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# National Transport Medical Institute

## Introduction

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

Thereafter this institution was relocated at No. 170, Highlevel Road, Nugegoda aiming at expansion of service provided by it, functioning in accordance with the National Transport Medical Institution Act No. 25 of 1997 as a revenue generating Government Statutory Institution under the Ministry of Transport. Twenty five (25) branch offices have been established throughout the country to achieve its prime objectives.

This institution targets to achieve its goals in providing required services for issuance of medical reports conducting proper medical examinations for heavy vehicle and light vehicle drivers, through the Head Office and the branch offices in line with the vision of the institute.

## Chairman and the Board of Directors

- Chairman - Mr. G.Y.A.R. Pushpa Kumara
- Board of Directors - Mr. K.G. Dharmathilake (Ex-officio member)  
Senior Assistant Secretary, Ministry of Transport
- Mr. Sanath Perera (Ex-officio member)  
Additional Director General, Dept. of Trade and  
Investment Policy, General Treasury
- Mr. W.D.A. Dhananjaya (Ex-officio member)  
Assistant Superintendant of Police (Motor Traffic)  
Police Head Quarters
- Mr. A.P. Hemachandra (Ex-officio member)  
Chairman,  
National Transport Commission
- Mr. Mangala Wijesinghe (appointed member)
- Dr. M.M.I.K. Wanninayake (appointed member)
- Mr. S. H.K. Samaraweera (appointed member)

Secretary to the Board of Directors - Ms. Chintha Damayanthi

## Senior Management of the Institute

- Chief Medical Officer - Dr. (Mrs.) K.S.M. Samarasekara
- Accountant - Ms. C.P.I.N. Perera  
BSc. Business Management,  
University of Sri Jayawardhanapura  
Member, Association of Accounting  
Technicians (MAAT)
- Internal Auditor - Mr. S.P.A.S. Dissanayake  
Bcom. Special Degree,  
University of Kelaniya  
Certified Business Accountant (CBA)  
Member, Association of Accounting  
Technicians (MAAT)
- Administrative Officer - Mrs. H.H.R.K. Herath  
BSc. Business Management,  
University of Sri Jayawardhanapura  
Higher Diploma in Human Resources  
Management (National Institute of Business  
Management)

Registered address of the Institution- No. 170, Highlevel Road, Nugegoda

- Official Telephone No. - 0112-852868
- Official Telephone No. - 0112-809305
- Official email address - [ntmi@sltnet.lk](mailto:ntmi@sltnet.lk)
- Official web site - [www.ntmitransmed.org](http://www.ntmitransmed.org)
- Official Bank - Bank of Ceylon

## **Message of the Chairman**

I take measures to achieve the goals of the Institution providing the required services relevant to issuance of medical reports conducting advanced and qualitative medical examinations for heavy vehicle drivers as well as the light vehicle drivers via the Head Office and the branches throughout the country in accordance with the power vested by the National Transport Medical Institute Act of 1997 in line with the Mission of the Institution.

Accordingly, accomplished service quality through implementation of strategic plans required to achieve the objective of the Institution following actions to maintain good health condition for all the drivers in Sri Lanka with the improvement of quality of service provided to the clients inculcating positive attitudes among the staff serving in the Institution

As the Chairman of the Institution, I sincerely thank the Board of Directors, Senior Management who represented the respective year for the commendable support extended to achieve the progress in year 2015 while focusing the attention to provide efficient and qualitative service to the customers of the Institution.

Mr. G.Y.A.R. Pushpa Kumara  
Chairman  
National Transport Medical Institution

## **Vision**

Placing a healthy driver behind each steering wheel

## **Mission**

Certify physical and mental fitness conducting qualitative medical tests for all the candidates applied for driving licenses being the pioneer in the medical field of Sri Lanka.

## **Objectives**

- Examine physical and mental fitness of all the applicants for diving licences.
- Improve the quality and security aspects of the licences issued to candidates
- Achieve quality of service through proper human resources management

## **Functions of the Institute as per the Act No 25 of 1997**

- a. Providing medical services to drivers of all types of vehicles including heavy vehicles.
- b. Examine and issuing certificates of physical and mental fitness to drivers of all types of vehicles including heavy vehicles.
- c. Subject drivers and operators of all types of motor vehicles to medical examinations and make recommendations regarding their qualifications and suitability.
- d. Providing necessary medical services and assistance in road accidents relating to any type of motor vehicles.
- e. Ensure that all types of motor vehicles are driven and operated only by persons physically and mentally fit, by the institution itself.
- f. Providing medical advice and recommendations on industrial hygiene and industrial accidents.
- g. Formulation of relevant standards and fixing of limits pertaining to Transport Medical Activities to be followed by relevant implementing authorities.

## **Current Performance**

- Analysis of the medical reports issued to the applicants of driving licences following medical examinations during this year as a prime function of the institution, on the guidance of four Chairmen appointed for the year as the Chief Executive Officer and the Board of Directors is given below;

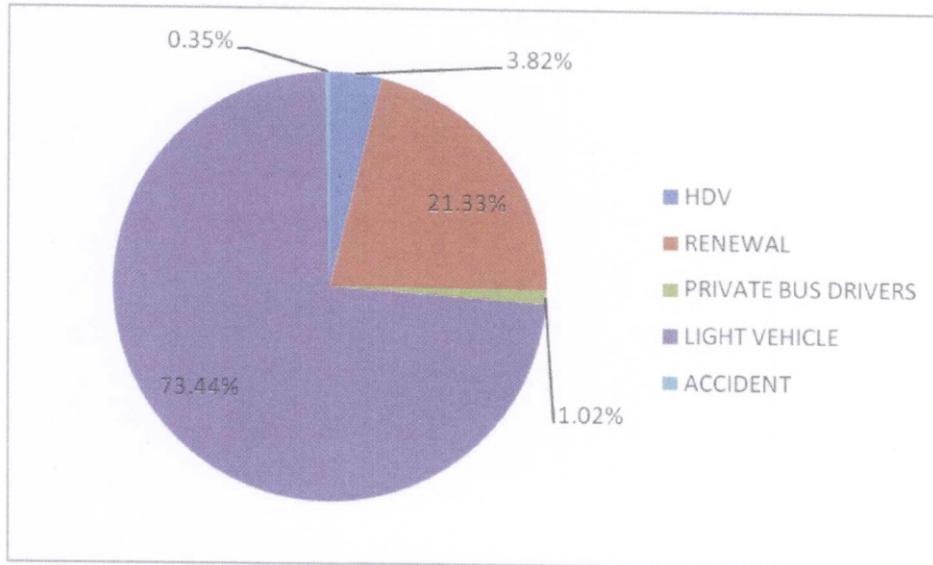
Medical examinations conducted up to 31 December 2015

Group which conducted the Medical examinations	No. of Medical Examinations	No. of drivers and driving licence applicants who temporarily failed the medical examination due to health reasons	Percentage of drivers and driving licence applicants who temporarily failed the medical examinations
Head Office	92,143	4,914	5.33
Kandy	42,026	4,429	10.54
Galle	28,521	2,603	9.13
Kurunegala	64,065	3,955	6.17
Anuradhapura	37,170	4,179	11.24
Hambantota	31,507	1,968	6.25
Ratnapura	28,367	1,297	4.57
Badulla	23,430	1,848	7.89
Moneragala	16,286	1,168	7.17
Ampara	18,807	941	5.00
Batticaloa	20,104	1,146	5.70
Werahera	65,827	8,815	13.39
Matara	21,051	1,596	7.58
Vauniya	9,750	995	10.21
Mannar	3,846	216	5.62
Trincomalee	14,844	1,860	12.53
Kilinochchi	7,590	665	8.76
Jaffna	21,798	2,465	11.31
Gampaha	72,073	4,560	6.33
Kaluthara	29,860	1,323	4.43
Matale	20,836	2,171	10.42
Kegalle	22,068	1,606	7.28
Mulativu	5,806	539	9.28
Nuwara Eliya	12,334	1,089	8.83
Pollonnaruwa	16,353	1,504	9.20
Puttlam	20,382	732	3.59
<b>Total</b>	<b>746,844</b>	<b>58,584</b>	<b>7.84</b>

- Total number of 746,844 medical tests were conducted up to 31 December 2015 and 7.84% out of this were recommended as not allowed to engage in driving jobs due to health reasons by the medical officers. According to these statistics it has been proved that 7-8 persons for 100 applicants are unfit for driving due to health reasons. Total number of 548,758 medical examinations conducted in the year 2014. accordingly

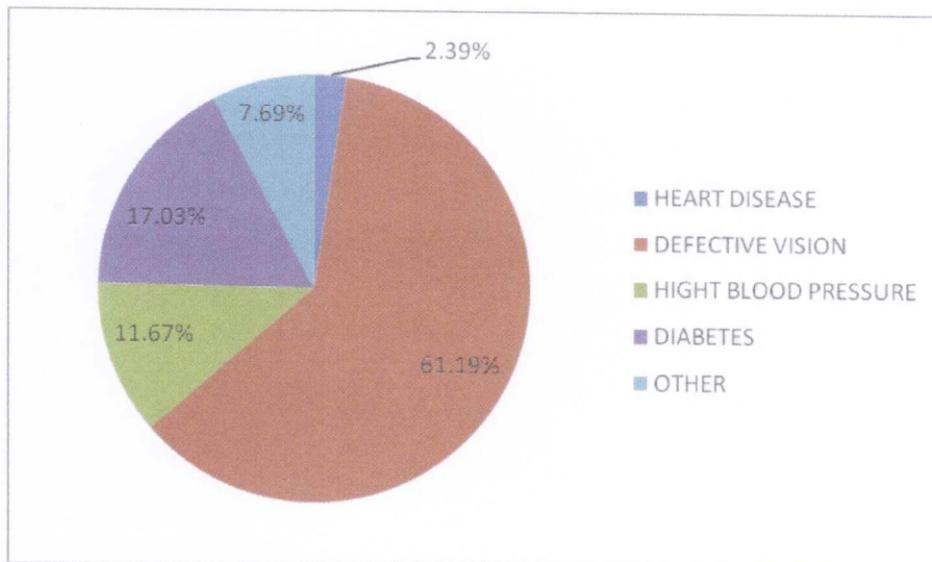
the number of medical examinations conducted in the year 2015 has increased by 36.09% compared to the year 2014.

**Categorization of medical examinations performed up to 31 December 2015**



Approximately 75% out of the total medical examinations carried out by the National Transport Medical Institute during year 2015, comprised of medical examinations for light vehicle licences.

Major deceases that resulted failures at medical examinations are given below:



Poor eye sight is the major reason amongst the identified deceases for failures.

- According to the number of customers referred to the institution by the Department of Police and Courts it has been identified that 7-8 of them are physically and mentally unfit to drive a vehicle. Therefore the institute has contributed to minimize the road accidents by certifying that the divers who are medically unfit are not driving vehicles.

<b>No. of customers referred to medical tests by the Department of Police and Courts.</b>						
<b>Year</b>	<b>Up to 31 December 2014</b>			<b>Up to 31 December 2015</b>		
<b>Month</b>	<b>No of customers</b>	<b>Failed No.</b>	<b>% of failed customers</b>	<b>No of customers</b>	<b>Failed No.</b>	<b>% of failed customers</b>
January	252	17	6.75	185	19	10.27
February	196	17	8.67	197	16	8.12
March	214	17	7.94	220	13	5.91
April	196	10	5.10	145	17	11.72
May	209	14	6.70	224	24	10.71
June	245	33	13.47	246	13	5.28
July	271	18	6.64	254	16	6.30
August	250	26	10.40	228	19	8.33
September	266	29	10.90	261	17	6.51
October	269	21	7.81	248	27	10.89
November	210	17	8.10	243	14	5.76
December	195	17	8.72	230	13	5.76
<b>Total</b>	<b>2,773</b>	<b>236</b>	<b>8.51</b>	<b>2,681</b>	<b>208</b>	<b>7.75</b>

- It is important to verify the identity of the person appearing to the medical examinations. Therefore actions were taken to include a photograph to the medical report aiming at prevention of appearing fake persons at the medical examinations and photographs of the customers are taken by Web Cameras as a security measure. This process has been already implemented in all the branch offices apart from the Anuradhapura branch office.

Computerization of services has been completed at present. Further actions are being carried out to network the system with the Department of Motor Traffic and server room has also been established as required.

Branch offices in Ampara, Rathnapura and Moneragala districts were established in new buildings with adequate space. Renovation works of the second floor of the Head Office building has been commenced.

- Various welfare programmes were implemented to motivate the employees of the institute.

- Actions were taken to provide parking facilities to the customers and parking facilities has also been provided for a private institution on their request as per the previous year, earning an additional income to the institution.
- As timely attendance of the employees is more important in delivering efficient service to the customers, finger scan machines were established at every district offices.
- Opening hours of the Head Office, branch offices at Werahera and Gampaha starts at 7.30 am for the convenience of the customers.



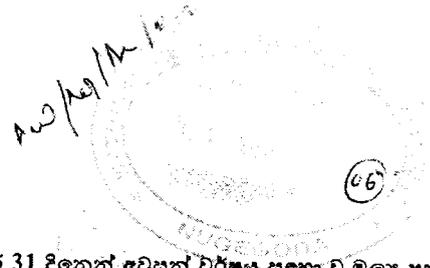
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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்  
**AUDITOR GENERAL'S DEPARTMENT**



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எனது இல. } 01/15/23 } உமது இல. }  
My No. } } Your No. }

දිනය } 2017 ඔක්තෝබර් } දින }  
Date } }

සභාපති,  
ජාතික ප්‍රවාහන වෛද්‍ය ආයතනය.



ජාතික ප්‍රවාහන වෛද්‍ය ආයතනයේ 2015 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන  
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මාගේ සමාංක හා 2017 පෙබරවාරි 21 දිනැති ලිපියට යොමුවේ.

02. ඉහත සඳහන් ලිපිය සමඟ එවන ලද මාගේ වාර්තාවේ ඉංග්‍රීසි අනුවාදය මේ සමඟ එවා ඇත.

  
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- පිටපත් : 1. ලේකම් - ප්‍රවාහන අමාත්‍යාංශය  
2. ලේකම් - මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශය



විගණකාධිපති දෙපාර්තමේන්තුව  
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය  
எனது இல.  
My No.

CTP/A/NTMI/FA/01/15/23

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

21 February 2017

The Chairman,  
National Transport Medical Institute

**Report of the Auditor General on the Financial Statements of National Transport Medical Institute for the year ended 31 December 2015 in terms of the Section 14(2)(c) of the Finance Act, No.38 of 1971**

The audit of financial statements of the National Transport Medical Institute comprising the statement of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in equity 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 will be furnished to the Chairman of the Institute in due course.

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 Sri Lanka Public Sector Accounting Standards 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.

අංක 306/72, පොල්දොව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. . . இல. 306/72, பொல்தாவ வீதி, பத்தரமுல்லை, இலங்கை. . . No. 306/72, Polduwa Road, Battaramulla, Sri Lanka

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### 1.3 Auditor's Responsibility

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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 consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those 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 misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute'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 Institute'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 financial statements. Sub-sections (3) and (4) of 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 audit opinion.

### 1.4 Basis for Qualified Opinion

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

## 2. Financial Statements

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### 2.1 Qualified Opinion

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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 2015 and its financial performance and cash



flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards:

## 2.2 Comments on Financial Statements

### 2.2.1 Accounting Deficiencies

Instead of adjusting the cost of drugs made available for free to the employees of the Institute, those had been brought to account as the Osusala sales by adding a profit margin of 5 per cent to 15 per cent to the cost thereof. As such the sales and profit for the year under review had been overstated by a sum of Rs.976,126.

### 2.2.3 Unexplained Differences

According to the financial statements of the Medical Institute, the amounts recoverable from and payable to the Sri Lanka Transport Board amounted to Rs.9,773,866 and Rs.25,688,205 respectively, whereas according to the books of the Sri Lanka Transport Board those amounts had been Rs.13,068,136 and Rs.52,703,566 respectively. As such differences of Rs.3,294,270 in the recoverables and Rs.27,015,361 in the payables existed.

## 2.3 Accounts Receivable and Payable

The following observations are made.

- (a) The balance receivable as at 31 December of the year under review for the supply of medical services to the employees of the Head Office of the Sri Lanka Transport Board, Central Bus Stand Office and the Drivers Training School at Kalutara amounted to Rs.9,917,005. Even though a sum of Rs.2,838,736 out of that had been balances older than 03 years, action had not been taken for the recovery of the money.
- (b) Action had not been taken for the settlement of deposits amounting to Rs.80,000 of the Colombo North and South Regional Transport Boards dissolved over 10 years ago and for the recovery of a sum of Rs.742,312 recoverable from those Boards and a sum of Rs.64,840 recoverable from the Colombo Metropolitan Bus Company and those had been brought forward in the financial statement continually. Even though assets and liabilities had been taken over by in Sri Lanka Transport Board action had not been taken for the recovery of those amounts from and settlement to the Board.



## 2.1 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) Finance Act, No.38 of 1971	
(i) Section 10(5) of the Act	Even though all sums remaining out of the net surpluses in any year should be credited to the Consolidated Fund, no money whatsoever had been credited to the Consolidated Fund from the Surpluses of the Institute ranging from Rs.111 million to Rs.249 million during the years 2013 to 2015.
(ii) Section 11 of the Act and Section 8.2.2 of the Public Enterprises Circular No.PED/12 of 02 June 2003	A sum of Rs.654,427,445 had been invested in Treasury Bills and Fixed Deposits on the approval of the Board of Directors without obtaining the concurrence of the Minister of Finance and approval of the appropriate Minister.
(b) Circular No.PF/PE/5 dated 10 January 2000 of the Ministry of Finance and the Public Administration Circular No. 29/2014 of 29 December 2014 and No.7/2015 of 26 March 2015.	Due to the payment of Festival Advances and Special Advances contrary to the limits specified in the Circulars; a sum of Rs.5,052,000 had been overpaid as Festival Advances and Special Advances during the year under review.
(c) Circular No.PF/PE/5 of 10 January 2000	Allowances amounting to Rs.589,800 had had been paid to the Doctors and the officers of the Supplementary Medical Services based on the Circulars issued by the Ministry of Health without the concurrence of the Treasury.

## 3. Financial Review

### 3.1 Financial Results

According to the financial statements presented, the financial results of the Institute for the year ended 31 December 2015 amounted to surplus of Rs.249,514,251 as compared with the corresponding surplus of Rs.176,317,308 for the preceding year, thus indicating an



improvement of Rs.73,196,943 in the financial result for the year under review, as compared with the preceding year. Despite the increase of the administrative and establishment expenditure by a sum of Rs.84,033,096 the increase of the Medical Services income by a sum of Rs.156,244,727 had a significant impact of the above improvement.

An analysis of the financial results of the year under review and 04 preceding years indicated that despite the deficit of Rs.13,979,213 shown in the year 2012, improved surpluses had been shown from the year 2013 to the year 2015. Despite the decrease in the contributions after taking into consideration the remuneration of employees, the Government taxes and the depreciation on the non-current assets, in the year 2012 as compared with the year 2011, the contribution of Rs.91,499,130 in the year 2012 had continuously increased to Rs.509,133,718 in the year 2015.

#### 4. Operating Review

##### 4.1 Performance

- (a) According to Section 3 of the National Transport Medical Institute Act, No.25 of 1997 the functions of the Institute are as follows.
- (i) To provide medical services and assistance to drivers and operators, operating or driving all categories of motor vehicles including heavy duty vehicles.
  - (ii) To provide medical services and assistance in cases of accidents involving any category of motor vehicles and provide advice and special guidance relating to the quantum of compensation or damages payable in cases of accidents.
  - (iii) To appoint a panel of suitable medical officers to various districts for the purpose of discharging its functions and render medical advice and recommendations on industrial hygiene and industrial accidents.
  - (iv) To ensure either by itself or in consultation with other agencies that motor vehicles of all descriptions are operated or driven by persons who are physically and mentally fit and competent.
  - (v) To set standards and prescribe parameters regarding transport medicine to be adopted and implemented by the relevant implementing authorities.
- (b) Nevertheless, services such as providing medical services and assistance to the drivers or operators operating or driving all categories of motor vehicles including heavy duty motor vehicles, providing medical services and assistance in the case of accidents involving any



category of motor vehicles, providing medical advice and recommendations on industrial hygiene and industrial accidents providing advice and special guidance relating to the quantum of compensation or damages payable in cases of accidents, setting standards and prescribing parameters regarding transport medicine to be adopted and implemented by the relevant implementing authorities, setting limitations and providing medical assistance to the drivers serving in the Private Bus Companies had not been carried out.

#### 4.2 Management Activities

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Even though a Medical Officer serving in the Institute had reported for service after completing further studies, he had vacated post without completing the compulsory service period of two years. Action had not been taken even up to the end of the year under review for the recovery of the course fees and salary amounting to Rs.1,128,012 paid to the Medical Officer.

#### 4.3 Delayed Projects

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Agreement had been reached to commence the repair work of the building on 01 August 2014 and completion in 105 days with the objective of using the second floor of the building for establishing the Head Office of the Institute and using the entire ground floor for the maintenance of medical services. Even though a sum of Rs.4,477,264 had been spent on the repairs, the work had not been completed even by the end of August 2016 for use of the building as the repairs had not been carried out according to a proper design.

#### 4.4 Transaction of Contentious Nature

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Even though the Interim and Special Allowances should not be taken into account for the computation of contributions to the Employees' Provident Fund and the Employees' Trust Fund and the Gratuity in terms of Section 47 of the Employees' Provident Fund Act No.15 of 1958 as amended by the Employees' Provident Fund (Amendment) Act No.1 of 1985 and Section 44 of the Employees' Trust Fund Act, No.16 of 1980, Rs.5,669,981 and Rs.1,417,495 respectively had been remitted in excess as contributions had been computed by including those allowances.



#### 4.5 Staff Administration

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The following observations are made.

An excess of 140 officers and a deficit of 22 officers existed between the staff approved for the National Transport Medical Institute in the year 2008 by the Department of Management Services and the actual staff of the Institute as at the end of the year 2015. Even though 149 of new employees had been recruited due to the establishment of new offices and the expansion of the activities of the Institute after the year 2008, action had not been taken even up to the end of the year under review to obtain the approval for the staff consisting of the posts and the cadre required for the Institute.

- (d) Despite the availability of a post of Secretary to the Board of Directors/Legal Officer in the approved staff of the Institute, an individual had been recruited on temporary basis instead of recruiting a permanent officer for that post. That officer had been paid a monthly allowance of Rs.20,000 without any confirmation of arrival at and departure from the Institute and reports of work done.

#### 4.6 Motor Vehicle Utilization

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Even though payments for repairs to motor vehicles should be made after obtaining the observations of a qualified person with regard to the need for repairs and that the repairs had been done properly, contrary to that, payments for repairs done in three instances in the year under review totaling Rs.514,198 had been made on the statements made by the Driver.

### 5. Accountability and Good Governance

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#### 5.1 Presentation of Financial Statements

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In terms of Section 6.5.1 of the Public Enterprises Circular No.PED/12 of 02 June 2003, the financial statements for the year under review should have been presented for audit within 60 days after the close of the year of accounts. Nevertheless the financial statements had been presented for audit only on 14 July 2016, that is, after a delay of 4 months.

#### 5.2 Procurement Process

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Even though the Institute had prepared a Procurement Plan, the detailed Procurement Plan and the Procurement Schedules in terms of the Guidelines 4.2.1 and 4.2.2 of the Government Procurement Guidelines had not been prepared.



### 5.3 Budgetary Control

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Comparison of the budgeted and the actual amounts for the year under review revealed that the expenditure incurred under 14 items of expenditure had exceeded the budgeted limits by 10 per cent to 319 per cent. Similarly, the savings under 3 capital expenditure items ranged from 79 per cent to 100 per cent. As such it was observed that the budget had not been made use of as an effective instrument of management control.

### 6. Systems and Controls

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

Areas of Systems and Controls	Observation
-----	-----
(a) Stock Control	Action not taken to maintain an optimum stock level in order to minimize urgent purchases of drugs.
(b) Income Control	Action not taken in transparent manner for renting and leasing of properties of the Institute by following a Procurement Process and collection of income during specified periods.
(c) Utilization of Motor Vehicles	(i) Action not taken in terms of the relevant Financial Regulation and Circulars. (ii) Non-maintenance of Motor Vehicle Log Books and particulars of Motor Vehicles.
(d) Issue of Medical Certificates	Non-maintenance of a Network Information System on the issue of Medical Certificates by every Branch.

..



(e) Staff Loans Control

In making payments superseding the circular instructions, payments made only on the approval of the Board of Directors without obtaining approval of the Treasury.

(f) Contract Administration

Procurement of Cleaning and Security Services without entering into service agreements.

**Sgd/ H.M. GAMINI WIJESINGHE**  
**Auditor General**

H.M. Gamini Wijesinghe

Auditor General

## **Actions taken for Audit Quarries**

2.2 Answers to the Report of the Auditor General, on the Financial Statements of the National Transport Medical Institute for the year ended in, 31 December 2015, in terms of Section 14(2) (C) of the Finance Act No. 38, of 1971.

### **2.2.1 Accounting Deficiencies**

From its inception, the institute has charged 5% - 15% profit margin in issuance of medicines to the employees of the institute from its pharmacy. Therefore this amount valued at Rs. 976,826.00 has been stated as Osusala sales. As per the decision of the Board of Directors, medicines are being issued at the cost from September 2016 and thereafter these amounts have not been stated in financial statements as Osusala sales.

### **2.2.2 Unexplained differences**

It has been informed by the letter dated 22.02.2011, forwarded by the Sri Lanka Transport Board that the free travel passes could not be issued without obtaining money in the future as practiced in year 2011 and the passes would be issued on 35% discount rate following the same procedure recommended for the other public institutes.

As per the letter dated 22.02.2011, forwarded by the Chairman, Sri Lanka Transport Board (SLTB) payments due for the free travel passes in year 2011 and 2012 have been considered and the amounts due from the year 2001- 2010 have been written-off as the passes have been issued free of charge during this period.

The institute has forwarded a letter to the Chief Operating Officer of the Sri Lanka Transport Board on 13.12.2012.

The balance amount, after setting off this amount has been stated as the balance due for free travel passes in 2012.

Approval has been granted by then Board of Directors on 18th December 2012.

Accordingly payments for free travel passes were made properly from the year 2013.

According to the details of the SLTB the balance as at 31.12.2015 to be settled for bills for free travel passes is not correct as mentioned in the audit quarry. Charges in relevant to the free travel passes for the year 2014 as at 31.12.2015 should be corrected as Rs. 3,815,797.08.

Rent for the building which maintains the Anuradhapura Branch valued at Rs. 196,000.00 has been stated under the receivables from NTMI. However this land is belongs to the Divisional Secretariat, Anuradhapura and it has been provided under long term lease and approval of the Divisional Secretariat has been granted to construct a new building demolishing the old buildings thereof.

As per the details of the SLTB in the audit quarry, lease rent from the year 2011 to 2014 has been included within the 1/5 security charges to be received from the Driver Training school, Kaluthara and it is valued at Rs. 205,000.00. Security charged due for year 2015 should be revised as Rs. 1,561,098.42

As per the details of the SLTB in the audit quarry, set-off Rs. 3,054,986.50 in 2012 for the due amount for providing security services.

An amount of Rs.300,000.00 have been set-off for the lease of the building which maintain Driver Training School, Kaluthara for the period from 2006 to 2011

### 2.3 Receivable and Payables

(a)

It was decided by the Board of Directors to settle the amounts receivable and payable from the SLTB for the year 2015 first, and to settle the transactions in prior years subsequently. Accordingly, amounts of Rs. 6,691,322.30 and Rs. 1,907,898.52 was paid to the SLTB in settlement of charges for free travel passes for the years 2015 and 2014 respectively. The Board of Directors decided at its meeting held on 30.09.2016 to settle a part of the security charges for the year 2015 and to settle all the due amounts for the year 2015 by the both parties.

(b)

The amounts receivable from the Northern and Southern Provincial Transport Boards are Rs. 33,950.00 and Rs. 30,890.00 respectively. Security Deposits valued at Rs. 50,000.00 and Rs. 30,000.00 has been obtained from the Northern and Southern Provincial Transport Boards and these amounts have been invested as fixed deposits. Proposal to set-off these amounts encashing these fixed deposits was presented to the Board of Directors at its meeting held on 26.10.2016 to obtain approval as required

### 2.4. Non compliances with Rules Regulations and Management Decisions

(a) (i)

Even the fixed deposits were encashed to pay salaries due to lower income in year 2011, 2012 and up to March 2013 compared to previous years, Rs. 100 Mn and Rs 300 Mn have been credited to the consolidated fund in year 2012 and 2016 respectively.

(ii)

Have been forwarded to obtain concurrence of the Minister of Finance and have not been responded yet.

(b)

Approval of the Board of Director has been granted at its meeting held on 06.03.2015 under the decision No. 2015/09 to grant Rs. 10,000.00 as a festival advance and Rs. 15,000.00 as an advance to buy cloths.

(c)

Service of the Medical Officers as well as the Medical Laboratory Technicians in Paramedical Services are essential in delivering the services entrusted to the institution. However it is difficult to recruit Medical Officers to the institute considered to the allowances and payment of overtime by the Ministry of Health and therefore payments have been made as per the decision of the Board of Directors following the relevant Circulars.

### 3. Financial Review

#### 3.1 Financial Result

### 4. Operating Review

#### 4.1 Performance

(a) (b)

Functions are being delivered as mentioned in the National Transport Act No 25 of 1997. while issuing the medical certificates certify the suitability of applicants and also provide the medical instructions as required .

#### 4.2. Management Activities

It has been revealed by the letter received to the Institute on 03.04.2014 that he had being worked at a private hospital on permanent basis and salaries and allowances were paid for the period prior to this date. However actions are being taken to recover the amounts to be recovered from him.

Further, actions have been taken to recover the amount forwarding to the Board of Directors for deciding the amount to be recovered as there was a difference between the amount prepared by the Accounts Division and the Audit Division and the amount mentioned in the government audit quarry.

#### 4.3 Projects that are delayed

Though the tender for repairs were completed in the year 2014 these works could not be completed properly in year 2015 due to changes in the senior management level. As per the directions of the Hon. Minister of Transport and Civil Aviation, in the year 2016, actions were taken to obtain the assistance of a Consultant in preparation of design estimates and calling tenders from the contractors.

#### 4.4 Irregular Transactions

Interim allowance is being paid to the employees of the institute since 2011. EPF and ETF have been calculated and paid for the interim allowance from this period.

Also EPF and ETF have been calculated in payment of special allowance granted by the annual budget considering it as an allowance similar to the cost of living allowance.

It is expected to inquire in writing from the Employee Provident Fund in relevant to the calculation of EPF and ETF for the Adjustment Allowance.

#### 4.5 Staff Administration

(a)

Number of cadre approved in 2008 by the Department of Management Services is 215.

Head office	Branch Offices
121	96

Medical reports for light vehicle drives were issued only from our institution after 21.03.2013 other than Kegalle, Matale, Nuwara Eliya, Polonnaruwa districts and after 15.12.2014 this function is being performed solely by the institution itself. Cadre revisions required to meet the above requirements have been forwarded to the Department of Management Services in several instances and it is still in the discussion stage.

(b)

As per the cadre review conducted in 2006, post of a Legal officer/Secretary to the Board of Directors has been approved for the National Transport Medical Institute and a basis salary of Rs. 20,869.00 in JM 1.2 salary scale has been approved for this post as per the Management Circular No. 30.

Since its establishment as an independent body permanent appointment had not been made for the post of a Legal officer/Secretary to the Board of Directors in the National Transport Medical Institute and persons were recruited to this post only on temporary basis. Not satisfying the persons who have fulfilled the requires qualifications with the stipulated salary and lack of legal matters to be attended would be the reasons.

On the results of cadre review, restructuring works are being conducted at present and it is also proposed to keep the post of Legal officer/Secretary to the Board of Directors at MM1-1 Salary scale. Recruitment procedure should be prepared accordingly.

As an Attorney at law had performed as the Administrative Consultant for the period from 2007 to 2011 his assistance was obtained in dealing with legal matters. At present an amount between Rs.5000.00 – Rs. 10,000.00 is paid to outsource legal advises, since full time engagement in legal matters are not involved. The institute has to incur an additional expense for obtaining service only for the meetings of the Board of Directors, by appointing a permanent officer and therefore Secretary to the Board of Directors has been appointed on temporary basis.

However it is informed that payments will be made only for certified work schedule in delivering such duties in the future, until permanent appointment is made.

#### 4.6 Utilization of Vehicles

The institute seeks the recommendation of qualified officer whenever repairs to be done to any vehicles of the institution. Also actions are taken to get recommendations after repairing to certify that whether the job has been performed properly.

#### 5. Accountability and Good Governance

##### 5.1 Presentation of Financial Statements

Preparation of final accounts 2014 had been commenced in June 2014. During this period two officers who were in the Accounts Division have been transferred to another branch and another division and other three have obtained maternity leave. Due to these reasons functions of the year 2014 were delayed and in year 2015 actions were taken to minimize this situation.

##### 5.2 Procurement Process

Actions were taken to prepare detailed procurement plan from the year 2017.

##### 5.3 Budgetary Control

Revised Budget prepared for the year 2015 was submitted to the Audit and Management Committee in September. It was prepared based on the data available up to August 2015.

#### 6. Systems and Control

(a)

Pharmaceuticals are not purchased as an emergency purchase. It is difficult to maintain adequate stocks since this institute also issues the medicines prescribed by the Consultants Physicians outside the institute. Due to these reasons approval was granted by the then Chairman to purchase pharmaceuticals valued at Rs 40,000.00 at a one time.

(b)

Only the car park at Nugegoda and building at which maintain Kaluthara training School have been leased out by the institute.

Income for the car park leased out to CIB is collected properly and the amounts due from the Kaluthara training School has been delayed though the SLTB has agreed to pay these amounts.

(c)

The officer in charge of the vehicles has been instructed to check fuel consumption, maintain log books and relevant documents and to get recommendations of qualified officer in relevant to repairs to the vehicles and actions were taken accordingly.

(d)

Medical certificates are issued through computer system in every branch office established in districts island wide and networking of Gampaha, Werahera, Kaluthara, Kurunegala, Puttalam, Kandy, Mannar, Jaffna, Kilinochchi, Anuradhapura, Ratnapura district offices and the Head office has already been completed. It is expected to network all the branch offices during this year.

(e)

For granting loans to the employees actions were taken as per the decisions of the Board of Directors. Also expected to introduce a loan scheme to the employees in the future.

(f)

Cleaning services and security services are obtained on contract agreements.

**Actions Taken to Enhance the Performance of the National Transport Medical Institute, in the Year 2015.**

1. Aiming at minimizing the appearance of the fake persons at medical tests it has made compulsory to include a photographs to the medical report and photographs were taken by Web Cameras as a safety measure. This procedure has being implemented in all branch offices except Anuradhapura branch office.
2. Computerization of services has already been completed.
3. Branch offices in Ampara, Ratnapura and Moneragala districts were established in new buildings with adequate space. Renovation works of the second floor of the Head Office building was commenced.
4. Many welfare programmes were implemented to motivate the employees in the institution.
5. Actions were taken to generate additional income by using the maximum available space of the institution (providing parking facilities for a private institution on their request)
6. Finger scan machines were established at every district offices to certify the timely arrival of the employees as it is important for rendering efficient service to the customers.
7. Opening hours of the Head Office, branch offices at Werahera and Gampaha starts at 7.30 am for the convenience of the customers.

**NATIONAL TRANSPORT MEDICAL INSTITUTE  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 31ST DECEMBER 2015**

<b>ASSETS</b>	<b>Note</b>	<b>2015</b>		<b>2014</b>	
		Rs.	Cts	Rs.	Cts
<b>Non- Current Assets</b>					
Property Plant and Equipment	4	127,096,239.00		107,704,007.28	
Work in progress - construction		4,639,631.64		3,620,131.69	
Investment	5	654,427,444.69		371,698,208.77	
Investment for Gratuity Fund	6	53,308,370.02		50,671,068.15	
Total non current Assets		<u>839,471,685.35</u>		<u>533,693,415.89</u>	
<b>Current Assets</b>					
Inventories	7	9,893,326.31		7,440,377.56	
Accounts Receivables	8	10,990,876.95		7,800,280.25	
Other Receivables	9	40,305,548.46		35,346,836.43	
Cash and Cash-Equivalencies	10	58,486,330.01		120,438,475.33	
Total Current Assets		<u>119,676,081.73</u>		<u>171,025,969.57</u>	
<b>Total Assets</b>		<u><u>959,147,767.08</u></u>		<u><u>704,719,385.46</u></u>	
<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 Profit		778,629,090.98		528,563,508.39	
Total Equity		<u>863,411,076.20</u>		<u>613,345,493.61</u>	
<b>Non-current liabilities</b>					
Provision of Gratuity	11	47,481,870.57		47,397,876.32	
Fidelity Fund payable	11	70,000.00		63,450.00	
		<u>47,551,870.57</u>		<u>47,461,326.32</u>	
<b>Current liabilities</b>					
Accounts Payable	12	28,325,049.88		27,437,601.61	
Accrued Expenses	13	11,262,864.31		9,455,956.42	
Other Payable	14	8,596,906.12		7,019,007.50	
		<u>48,184,820.31</u>		<u>43,912,565.53</u>	
<b>TOTAL ASSETS &amp; LIABILITIES</b>		<u><u>959,147,767.08</u></u>		<u><u>704,719,385.46</u></u>	

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

Accountant

The Accounting Policies on page 31 to 32 and Notes to the Financial statements on pages 33 to 41 from an intergal part of these Financial statements. The Board of Directors is responsible for the preparation of these Financial Statements. Signed on behalf of board by:

Board of Director

**STATEMENT OF FINANCIAL PERFORMANCE  
YEAR ENDED 31ST DECEMBER 2015**

<b><u>Revenue</u></b>	Notes	2015 Rs.	2014 Rs.
Main Medical Service Income	15	573,369,657.00	417,124,930.02
Profit from Pharmacy	23	1,252,286.97	1,526,101.24
Loan Interest	17	662,363.95	487,523.62
FD & TB Interest	18	34,430,793.90	32,471,412.84
Other Income	19	1,263,178.00	1,701,963.33
<b>Total revenue</b>		<b><u>610,978,279.82</u></b>	<b><u>453,311,931.05</u></b>
 <b><u>Expenses</u></b>			
Administrative Expenses	20	248,744,512.73	186,993,822.33
Establishment Expenses	21	106,133,515.10	83,851,110.45
Other Expenses	22	6,586,001.05	6,149,690.40
<b>Total Expenses</b>		<b><u>361,464,028.88</u></b>	<b><u>276,994,623.18</u></b>
<b>Net Profit</b>		<b><u><u>249,514,250.94</u></u></b>	<b><u><u>176,317,307.87</u></u></b>

The Accounting policies and notes on page 31 through 41 from an integral part of the Financial Statement.

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Accountant

**NATIONAL TRANSPORT MEDICAL INSTITUTE  
CHANGES IN EQUITY STATEMENT  
YEAR ENDED 31ST DECEMBER 2015**

	Capital	General Reserve	Accumulated Profit/(Loss)	Total
Balance as at 1 <sup>st</sup> January 2014	62,099,697.33	22,682,287.89	352,246,200.52	437,028,185.74
Net profit for the period 2014			176,317,307.87	176,317,307.87
Balance as at 31st December 2014	62,099,697.33	22,682,287.89	528,563,508.39	613,345,493.61
Net profit for the period 2015			249,514,250.94	249,514,250.94
Previors Year Adjustment			551,331.65	551,331.65
Balance as at 31st December 2015	62,099,697.33	22,682,287.89	778,629,090.98	863,411,076.20

The Accounting polies and notes on page 31 through 41 from an integral part of the Financial Statement.

.....  
Accountant

## National Transport Medical Institute

### Cash Flow Statement For year Ended 31st December 2015

<u>Cash fFlows From Opering Activities</u>	<u>2015</u>	<u>2014</u>
Net profit/( Loss) From ordinary items	249,514,250.94	176,317,307.87
Adjustment for Depreciation	10,874,956.36	5,342,530.96
Provision for gratuity	5,768,275.25	4,991,846.98
Interest on Investment	(34,430,793.90)	(32,471,412.84)
Operating profit before working capital changes	<u>231,726,688.65</u>	<u>154,180,272.97</u>
Increase / (Decrease) in Inventories	(2,452,948.75)	1,855,642.34
Increase / (Decrease) in Accounts Receivable	(3,190,596.70)	(1,779,682.06)
Increase /( Decrease) in Other Receivable	(4,958,712.03)	855,160.27
Increase /( Decrease) in Accounts Payable	887,448.27	14,739,731.29
Increase /( Decrease) in Accrued Expenses	1,806,907.89	4,228,901.13
Increase /( Decrease) in Other Payable	1,577,898.62	
Increase in Fidelity Fund	6,550.00	4,850.00
Payment of prior year	<u>551,331.65</u>	
Cash Generated from operation	225,954,567.60	174,084,875.94
Payment For Gratuity	<u>(5,684,281.00)</u>	<u>(4,358,316.25)</u>
Net Cash Flow From Operating Activities	<u>220,270,286.60</u>	<u>169,726,559.69</u>
<b><u>Cash flows from investment Activities</u></b>		
Purchase of property plan & equipment	(30,267,188.08)	(34,173,425.12)
Working in progress - Construction	(1,019,499.95)	(3,620,131.69)
Purchase of investments (net)	(285,366,537.79)	(95,487,662.79)
Interest on Investment	<u>34,430,793.90</u>	<u>32,471,412.84</u>
Net cash used in investing activities	<u>(282,222,431.92)</u>	<u>(100,809,806.76)</u>
<b>Net Increase in Cash and Cash equivalents</b>	(61,952,145.32)	68,916,752.93
Cash and Cash equivalents at beginning of Period	<u>120,438,475.33</u>	<u>51,521,722.40</u>
Cash and Cash equivalents at end of Period	<u><u>58,486,330.01</u></u>	<u><u>120,438,475.33</u></u>

The Accounting policies and notes on page 31 through 41 from an integral part of Financial Statement.

.....  
Accountant

# **National Transport Medical Institute**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2015**

### **1 Corporate Information**

#### **1.1 General**

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

The Institute expanded its services through out the island and made a policy decision to establish a branch per district and covered whole island by 25 branches excluding Head office.

#### **1.2 Principal Activities and Nature of Operations**

The vision of the organization is to provide transport medical care to the nation. As a preliminary step to achieve the vision, National Transport Medical Institute performs a medical examination on driver applicants at the recruitment and periodically.

In addition to that medically assess the drivers who are being referred by courts and by the traffic police and submit medical reports to courts. National Transport Medical Institute also provide medical fitness certificates for private bus drivers when obtaining their route permit and certify medical fitness of drivers applying from government and private sector organizations. The organization performs a pre employment medical assessment of employees of SLTB.

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

### **2 Statement of Compliance**

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

#### **2.1 Basis of Preparation**

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

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

# National Transport Medical Institute

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> DECEMBER 2015

### 3 Summary of Significant Accounting Policies

#### 3 Property Plant and Equipment

Property Plant and Equipment is initially stated at cost. If the cost incurred are related with the improvement of the capacity of Property Plant & Equipment and life time of the Property Plant & Equipment which are recognized as cost of Property Plant & Equipment. All other repair and maintenance costs are recognized in the profit and loss incurred.

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

Building	-	40 Years
Machinery	-	10 Years
Furniture & Fittings	-	10 Years
Vehicle	-	5 Years
Medical Equipment	-	10 Years
Parapet Wall	-	40 Years
Computer Equipment	-	4 Years

Property Plant and Equipment are depreciated from the date of purchased

#### 3 Inventories

The inventories are valued at cost.

#### 3 Benefit of Gratuity

The Institute is liable to pay gratuity in terms of the relevant statute. Special provisions are made for the employees who were transferred from CTB to National Transport Medical Institute at the stage of formation of National Transport Medical Institute. Board decisions are obtained for these special provisions. Based on the both situations the provisions are made in the each year.

#### 3.4 Retrospective Adjustments

According to the Sri Lanka Public Sector Accounting Standards ( SLPSAS ) No 3 - Accounting Policies , Changes in Accounting Estimates and Errors , Financial Statement has been adjusted and disclosures are as follows.

\* Accrued rent expenditure for the year 2014 is Rs 1,149,805.83 and it is adjusted in Statement of Financial Performance retrospectively. And also adjusted the Other Recivable & Accrued Expenses amounts in Financial Position.

\* Previous year error had been adjusted in Statement of Financial Performance & under PPE Note No 4 with the value of Rs 51,406.63 in Financial Position .

Net effect for the profit is Rs 1,098,399.20 and also adjusted to the Accumulated profit.

**NATIONAL TRANSPORT MEDICAL INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS ( Cont)  
YEAR ENDED 31ST DECEMBER 2015**

**1. Fixed Assets**

Assets	Cost as at 2015.01.01	Adjustments	Purchase for Year 2015	Cost as at 2015.12.31	Accumulated Depreciation 2015.01.01	Adjustments	Depreciation for the year 2015	Accumulated Depreciation as at 2015.12.31	Net Value
Freehold Land	36,654,535.00		-	36,654,535.00	-		-	-	36,654,535.00
Building	28,584,872.09		-	28,584,872.09	3,362,983.59		714,621.80	4,077,605.39	24,507,266.70
Parapet Wall	1,529,839.32		-	1,529,839.32	370,995.93		38,245.98	409,241.91	1,120,597.41
Motor Vehicles	24,592,999.67		-	24,592,999.67	15,122,500.05		1,183,600.00	16,306,100.05	8,286,899.62
Machinery	11,790,150.90		2,850,000.00	14,640,150.90	5,002,755.55		917,328.00	5,920,083.55	8,720,067.35
Furniture & Fitting	24,239,322.54	(216,482.00)	1,413,702.77	25,436,543.31	9,886,649.00	(45,366.87)	1,995,907.87	11,837,190.06	13,599,353.25
Office Equipments	4,039,067.25		1,220,707.48	1,220,707.48	-		72,969.04	72,969.04	1,147,738.44
Medical Equipments	-		1,889,990.00	5,929,057.25	2,209,544.40	(6,495.72)	358,702.34	2,561,751.02	3,367,306.23
IT Related Software	-		5,695,467.97	5,695,467.97	-		266,310.97	266,310.97	5,429,157.00
Computer Equipments	16,005,500.10		17,197,319.86	33,418,846.06	3,828,257.70		5,327,270.36	9,155,528.06	24,263,318.00
	147,436,286.87	(216,482.00)	30,267,188.08	177,703,019.05	39,783,686.22	(51,862.59)	10,874,956.36	50,606,780.05	127,096,239.00

**NATIONAL TRANSPORT MEDICAL INSTITUTE**  
**NOTES TO THE FINANCIAL STATEMENTS ( Cont)**  
**YEAR ENDED 31ST DECEMBER 2015**

	2015	2014
	Rs.	Rs.
<b>5 Investment</b>		
Fixed Deposit - BOC	5,800,000.00	5,100,000.00
Fixed Deposit - NSB	17,580,000.00	18,280,000.00
Treasury Bills - BOC	461,767,518.89	339,275,955.97
Treasury Bills - NSB	169,279,925.80	9,042,252.80
	<u>654,427,444.69</u>	<u>371,698,208.77</u>
<b>6 Investment For Gratuity Fund</b>		
Treasury Bills - BOC	52,608,370.02	49,971,068.15
Fixed Deposit - NSB	700,000.00	700,000.00
	<u>53,308,370.02</u>	<u>50,671,068.15</u>
<b>7 Inventory</b>		
<b>7.1 Pharmacy Drug Stock</b>		
Pharmacy Drug Stock - Main	842,538.19	350,884.19
	<u>842,538.19</u>	<u>350,884.19</u>
<b>7.2 Medical Form Stock</b>		
Medical Form Stock - Main	1,793,456.90	884,434.30
Medical Form Stock - Nugegoda	73,353.00	
Medical Form Stock - Kandy	104,710.69	88,243.92
Medical Form Stock - Galle	42,983.22	39,611.15
Medical Form Stock - Kurunegala	80,974.55	98,485.14
Medical Form Stock - Anuradhapura	63,846.71	62,977.42
Medical Form Stock - Hambantota	46,122.69	22,377.40
Medical Form Stock - Rathnapura	57,100.05	38,867.88
Medical Form Stock - Badulla	97,235.54	81,584.90
Medical Form Stock - Monaragala	73,356.87	31,419.21
Medical Form Stock - Ampara	45,396.77	60,165.00
Medical Form Stock - Batticaloa	104,324.75	27,752.70
Medical Form Stock - Werahera	99,426.78	17,085.00
Medical Form Stock - Vauniya	48,079.55	49,297.65
Medical Form Stock - Mannar	61,960.79	37,942.46
Medical Form Stock - Matara	46,993.00	38,628.16
Medical Form Stock - Trincomalee	50,642.21	67,165.55
Medical Form Stock - Jaffna	85,605.43	39,348.81
Medical Form Stock - Gampaha	97,221.29	67,756.04
Medical Form Stock - Kilinochchi	31,418.05	20,683.96
Medical Form Stock - Kalutara	102,273.86	15,764.01
Medical Form Stock - Matale	97,996.55	36,034.65
Medical Form Stock - Kegalle	91,287.01	38,709.90
Medical Form Stock - Mullativu	34,992.81	43,170.75
Medical Form Stock - Nuwara-Eliya	49,946.53	21,603.31
Medical Form Stock - Polonnaruwa	48,479.76	38,930.00
Medical Form Stock - Puttalam	63,777.38	49,646.50
	<u>3,592,962.74</u>	<u>2,017,685.77</u>
<b>7.3 A10 Book Stock</b>		
A10 Book Stock - Nugegoda	504,685.40	512,333.60
A10 Book Stock - Kandy	3,340.80	20,880.00
A10 Book Stock - Galle	2,296.80	2,296.80
A10 Book Stock - Kurunegala	10,231.20	10,335.60
A10 Book Stock - Anuradhapura	6,285.00	1,252.80
A10 Book Stock - Hambantota	4,071.60	1,879.20
A10 Book Stock - Rathnapura	3,132.00	4,280.40
A10 Book Stock - Badulla	1,252.80	3,445.20
A10 Book Stock - Monaragala	2,296.80	417.60
A10 Book Stock - Ampara	939.65	1,252.80
A10 Book Stock - Batticaloa	1,252.80	1,252.80
A10 Book Stock - Werahera	3,340.80	3,654.00
A10 Book Stock - Vauniya	2,192.40	417.60
A10 Book Stock - Mannar	1,566.00	1,044.00
A10 Book Stock - Matara	1,148.40	2,192.40
A10 Book Stock - Trincomalee	1,879.20	1,879.20
A10 Book Stock - Jaffna	4,489.20	3,445.20
A10 Book Stock - Gampaha	1,670.40	1,670.40
A10 Book Stock - Kilinochchi	1,148.40	2,088.00
A10 Book Stock - Kalutara	313.20	313.20
A10 Book Stock - Matale	1,670.40	5,950.80
A10 Book Stock - Kegalle	939.60	939.60
A10 Book Stock - Mullativu	104.40	104.40
A10 Book Stock - Nuwara-Eliya	104.40	208.80
A10 Book Stock - Polonnaruwa	208.80	208.80
A10 Book Stock - Puttalam	-	1,044.00
	<u>560,560.45</u>	<u>584,787.20</u>

**7.4 Computer Receipt Paper Stock**

Computer Receipt Paper Stock	- Main	11,822.28	-
Computer Receipt Paper Stock	- Nugegoda	151,705.73	-
Computer Receipt Paper Stock	- Kandy	1,970.02	-
Computer Receipt Paper Stock	- Galle	985.01	-
Computer Receipt Paper Stock	- Kurunegala	-	-
Computer Receipt Paper Stock	- Anuradhapura	-	-
Computer Receipt Paper Stock	- Hambantota	2,955.03	-
Computer Receipt Paper Stock	- Rathnapura	985.01	-
Computer Receipt Paper Stock	- Badulla	1,970.02	-
Computer Receipt Paper Stock	- Monaragala	2,955.03	-
Computer Receipt Paper Stock	- Ampara	-	-
Computer Receipt Paper Stock	- Batticaloa	2,955.03	-
Computer Receipt Paper Stock	- Werahera	2,955.03	-
Computer Receipt Paper Stock	- Vauniya	1,970.02	-
Computer Receipt Paper Stock	- Mannar	1,970.02	-
Computer Receipt Paper Stock	- Matara	2,955.02	-
Computer Receipt Paper Stock	- Trincomalee	985.01	-
Computer Receipt Paper Stock	- Jaffna	985.01	-
Computer Receipt Paper Stock	- Gampaha	2,955.03	-
Computer Receipt Paper Stock	- Kilinochchi	985.01	-
Computer Receipt Paper Stock	- Kalutara	985.01	-
Computer Receipt Paper Stock	- Matale	985.01	-
Computer Receipt Paper Stock	- Kegalle	985.01	-
Computer Receipt Paper Stock	- Mullativu	985.01	-
Computer Receipt Paper Stock	- Nuwara-Eliya	985.01	-
Computer Receipt Paper Stock	- Polonnaruwa	985.01	-
Computer Receipt Paper Stock	- Puttalam	985.01	-
		<u>200,958.38</u>	<u></u>

**7.5 Stationery Stock**

Stationery Stock	- Main	1,248,568.99	778,437.45
Stationery Stock	- Kandy	-	-
Stationery Stock	- Galle	-	-
Stationery Stock	- Kurunegala	58,799.00	-
Stationery Stock	- Anuradhapura	5,417.30	-
Stationery Stock	- Hambantota	41,549.80	-
Stationery Stock	- Rathnapura	29,079.50	-
Stationery Stock	- Badulla	-	-
Stationery Stock	- Monaragala	-	-
Stationery Stock	- Ampara	15,785.36	-
Stationery Stock	- Batticaloa	-	-
Stationery Stock	- Werahera	83,419.53	-
Stationery Stock	- Vauniya	-	-
Stationery Stock	- Mannar	-	-
Stationery Stock	- Matara	14,986.33	-
Stationery Stock	- Trincomalee	29,106.33	-
Stationery Stock	- Jaffna	9,226.52	-
Stationery Stock	- Gampaha	86,270.03	-
Stationery Stock	- Kilinochchi	8,919.30	-
Stationery Stock	- Kalutara	26,785.24	-
Stationery Stock	- Matale	4,916.70	-
Stationery Stock	- Kegalle	28,795.06	-
Stationery Stock	- Mullativu	8,237.53	-
Stationery Stock	- Nuwara-Eliya	3,649.11	-
Stationery Stock	- Polonnaruwa	-	-
Stationery Stock	- Puttalam	8,860.63	-
		<u>1,712,372.26</u>	<u>778,437.45</u>

**7.6 X-Ray Items Stock**

X-Ray Items Stock	- Nugegoda	77,623.26	141,932.10
		<u>77,623.26</u>	<u>141,932.10</u>

**7.7 Laboratory item stock**

Laboratory item stock	- Main	400,337.29	543,947.90
Laboratory item stock	- Nugegoda	20,231.73	-
Laboratory item stock	- Kandy	180,800.36	94,443.20
Laboratory item stock	- Galle	131,352.21	187,450.69
Laboratory item stock	- Kurunegala	103,241.06	196,620.06
Laboratory item stock	- Anuradhapura	162,079.99	71,227.03
Laboratory item stock	- Hambantota	95,478.71	82,545.98
Laboratory item stock	- Rathnapura	87,724.64	69,812.32
Laboratory item stock	- Badulla	61,332.63	70,786.83
Laboratory item stock	- Monaragala	42,951.54	77,689.19
Laboratory item stock	- Ampara	102,496.11	104,398.45
Laboratory item stock	- Batticaloa	136,564.57	112,559.96
Laboratory item stock	- Werahera	113,535.22	398,507.52
Laboratory item stock	- Vauniya	92,550.41	67,778.65
Laboratory item stock	- Mannar	77,319.19	55,388.48
Laboratory item stock	- Matara	98,898.48	62,258.26
Laboratory item stock	- Trincomalee	81,329.59	44,383.03
Laboratory item stock	- Jaffna	83,225.44	117,986.09
Laboratory item stock	- Gampaha	112,820.33	291,494.76
Laboratory item stock	- Kilinochchi	81,551.23	64,004.63
Laboratory item stock	- Kalutara	139,419.91	96,085.60

Laboratory item stock	- Matale	91,038.73	66,664.43
Laboratory item stock	- Kegalle	87,322.39	85,702.24
Laboratory item stock	- Mullativu	68,474.14	72,809.41
Laboratory item stock	- Nuwara-Eliya	62,493.52	49,755.42
Laboratory item stock	- Polonnaruwa	44,527.87	70,245.98
Laboratory item stock	- Puttalam	71,899.46	24304.74
		<u>2,830,996.75</u>	<u>3,178,850.85</u>
<b>7.8 Photo papers stock</b>			
Photo papers stock	- Nugegoda		21,000.00
Photo papers stock	- Kandy		40,915.00
Photo papers stock	- Galle		-
Photo papers stock	- Anuradhapura	15,750.00	56,245.00
Photo papers stock	- Hambantota		35,665.00
Photo papers stock	- Rathnapura		83,020.00
Photo papers stock	- Badulla		52,500.00
Photo papers stock	- Matara		9,485.00
Photo papers stock	- Gampaha		88,970.00
		<u>15,750.00</u>	<u>387,800.00</u>
<b>7.9 Medical Equipment Spare Parts Stock</b>			
Medical Equipment Spare Parts Stock- Main		59,564.00	-
		<u>59,564.00</u>	
<b>8 Accounts Receivables</b>			
SLTB Head office	-	5,294,906.71	3,788,471.51
C.G.T.T.I-Moratuwa		207,486.39	125,965.39
C.G.T.T.I.Boralla D.T.S.		341,306.10	297,921.10
Central Bus Stand		143,140.00	101,468.00
Colombo North R.T.B.		33,950.00	33,950.00
Colombo South R.T.B.		30,890.00	30,890.00
Shell Gas Company		1,450.00	1,450.00
Metropolitan Bus Company		742,312.21	742,312.21
Kalutara Training School Security / Rent)		4,478,959.10	2,857,860.68
Cash Received for Medical Test		(22,460.00)	
Provision for Bad Debts		(261,063.56)	(180,008.64)
		<u>10,990,876.95</u>	<u>7,800,280.25</u>
<b>9 Other Receivables</b>			
Advance to office works		169,655.32	110,000.00
Receivable Treasury Bill Interest		14,462,480.99	9,069,338.44
Receivable Fixed Deposit Interest		708,521.75	839,854.91
Receivable Insurance 1/3 from Employees		918,507.83	560,050.32
Receivable Medical form Income		320,000.00	320,000.00
Receivable for Employees		893,760.48	-
10 Month Distress Loan Receivable		13,391,749.80	10,879,994.47
10000/- Loan Receivable		19,000.00	54,000.00
25000/- Loan Receivable		(37.55)	(37.55)
Bank Loan Receivable		4,035,073.16	-
Festival Advance Receivable		1,349,561.55	5,930,135.05
Salary Advance Receivable		46,411.77	46,411.77
Prepayments Medical Insurance		1,472,780.53	930,412.37
Prepayments Vehicle Insurance		229,595.16	157,500.74
Prepayments Cash in Transit		2,519.60	-
Prepayments for Service Agreements		210,752.41	36,807.00
Prepayments - Rental Advance		1,619,194.01	3,800,694.17
Other Receivables		12,157.00	12,157.00
Branches Receivables		443,864.65	2,599,517.74
		<u>40,305,548.46</u>	<u>35,346,836.43</u>
<b>10 Cash &amp; Cash Equivalencies</b>			
<b>10.1 Bank Current A/C</b>			
Bank Current A/C	- Income 76883133	40,587,263.91	15,000.00
Bank Current A/C	- Nugegoda 228044	14,803,695.70	14,620,165.04
Bank Current A/C	- Kandy 1274603	-	8,660,931.25
Bank Current A/C	- Galle 401570	-	5,889,028.31
Bank Current A/C	- Kurunegala 713799	-	6,198,136.16
Bank Current A/C	- Anuradhapura 1896820	-	6,017,326.76
Bank Current A/C	- Hambantota 6148169	-	3,796,754.61
Bank Current A/C	- Rathnapura 6223940	-	5,105,038.12
Bank Current A/C	- Badulla 6259500	-	4,180,288.26
Bank Current A/C	- Monaragala 6397791	-	2,713,282.42
Bank Current A/C	- Ampara 6528176	-	3,677,133.14
Bank Current A/C	- Batticaloa 763047	-	3,646,273.95
Bank Current A/C	- Werahera 75787129	-	18,348,922.43
Bank Current A/C	- Vauniya 6380917	-	1,322,874.78
Bank Current A/C	- Mannar 70184770	-	386,361.96
Bank Current A/C	- Matara 9713278	-	5,302,505.32
Bank Current A/C	- Trincomalee 6383342	-	3,147,662.72
Bank Current A/C	- Jaffna 6376986	-	5,477,972.32
Bank Current A/C	- Gampaha 71086286	-	3,792,235.58

Bank Current A/C	- Kilinochchi 75594589	-	967,504.31
Bank Current A/C	- Kalutara 1896821	-	5,619,801.78
Bank Current A/C	- Matale 75410908	-	2,061,680.87
Bank Current A/C	- Kegalle 76126228	-	4,367,669.01
Bank Current A/C	- Mullativu 76548019	-	359,114.11
Bank Current A/C	- Nuwara-Eliya 76578220	-	2,400,066.18
Bank Current A/C	- Polonnaruwa 76666515	-	665,102.05
Bank Current A/C	- Puttalam	-	-
Bank Current A/C	- Gratuity Fund 228068	1,683,312.81	413,600.32
Serving Account	- Fidelity Fund	90,966.78	87,214.10
		<u>57,165,239.20</u>	<u>119,239,645.86</u>

#### 10.2 Petty Cash Bank Current A/C

Petty Cash Bank Current A/C	- Kandy	34,411.84	13,000.00
Petty Cash Bank Current A/C	- Galle	24,000.00	3,250.00
Petty Cash Bank Current A/C	- Kurunegala	15,000.00	15,000.00
Petty Cash Bank Current A/C	- Anuradhapura	15,500.00	39,936.71
Petty Cash Bank Current A/C	- Hambantota	16,250.02	29,839.56
Petty Cash Bank Current A/C	- Rathnapura	20,000.00	20,000.00
Petty Cash Bank Current A/C	- Badulla	14,709.37	14,709.12
Petty Cash Bank Current A/C	- Monaragala	2,000.00	14,000.00
Petty Cash Bank Current A/C	- Ampara	10,100.00	10,000.00
Petty Cash Bank Current A/C	- Batticaloa	1,249.12	38,617.00
Petty Cash Bank Current A/C	- Vauniya	-	-
Petty Cash Bank Current A/C	- Mannar	7,500.00	7,500.00
Petty Cash Bank Current A/C	- Matara	15,000.00	15,000.00
Petty Cash Bank Current A/C	- Trincomalee	-	-
Petty Cash Bank Current A/C	- Jaffna	31,500.13	31,915.30
Petty Cash Bank Current A/C	- Gampaha	25,000.00	25,000.00
Petty Cash Bank Current A/C	- Kilinochchi	15,000.00	15,000.00
Petty Cash Bank Current A/C	- Kalutara	10,000.00	10,000.00
Petty Cash Bank Current A/C	- Matale	5,000.00	5,000.00
Petty Cash Bank Current A/C	- Kegalle	10,750.08	15,125.00
Petty Cash Bank Current A/C	- Mullativu	15,000.00	15,000.00
Petty Cash Bank Current A/C	- Nuwara-Eliya	25,000.00	-
Petty Cash Bank Current A/C	- Polonnaruwa	3,208.00	15,000.00
Petty Cash Bank Current A/C	- Puttalam	24,998.66	-
		<u>341,177.22</u>	<u>352,892.69</u>

#### 10.3 Petty Cash A/C

Petty Cash A/C	- Nugegoda	29,185.98	36,136.00
Petty Cash A/C	- Kandy	10,836.16	30,505.25
Petty Cash A/C	- Galle	18,088.88	25,000.00
Petty Cash A/C	- Kurunegala	3,814.88	21,551.00
Petty Cash A/C	- Anuradhapura	2,254.13	563.29
Petty Cash A/C	- Hambantota	10,943.10	10,160.46
Petty Cash A/C	- Rathnapura	7,895.22	16,112.62
Petty Cash A/C	- Badulla	673.63	2,481.41
Petty Cash A/C	- Monaragala	31,601.50	1,372.00
Petty Cash A/C	- Ampara	5,051.13	9,297.96
Petty Cash A/C	- Batticaloa	23,705.18	383.00
Petty Cash A/C	- Werahera	17,887.50	16,451.00
Petty Cash A/C	- Vauniya	6,432.89	289.70
Petty Cash A/C	- Mannar	699.65	3,256.00
Petty Cash A/C	- Matara	21,423.38	9,214.00
Petty Cash A/C	- Trincomalee	25,000.00	657.21
Petty Cash A/C	- Jaffna	175.01	84.70
Petty Cash A/C	- Gampaha	1,154.14	3,974.89
Petty Cash A/C	- Kilinochchi	44.16	120.56
Petty Cash A/C	- Kalutara	25,750.50	3,784.09
Petty Cash A/C	- Matale	6,256.38	15,000.00
Petty Cash A/C	- Kegalle	13,448.72	7,746.50
Petty Cash A/C	- Mullativu	3,619.55	4,076.67
Petty Cash A/C	- Nuwara-Eliya	22,987.35	2,046.47
Petty Cash A/C	- Polonnaruwa	2,319.44	3,505.00
Petty Cash A/C	- Puttalam	4,835.13	7,549.00
		<u>296,083.59</u>	<u>231,318.78</u>

#### 10.4 Cash in Hand

Cash in Hand	Nugegoda	146,975.00	105,058.00
Cash in Hand	Kandy	-	-
Cash in Hand	Galle	-	7,225.00
Cash in Hand	Kurunegala	84,950.00	43,225.00
Cash in Hand	Anuradhapura	-	-
Cash in Hand	Hambantota	750.00	-
Cash in Hand	Rathnapura	16,925.00	9,750.00
Cash in Hand	Badulla	17,900.00	38,950.00
Cash in Hand	Monaragala	9,000.00	26,250.00
Cash in Hand	Ampara	108,000.00	-
Cash in Hand	Batticaloa	21,925.00	24,100.00

Cash in Hand	Werahera	-	157,450.00
Cash in Hand	Vauniya	-	-
Cash in Hand	Mannar	-	-
Cash in Hand	Matara	8,250.00	8,650.00
Cash in Hand	Trincomalee	-	-
Cash in Hand	Jaffna	-	97,850.00
Cash in Hand	Gampaha	27,155.00	18,750.00
Cash in Hand	Kilinochchi	-	3,000.00
Cash in Hand	Kalutara	43,500.00	2,510.00
Cash in Hand	Matale	88,675.00	12,000.00
Cash in Hand	Kegalle	8,225.00	13,825.00
Cash in Hand	Mullativu	-	-
Cash in Hand	Nuwara-Eliya	91,100.00	-
Cash in Hand	Polonnaruwa	10,500.00	22,100.00
Cash in Hand	Puttalam	-	21,925.00
		<u>683,830.00</u>	<u>612,618.00</u>
<b>11 Non Current Liability</b>			
Provision of Gratuity		47,481,870.57	47,397,876.32
Fidelity Fund Payable		70,000.00	63,450.00
		<u>47,551,870.57</u>	<u>47,461,326.32</u>
<b>12 Accounts Payable</b>			
Security Charges Payable		13,710,254.33	8,594,950.01
Bus Pass Payable		11,977,951.52	12,613,967.66
Ew Information systems Ltd		994,050.05	185,039.90
E wis Pheripherals (Pvt) Ltd		158,375.00	2,135,615.20
SL State Trading Corporation Ltd		103,107.35	207,897.15
Alu V Glass Engineering (Pvt) Ltd		864,289.84	3,620,131.69
Colombo North R.T.B.		50,000.00	50,000.00
Colombo South R.T.B.		30,000.00	30,000.00
IOM Lanka (pvt) Ltd		236,313.47	-
Dinapala Super Center		89,800.00	-
Abans PLC		110,907.48	-
Other		0.84	-
		<u>28,325,049.88</u>	<u>27,437,601.61</u>
<b>13 Accrued Expenses</b>			
Refundable Tender deposit		419,000.00	149,000.00
Performance Bond Payable		210,534.16	253,574.16
EPF Payable		3,828,943.09	2,403,816.23
ETF Payable		522,127.95	327,792.58
Payable On Stationary		460,854.85	944,759.59
Payable On Office Requisites		8,786.00	-
Payable on Drugs		739,379.21	350,522.51
Payable On Medical Supplies		2,797,700.22	1,462,110.00
Payable on Maintenance of Computer Equipment		-	14,928.00
Payable on Maintenance of Medical Equipment		16,500.00	16,500.00
Payable on Maintenance of Office Equipment		-	5,250.00
Payable on Janitorial Expenses		82,745.83	110,255.66
Provision for Audit Fee		220,280.00	250,000.00
Payable on Medical Insurance		16,859.00	16,859.00
Payable on Vehicle Insurance		-	8,763.74
Payable on Uniform & ID		2,563.54	323.50
Payable on Rent		629,892.90	296,196.45
Payable on Security Charges		96,000.00	1,654,066.00
outside X-Ray Chargers		344,870.00	132,265.00
outside Photo Chargers		-	395,290.00
Electricity Payable		421,097.71	317,228.93
Telephone Payable		232,270.79	220,241.60
Water Payable		60,630.67	36,498.13
Drinking water payable		7,773.89	-
Peoples Bank loan installment Payable		13,900.00	-
Sanasa Development Bank Payable		4,623.62	29,450.00
Ruhunu Development Bank Payable		-	-
Payable on Housing Development		9,496.50	9,496.50
Payable on Regional Development		90,026.38	41,100.00
Reimbursed insurance payable		26,008.00	9,668.84
		<u>11,262,864.31</u>	<u>9,455,956.42</u>
<b>14 Other Payable</b>			
Salary Control A/C		1,929,601.57	3,537,592.44
Payable locum salary & other		2,827,249.65	-
Salary B/F		237.39	224.48
Payable 10% EPF to Employee		-	33,374.49
Assets Verification Payable		-	58,500.00
Board Secretary Fee & Admin Consultation fee payable		20,000.00	24,975.00
Trainee Allowances payable		120,500.00	131,000.00

Travelling Payable	84,097.00	103,508.50
Payable on Food & Accommodation	1,500.00	1,500.00
Postage payable	20,540.00	16,405.00
News paper payable	6,575.00	10,465.00
Fuel payable	-	6,660.00
Bank charges	-	750.00
Festival Advance payable	22,550.00	22,550.00
Advance Kandy Branch payable	13,500.00	13,500.00
Nestle payable	6,714.50	6,714.50
Find Fund payable	2,057.50	2,057.50
Medical leave payable	3,297,391.59	2,770,935.56
Cloth Loan payable	2,129.24	2,129.24
Salary Advance payable	1,250.00	1,250.00
Welfare payable	-	4,122.00
payable on loss document payable	-	9,791.79
Stamp Duty payable	14,621.00	52,321.00
Union payable - S.L.N.S.S.	21,055.00	8,065.00
Union payable - J.S.S.	8,595.00	(925.00)
Maranadara Society payable	112,750.00	51,300.00
PAYE tax payable	28,978.68	148,903.00
Sport Security payable	5.00	5.00
Other payable	55,008.00	1,333.00
	<u>8,596,906.12</u>	<u>7,019,007.50</u>

#### 15 Main Medical Service Income

	2015 Rs.	2014 Rs.
Light Vehicle Examination	395,582,650.00	234,176,000.00
HGV Examination Examination	20,402,250.00	15,010,600.00
HGV Renewal Examination	111,657,000.00	78,333,900.00
Route Permits	4,007,400.00	3,877,900.00
Accident Medical Examination	2,250,700.00	1,779,600.00
X-Ray Income	7,443,440.00	6,246,765.00
ECG Income	92,885.00	7,120.00
Medical Examination For Other Institution	447,600.00	129,850.00
Private Bus Conductor Examination	515,550.00	1,258,650.00
Driver Instructor Examination	335,450.00	178,850.00
NTC Medical Examination	1,805,850.00	490,200.00
CTB New Recruitment	1,738,370.00	3,581,835.00
CTB Re- employment	765,000.00	-
Renewal Over 10 years	2,646,500.00	-
Medical Examination For Government Institution	301,850.00	364,275.00
Lab Test Income	2,180,290.00	1,478,630.02
Renewal of Medical Report	125,400.00	183,015.00
Photo Income	19,258,650.00	62,695,675.00
Medical camp income	824,650.00	-
Consultancy & Medical officer Fee	988,172.00	-
Miscellaneous	-	109,665.00
Sale of Light Vehicle Medical Forms	-	7,222,400.00
	<u>573,369,657.00</u>	<u>417,124,930.02</u>

#### 16 Pharmacy Income

CTB Head office Treatment - Credit	2,268,609.70	1,706,296.19
CTB Depot Treatment - Cash	1,151,919.00	1,426,752.50
CGTTI Medical income - Credit	832,059.81	497,062.89
CBS treatment - credit	133,024.00	111,469.00
Free Medical Income	973,126.20	959,325.94
	<u>5,358,738.71</u>	<u>4,700,906.52</u>

#### 17 Loan Interest Income

10 Month Distress Loan Interest	542,838.52	484,483.62
10000/= Loan Interest	2,840.00	3,040.00
Book loan interest	116,685.43	-
	<u>662,363.95</u>	<u>487,523.62</u>

#### 18 FD & TB Interest Income

Interest on Treasury Bills - BOC	29,235,423.80	29,673,769.22
Interest on Treasury Bills - NSB	3,678,044.34	637,824.75
Interest on Fixed Bills - BOC	324,040.04	522,964.73
Interest on Fixed Bills - NSB	1,193,285.72	1,636,854.14
	<u>34,430,793.90</u>	<u>32,471,412.84</u>

#### 19 Other Income

Car Park Income	1,040,000.00	901,470.00
X-Ray Fixture Sale Income	-	106,820.00
Income from Disposal Items	-	-
Suppliers Registration	-	-
Rent Income	60,000.00	60,000.00
Other Income	126,178.00	6,035.00
Non refundable Tender deposit	37,000.00	87,500.00
Discontinuation of Bond Receipt	-	540,138.33
	<u>1,263,178.00</u>	<u>1,701,963.33</u>

<b>20 Administrative Expenses</b>		
Salaries & Wages	100,471,749.53	89,186,550.08
Allowances	107,662,820.84	65,159,227.10
Over Time & Weekend Allowances	2,804,183.95	2,277,131.34
Medical Leave Encashment	3,931,041.62	2,916,210.95
Chairman's Allowance	623,850.00	575,000.00
Administrative Consultation fee	-	300,000.00
Bonus	4,332,550.00	3,779,687.50
Tranees Allowances	1,275,500.00	1,803,500.00
EPF 12%	19,545,892.25	13,920,430.77
ETF 3%	4,886,465.24	3,480,102.08
Welfare	1,321,425.00	1,606,060.89
Free Medical Treatment	1,044,099.99	1,006,350.96
Medical Bill Reimbursement	773,894.31	594,785.06
Pension Scheme	-	170,520.00
Secondment Allowance	-	170,520.00
Windows opeants pension scheme	-	47,745.60
3 Month Paid Leave Expenses	71,040.00	-
	<u>248,744,512.73</u>	<u>186,993,822.33</u>
<b>21 Establishment Expenses</b>		
Electricity	4,882,214.65	3,871,379.39
Water	907,278.75	1,067,550.80
Drinking Water	419,845.08	
Rent & Taxes	319,035.03	
Rent	10,533,990.62	6,875,868.82
Postage	1,203,330.21	773,457.00
Telephone	2,228,545.03	1,811,990.78
News paper & Magazines	117,735.00	97,450.00
Janitorial & Maintenance Service Charges	1,029,660.76	639,549.66
Travelling	741,995.18	746,469.00
Fuel	927,693.56	1,445,284.63
Tea Expenses For Employees	2,155,707.14	1,896,540.49
Food & Accommodation	774,123.00	632,240.50
Advertisement	190,290.70	1,623,621.60
Buss Pass Expenses	6,691,322.30	7,631,594.10
Uniform & ID Card	36,369.24	89,130.52
Maintenance of office Equipments	577,199.23	568,332.79
Maintenance of Medical Equipments	42,343.24	270,176.18
Maintenance of office Vehicle	903,244.80	1,487,959.87
Maintenance of Building	675.00	850,154.59
Maintenance of Computers	187,181.50	28,760.00
Stationary Expenses	4,740,316.20	
Medcal form consumed	7,850,288.03	
Photo paper consumed	553,205.30	14,088,535.75
Computer Receipt Paper consumed	685,849.17	
A10 Book consumed	128,976.75	
Office requisites	3,674,486.94	
Laboratory items Consumed	26,907,020.44	22,974,376.63
X-Ray items Consumed	1,200,436.96	
Security Charges	7,049,889.37	5,031,506.80
Board Director Fees	545,112.00	615,188.00
Audit Committee Allowanses	94,000.00	
Board Secretary Fees	183,700.00	97,500.00
Verification Allowance	40,000.00	58,500.00
Insurance for office Vehicle	379,423.01	291,303.16
Insurance for Employees	1,866,163.87	1,078,071.19
Insurance for Money in Transit	89,446.12	88,925.72
Depreciation	10,874,956.42	5,342,530.96
Exhibition Expenses	-	618,838.34
Hiring Charges/ Transport	154,783.00	120,032.00
Entertainment	134,239.00	313,368.00
Outside Photo Expenses	2,025,140.00	-
Outside X-Ray Expenses	1,921,220.00	-
Training for employees	57,100.00	411,000.00
Other Expenses	107,982.50	282,299.18
Investigation Expenses	-	31,624.00
	<u>106,133,515.10</u>	<u>83,851,110.45</u>
<b>22 Other Expenses</b>		
Legal Expenses	334,099.08	138,224.24
Bank Charges	137,571.80	106,140.00
Audit Fees	250,000.00	302,500.00
Donation	15,000.00	516,618.00
Compensation	-	-
Bad Debtors	81,054.92	56,544.03
Gratuity Adjustment	5,768,275.25	4,991,846.98
Surcharge of Gratuity	-	37,817.15
	<u>6,586,001.05</u>	<u>6,149,690.40</u>

	Notes	2015 Rs.	2014 Rs.
Pharmacy Income	16	5,358,738.71	4,700,906.52
Opening Stock		350,884.19	435,968.80
(+) Purchases		4,598,105.74	3,089,720.67
<u>(-) Damaged / Expired Stock</u>		-	(6,137.06)
<u>(-) Closing Stock</u>		(842,538.19)	(350,884.19)
Cost of Goods Sold		4,106,451.74	3,168,668.22
		1,252,286.97	1,532,238.30
Damaged/ Expired Drugs		-	6,137.06
Profit from Pharmacy		1,252,286.97	1,526,101.24

**BUDGET VS ACTUAL STATEMENT  
YEAR ENDED 31ST DECEMBER 2015**

<b><u>Revenue</u></b>	Notes	<b>2015 Actual Rs.</b>	<b>2015 Budgeted Rs.</b>
Main Medical Service Income	34	573,369,657.00	534,305,000.00
Profit from Pharmacy	32	1,252,286.97	334,031.20
Loan Interest	26	662,363.95	2,500,000.00
FD & TB Interest	27	34,430,793.90	25,000,000.00
Other Income	28	1,263,178.00	1,050,000.00
<b>Total revenue</b>		<b>610,978,279.82</b>	<b>563,189,031.20</b>
<b><u>Expenses</u></b>			
Administrative Expenses	29	248,744,512.73	220,597,500.00
Establishment Expenses	30	106,133,515.10	112,805,500.00
Other Expenses	31	6,586,001.05	5,736,000.00
<b>Total Expenses</b>		<b>361,464,028.88</b>	<b>339,139,000.00</b>
<b>Net Profit</b>		<b>249,514,250.94</b>	<b>224,050,031.20</b>

**BUDGET VS ACTUAL STATEMENT (Cont)  
YEAR ENDED 31ST DECEMBER 2015**

<b>24 Main Medical Service Income</b>	<b>2015 Actual Rs.</b>	<b>2015 Budgeted Rs.</b>
Light Vehicle Examination	395,582,650.00	360,000,000.00
HGV Examination Examination	20,402,250.00	20,000,000.00
HGV Renewal Examination	111,657,000.00	106,000,000.00
Route Permits	4,007,400.00	5,000,000.00
Accident Medical Examination	2,250,700.00	2,760,000.00
X-Ray Income	7,443,440.00	8,075,000.00
ECG Income	92,885.00	15,000.00
Medical Examination For Other Institution	447,600.00	550,000.00
Private Bus Conductor Examination	515,550.00	1,600,000.00
Driver Instructor Examination	335,450.00	220,000.00
NTC Medical Examination	1,805,850.00	1,310,000.00
CTB New Recruitment	1,738,370.00	2,000,000.00
CTB Re- employment	765,000.00	1,000,000.00
Renewal Over 10 years	2,646,500.00	2,000,000.00
Medical Examination For Government Institution	301,850.00	500,000.00

Lab Test Income	2,180,290.00	2,000,000.00
Renewal of Medical Report	125,400.00	250,000.00
Photo Income	19,258,650.00	20,000,000.00
Medical camp income	824,650.00	300,000.00
Consultancy & Medical officer Fee	988,172.00	500,000.00
Mescellaneous	-	225,000.00
Sale of Light Vehicle Medical Forms	-	-
	<u>573,369,657.00</u>	<u>534,305,000.00</u>
<b>25 Pharmacy Income</b>		
CTB Head office Treatment - Credit	2,268,609.70	2,050,000.00
CTB Depot Treatment - Cash	1,151,919.00	1,200,000.00
CGTTI Medical income - Credit	832,059.81	500,000.00
CBS treatment - credit	133,024.00	120,000.00
Free Medical Income	973,126.20	1,200,000.00
	<u>5,358,738.71</u>	<u>5,070,000.00</u>
<b>26 Loan Interest Income</b>		
10 Month Distress Loan Interest	542,838.52	
10000/= Loan Interest	2,840.00	2,500,000.00
Book loan interest	116,685.43	
	<u>662,363.95</u>	<u>2,500,000.00</u>
<b>27 FD &amp; TB Interest Income</b>		
Interest on Treasury Bills - BOC	29,235,423.80	
Interest on Treasury Bills - NSB	3,678,044.34	
Interest on Fixed Deposit Bills - BOC	324,040.04	25,000,000.00
Interest on Fixed Deposit Bills - NSB	1,193,285.72	
	<u>34,430,793.90</u>	<u>25,000,000.00</u>
<b>28 Other Income</b>		
Car Park Income	1,040,000.00	900,000.00
X-Ray Fixture Sale Income	-	70,000.00
Income from Disposal Items	-	-
Suppliers Registration	-	-
Rent Income	60,000.00	60,000.00
Other Income	126,178.00	20,000.00
Non refundable Tender deposit	37,000.00	-
	<u>1,263,178.00</u>	<u>1,050,000.00</u>
<b>29 Administrative Expenses</b>		
Salaries & Wages	100,471,749.53	80,000,000.00
Allowances	107,662,820.84	100,597,500.00
Over Time & Weekend Allowances	2,804,183.95	2,718,500.00
Medical Leave Encashment	3,931,041.62	4,940,000.00
Chairman's Allowance	623,850.00	600,000.00

Administrative Consultation fee	-	50,000.00
Bonus	4,332,550.00	4,000,000.00
Tranees Allowances	1,275,500.00	1,900,000.00
EPF 12%	19,545,892.25	18,000,000.00
ETF 3%	4,886,465.24	3,891,500.00
Welfare	1,321,425.00	1,700,000.00
Free Medical Treatment	1,044,099.99	1,500,000.00
Medical Bill Reimbursement	773,894.31	700,000.00
3 Month Paid Leave Expenses	71,040.00	-
	<u>248,744,512.73</u>	<u>220,597,500.00</u>

### 30 Establishment Expenses

Electricity	4,882,214.65	5,500,000.00
Water	907,278.75	1,824,000.00
Drinking Water	419,845.08	100,000.00
Rent & Taxes	319,035.03	300,000.00
Rent	10,533,990.62	10,000,000.00
Postage	1,203,330.21	454,500.00
Telephone	2,228,545.03	2,150,000.00
News paper & Magazines	117,735.00	123,000.00
Janitorial & Maintenance Service Charges	1,029,660.76	1,000,000.00
Travelling	741,995.18	803,000.00
Fuel	927,693.56	1,200,000.00
Tea Expenses For Employees	2,155,707.14	2,200,000.00
Food & Accommodation	774,123.00	700,000.00
Advertisement	190,290.70	490,000.00
Buss Pass Expenses	6,691,322.30	8,000,000.00
Uniform & ID Card	36,369.24	600,000.00
Maintenance of office Equipments	577,199.23	1,538,000.00
Maintenance of Medical Equipments	42,343.24	200,000.00
Maintenance of office Vehicle	903,244.80	1,000,000.00
Maintenance of Building	675.00	100,000.00
Maintenance of Computers	187,181.50	150,000.00
Stationary Expenses	4,740,316.20	
Medcal form consumed	7,850,288.03	
Photo paper consumed	553,205.30	
Computer Receipt Paper consumed	685,849.17	16,200,000.00
A10 Book consumed	128,976.75	
Office requisites	3,674,486.94	
Laboratory items Consumed	26,907,020.44	29,800,000.00
X-Ray items Consumed	1,200,436.96	2,350,000.00
Security Charges	7,049,889.37	6,400,000.00

Board Director Fees	545,112.00	600,000.00
Audit Committee Allowanses	94,000.00	200,000.00
Board Secretary Fees	183,700.00	100,000.00
Verification Allowance	40,000.00	220,000.00
Insurance for office Vehicle	379,423.01	450,000.00
Insurance for Employees	1,866,163.87	3,600,000.00
Insurance for Money in Transit	89,446.12	100,000.00
Depreciation	10,874,956.42	9,302,000.00
Exhibition Expenses	-	-
Hiring Charges/ Transport	154,783.00	100,000.00
Entertainment	134,239.00	200,000.00
Outside Photo Expenses	2,025,140.00	2,500,000.00
Outside X-Ray Expenses	1,921,220.00	1,200,000.00
Training for employees	57,100.00	100,000.00
Other Expenses	107,982.50	901,000.00
Investigation Expenses	-	50,000.00
Processing Fee	-	-
	<u>106,133,515.10</u>	<u>112,805,500.00</u>

**31 Other Expenses**

Legal Expenses	334,099.08	300,000.00
Bank Charges	137,571.80	126,000.00
Audit Fees	250,000.00	350,000.00
Donation	15,000.00	200,000.00
Compensation	-	-
Bad Debtors	81,054.92	60,000.00
Gratuity Adjustment	5,768,275.25	4,700,000.00
	<u>6,586,001.05</u>	<u>5,736,000.00</u>

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	Notes	2015 Actual Rs.	2015 Budgeted
Pharmacy Income	25	5,358,738.71	5,070,000.00
Opening Stock		350,884.19	435,968.80
(+)Purchases		4,598,105.74	4,700,000.00
<u>(-) Closing Stock</u>		(842,538.19)	(400,000.00)
Cost of Goods Sold		4,106,451.74	4,735,968.80
		1,252,286.97	334,031.20
Damaged/ Expired Drugs		-	
Profit from Pharmacy		1,252,286.97	334,031.20