7 Receivables</b>	<b><u>Bat. Branch</u></b>	<b><u>Amp. Branch</u></b>	<b><u>Jaf. Branch</u></b>	<b><u>Tri. Branch</u></b>	<b><u>Vau. Branch</u></b>	<b><u>Mannar Branch</u></b>	<b><u>Matara Branch</u></b>	<b><u>Gampaha Branch</u></b>	<b><u>Kalutara Branch</u></b>	<b><u>Total</u></b>
Receivable Medical Forms										519,410.00
Festival Advance										4,800.00
EPF & ETF Share										1,130,946.68
Rent & Rates										23,145.50
A10 Book Stock										155,070.00
Medical Supplies										5,617,549.06
Union - J.S.S.										985.00
Employees Insurance										218.00
Various Expenses										11,939.00
										<b>7,464,063.24</b>

Other Receivables 20,871,131.91

<b>8 Employees Loan A/C</b>	<b><u>NTMI - NG</u></b>	<b><u>Kandy Branch</u></b>	<b><u>Galle Branch</u></b>	<b><u>Kuru. Branch</u></b>	<b><u>Anu. Branch</u></b>	<b><u>Ham. Branch</u></b>	<b><u>Rath. Branch</u></b>	<b><u>Badu. Branch</u></b>	<b><u>Mona. Branch</u></b>
Distress Loan A/C - 10,000.00	8,000.00						4,000.00		
Distress Loan 10 months	6,335,685.82	317,583.62	368,921.72	759,026.98	365,230.72	374,774.96	823,337.40	69,635.34	
	<b>6,343,685.82</b>	<b>317,583.62</b>	<b>368,921.72</b>	<b>759,026.98</b>	<b>365,230.72</b>	<b>374,774.96</b>	<b>827,337.40</b>	<b>69,635.34</b>	

<b>8 Employees Loan A/C</b>	<b><u>Bat. Branch</u></b>	<b><u>Amp. Branch</u></b>	<b><u>Jaf. Branch</u></b>	<b><u>Tri. Branch</u></b>	<b><u>Vau. Branch</u></b>	<b><u>Mannar Branch</u></b>	<b><u>Matara Branch</u></b>	<b><u>Gampaha Branch</u></b>	<b><u>Kalutara Branch</u></b>	<b><u>Total</u></b>
Distress Loan A/C - 10,000.00										12,000.00
Distress Loan 10 months		125,950.00			52,137.38		62,791.76			9,655,075.70
		<b>125,950.00</b>	<b>-</b>	<b>-</b>	<b>52,137.38</b>		<b>62,791.76</b>			<b>9,667,075.70</b>

<b>9 Employees Advance A/C</b>		<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>	
Festival Advance		2,929,585.02	357,850.00	76,100.00	271,200.00	173,900.00	249,500.00	281,250.00	201,249.99	98,150.00	
Salary Advance		29,745.11		11,166.66	5,500.00						
		<u>2,959,330.13</u>	<u>357,850.00</u>	<u>87,266.66</u>	<u>276,700.00</u>	<u>173,900.00</u>	<u>249,500.00</u>	<u>281,250.00</u>	<u>201,249.99</u>	<u>98,150.00</u>	
<b>9 Employees Advance A/C</b>		<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Festival Advance		145,750.00	43,400.00	120,000.00	70,000.00	233,500.00	10,000.00	152,000.00	221,500.00	115,000.00	5,749,935.01
Salary Advance											46,411.77
		<u>145,750.00</u>	<u>43,400.00</u>	<u>120,000.00</u>	<u>70,000.00</u>	<u>233,500.00</u>	<u>10,000.00</u>	<u>152,000.00</u>	<u>221,500.00</u>	<u>115,000.00</u>	<u>5,796,346.78</u>
<b>10 Cash and Cash Equivalents</b>		<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>	
Cash		141,617.79	59,391.81	27,966.12	23,779.00	35,228.58	8,758.13	21,191.92	37,250.00	13,352.87	
Bank											
Current Account											
- Nugegoda - 228044		2,856,138.88									
- Kandy - 1274603			795,122.88								
- Galle - 401570				612,086.10							
- Kurune. - 713799					967,130.57						
- Anuradha. - 1896820						504,151.56					
- Kalutara - 1896821											
- Hambantota - 6148169							352,452.65				
- Rathnapura - 6223940								557,542.67			
- Badulla - 6259500									289,066.23		
- Monaragala - 6397791										151,087.57	
- Batticaloa - 763047											
- Ampara - 6528176											
- Jaffna - 6376986											
- Trincomalee - 6383342											
- Vavuniya - 6380917											
- Matara - 9713278											
- Mannar - 70184770											
- Gampaha - 71086286											
Employees Gratuity Fund - 228068		897,244.26									
		<u>3,895,000.93</u>	<u>854,514.69</u>	<u>640,052.22</u>	<u>990,909.57</u>	<u>539,380.14</u>	<u>361,210.78</u>	<u>578,734.59</u>	<u>326,316.23</u>	<u>164,440.44</u>	

<b>10 Cash and Cash Equivalents</b>	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Cash	32,978.18	52,091.12	6,778.74	16,239.21	1,360.82	2,260.49	42,994.00	21,576.00	27,775.22	572,590.00
Bank										-
Current Account										2,856,138.88
- Nugegoda - 228044										795,122.88
- Kandy - 1274603										612,086.10
- Galle - 401570										967,130.57
- Kurune. - 713799										504,151.56
- Anuradha. - 1896820										83,514.63
- Kalutara - 1896821									83,514.63	83,514.63
- Hambantota - 6148169										352,452.65
- Rathnapura - 6223940										557,542.67
- Badulla - 6259500										289,066.23
- Monaragala - 6397791										151,087.57
- Batticaloa - 763047	283,939.26									283,939.26
- Ampara - 6528176		71,459.13								71,459.13
- Jaffna - 6376986			66,709.05							66,709.05
- Trincomalee - 6383342				640,945.62						640,945.62
- Vavuniya - 6380917					587,496.77					587,496.77
- Matara - 9713278							305,653.63			305,653.63
- Mannar - 70184770						157,469.20				157,469.20
- Gampaha - 71086286								425,955.59		425,955.59
Employees Gratuity Fund - 228068										897,244.26
	<b>316,917.44</b>	<b>123,550.25</b>	<b>73,487.79</b>	<b>657,184.83</b>	<b>588,857.59</b>	<b>159,729.69</b>	<b>348,647.63</b>	<b>447,531.59</b>	<b>111,289.85</b>	<b>11,177,756.25</b>

<b>11 Creditors</b>	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>
Colombo North	50,000.00								
Colombo South	30,000.00								
	<b>80,000.00</b>								

<b>11 Creditors</b>	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Colombo North										50,000.00
Colombo South										30,000.00
										<b>80,000.00</b>

38

<b>12 Accrued Expenses</b>	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>
Medical Supplies	1,121,467.50	1,062,607.80	119,756.00	593,089.80	312,289.15	390,805.02	634,786.01	266,312.12	173,336.40
Fidelity Fund									
Travelling	26,292.50	4,240.00	5,600.00	5,793.50			350.00		
Salary	255,349.00	47,508.00	124,520.00	140,848.00	61,950.00	59,575.00	76,750.00		76,776.00
Medical Insurance		10,194.03	2,388.30				4,499.94		
Withholding Tax of Vat	14,000.00								
Bonus									
Electricity	130,812.95	5,090.62	2,100.00	8,499.38	5,060.62		2,356.51	1,507.50	1,500.00
Unutilized Medical Leave (2012)	1,336,586.66	274,936.77	99,811.64	93,283.81	52,188.81	39,956.67	82,291.91	55,919.04	
Water	24,858.50	1,888.00	500.00	1,007.80	5,252.80		401.50	1,412.32	500.00

Maintenance of Medical Equipment	21,892.86								
EPF	1,471,382.54	267,173.54	65,027.16	64,272.92	51,026.33	32,835.27	40,915.72	39,845.64	16,587.90
ETF	200,642.53	36,432.75	8,867.35	8,764.46	6,954.02	4,477.54	5,579.39	5,433.46	2,261.98
Maintenance of Building		18,835.00							
Maintenance of Office Equipment	6,425.00								
Janitorial & Maintenance Service Char	82,664.93								
Telephone	60,524.04	4,640.52	1,935.77	7,619.63	2,828.72	1,356.67	2,816.65	2,375.45	1,767.81
Stationary	915,838.51	80,113.00	7,400.00	127,100.00	56,880.00	23,680.00	13,835.00	72,110.00	29,710.00
Board Secretary Fees	5,000.00								
Bank Charges				750.00	750.00		750.00	750.00	
Due X-Ray Charges			20,625.00	53,400.00					7,380.00
Rent		105,000.00	10,500.00			80,696.45		5,760.00	10,000.00
News paper	850.00	380.00	380.00	380.00	1,220.00		380.00		
Payee Tax		1,402.00	48.00				224.00		
Drugs	166,899.25			676.50	1,996.92				
Audit Fees	113,743.00								
Maranadara		1,800.00	3,600.00		3,000.00	1,650.00	3,000.00	1,800.00	
Stamps / Postage	8,025.00	675.00	450.00	350.00	100.00	50.00	250.00	200.00	125.00
Maintenance of Office Vehicle	15,450.00								
Private Security Charges	3,388,791.20								
Other Expenses	4,639.91								
Union - S.L.N.S.S.		150.00	300.00			150.00	450.00		
Union - J.S.S.		90.00							
Gratuity Payment	963,869.01								
Allowances	27,750.00			500.00					
Weekends Payments	13,880.00								
Fuel	31,300.00								
Entertainment	28,271.00								
Hiring Charges / Transport	150.00								
Bank Loan					18,930.00	10,500.00	5,225.00		
Welfare				3,030.00					
Language Allowances	288,409.96								
Overtime	161,940.00								
NAITA Allowances	5,500.00			23,000.00					18,500.00
Bus Pass	1,470,832.16								
Singer Sri Lanka	4,742.00								
	<b>12,368,780.01</b>	<b>1,923,157.03</b>	<b>473,809.22</b>	<b>1,132,365.80</b>	<b>580,427.37</b>	<b>645,732.62</b>	<b>874,861.63</b>	<b>453,425.53</b>	<b>338,445.09</b>

39

<b>12</b>	<b>0</b>	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
		221,983.00	376,700.29	100,401.60	172,205.80	343,579.20	24,427.50	226,296.60	453,214.20	176,069.40	6,769,327.39
					100.00			200.00			300.00
		3,575.00		3,870.00	1,341.00	4,094.00	3,834.00	1,187.00			60,177.00
		60,800.00	60,759.00	53,175.00	67,622.00	82,375.00	35,575.00	71,948.00	35,979.00	56,375.00	1,367,884.00
								2,999.96			20,082.23
											14,000.00
									20,000.00		20,000.00
		2,116.87		138.75				2,945.63	2,554.89		164,683.72
		53,374.40	93,728.81	48,440.00	36,510.00	104,250.00	37,430.00	79,744.76	128,069.76	60,395.00	2,676,918.04
			3,225.00								39,045.92
											21,892.86
		23,040.67	66,120.90	34,806.64	34,376.16	40,588.00	13,330.79	44,949.59	68,799.57	41,922.71	2,417,002.05







Medical Form Income	1,100,000.00	987,000.00	285,000.00	373,000.00	899,500.00	2,500.00	535,000.00	1,235,000.00	524,000.00	26,611,650.00
Photo Income								396,600.00		7,481,850.00
Car Park Income										533,590.00
Accident Medical Examination										1,209,200.00
Fas Track Medical Service										196,575.00
Disposal Item Sale										100.00
	<b>3,710,380.00</b>	<b>3,585,065.00</b>	<b>1,499,175.00</b>	<b>2,915,150.00</b>	<b>4,661,775.00</b>	<b>729,275.00</b>	<b>3,302,625.00</b>	<b>7,024,125.00</b>	<b>2,364,775.00</b>	<b>127,952,009.32</b>

**15 F.D. & T.B. Interest**

	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>	
F.D. Interest - NSB	1,588,841.22	429,815.22	27,913.93	136,758.92						
F.D. Interest - PB		134,714.16	89,809.44	89,809.44	44,904.72		71,847.56	44,904.72		
F.D. Interest - BOC		204,104.79			71,436.67			51,026.20	30,615.72	
T.B. Interest NSB	1,020,836.00	316,878.52								
" BC	4,713,064.02	2,945,705.27	847,010.11	2,413,826.29	1,603,979.50	690,507.54	977,545.11	872,552.82	173,823.54	
" BC - GF	3,195,733.74									
" NSB - GF	69,866.84									
Treasury Bond Interest - BOC	710,994.38									
	<b>11,299,336.20</b>	<b>4,031,217.96</b>	<b>964,733.48</b>	<b>2,640,394.65</b>	<b>1,720,320.89</b>	<b>690,507.54</b>	<b>1,049,392.67</b>	<b>968,483.74</b>	<b>204,439.26</b>	

**15 F.D. & T.B. Interest**

	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
F.D. Interest - NSB										2,183,329.29
F.D. Interest - PB										475,990.04
F.D. Interest - BOC	51,026.20	40,820.96	12,328.05	71,436.67	71,436.67					604,231.93
T.B. Interest NSB										1,337,714.52
" BC	486,320.25	227,854.04	75,682.02	351,136.65	374,349.25	29,571.30	131,278.83	237,760.50		17,151,967.04
" BC - GF										3,195,733.74
" NSB - GF										710,994.38
Treasury Bond Interest - BOC	537,346.45	268,675.00	88,010.07	422,573.32	445,785.92	29,571.30	131,278.83	237,760.50		25,729,827.78

43

**16 Distress Loan - Interest**

	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>	
Distress Loan 10 Months	323,832.45	28,852.73	11,497.06	23,748.18	8,094.90	5,708.46	16,611.71		2,866.20	
Distress Loan A/C - 10,000.00	1,720.00						1,280.00			
	<b>325,552.45</b>	<b>28,852.73</b>	<b>11,497.06</b>	<b>23,748.18</b>	<b>8,094.90</b>	<b>5,708.46</b>	<b>17,891.71</b>		<b>2,866.20</b>	

**16 Distress Loan - Interest**

	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Distress Loan 10 Months		1,863.48			5,343.64		3,494.42	14,014.10		445,927.33
Distress Loan A/C - 10,000.00								240.00		3,240.00
		<b>1,863.48</b>			<b>5,343.64</b>		<b>3,494.42</b>	<b>14,254.10</b>		<b>449,167.33</b>

**17 Personal Emoluments**

	<b>NTMI - NG</b>	<b>Kandy Branch</b>	<b>Galle Branch</b>	<b>Kuru. Branch</b>	<b>Anu. Branch</b>	<b>Ham. Branch</b>	<b>Rath. Branch</b>	<b>Badu. Branch</b>	<b>Mona. Branch</b>	
Salaries & Wages	27,198,377.02	4,608,160.33	3,201,831.26	3,632,279.31	2,316,523.33	2,022,851.45	2,362,789.67	2,548,543.79	1,473,293.50	
Overtime	1,587,961.40	25,584.59		3,200.73	1,449.71	4,552.64	9,640.07	4,259.32	8,473.94	
Allowance (Monday & Friday)	1,537,900.00	269,500.00	164,675.00	169,400.00	135,100.00	114,275.00	117,075.00	122,675.00	58,275.00	
	<b>30,324,238.42</b>	<b>4,903,244.92</b>	<b>3,366,506.26</b>	<b>3,804,880.04</b>	<b>2,453,073.04</b>	<b>2,141,679.09</b>	<b>2,489,504.74</b>	<b>2,675,478.11</b>	<b>1,540,042.44</b>	

**17 Personal Emoluments**

	<b>Bat. Branch</b>	<b>Amp. Branch</b>	<b>Jaf. Branch</b>	<b>Tri. Branch</b>	<b>Vau. Branch</b>	<b>Mannar Branch</b>	<b>Matara Branch</b>	<b>Gampaha Branch</b>	<b>Kalutara Branch</b>	<b>Total</b>
Salaries & Wages	1,542,701.46	1,792,114.01	1,030,671.00	1,208,723.20	2,302,605.31	875,210.00	2,308,538.58	2,159,744.87	1,471,189.66	64,056,147.75
Overtime		3,738.36			7,306.88		674.17	3,166.98	6,986.36	1,666,995.15
Allowance (Monday & Friday)	76,300.00	99,050.00	60,550.00	61,775.00	135,975.00	48,650.00	137,025.00	144,725.00	96,600.00	3,549,525.00

1,619,001.46	1,894,902.37	1,091,221.00	1,270,498.20	2,445,887.19	923,860.00	2,446,237.75	2,307,636.85	1,574,776.02	69,272,667.90
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**NATIONAL TRANSPORT MEDICAL INSTITUTE - NUGEGODA**  
**INCOME & EXPENDITURE A/C**  
**YEAR ENDED 31 DECEMBER 2012**

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	38,702,015.32		53,861,580.80	
T.B & F.D Interest	15	11,299,336.20		11,233,383.15	
Balance Of Pharmacy A/C		1,085,592.82		-252,844.48	
Distress Loan Interest	16	325,552.45		355,291.93	
Rent Income		60,000.00			
Other Income		4,613,615.00	56,086,111.79	5,128,361.38	
			56,086,111.79	70,325,772.78	
<b><u>Less : Expenditure</u></b>					
Personal Emoluments	17	30,324,238.42		28,192,985.09	
Special Allowance		3,923,469.98		3,219,829.61	
Interim Allowance		3,405,597.00		1,129,932.42	
	0	305,647.17		121,767.37	
Cost Of Living		7,921,072.50		7,750,468.06	
Traveling		234,983.50		182,527.00	
Electricity		1,762,858.34		1,774,688.34	
Water Charges		411,018.71		264,816.10	
Rent & Rates		152,663.00		152,663.00	
Postage		122,560.06		108,990.00	
Telephones		648,638.59		553,784.50	
Magazines		10,880.00		10,210.00	
Stationary & Office Requirements		3,480,269.75		1,874,426.82	
Maintenance of Office Equipments		348,217.02		869,076.35	
Maintenance of Medical Equipments		261,093.14		131,094.76	
Other Expenses		84,295.47		112,141.28	
Hiring Charges		72,945.00		102,863.00	
Entertainment		541,057.00		413,424.02	
Fuel		1,308,024.26		1,172,791.60	
	0	900,829.93		423,267.60	
Bonus		945,000.00		978,500.00	
Welfare		1,641,616.37		1,959,963.03	
	0	205,300.00		67,700.00	
Maintenance of Office Vehicle		718,259.19		695,387.42	
Advertisement		575,257.64		98,716.00	
Private Security Services		686,163.11		230,138.99	

Depreciation		4,192,551.19		4,405,203.69
E.P.F		5,049,436.04		4,412,202.76
E.T.F		1,262,889.92		1,103,051.17
Compensation				189,480.00
Board Secretary Charges		75,000.00		99,000.00
Bad Debtors		51,324.27		24,393.05
Medical Supplies		4,423,269.01		6,174,685.45
Bank Charges		15,000.00		14,290.00
Insurance For Office Vehicle		314,737.86		262,297.97
Insurance For Employees		938,093.03		715,747.48
	0	5,337.06		16,003.21
Uniform		323,598.55		28,002.93
	0	678,355.00		254,979.30
Audit Fees		156,600.00		281,000.00
Payments For Unutilized Medical Leave		1,336,586.66		1,381,317.74
Special Expenses		134,842.00		18,925.00
Janitorial & Maintenance Service Charges		549,348.22		494,642.68
Cash In Transit Insurance		52,622.85		56,704.50
Consultation Fees		100,000.00		
	0	45,000.00		5,000.00
	0	442,800.00		408,600.00
	0	112,750.00		296,231.77
Various Expenses - SLTB		1,470,832.16		
Expire Drug Stock		<u>1,822.00</u>	<u>82,724,750.97</u>	
				<u>73,233,956.06</u>
NET SURPLUS / DEFICIT FOR THE PERIOD C/F			<u>(26,638,639.18)</u>	<u>-2,908,183.28</u>

Werahara income is included in the above Head Office income as follows.

HGV Renewals	4,458,400.00
Light Vehicle	1,221,700.00
Renewal of Medical Reports	31,400.00
Lab Test	29,625.00
Other Income	700.00
Total	<u>5,741,825.00</u>

Accountant  
NTMI

**National Transport Medical Institute -Nugegoda**  
**Year Ended 31st December 2012**  
**Pharmacy Account**

Stock	01.01.2012	500,093.90
<b><u>Add</u></b>		
Drug Purchases		3,088,489.14
		<u>3,588,583.04</u>
<b><u>Less:</u></b>		
Free Medical Treatment		968,034.37
		<u>2,620,548.67</u>
<b><u>Less</u></b>		
Closing Stock	31.12.2011	479,181.23
Cost of Sales		<u>2,141,367.44</u>
Pharmacy Income		<u>3,226,960.26</u>
Balance C/D to Income & Expenditure Account		<u><u>1,085,592.82</u></u>

**Notes**

**Pharmacy Income**

Medical Services For SLCTB & Other Institutions	2,047,202.06
Medical Services For Cluster Companies	1,179,758.20
	<u><u>3,226,960.26</u></u>

**NATIONAL TRANSPORT MEDICAL INSTITUTE -KANDY**  
**INCOME & EXPENDITURE A/C**  
YEAR ENDED 31 DECEMBER 2012

	Note	2012				2011	
		Rs.	Cts	Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>							
Medical Services	14	14,061,675.00				21,429,413.00	
Treasury Bill & F.D Interest	15	4,031,217.96				3,613,973.00	
Distress Loan Interest	16	28,852.73		18,121,745.69		25,219.37	
				18,121,745.69		25,068,605.37	
<b><u>Less : Expenditure</u></b>							
Personnel Emoluments	17	4,903,244.92				4,466,008.92	
Special Allowance		777,400.00				627,150.00	
Interim Allowance		575,584.06				185,028.23	
	0	48,000.00				147,761.83	
Cost Of Living		1,308,742.50				1,185,915.00	
	0	54,475.06				40,209.32	
Traveling Expenses		37,021.00				36,733.00	
Electricity		55,744.52				49,953.00	
Water Charges		16,530.90				13,609.82	
Rent & Rates		600,000.00				600,000.00	
Postage		5,355.00				4,255.00	
Telephone		115,756.23				67,727.55	
Stationery & Office Requirements		462,865.17				533,051.94	
Maintenance of Office Equipments		25,890.00				23,150.00	
Other Expenses						10,060.00	
	0	4,840.00				4,820.00	
Hiring Charges		35,854.00				1,300.00	
Entertainment		1,481.00				0.00	
	0	49,717.00				0.00	
Bonus		170,000.00				169,500.00	
	0	5,000.00				4,100.00	
Welfare (Tea Expenses)		62,279.20				47,252.25	
Advertisement		30,240.00				0.00	
Depreciation		85,122.81				51,690.07	
EPF		881,082.82				750,770.81	
ETF		220,270.55				187,692.76	
Medical Suppliers		847,065.88				1,882,548.30	
Bank Charges		2,250.00				2,250.00	
	0					1,955.00	
Payments For Unutilized Medical Leave		274,936.77				243,158.32	
	0	63,100.00				35,400.00	
Legal Expences		60,000.00		11,725,849.39		11,373,051.12	
Surplus / (Deficit)				6,395,896.30		13,695,554.25	

Accountant  
NTMI

**NATIONAL TRANSPORT MEDICAL INSTITUTE -GALLE**  
**INCOME & EXPENDITURE A/C**  
**YEAR ENDED 31 DECEMBER 2012**

	Note	2012				2011	
		Rs.	Cts	Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>							
Medical Services	14	4,382,325.00				6,268,619.00	
T.B & F.D Interest	15	964,733.48				928,286.68	
Distress Loan Interest	16	11,497.06		5,358,555.54		12,694.30	
Other Income						7,209,599.98	
<b><u>Less : Expenditure</u></b>							
Personal Emoluments	17	3,366,506.26				2,631,056.99	
Special Allowance		124,805.00				297,041.66	
Interim Allowance		307,982.87				94,004.47	
	0	6,960.00				6,960.00	
Cost Of Living		834,600.00				771,352.50	
Drugs		20,104.55				34,382.58	
Traveling		10,145.00				9,362.50	
Electricity		25,200.00				19,800.00	
Water Charges		5,100.00				2,400.00	
Rent & Rates		211,500.00				216,000.00	
Postage		1,725.00				660.00	
Telephones		27,785.29				19,495.76	
Magazines		5,220.00				4,380.00	
Stationary & Office Requirements		88,087.31				93,540.99	
Maintenance of Office Equipments		10,803.76				20,649.76	
Hiring Charges						270.00	
Bonus		108,000.00				119,000.00	
Welfare		44,908.50				41,121.50	
Maintenance of Office Vehicle		165.00				1,250.00	
Depreciation		61,092.19				55,465.95	
E.P.F		405,839.74				398,813.86	
E.T.F		101,459.88				99,703.57	
Legal Charges (External Legal Officer)		2,520.00				2,160.00	
Fuel		666.00				471.00	
Medical Supplies		217,789.61				669,695.55	
Bank Charges		2,250.00				3,344.03	
Payments For Unutilized Medical Leave		99,811.64				95,605.00	
				6,091,027.60		5,707,987.67	
SURPLUS / (DEFICIT)				<u>(732,472.06)</u>		<u>1,501,612.31</u>	

Accountant  
NTMI

**National Transport Medical Institute - Kurunegala Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012				2011
		Rs.	Cts	Rs.	Cts	
<b><u>INCOME</u></b>						
Medical Services	14	12,169,127.00				17,431,225.00
Treasury Bill & F.D Interest	15	2,640,394.65				2,383,663.29
Distress Loan Interest	16	23,748.18		14,833,269.83		31,964.12
				14,833,269.83		19,846,852.41
<b><u>Less : Expenditure</u></b>						
Personnel Emoluments	17	3,804,880.04				3,953,660.13
Special Allowance		263,743.33				195,650.71
Interim Allowance		288,848.70				111,718.86
	0					1,670.00
Cost Of Living		769,470.00				854,782.50
Medical Supplies		685,748.71				1,574,580.83
Traveling Expenses		12,256.50				13,539.50
Electricity		58,336.77				32,899.09
Water Charges		34,108.80				34,412.40
Rent & Rates		540,000.00				480,000.00
Drug Purchase		22,699.22				10,457.43
Postage		2,485.00				1,100.00
Telephone		70,740.82				61,395.90
Depreciation		59,866.91				54,239.41
Newspapers		4,740.00				4,680.00
Stationery & Office Requirements		373,128.66				400,499.70
Maintenance of Office Equipments		1,300.00				4,368.00
Other Expenses						2,000.00
Hiring Charges		702.00				11,850.00
Bank Charges		2,250.00				5,607.10
Uniform & ID Card		565.49				0.00
Maintenance of Building						15,533.00
Bonus		96,500.00				125,000.00
Payments For Unutilized Medical Leave		102,473.41				124,672.86
EPF		450,037.70				458,653.78
ETF		112,509.32				114,663.38
Assets Verification & Estimate						4,500.00
Legal Charges (External Legal Officer)		5,400.00				0.00
Welfare						10,000.00
Welfare (Tea Expenses)		55,822.00				47,759.00
	0	255,000.00				22,950.00
				8,073,613.38		8,732,843.58
Surplus / (Deficit)				6,759,656.45		11,114,008.83

Accountant  
NTMI

## National Transport Medical Institute - Anuradhapura Branch

### Income & Expenditure A/C

Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	7,026,150.00			9,550,070.00
Treasury Bill & F.D Interest	15	1,720,320.89			1,252,420.02
Distress Loan Interest	16	8,094.90		8,754,565.79	12,983.67
				<u>8,754,565.79</u>	<u>10,815,473.69</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	2,453,073.04			2,166,549.15
Special Allowance		49,750.00			44,750.00
Interim Allowance		241,266.11			72,535.72
Cost Of Living		707,265.00			635,488.00
Medical Supplies		376,817.62			652,448.05
Traveling Expenses		6,300.00			9,036.00
Electricity		21,231.35			20,806.35
Water Charges		22,941.68			28,077.10
Drug Purchase		21,478.33			22,505.00
Postage		5,910.00			1,955.00
Newspapers		4,820.00			4,800.00
Telephone		47,270.40			31,462.64
Stationery & Office Requirements		314,251.46			271,271.46
Maintenance of Office Equipments					6,944.00
Maintenance of Medical Equipments		1,440.00			-
Maintenance of Office Vehicle		200.00			1,135.00
Other Expenses		4,000.00			1,235.00
Hiring Charges		1,130.00			1,250.00
Entertainment		1,554.00			125.00
Bank Charges		2,250.00			2,467.39
	0	95,235.00			-
Bonus		74,000.00			70,000.00
Depreciation		41,059.25			41,059.25
Payments For Unutilized Medical Leave		52,188.81			75,193.33
EPF		315,653.73			267,115.79
ETF		78,905.66			66,778.88
Uniform		188.49			-
	0				4,500.00
Welfare (Tea Expenses)		26,960.03			21,052.09
Training for Employees					10,000.00
				4,967,139.96	
				<u>3,787,425.83</u>	<u>4,530,540.20</u>
Surplus / (Deficit)				<u>3,787,425.83</u>	<u>6,284,933.49</u>

Accountant  
NTMI

**National Transport Medical Institute - Rathnapura Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012				2011
		Rs.	Cts	Rs.	Cts	
<b><u>INCOME</u></b>						
Medical Services	14	6,268,977.00				9,180,739.00
Treasury Bill & F.D Interest	15	1,049,392.67				868,735.89
Distress Loan Interest	16	17,891.71		7,336,261.38		4,001.96
				<u>7,336,261.38</u>		<u>10,053,476.85</u>
<b><u>Less : Expenditure</u></b>						
Personnel Emoluments	17	2,489,504.74				2,394,445.79
Special Allowance		43,981.25				49,000.00
Interim Allowance		217,280.21				72,128.77
Cost Of Living		620,977.50				623,237.50
Rent		340,500.00				307,000.00
Medical Supplies		322,613.56				736,106.40
Traveling Expenses		9,700.00				7,342.00
Electricity		41,127.94				26,546.60
Water Charges		9,659.00				14,299.70
Depreciation		33,075.86				26,191.86
Drug Purchase		14,941.57				1,891.55
Advertisment		5,040.00				-
Newspapers		4,840.00				4,380.00
Telephone		15,909.76				15,928.48
Stationery & Office Requirements		262,791.32				211,542.90
Maintenance of Office Equipments		11,778.16				4,406.00
Other Expenses		460.00				1,000.00
Hiring Charges		4,000.00				-
Entertainment		2,400.00				-
Bank Charges		2,250.00				2,676.90
	0		0.00			-
Bonus		70,000.00				80,000.00
Payments For Unutilized Medical Leave		82,291.91				80,309.88
EPF		284,538.89				265,444.59
ETF		71,134.48				66,361.34
Welfare (Tea Expenses)		36,000.00				32,992.00
	0					3,700.00
	0	4,800.00				7,240.00
				5,001,596.15		5,034,172.26
Surplus / (Deficit)				<u>2,334,665.23</u>		<u>5,019,304.59</u>

Accountant  
NTMI

**National Transport Medical Institute - Hambantota Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012				2011
		Rs.	Cts	Rs.	Cts	
<b><u>INCOME</u></b>						
Medical Services	14	4,399,975.00				5,500,875.00
Treasury Bill & F.D Interest	15	690,507.54				506,695.39
Distress Loan Interest	16	5,708.46		5,096,191.00		1,582.64
				5,096,191.00		6,009,153.03
<b><u>Less : Expenditure</u></b>						
Personnel Emoluments	17	2,141,679.09				1,971,360.25
Special Allowance		40,500.00				25,577.15
Interim Allowance		189,350.63				59,105.22
Cost Of Living		552,435.00				518,470.00
Rent		802,268.05				182,400.00
Medical Supplies		264,213.90				451,323.30
Traveling Expenses		4,220.00				6,120.00
Electricity		8,263.88				15,178.50
Depreciation		17,877.40				17,877.40
Drug Purchase		623.80				-
Postage		1,915.00				1,565.00
Telephone		30,248.34				18,264.78
	0	162,850.04				137,081.79
Other Expenses		1,140.00				-
Hiring Charges		1,000.00				-
Entertainment		2,080.00				-
Bank Charges						1,500.00
Bonus		69,000.00				52,000.00
Payments For Unutilized Medical Leave		39,956.67				40,466.90
EPF		245,820.48				216,538.93
ETF		61,454.97				54,134.76
Welfare (Tea Expenses)		13,169.00				9,774.00
				4,650,066.25		3,778,737.98
Surplus / (Deficit)				446,124.75		2,230,415.05

Accountant  
NTMI



**National Transport Medical Institute - Badulla Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	4,297,075.00			7,165,650.00
Treasury Bill & F.D Interest	15	968,483.74			632,757.15
				5,265,558.74	955.40
				<u>5,265,558.74</u>	<u>7,799,362.55</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	2,675,478.11			2,328,030.40
Special Allowance		40,926.12			44,214.18
Interim Allowance		195,640.50			51,505.34
Cost Of Living		614,591.25			465,375.00
Rent		241,080.00			223,500.00
Medical Supplies		268,176.32			585,272.60
Traveling Expenses		12,874.50			10,888.00
Electricity		17,519.27			14,800.50
Water Charges		17,404.34			13,157.48
Depreciation		26,881.24			21,832.50
Drug Purchase		486.00			286.91
Postage		2,700.00			2,000.00
Telephone		26,911.76			34,782.69
Stationery & Office Requirements		142,260.90			164,175.57
Bank Charges		2,250.00			2,337.86
Bonus		50,000.00			70,000.00
Payments For Unutilized Medical Leave		55,919.04			78,813.73
EPF		263,752.70			188,209.70
ETF		65,937.84			47,052.26
Welfare (Tea Expenses)		28,781.50			24,894.75
	0.00				36,900.00
Legal Expences		<u>2,550.00</u>			
				4,752,121.39	4,408,029.47
Surplus / (Deficit)				<u>513,437.35</u>	<u>3,391,333.08</u>

Accountant  
NTMI



**National Transport Medical Institute -Ampara Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	3,585,065.00			4,042,750.00
Treasury Bill & F.D Interest	15	268,675.00			173,579.36
Distress Loan Interest	16	1,863.48		3,855,603.48	-
				<u>3,855,603.48</u>	<u>4,216,329.36</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	1,894,902.37			1,529,821.31
Special Allowance		41,000.00			25,000.00
Interim Allowance		154,197.56			39,036.24
Cost Of Living		444,600.00			345,150.00
Rent		212,000.00			192,000.00
Medical Supplies		254,253.13			371,816.83
Traveling Expenses		5,736.00			8,657.50
Electricity		10,153.70			9,822.00
Water Charges		7,975.00			6,000.00
Depreciation		16,167.50			12,100.00
Drug Purchase		26,384.50			2,399.19
Postage		3,595.00			1,935.00
Newspapers		4,840.00			2,480.00
Telephone		13,781.03			13,597.11
Stationery & Office Requirements		136,268.48			93,324.97
Maintenance of Office Equipments		2,000.00			-
Bank Charges		1,500.00			1,295.40
Bonus		70,000.00			50,000.00
Payments for Unutilized Medical Leave		93,728.81			65,032.62
EPF		203,159.77			145,582.42
ETF		50,789.84			36,395.74
Welfare (Tea Expenses)		19,379.00			11,021.00
Legal Expenses		2,400.00			
				<u>3,668,811.69</u>	<u>2,962,467.33</u>
Surplus / (Deficit)				<u>186,791.79</u>	<u>1,253,862.03</u>

Accountant  
NTMI

**National Transport Medical Institute - Batticaloa Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	3,710,380.00			5,002,825.00
Treasury Bill & F.D Interest	15	<u>537,346.45</u>		<u>4,247,726.45</u>	<u>336,926.51</u>
				<u>4,247,726.45</u>	<u>5,339,751.51</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	1,619,001.46			1,493,940.90
Special Allowance		31,000.00			20,000.00
Interim Allowance		116,808.97			36,831.06
Cost Of Living		346,710.00			329,257.50
Rent		240,000.00			240,000.00
Medical Supplies		180,037.19			453,631.42
Traveling Expenses		29,520.00			27,075.00
Electricity		27,323.26			26,052.51
Depreciation		30,432.50			28,202.50
Postage		6,835.00			800.00
Newspapers		6,000.00			2,450.00
Telephone		18,663.05			21,404.33
Stationery & Office Requirements		153,872.55			102,268.21
Maintenance of Office Equipments					1,000.00
Bank Charges		1,500.00			1,477.28
Bonus		50,000.00			40,000.00
Payments For Unutilized Medical Leave		53,374.40			37,447.14
EPF		153,563.11			138,405.76
ETF		38,390.59			34,601.38
Uniform		376.99			565.48
Welfare (Tea Expenses)		17,159.00			15,642.00
Legal Expenses		<u>2,400.00</u>			
				<u>3,122,968.07</u>	<u>3,051,052.47</u>
Surplus / (Deficit)				<u><u>1,124,758.38</u></u>	<u><u>2,288,699.04</u></u>

Accountant  
NTMI



**National Transport Medical Institute - Monaragala Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	2,238,730.00			3,026,325.00
Treasury Bill & F.D Interest	15	204,439.26			176,750.27
Distress Loan Interest	16	<u>2,866.20</u>		<u>2,446,035.46</u>	<u>1,910.80</u>
				<u>2,446,035.46</u>	<u>3,204,986.07</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	1,540,042.44			1,479,759.17
Special Allowance		9,849.99			14,000.00
Interim Allowance		100,457.57			36,707.78
Cost Of Living		295,035.00			311,025.00
Rent		120,000.00			120,000.00
Medical Supplies		162,070.67			253,831.87
Traveling Expenses		6,064.50			5,762.00
Electricity		16,500.00			18,000.00
Water Charges		12,070.00			6,000.00
Depreciation					24,564.58
Drug Purchase		2,173.00			1,203.00
Postage		3,345.00			2,400.00
Newspapers		4,740.00			3,200.00
Telephone		19,805.39			19,811.15
Stationery & Office Requirements		78,380.93			64,739.67
Bank Charges		1,500.00			2,151.34
Bonus		8,000.00			28,000.00
Depreciation		24,564.58			
Payments For Unutilized Medical Leave					27,152.86
EPF		131,014.66			131,791.46
ETF		32,753.56			32,947.88
Welfare (Tea Expenses)		17,394.00			14,828.00
	0	1,200.00			1,000.00
	0	80,000.00			39,250.00
				<u>2,666,961.29</u>	<u>2,638,125.76</u>
Surplus / (Deficit)				<u>(220,925.83)</u>	<u>566,860.31</u>

Accountant  
NTMI



**National Transport Medical Institute - Vauniya Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	4,661,775.00			4,636,475.00
Treasury Bill & F.D Interest	15	445,785.92			345,145.45
Distress Loan Interest	16	5,343.64			6,128.36
	0			5,112,904.56	(605,540.70)
					4,382,208.11
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	2,445,887.19			1,572,230.29
Special Allowance		52,000.00			27,000.00
Interim Allowance		201,832.54			40,102.23
Cost Of Living		610,545.00			346,905.00
Medical Supplies		359,067.07			327,408.11
Traveling Expenses		36,532.00			2,289.00
Electricity		4,704.10			7,782.50
Water Charges		434.23			-
Postage		610.00			95.00
Newspapers					-
Telephone		42,956.49			28,120.55
Stationery & Office Requirements		169,416.16			98,190.56
Maintenance of Office Equipments					2,352.00
Other Expenses		2,100.00			-
Hiring Charges		6,000.00			-
Entertainment		3,000.00			-
Bank Charges		1,500.00			2,894.60
Bonus		86,000.00			30,000.00
Depreciation		26,974.70			14,150.55
Payments For Unutilized Medical Leave		104,250.00			30,645.00
EPF		268,977.38			150,885.31
ETF		67,243.92			37,721.11
Welfare (Tea Expenses)		27,941.00			16,639.00
					3,100.00
				4,517,971.78	2,738,510.81
Surplus / (Deficit)				594,932.78	1,643,697.30

Accountant  
NTMI



**National Transport Medical Institute - Trincomalee Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	2,915,150.00			3,580,350.00
Treasury Bill & F.D Interest	15	<u>422,573.32</u>			256,437.04
				<u>3,337,723.32</u>	
				<u>3,337,723.32</u>	<u>3,836,787.04</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	1,270,498.20			1,004,058.15
Special Allowance		25,750.00			24,000.00
Interim Allowance		81,167.71			22,087.75
Cost Of Living		261,300.00			214,695.00
Rent		27,000.00			
Medical Supplies		204,552.30			208,780.96
Traveling Expenses		1,341.00			
Electricity					14,308.50
Postage		2,695.00			230.00
Newspapers		4,440.00			380.00
Telephone		24,127.41			18,113.04
Stationery & Office Requirements		72,747.08			77,974.94
Other Expenses					350.00
Hiring Charges					6,000.00
Bank Charges		1,500.00			1,852.12
Bonus		39,500.00			30,000.00
Depreciation		17,142.25			8,944.25
Payments For Unutilized Medical Leave		36,510.00			36,150.00
EPF		110,368.32			81,424.53
ETF		27,591.89			20,355.97
Welfare (Tea Expenses)		<u>19,055.00</u>			15,787.00
				2,227,286.16	3,600.00
					<u>1,789,092.21</u>
Surplus / (Deficit)				<u><u>1,110,437.16</u></u>	<u><u>2,047,694.83</u></u>

Accountant  
NTMI

**National Transport Medical Institute -Jaffna Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012				2011
		Rs.	Cts	Rs.	Cts	
<b><u>INCOME</u></b>						
Medical Services	14	1,499,175.00				1,492,825.00
Treasury Bill & F.D Interest	15	<u>88,010.07</u>				81,216.83
				<u>1,587,185.07</u>		-
				<u>1,587,185.07</u>		<u>1,574,041.83</u>
<b><u>Less : Expenditure</u></b>						
Personnel Emoluments	17	1,091,221.00				888,519.93
Special Allowance		20,000.00				20,000.00
Interim Allowance		86,894.40				23,908.50
Cost Of Living		280,800.00				233,220.00
Rent		125,000.00				-
Medical Supplies		104,797.75				134,451.61
Traveling Expenses		9,902.50				3,996.00
Electricity		1,112.15				-
Legal Expenses		3,000.00				1,425.00
Postage		2,910.00				250.00
Telephone		15,658.04				11,826.87
Fuel		0.00				-
Stationery & Office Requirements		47,414.17				37,969.97
Hiring Charges		1,500.00				-
Bank Charges		750.00				991.77
Bonus		40,000.00				40,000.00
Depreciation		10,712.65				
Payments For Unutilized Medical Leave		48,440.00				24,100.00
EPF		116,530.84				88,235.81
ETF		29,132.48				22,058.78
Welfare (Tea Expenses)		18,816.00				8,259.00
				<u>2,054,591.98</u>		<u>1,539,213.24</u>
Surplus / (Deficit)				<u>(467,406.91)</u>		<u>34,828.59</u>

Accountant  
NTMI



**National Transport Medical Institute -Matara Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	3,302,625.00			4,631,200.00
Treasury Bill & F.D Interest	15	131,278.83			119,027.68
Distress Loan Interest	16	3,494.42		3,437,398.25	5,076.71
				<u>3,437,398.25</u>	<u>4,755,304.39</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	2,446,237.75			2,358,060.45
Special Allowance		62,089.20			57,715.47
Interim Allowance		232,003.32			76,690.91
	0	3,240.00			3,740.00
Cost Of Living		678,210.00			677,917.50
Rent		280,000.00			180,000.00
Medical Supplies		311,873.92			459,766.73
Traveling Expenses		18,705.00			11,225.00
Electricity		29,334.52			-
	0	35,240.94			27,025.17
	0	3,000.00			-
Drug Purchase		3,973.68			1,484.65
Postage		2,165.00			1,715.00
Newspapers		4,840.00			2,860.00
Telephone		16,124.75			13,503.55
Stationery & Office Requirements		93,362.22			114,122.81
Maintenance of Office Equipments		2,055.00			-
Other Expenses		5,000.00			-
Hiring Charges		2,930.00			-
Entertainment					400.00
Bank Charges		750.00			-
	0				22,000.00
Bonus		96,500.00			97,500.00
Payments For Unutilized Medical Leave		79,744.76			105,305.00
EPF		307,464.83			281,993.57
ETF		76,865.87			70,498.32
Welfare (Tea Expenses)		18,351.00			20,578.00
				<u>4,810,061.76</u>	<u>4,584,102.13</u>
Surplus / (Deficit)				<u>(1,372,663.51)</u>	<u>171,202.26</u>

Accountant  
NTMI



**National Transport Medical Institute - Mannar Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012				2011
		Rs.	Cts	Rs.	Cts	
<b><u>INCOME</u></b>						
Medical Services	14	729,275.00				1,171,550.00
Treasury Bill & F.D Interest	15	<u>29,571.30</u>				123,123.72
				758,846.30		
				<u>758,846.30</u>		<u>1,294,673.72</u>
<b><u>Less : Expenditure</u></b>						
Personnel Emoluments	17	923,860.00				771,130.07
Special Allowance		34,000.00				117,000.00
Interim Allowance		67,374.00				18,900.57
Cost Of Living		210,600.00				178,815.00
Medical Supplies		66,358.96				94,698.88
Traveling Expenses		18,059.50				7,519.50
Postage		1,535.00				365.00
Telephone		14,068.73				13,953.37
Stationery & Office Requirements		49,691.18				64,612.34
Hiring Charges						25,000.00
Entertainment		430.00				540.00
Maintenance of Building		139,350.00				
Bonus		30,000.00				20,000.00
Depreciation		6,703.97				4,708.32
Payments For Unutilized Medical Leave		37,430.00				11,930.00
EPF		88,869.84				69,087.18
ETF		22,217.28				17,271.68
Welfare (Tea Expenses)		17,839.00				9,510.00
				1,728,387.46		1,425,041.91
Surplus / (Deficit)				<u>(969,541.16)</u>		<u>(130,368.19)</u>

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**National Transport Medical Institute -Gampaha Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	Note	2012		2011	
		Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>					
Medical Services	14	7,024,125.00			6,975,950.00
Treasury Bill & F.D Interest	15	237,760.50			59,211.92
Distress Loan Interest	16	14,254.10		7,276,139.60	9,223.78
				<u>7,276,139.60</u>	<u>7,044,385.70</u>
<b><u>Less : Expenditure</u></b>					
Personnel Emoluments	17	2,307,636.85			2,001,723.38
Special Allowance		393,773.20			258,220.08
Interim Allowance		262,832.56			76,893.30
Cost Of Living		698,002.50			584,032.50
Language Allowances		540.00			
Rent		420,000.00			124,420.80
Medical Supplies		482,473.50			743,735.28
Electricity		14,116.81			24,606.90
Water Charges		18,000.00			6,636.62
Drug Purchase		20,620.93			1,464.00
Advertisement		5,040.00			-
Postage		1,472.00			60.00
Newspapers		960.00			-
Telephone		21,538.09			18,036.26
	0				49,300.00
Stationery & Office Requirements		261,707.57			147,743.52
Maintenance of Medical Equipments					414.00
Other Expenses					9,600.00
Hiring Charges		200.00			3,000.00
	0	7,030.00			2,822.00
Entertainment					55.00
Bank Charges		1,500.00			3,908.53
Bonus		118,000.00			80,000.00
Depreciation		32,427.95			14,787.22
Payments For Unutilized Medical Leave		128,069.76			135,612.14
EPF		429,194.68			324,731.07
ETF		107,298.69			81,182.58
Welfare (Tea Expenses)		51,140.50			33,301.00
	0	2,100.00			4,200.00
				5,785,675.59	4,730,183.18
Surplus / (Deficit)				<u>1,490,464.01</u>	<u>2,314,202.52</u>

Accountant  
NTMI



**National Transport Medical Institute -Kalutara Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

<b><u>INCOME</u></b>	<b>Note</b>	<b>2012</b>			
		Rs.	Cts	Rs.	Cts
Medical Services	14	2,364,775.00			
				2,364,775.00	
				2,364,775.00	
<b><u>Less :</u></b> Expenditure					
Personnel Emoluments	17	1,574,776.02			
Special Allowance		249,805.00			
Interim Allowance		155,631.72			
Cost Of Living		442,065.00			
Medical Supplies		167,520.05			
Travelling Expenses		1,390.00			
Drug Purchase		42,286.17			
Janitorial & Maintenance Service Charges		27,500.00			
Postage		735.00			
Newspapers		2,900.00			
Telephone		32,902.48			
Private Security Charges		44,000.00			
Stationery & Office Requirements		153,999.78			
Maintenance of Office Equipments		886.00			
Other Expenses		610.00			
Hiring Charges		800.00			
Entertainment		35,181.00			
Maintenance of Building		85,014.00			
Bonus		58,500.00			
Payments For Unutilized Medical Leave		60,395.00			
EPF		247,858.36			
ETF		61,964.33			
Welfare (Tea Expenses)		29,362.00			
				3,476,081.91	
Surplus / (Deficit)				(1,111,306.91)	

Accountant  
NTMI



**National Transport Medical Institute - Kilinochchi Branch**  
**Income & Expenditure A/C**  
Year Ended 31st December 2012

	2012		2011	
	Rs.	Cts	Rs.	Cts
<b><u>INCOME</u></b>				
Medical Services	496,600.00		496,600.00	289,500.00
				<u>289,500.00</u>
<b><u>Less : Expenditure</u></b>				
Personnel Emoluments	599,979.70			738,706.14
Special Allowance	21,000.00			
Interim Allowance	64,422.00			
Cost Of Living	210,600.00			
Medical Supplies	87,134.14			33,930.04
Traveling Expenses	13,028.50			
Depreciation	7,476.15			7,476.15
Postage	85.00			
Telephone	10,416.06			9,672.14
Stationery & Office Requirements	23,452.86			15,357.07
Welfare (Tea Expenses)	9,430.00			
Bonus	30,000.00			
Payments For Unutilized Medical Leave	35,790.00			
EPF	84,540.24			71,316.20
ETF	21,134.88			17,828.98
Uniform			1,218,489.53	753.98
				<u>895,040.70</u>
Transferred to Vauniya Income & Expenditure A/C			<u>(721,889.53)</u>	<u>(605,540.70)</u>

Accountant  
NTMI

	<b><u>0</u></b>
	0 32,600.00
	0 56,400.00
	0 307,100.00
	0 81,000.00
Route Permits	19,500.00
	<u>496,600.00</u>



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**கணக்காய்வாளர் தலைமை அறிபுதி திணைக்களம்**  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය } RT/B/NTMI/FA/12  
எனது இல }  
My No. }

ඔබේ අංකය }  
உமது இல }  
Your No. }

දිනය } 23 January 2014  
திகதி }  
Date }

Chairman  
National Transport Medical Institute

**Report of the Auditor General on the Financial Statements of the National Transport Medical Institute for the year ended 31 December 2012 in terms of Section 14(2)(c) of the Finance Act, No. 38 of 1971**

The audit of financial statements of the National Transport Medical Institute for the year ended 31 December 2012 comprising the balance sheet as at 31 December 2012 and statement of income and expenditure and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act No.38 of 1971 and Section 18 of the National Transport Medical Institute Act, No. 25 of 1997. My comments and observations which I consider should be published with the annual report of the Institute in terms of Section 14 (2) (c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was furnished to the Chairman of the Institute on 11 July 2013.

**1.2 Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Generally Accepted Accounting Principles and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

**1.3 Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those

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දුරකථනය }  
தொலைபேசி } 2887028 /034  
Telephone. }

இல. 306:72, பொல்துவ வீதி,  
பத்தரமுல்லை இலங்கை

ෆැක්ස් අංකය }  
பக்ஸ் இல } 2887223  
Fax No. }

No.306/72, Polduwa Road,  
Battaramulla, Sri Lanka

ඉලෙක්ට්‍රොනික් තැපෑල }  
#: மெயில் } oaggov@slt.net.lk  
E-mail. }

Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Sub-sections (3) and (4) of the Section 13 of the Finance Act, No 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

**1.4 Basis for Qualified Audit Opinion**

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

**2. Financial Statements**

**2.1 Qualified Opinion**

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the National Transport Medical Institute as at 31 December 2012 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

## **2.2 Comments on Financial Statements**

### **2.2.1 Best Accounting Practices**

Instances of non-compliance with the Best Accounting Practices are given below.

- (a) The statement of changes in equity had not been submitted along with the financial statements.
- (b) The purchase and disposal of property, plant and equipment during the year should be disclosed separately in the financial statements while the fixed assets purchased during the year under review totalled Rs. 4,250,078 had not been disclosed in the financial statements.
- (c) A plot of land in extent of 6.09 perches belonging to the Transport Medical Institute had been acquired by the Ministry of Ports and Highways and Treasury Bills valued at Rs.21,703,500 had been given in this regard to the Medical Institute. However, it had not been identified the profit or loss incurred thereon by eliminating the book value of this asset from the accounts.

### **2.2.2 Accounting Deficiencies**

The following observations are made.

- (a) The surplus of the year had been understated by Rs. 974,564 due to allocation of accrual expenditure of two expenditure items by overstating Rs. 1,074,564 and an item of expenditure by understating Rs. 100,000 relating to the year under review.
- (b) The internal account balances should not be shown when preparing the financial statements. Though credit and debit balances amounting to Rs. 89,167,040 in the current account along with the branch at the head office and the current accounts with the head office at the branches should be settled each other, these balances had been shown under current assets and liabilities of the financial statements.

### **2.2.3 Un-reconciled Control Accounts**

The difference of Rs.637,446 between the distress loan register and the financial statements in respect of officers employed at the branch offices had not been settled.

### **2.2.4 Income Receivable**

The following observations are made.

- (a) A sum of Rs. 3,312,650 recoverable on behalf of supplied the medical services to the employees of the Sri Lanka Transport Board up to 31 December 2012 had not been recovered even up to October 2013.
- (b) Even though a building had been obtained on a rental basis for the Kurunegala branch for the period from 01 June 2010 to 31 May 2011, this branch had been shifted to another place on 31 December 2010 before ending the above period as such the security deposit of Rs. 87,500 had not been recovered even up to October 2013.

### **2.2.5 Lack of Evidence for Audit**

Evidence shown against the following items of accounts had not been presented for audit.

Item of Accounts -----	Account Balance ----- Rs.	Audit Evidence not Presented -----
(a) Fixed Assets	69,176,686	Reports of the Board of Survey
(b) Stock	6,050,388	Stock Verification Reports
(c) Debtors	4,030,546	(i) Confirmation of balances (ii) Age analysis

## 2.2.6 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances were observed.

Reference to Laws, Rules, Regulations and Management Decisions	Non-compliance
(a) <u>Finance Act, No. 38 of 1971</u>	
(i) Section 11 of the Finance Act, and Section 8.2.2 of the Public Enterprises Circular No.PED/12 dated 02 June 2003	Although a sum of Rs.27,281,106 and Rs.190,645,275 had been invested in fixed deposits and the Treasury bills respectively during the year under review, the concurrence of the Minister of Finance and the approval of the relevant Minister thereon had not been obtained.
(ii) Section 14 (3) of the Finance Act, and Section 6.5.3 of the Public Enterprises Circular No.PED/12 dated 02 June 2003	The annual report for the year 2011 had not been tabled in Parliament up to 31 October 2013.
(b) <u>Public Administration Circulars</u>	
(i) Paragraph 2 of the Public Administration Circular No. 31/2008 of 31 December 2008 and the Public Enterprises Circular No. 95 of 14 June 1994.	The maximum festival advance given to an officer should be limited to Rs.5,000. Nevertheless it had paid at the rate of Rs.25,000 as such a sum of Rs.1,960,000 had been paid excessively during the year under review.

(ii) Paragraph 2 of the Public Administration Circular No. 27/2011 of 12 December 2011 and the Public Enterprises Circular No. 95 of 14 June 1994.

The maximum special advance given to an officer should be limited to Rs.2,500. Nevertheless it had been paid at the rate of Rs.25,000 as such a sum of Rs.2,165,000 had been paid excessively during the year under review.

(c) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

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(i) F.R 396 (d)

Action in terms of Financial Regulation had not been taken in respect of 07 cheques issued as at 31 December of the year under review valued at Rs.80,832 exceeding a period of more than 6 months

(ii) F.R 757(2) (b)

Copies of Boards of Survey reports had not been submitted to the Auditor General.

(iii) F.R. 762

Attention had not been paid for determining the stock level relating to the printed medical certificates and Laboratory stock which are the main stock requirements of the Institution.

(d) Establishments Code of the Democratic Socialist Republic of Sri Lanka.

-----  
(i) Section 1.3 of Chapter XIV

Sums of Rs.227,453 and Rs.46,180 had been reimbursed for accommodation and food respectively for the year under review in addition to the combined allowance for officers engaged in official duties.

- (ii) Section 10 of Chapter XV and first paragraph of the Presidential Secretariat Circular No. CSA/01/01/2006 of 10 February 2006.
- (e) Section 8.3.3 (c) of the Public Enterprises Circular No.PED/12 dated 02 June 2003 and Management Services Circular No. 49 of 24 December 2012
- (f) Paragraph 3 of the Public Enterprises Circular No.PED/50, dated 28 July 2008 and Public Administration Circular No. 13/2008(iv) of 09 February 2011
- A doctor of the Transport Medical Institute had gone abroad without obtained the approval of the Prime Minister.
- Even though either bonus or the incentive whatsoever only one can be paid to the employees, sums of Rs.935,000 and Rs.467,500 had been paid as bonus and incentives respectively during the year under review. Proper approval had not been obtained for this incentive payment.
- (i) Although the Chairman is entitled only to 140 liters of fuel per month, exceeding that limit 603.7 liters of fuel had been obtained during the 06 month of the year under review
- (ii) A fuel allowance of Rs. 150,000 at the rate of Rs. 12,500 per month had been paid to an Accountant in class III who had not been entitled to obtain the monthly fuel allowance.

### **3 Financial Review**

#### **3.1 Financial Results**

According to the financial statements presented, the deficit of the National Transport Medical Institute for the year ended 31 December 2012 was Rs. 13,979,214 as against the surplus for the preceding year of Rs.45,668,769. Decrease of income from medical services by Rs. 41,610,027 and increase of salaries and allowances by Rs. 15,491,569 as compared with the preceding year was mainly attributed for the deterioration of Rs.59,647,983 in the financial results.

### **4. Operating Review**

#### **4.1 Mngement Inefficiencies**

The following observation is made.

The Accountant of the Institute had applied for a tariff free motor vehicle permit under the Trade Tariff and Investment Policy Circular No. 1/2010 of 10 October 2010 and her service period was not adequate to obtain that permit. Therefore her date of appointment had been backdated by two years by the Board of Directors enabling to obtain the permit.

#### **4.2 Personnel Administration**

The following observations are made.

- (a) When compared the approved cadre by the Department of Management Services in the year 2008 and the actual cadre as at 31 December 2012, there were 86 officers in excess and a shortfall of 24 officers.
- (b) Although the proposed new cadre and the organization structure for the Transport Medical Institute in the year 2010 had been approved by the Board of Director on 20 November 2012, the new cadre and the organization structure had not been registered

at the Department of Public Enterprises in terms of Section 9.2 (d) of the Public Enterprises Circular No. PED/12 of 02 June 2003.

(c) The concurrence of the General Treasury and the Department of Public Enterprises had not been obtained for the recruitment and promotion procedure prepared and presented for the Institute according to the Section 9.3.1 of Public Enterprises Circular No. PED/12 of 02 June 2003.

(d) According to the Section 9.10 of Public Enterprises Circular No. PED/12 of 02 June 2003, without an approval of the General Treasury, a member of the Board of Director had been appointed since 01 December 2011 for the post of administrative consultant which is not belonging to the approved cadre and a sum of Rs. 349,650 had been paid an allowance during the year under review.

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

### **5.1 Corporate Plan**

Although according to Section 5.3.1 of the Public Enterprises Circular No. PED/12 dated 2 June 2003, a Corporate Plan should be presented before 15 days of commencement of financial year; such Plan for the period 2011 – 2013 had been presented to the Auditor General only on 29 November 2011.

### **5.2 Procurement Plan**

A Procurement Plan for the year 2012 had not been prepared in accordance with the Guideline 4.2 of the Government Procurement Manual.

### **5.3 Budgetary Control**

The variances between the range of 38 per cent to 93 per cent were observed when compared the provision in the budgeted estimate prepared for the year under review with actual balances thus, indicating that the budget had not been made use of as an effective instrument of management control.

6. **Systems and Controls**

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Chairman. Special attention is needed in respect of the following areas of control.

- (a) Fixed Assets
- (b) Staff Loans
- (c) Debtors
- (d) Stock Control
- (e) Personnel Administration
- (f) Budgetary Control

H. A. S. Samaraweera  
Auditor General





## Contents

	<b>Page Numbers</b>
Introduction	1
Profile of Directors and senior management	2
Audit and Senior Management Committee	3
Foreward by the chairman	4
Vision	5
Mission	5
Objectives	5
Functions of the Institute	6
Services provided by the Institute	7
Branch offices of the Institute	8-10
Branch Location	11
The Performance Report	12-16
Auditor General's Report	17-26
<b>Final Account</b>	
Balance Sheet	27
Consolidated Income and Expenditure Account	28-29
Cash Flow Statement	30
Accounting Policies	31
Notes for Accounts	32-44
Income Expenditure Account – Nugegoda Branch	45-46
Dispensary Account – Nugegoda Branch	47
Income Expenditure Account – Kandy Branch	48
Income Expenditure Account – Galle Branch	49
Income Expenditure Account – Kurunagala Branch	50
Income Expenditure Account – Anuradapura Branch	51
Income Expenditure Account – Rathnapura Branch	52
Income Expenditure Account – Hambantota Branch	53
Income Expenditure Account – Badulla Branch	54

Income Expenditure Account – Ampara Branch	55
Income Expenditure Account – Batticloa Branch	56
Income Expenditure Account – Monaragala Branch	57
Income Expenditure Account – Vavuniya Branch	58
Income Expenditure Account – Trincomalle Branch	59
Income Expenditure Account – Jaffna Branch	60
Income Expenditure Account –Mannar Branch	61
Income Expenditure Account –Matara Branch	62
Income Expenditure Account –Gampaha Branch	63
Income Expenditure Account –Kalutara Branch	64
Income Expenditure Account – Kilinochchi Branch	65