

THE COLLEGE OF SURGEONS OF SRI LANKA



Annual Report & Financial Statement 2023



The College of Surgeons of Sri Lanka
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Colombo 7
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Primary Objectives of The College of Surgeons of Sri Lanka

- *Advancement of the science and art of Surgery*
- *To promote postgraduate education in Surgery*
- *To monitor and maintain standards of excellence in Surgical Care*
- *Prevention of Surgical morbidity*
- *To promote contact and fellowship among those engaged in the practice and advancement of Surgery*
- *To act as the apex surgical body*

- College Constitution

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	Professor S Sivaganesh
	Dr Ranga E Wickramarachchi

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	Dr Jayaindra Fernando
	Professor Srinath Chandrasekera

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DIRECTORS OF THE COLLEGE OF SURGEONS



Professor D N Samarasekera



Dr Satish K Goonesinghe



Dr S M M Niyas



Professor Sanjeewa Seneviratne



Professor Rezni Cassim

Company Secretaries
Corporate Advisory Services (Pvt) Ltd
42, Alexandra Place,
Colombo 07



COUNCIL OF THE COLLEGE OF SURGEONS OF SRI LANKA 2023



Standing 2nd Row (Left to Right)

: Dr Chathuranga Keppetiyagama (Asst. Secretary), Dr Malik De Soya, Dr Gayan Ekanayake (Asst. Editor),
Dr K Umasankar, Dr Keshara Ratnatunga, Dr Ranga E Wickramarachchi, Dr Achala Samarasinghe,
Dr Rohan Sirisena

Standing 1st Row (Left to Right)

: Dr Kalana Parana Palliya Guruge, Dr Mihira Bandara, Dr Amal Priyantha, Dr Jeyakumar Janarthanan,
Dr Randima Nanayakkara (Asst. Treasurer), Dr R Gnanasekaram, Dr Sumana Handagala, Prof Ishan De Zoysa,
Dr Minoli Joseph, Prof S Sivaganesh, Prof Bawantha Gamage, Dr Roshan Dassanaieke, Dr Sisil Kumara

Seated (Left to Right)

: Prof Sanjeeva Seneviratne (Secretary), Prof Ajith Malalasekera (Editor), Dr Nissanka Jayawardhana (Past President),
Dr Ranjan Dias (Past President), Prof Ranil Fernando (Past President), Dr S M M Niyas (President Elect),
Prof D N Samarasekera (President), Dr Satish K Goonesinghe (Immediate Past President),
Dr Narendra Pinto (Past President), Dr Jayindra Fernando (Past President),
Prof Srinath Chandrasekera (Past President), Dr Duminda Ariyaratne (Vice President), Prof Rezni Cassim (Treasurer)

Absent

: Dr Kavinda Rajapakse, Prof Kemal Deen (Past President), Dr Nalaka Gunawansa, Prof Arinda Dharmapala,
Dr M A Anomilan, Dr S Srishankar, Dr Kirthi Abayajeewa, Dr Jagath Kumara Rathugamage (Late)

Annual Report 2023

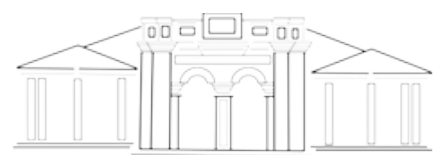
The College of Surgeons of Sri Lanka entered its 52nd year in 2023 with the goal of achieving excellence in surgical education and training.

The theme "Training the Future Surgeon" was chosen for the year 2023. "Training the Future Surgeon" embodies a holistic approach aimed at shaping proficient and compassionate healthcare professionals capable of meeting the complex demands of modern surgery. This theme underscores the rigorous educational journey undertaken by aspiring surgeons, encompassing a blend of academic excellence, practical experience, and mentorship. It emphasizes not only the mastery of surgical techniques but also the development of essential qualities such as empathy, communication, and leadership. Moreover, it acknowledges the imperative of embracing innovation and staying attuned to advancements in

surgical technology and evidence-based practices. By prioritizing the cultivation of well-rounded individuals committed to lifelong learning and patient-centered care, "Training the Future Surgeon" ensures the delivery of high-quality surgical services and fosters a culture of excellence within the medical profession.

The President, and the Council steered and completed the year, as the country was just recovering from the COVID-19 pandemic induced restrictions and impacts of financial crisis faced by the country.

It was an academically sound year with a large number of pre-congress workshops and many other academic activities held throughout the year. Improvement of the College infrastructure too was achieved including the installation of a solar electricity generating system which has the potential to save a large sum of money in the coming years.



The College of Surgeons of Sri Lanka

PRESIDENTIAL INDUCTION

Professor Nandadeva Samarasekera was inducted as the 41st President of the College of Surgeons of Sri Lanka in a prestigious ceremony held at the Auditorium of the UCFM Tower, Faculty of Medicine, University of Colombo on 14th January 2023. This event marked a significant moment for the medical community in Sri Lanka. The College, known for its commitment to excellence in surgical education and practice, welcomed its new leader with great anticipation. The induction ceremony was attended by

esteemed surgeons, medical professionals, and dignitaries. As the president of this esteemed institution, the newly inducted president vowed to play a pivotal role in advancing surgical knowledge, patient care, and professional development in Sri Lanka.

Professor Rohan Jayasekera was the Chief Guest while Dr Chandima Amarasena and Professor Janaka de Silva were the Guests of Honour at the induction ceremony.



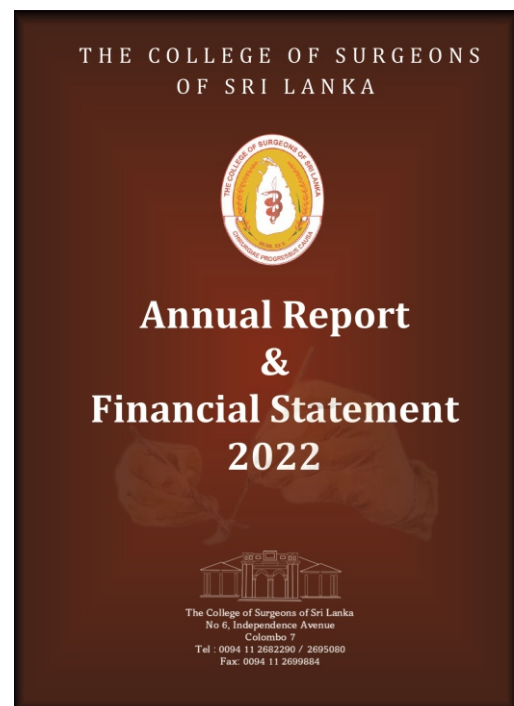
ANNUAL GENERAL MEETING

The Annual General Meeting 2023 was held on 17th March 2023. Professor Nandadeva Samarasekera welcomed all attendees and made the opening remarks and read the notice of the Annual General Meeting 2023 and called the meeting to order. Dr Kavinda Rajapakse presented the secretary's report, highlighting the events of the year. This was followed by Professor Rezni Cassim who presented the treasurer's report for the year 2022.

Two resolutions were presented by Professor Ranil Fernando and Dr Satish Goonesinghe. The purpose of this amendment of the Articles of Association

was to bring nomenclature up to date, define the line of succession towards College leadership and take away ambiguities.

It was decided to appoint a committee by the Council of the College of Surgeons of Sri Lanka to look into the resolution and submit recommendations. There were no new announcements, and the auditors were re-appointed.



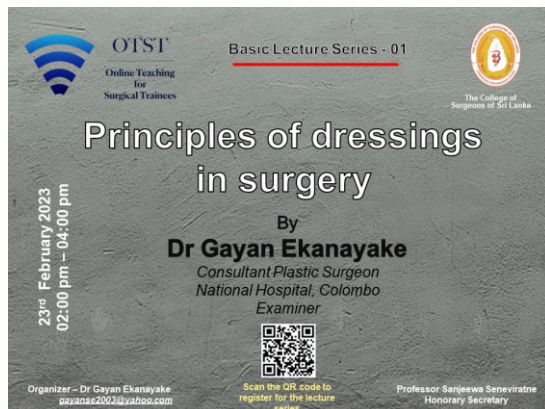
ACADEMIC & TRAINING ACTIVITIES

Academic activities of the College were continued successfully as country recovered from the economic crisis. Most of the academic programmes which had to be done online during the preceding two years were converted back to physical or hybrid mode. National Trauma Management Course (NTMC) and the Advanced Trauma Life Support (ATLS) course were held with the physical participation of

both resource persons and attendees while the Online Teaching for Surgical Trainees (OTST) and the Surg-Ahead programme were fully virtual. The Sri Lanka Surgical Congress 2023, the key event of the academic calendar of the College was successfully held at the UCFM Tower of the Faculty of Medicine, University of Colombo from 14th to 16th September 2023.

1. Online Teaching for Surgical Trainees (OTST)

This was popular among the Surgical trainees and a variety of topics were covered in an interactive manner. Dr Gayan Ekanayake's committed coordination of the programme was one of the key factors for its success.



2. The Surgical Education and Training Sessions (SETS)

SETS programme which especially targets the surgical trainees was conducted in full force during 2023, which saw 7 programmes conducted.

Number of sessions covering wide range of surgical topics were conducted at the Auditorium of the College of Surgeons, with the physical participation of the resource persons, moderators, and trainees.

This was live transmitted to National Hospital Kandy, Teaching Hospital Peradeniya, Teaching Hospital Jaffna, Teaching Hospital Karapitiya, Teaching Hospital Anuradhapura, and Teaching Hospital Batticaloa facilitating trainees and resource persons from the respective regional centres to join virtually. These sessions were high in demand, was

proved by higher number of trainee participation and were held successfully. The format used was mini lectures, case-based discussions and Q&A sessions giving the maximum opportunity for trainees to update their knowledge and clarify any doubts while maintaining their enthusiasm throughout each session. Active participation of trainees was ensured by moderators physically available in Colombo as well as in regional centres.

In addition to contributions by Specialist Surgeons as resource persons, contribution by other non-surgical specialists including Radiologists, and Oncologists is highly appreciated.

SETS programme is coordinated by Dr Ranga E Wickramarachchi.

	Date	Subject area/ Surgical topic covered
1	25 th February	Case based discussion in HPB Surgery
2	01 st April	Case based discussion in Upper GI Surgery
3	20 th May	Disaster preparedness and trauma care
4	17 th June	Haematuria
5	29 th July	Soft Tissue Sarcoma and Skin Cancers - Ensuring Optimal Care
6	19 th August	Perioperative Care
7	18 th November	Thyroid

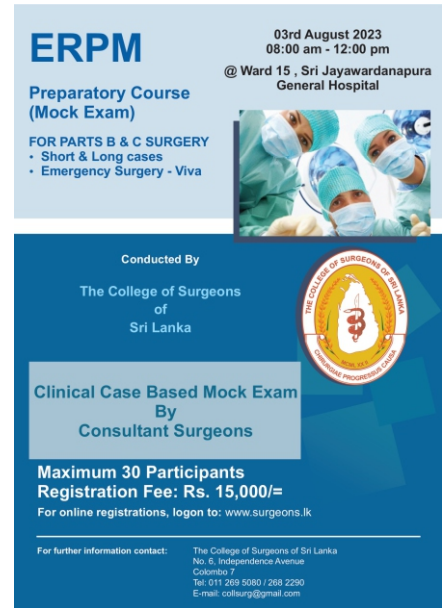


Live transmission to
Teaching Hospital Kandy
Teaching Hospital Peradeniya
Teaching Hospital Jaffna
Teaching Hospital Karapitiya &
Teaching Hospital Batticaloa



3. The ERPM (The Examination to Practise Medicine) Preparatory Course (Mock Exam)

The College organized an ERPM preparatory course with a mock exam at Sri Jayewardanapura General Hospital on 03rd August 2023. This was coordinated by Dr Rohan Sirisena, with 16 participants.



ERPM
Preparatory Course (Mock Exam)
FOR PARTS B & C SURGERY
• Short & Long cases
• Emergency Surgery - Viva

03rd August 2023
08:00 am - 12:00 pm
@ Ward 15, Sri Jayawardanapura General Hospital

Conducted By
The College of Surgeons of Sri Lanka

Clinical Case Based Mock Exam By Consultant Surgeons

Maximum 30 Participants
Registration Fee: Rs. 15,000/=

For online registrations, logon to: www.surgeons.lk

For further information contact: The College of Surgeons of Sri Lanka
No. 6, Independence Avenue
Colombo 7
Tel: 011 269 5080 / 268 2290
E-mail: colisurg@gmail.com

4. The Pre-Intern Training Programme

The Ministry of Health and the College organized two, two-day pre-intern programs in May and October similar to that held in 2021 & 2022. These were to give a practical insight on surgery to the new intern medical officers. Several senior distinguished surgeons gave valuable inputs at the course. The topics included how to get the best out of six-month surgical appointment. These were

attended by more than 800 junior doctors. These programmes have an immense potential to refresh new doctors who will be looking after surgical patients as their primary contact doctor, across the country. The Ministry has conveyed that they were happy with the College programmes that ran for two days, despite the busy work schedules of our members.



Pre Intern Program '23
Organized by Ministry of Health
In collaboration with
The College of Surgeons of Sri Lanka

17th May 2023

08:00 am - 08:30 am	Welcome address	Prof. S. Jayawardanapura
08:30 am - 09:00 am	Introduction and foundation of a diagnosis	Dr. Ganantha Kumarakara
09:00 am - 09:30 am	Analysis of path back to basics	Prof. S. Jayawardanapura
09:30 am - 10:00 am	Abdominal pain symptoms	Dr. S. Jayawardanapura
10:00 am - 10:30 am	Perforated ulcer	Dr. S. Jayawardanapura
10:30 am - 11:00 am	Appendicitis	Dr. S. Jayawardanapura
11:00 am - 11:30 am	Emergency renal	Dr. S. Jayawardanapura
11:30 am - 12:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura
12:00 pm - 12:30 pm	Pre-operative preparation of patients for routine surgery	Dr. S. Jayawardanapura
12:30 pm - 13:00 pm	Endoscopy preparation	Dr. S. Jayawardanapura
13:00 pm - 13:30 pm	Abdominal trauma	Dr. S. Jayawardanapura
13:30 pm - 14:00 pm	Lower limb fractures	Dr. S. Jayawardanapura
14:00 pm - 14:30 pm	Assessment of the injured hand	Dr. S. Jayawardanapura
14:30 pm - 15:00 pm	Chest injury	Dr. S. Jayawardanapura
15:00 pm - 15:30 pm	Renal injury	Dr. S. Jayawardanapura
15:30 pm - 16:00 pm	Transfer injuries	Dr. S. Jayawardanapura
16:00 pm - 16:30 pm	Head injury	Dr. S. Jayawardanapura
16:30 pm - 17:00 pm	Burns	Dr. S. Jayawardanapura

19th May 2023

08:00 am - 08:30 am	General and professional	Dr. S. Jayawardanapura
08:30 am - 09:00 am	Wounds and dressings	Dr. S. Jayawardanapura
09:00 am - 09:30 am	Diabetic foot disease	Dr. S. Jayawardanapura
09:30 am - 10:00 am	Debridement and skin cover for acute wounds	Dr. S. Jayawardanapura
10:00 am - 10:30 am	Skin cover for chronic wounds - wound preparation for better outcome	Dr. S. Jayawardanapura
10:30 am - 11:00 am	Transfer injuries	Dr. S. Jayawardanapura
11:00 am - 11:30 am	Burns	Dr. S. Jayawardanapura
11:30 am - 12:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura
12:00 pm - 12:30 pm	Intestinal obstruction	Dr. S. Jayawardanapura
12:30 pm - 13:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura
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14:00 pm - 14:30 pm	Intestinal obstruction	Dr. S. Jayawardanapura
14:30 pm - 15:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura
15:00 pm - 15:30 pm	Intestinal obstruction	Dr. S. Jayawardanapura
15:30 pm - 16:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura
16:00 pm - 16:30 pm	Intestinal obstruction	Dr. S. Jayawardanapura
16:30 pm - 17:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura

Will be Conducted via Zoom

Dr. Ganantha Kumarakara
Course Coordinator

Professor S. Jayawardanapura
Honorary Secretary
The College of Surgeons of Sri Lanka



Pre Intern Program '23
Organized by Ministry of Health
In collaboration with
The College of Surgeons of Sri Lanka

11th October 2023

08:00 am - 08:30 am	Welcome address	Prof. S. Jayawardanapura
08:30 am - 09:00 am	Introduction and foundation of a diagnosis	Dr. Ganantha Kumarakara
09:00 am - 09:30 am	Analysis of path back to basics	Prof. S. Jayawardanapura
09:30 am - 10:00 am	Abdominal pain symptoms	Dr. S. Jayawardanapura
10:00 am - 10:30 am	Perforated ulcer	Dr. S. Jayawardanapura
10:30 am - 11:00 am	Appendicitis	Dr. S. Jayawardanapura
11:00 am - 11:30 am	Emergency renal	Dr. S. Jayawardanapura
11:30 am - 12:00 pm	Intestinal obstruction	Dr. S. Jayawardanapura
12:00 pm - 12:30 pm	Pre-operative preparation of patients for routine surgery	Dr. S. Jayawardanapura
12:30 pm - 13:00 pm	Endoscopy preparation	Dr. S. Jayawardanapura
13:00 pm - 13:30 pm	Abdominal trauma	Dr. S. Jayawardanapura
13:30 pm - 14:00 pm	Lower limb fractures	Dr. S. Jayawardanapura
14:00 pm - 14:30 pm	Assessment of the injured hand	Dr. S. Jayawardanapura
14:30 pm - 15:00 pm	Chest injury	Dr. S. Jayawardanapura
15:00 pm - 15:30 pm	Renal injury	Dr. S. Jayawardanapura
15:30 pm - 16:00 pm	Transfer injuries	Dr. S. Jayawardanapura
16:00 pm - 16:30 pm	Head injury	Dr. S. Jayawardanapura
16:30 pm - 17:00 pm	Burns	Dr. S. Jayawardanapura

12th October 2023

08:00 am - 08:30 am	Wounds	Dr. S. Jayawardanapura
08:30 am - 09:00 am	Loading after clean wounds	Dr. S. Jayawardanapura
09:00 am - 09:30 am	Skin cover for acute wounds	Dr. S. Jayawardanapura
09:30 am - 10:00 am	Skin cover for chronic wounds	Dr. S. Jayawardanapura
10:00 am - 10:30 am	Diabetic foot disease	Dr. S. Jayawardanapura
10:30 am - 11:00 am	Chronic ulcers	Dr. S. Jayawardanapura
11:00 am - 11:30 am	Discharging a patient	Dr. S. Jayawardanapura
11:30 am - 12:00 pm	Writing a diagnosis card	Dr. S. Jayawardanapura
12:00 pm - 12:30 pm	Consent in surgery & work life balance	Dr. S. Jayawardanapura
12:30 pm - 13:00 pm	Consent and professional	Dr. S. Jayawardanapura

Will be Conducted via Zoom

Dr. Ganantha Kumarakara
Course Coordinator

Professor S. Jayawardanapura
Honorary Secretary
The College of Surgeons of Sri Lanka

5. Basic Surgical Skills Course for Surgical SHOs (BSSC)

The college has always put a special emphasis on training Surgical SHOs who form a vital cog in the delivery of surgical services in the country, especially in hospitals not manned by post graduate trainees.

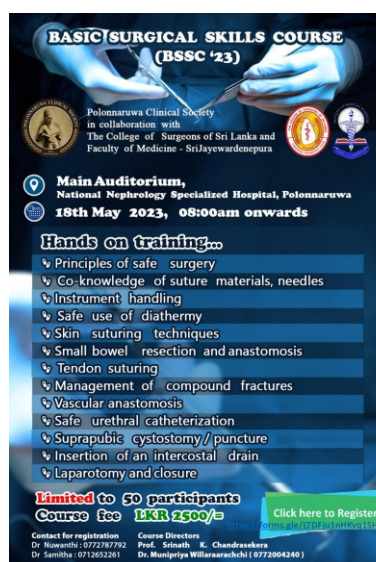
To this end the College of surgeons of Sri Lanka together with the Ministry of Health initiated the Basic Surgical Skills Course for Surgical SHOs in 2022.

Four SHO training programmes were conducted in 2023 covering Northern, North Central, Uva and Southern

provinces. A total of nearly 200 SHOs were trained in 2023 which included introductory lectures and animal model-based hands-on training in skin suturing, bowel/ vascular anastomoses, tendon repair and abdominal wall closure.

Dr Randima Nanayakkara from the CSSL organised and successfully conducted this training programme while regionally the coordination of the programmes was done by Dr S Selvaganesh, Dr Munipriya Willaraarachchi, Dr Achala Samarasinghe and Dr Vidu Ruchira De Silva.

1	02 nd April	Jaffna
2	18 th May	Polonnaruwa
3	7 th June	Badulla
4	18 th December	Karapitiya



6. Workshops & Webinars

The College was involved in organizing many workshops and webinars during the year, in association with the other specialties and societies, throughout the country with a wide participation.

Three Emergency Sonography for Trauma Care (ESTC) courses were held during the year which were attended not only by surgical related medical officers but also by emergency medicine, Intensive care and other medical specialities. This highly sought-after programme was coordinated and conducted by Dr Mihira Bandara.

11th Conference of the Sri Lanka Spinal Cord Network (SLSCoN) [Affiliated to the SAARC SCS] were held October 2023 at the CSSL premises.

A Cadaveric Operative Surgery Training (COST) programme targeting postgraduate surgical trainees was held at the new Anatomy dissection hall at the UCFM tower of the Faculty of Medicine, Colombo. 50 postgraduate trainees successfully completed the course.

Inaugural Masterclass in Breast and Endocrine Surgery jointly Organized by the Sri Lanka Society of Breast surgeons and Association of Endocrine of Surgeons of Sri Lanka was held at the UCFM Tower, Faculty of Medicine and the National Hospital of Sri Lanka. This workshop included both hands on cadaveric and live operations. Several resource persons from Singapore and India participated in this workshop.

Month	Date	Event	Venue	Co ordinator
February	16th - 17th	Basic Laparoscopic Skills Workshop for Surgical Trainees	Skills Lab, The College of Surgeons of Sri Lanka	Sri Lanka Association of Minimal Access and Digital Surgeons
April	6th	Emergency Sonography for Trauma Care (ESTC)	NHSL Accident Service, Neurotrauma Auditorium	Dr Mihira Bandara
June	29th	Emergency Sonography for Trauma Care (ESTC)	NHSL Accident Service, Neurotrauma Auditorium	Dr Mihira Bandara
July	16th	Webinar on Thoracoscopic Access by Dr Dammika Rasnayake	Online / Zoom	Sri Lanka Association of Minimal Access and Digital Surgeons
October	19th	Emergency Sonography for Trauma Care (ESTC)	Professorial Unit, Teaching Hospital Anuradhapura	Dr Mihira Bandara
	20th - 21st	11th SLSCoN Session	The College of Surgeons of Sri Lanka	Sri Lanka Spinal Cord Network
November	28th	Cadaveric Operative Surgery Training (COST)	Dept of Anatomy, Faculty of Medicine, University of Colombo	Professor Ajith Malalasekera
December	1st - 3rd	Masterclass in Breast and Endocrine Surgery (MaBES)	National Hospital of Sri Lanka & Faculty of Medicine, University of Colombo	Association of Endocrine Surgeons of Sri Lanka & Sri Lanka Society of Breast Surgeons

7. PGIM Accredited Trauma Courses

7.1 The National Trauma Management Course (NTMC)

Fourteen years have passed since the commencement of the NTMC in Sri Lanka in 2009, starting with the training of 10 faculty members being trained in Ahmadabad, in India in 2008.

The College has managed to conduct 61 courses during this 14-year period.

During 2023 eight National Trauma Management Courses were conducted training 435 doctors under the guidance of International Association for Trauma Surgery and Intensive Care (IATSIC).

This included two outstation courses were conducted in Galle and Kurunegala

All these courses were planned and coordinated by Dr Kamal Jayasuriya, Director, NTMC Programme.

He is an IATSIC member, fellow and the Sri Lanka, National Delegate of ISS and a member of the international faculty of DSTC.

The PGIM has recognized the NTMC as a compulsory training course for six of its postgraduate programmes which include Surgery, Anaesthesiology, Intensive care, Military Medicine, Emergency Medicine and Disaster Management.



7.2. The Advanced Trauma Life Support (ATLS®) Course

ATLS® Sri Lanka is an internationally accredited trauma course conducted by the College of Surgeons of Sri Lanka in collaboration with the American College of Surgeons. In 2023, four ATLS provider courses were conducted which trained 62 participants successfully completing the course.

There is a massive demand for ATLS with among both postgraduate trainees and medical officers with over 1000 in the waiting list at present. ATLS team is planning to conduct an instructor

training programme in early 2024 to increase the instructor pool to cater for this rising demand.

Currently the ATLS -Sri Lanka team consists of sixteen instructors headed by the country chair Dr Kirithi Abayajeewa. Over the last 6 years, the programme has attracted many local and overseas applicants from different specialties including Surgery, Anaesthesiology, Critical Care, Emergency Medicine and Sports Medicine.



8. Other Trauma Courses

8.1. The Initial Trauma Care for Nurses (ITCN) Course

Initial Trauma Care for Nurses (ITCN) is the trauma training course conducted by the College with the help of NTMC faculty. Twenty-five courses have been completed and more than 1000 nurses have already been trained for trauma care.

Three ITCN courses were held in June in Galle, in October in KDU and in

December in Kurunegala with the participation of a total of 241 nursing officers in 2023.





**INITIAL TRAUMA CARE
COURSE FOR NURSES**

Organised by College of Surgeons Sri Lanka
With collaboration of Surgical Department, Faculty of Medicine,
Wayamba University and Kurunegala Medical Society

- One day training in initial trauma management for Nurses.
- The course consists of lectures, discussions, skills training & demonstrations.

Trained by Consultant Surgeons & Consultant Anaesthetists

On 14th December 2023
**At the Auditorium,
Kurunegala NTS**

- Course Fee : Rs 1000/=
- Limited to 80 Participants

Apply online now at link or Scan QR
<https://forms.gle/LHsJoURoGymbHnPg9>



 For further details
Contact - Mangalika (070 198 5561)

Dr Ranjith Ellawala
Course Director

Professor Sanjeeva Seneviratne
Honorary Secretary

SPECIALTY EXIT EXAMINATIONS FOR SURGEONS

The College held the second Specialty Exit Examination in urological surgery in 2023. This initiative was led by Professor Srinath Chandrasekera (Chairman, Examinations Sub-committee) with examiner inputs from the Sri Lanka Association of Urological Surgeons.

The examination was held in October where 6 candidates sat the exam out of which 5 were successful obtaining the Certificate of Specialist Training in Urology (CSTUrol) by the College of Surgeons of Sri Lanka. In recognition of

the high standards maintained in the local examination process, the RCPSG will award the Fellowship of their College (FRCPSGlas) without examination for all candidates with the CSTUrol(CSSL).

All components of the examination process were observed and assessed by the RCPSG.

Exit examinations in general surgery and orthopaedics are being planned to be held in the future and later expansion to cover other surgical specialties as well.



THE SRI LANKA SURGICAL CONGRESS 2023

1. Introduction

The Sri Lanka Surgical Congress 2023 was the most important academic event in the annual calendar of the College of Surgeons of Sri Lanka. Surgeons from all over the country as well as from abroad came together to celebrate an academic event that was unparalleled, which was held at the newly built UCFM Tower of the Faculty of Medicine, Colombo.

With “Training the Future Surgeon” as the theme (as detailed in the Introduction to this report), the 2023 Surgical Congress strived to highlight the value of Training the Future Surgeon in varied Congress components and with specific lectures on importance of

training the surgical trainees to meet the future demands.

The Sri Lanka Surgical Congress 2023 was held from 14th to 16th September 2023 at the UCFM Tower of the Faculty of Medicine, Colombo in collaboration with the Royal College of Surgeons of Edinburgh and the SAARC Surgical Care Society.

In addition to the traditional plenary lectures and symposia, an array of exciting small-group academic activities including surgical masterclasses and meet-the expert sessions over breakfast were organized as well as 10 pre-and post-congress workshops.



2. Inauguration Ceremony

The ceremonial inauguration of the Sri Lanka Surgical Congress 2023 was held in the evening of 14th September 2023 at the auditorium of the UCFM Tower of the Faculty of Medicine, Colombo.

The Chief Guest of the event was Professor Neil Mortensen, Immediate Past President of the Royal College of Surgeons of England.

The Guests of Honour were Professor Rowan W Parks, President, The Royal College of Surgeons of Edinburgh, Professor Mike McKirdy, President, The Royal College of Physicians and Surgeons of Glasgow, Professor M D Lamawansa, President, The SAARC Surgical Care Society. It was a special occasion as current or immediate past president of all three English colleges were on the same stage during this prestigious inauguration ceremony which added colour to the event.

Honorary Fellowships of the College were awarded to Dr Satish Goonesinghe (Immediate Past President of the College), Professor Neil Mortensen, Professor Mike McKirdy, Professor Sanjay Jain (President, The Association of Surgeons of India), Col (Dr) Tashi Tenzin (President, Bhutan's Surgical Society), Dr Sritharan Kadirakamanathan (Consultant Upper GI, Laparoscopic and Robotic Surgeon, Mid-Essex Hospitals, NHS Trust, UK), Mr Janindra Warusavitarne (Consultant Colorectal Surgeon, St Marks Hospital, London) and Dr Lalantha Ranasinghe (Senior Consultant General Surgeon).



3. Awards

The following awards were distributed at the event:

Professor P S S Panditharatne Medal
for Anatomy in the MD Surgery (Part 1)
examination - February / March 2022
Dr D S Ranasinghe

for Anatomy in the MD Surgery (Part 1)
examination - September / October
2022

Dr A N Chrishan

Dr P R Anthonis Research Award for
the two best publications in peer
reviewed journals authored by Sri
Lankan surgical trainees in the
previous calendar year

Dr Umesh Jayarajah

Incidence and Patterns of Liver Cancers in Sri
Lanka from 2001 to 2010: Analysis of National
Cancer Registry Data

Dr B M O D Basnayake

Two squamous cell carcinomas of the skin in a
patient with Lynch syndrome

Dr S J Stephen Gold Medal for the best
published article in Sri Lanka Journal of
Surgery 2022

Professor Pramodh
Chandrasinghe

Trends in early onset colorectal cancer
(EOCRC) in a South Asian cohort: data from a
specialized tertiary care center in western Sri
Lanka



4. Scientific Programme

4.1. Research Papers

A total of 109 research papers were presented at the Congress – 34 oral presentations and 75 poster presentations. The oral presentations sessions took place on 13th, 14th September. The best six oral presentations selected during the initial evaluation were presented on 15th September, during the main Congress as Dr Bartholomeusz Prize Session. Abstracts of all presentations were published in a special supplement of the Sri Lanka Journal of Surgery.

The following awards were awarded at the Closing Ceremony held on the 16th September 2023.

Dr Bartholomeusz Prize - Best Oral Presentation by a Surgical trainee

Low-risk thyroid cancer in Sri Lanka: Are we overusing radio-iodine?

Dr Umesh Jayarajah, Dr Hansana Priyan, Dr Harshana Wijayalathge, Dr Mithushan Jesuthasan, Dr Sanjeeva Gunasekara, Prof Sanjeewa Seneviratne, Dr Thiwanka Wijeratne
Department of Surgery, Faculty of Medicine, University of Colombo, Sri Lanka

Best Oral Presentation

Blood Ordering and Utilization Efficiency in Elective Surgical Patients: Retrospective Single Centre Study

Dr A Samarasinghe, Dr R M T Chathuranga, Dr A G Y N Dinendra
Diyathalawa Base Hospital



Dr S A Ediriweera Award for the Best paper on trauma

Comparison of aesthetic outcomes of Simple interrupted suturing with combined dermal and subcuticular suturing in pediatric facial laceration suturing

Dr B M O D Basnayake, Dr Dishan Samarathunga, Dr Arunajith Amarasingha, Dr Gayan Ekanayake
National Hospital, Colombo

Best Paper on HPB Surgery

Clinical characteristics of patients with pancreatic cystic neoplasms presenting to a tertiary care centre in Sri Lanka

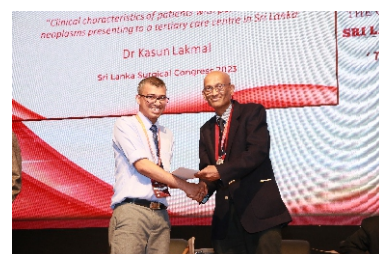
Dr Kasun Lakmal, Dr Bhanu Wijetilake, Prof Aloka Pathirana, Dr Asel Wijesinghe, Dr Hasangi Gamage, Dr J L T K Fernando, Dr Malith Nandasena

University Surgical Unit, Department of Surgery, Faculty of Medical Sciences, USJ - Colombo South Teaching Hospital

Best Poster Presentation

External Breast Prosthesis use, its influencing factors and the impact on quality of life among Postmastectomy patients in Sri Lanka

Dr C D Perera, Dr M D N Perera, Dr C Arambepola, Dr U D Pitigala, Dr N Seneviratne
Faculty of Medicine, University of Colombo



4.2. Plenary Lectures

The following plenary lectures were delivered at the Congress:

Apprentice or Avatar - the trainee surgeon of the future

Professor Neil Mortensen (UK)

Avoiding bile duct injuries during laparoscopic cholecystectomy

Professor Rowan Parks (UK)

Evolution Bariatric Surgery in Asia

Professor Davide Lomanto (Singapore)

Nurturing Values for Impactful Practice: From Learners to Professionals

Professor Dujeeva Samarasekara (Singapore)

Shortening the Laparoscopic Learning Curve through Surgical Simulation

Professor Davide Lomanto (Singapore)

Lecture on Pelvic Dissection

Mr Paul Sutton (UK)

Covid related thrombotic events; our experience and the outcomes

Dr Jawaharlal Senaratne (UK)

New Procedures and the Established Surgeon

Mr Mike McKirdy (UK)

Laser in benign colo-proctology

Dr Wasantha Wijenayake (Sri Lanka)

There was a special lecture in “Counting the Cost” delivered by **Professor S Sivaganesh (Sri Lanka)**



4.3. Symposia

The following symposia were held at the Sri Lanka Surgical Congress 2023:

- HPB - Surgery for colorectal liver metastases
- Occlusive Arterial Disease
- Update on Hernia surgery: Common to less common
- GORD: Assessment and surgery
- Breast Surgery for the future surgeon
- Management of benign oesophageal strictures
- Pearls in Urology
- "Maximum through minimum"
- Future of Minimal Access in Surgery
ELSA - symposium
- Surgical Training in the Region (SAARC)
- COLOCON - COLON
- COLOCON - RECTUM
- Advances in Head Injury Management
- Cardiothoracic & Thoracic Symposium
- Pelvic Trauma and Management - Orthopedic Perspective for General/Trauma Surgeons
- Endocrine Surgery
- Hand surgery, infection and emergency management of trauma
- ISS(IATSIC)- CSSL joint Trauma Session
- Salvage options in Oncological Surgery



4.4. Debate

A debate on "Laparoscopy is panacea for all abdominal surgeries."



4.5. Meet-the-Expert Sessions

Continuing a Congress feature that commenced in 2019, informal early morning small group

discussions were held between experts and small groups of participants (surgeons and trainees).

The topics discussed at these meetings were,

1. Current Management of varicose veins; a case based discussion

Prof Mandika Wijeyaratne
Dr Thanoj Fernando
Dr Aruna Weerasooriya

2. Liver parenchymal transection

Dr Prabath Kumarasinghe
Dr Suchintha Tilakaratne

3. Surgery for Chronic Pancreatitis - Pancreatico-Jejunostomy

Dr Buddhika Dassanayake
Dr Duminda Subasinghe

4. Tips and Tricks in Laparoscopic Fundoplication

Dr Manjula Pathirana

5. Tips and Tricks of Minimal Invasive UGI Cancer Surgeries

Dr Jayamal Ariyaratne
Dr Sritharan Ganeshmoorthy

6. Safe dissection of Calot's triangle

Dr Malith Nandasena



4.6. Orations

Three orations were delivered at the *SLSC 2023*.

Professor R A Navaratne Oration 2023 was delivered by Professor Ajith Malalasekera MBBS (Col), MS (Col), MRCS (Lond), FCSSL Consultant Urological Surgeon, Colombo, Professor in Urology, Department of Anatomy, Genetics and Biomedical Informatics, Faculty of Medicine, University of Colombo on *“Clinico-histopathological, survival and molecular genetic study of urothelial bladder cancer in a cohort of Sri Lankan patients”* on 14th September 2023.

Dr R L Spittel Oration 2023 was delivered by Dr Umesh Jayarajah MBBS (Col), MS (Col), MD Surgery (Col), MRCS (Glasg), FMAS (India) Senior Registrar in General Surgery, Special interest in Endocrine Surgery, Postgraduate Institute of Medicine, University of Colombo, Sri Lanka on *“Epidemiology and care of surgical cancers in Sri Lanka”* on 15th September 2023.

SAARC Oration 2023 was delivered by Professor Pramodh Chandrasinghe MBBS, MD, PhD (Imp. Lon), MRCS, MRCSEd, FRCS, FHEA (UK) Professor in Surgery & Consultant Surgeon, Department of Surgery, Faculty of Medicine, University of Kelaniya on *“Evidence based quality improvement in colorectal cancer care: marching towards homegrown data”* on 16th September 2023.



4.7. Masterclasses

Focused masterclasses on specific surgical topics were conducted by experts during the Congress at the Congress venue. This feature initiated at

the SLSC 22 and continued to this year with excellent response from Congress delegates with early registrations.

	Date	Topic	Speakers
Master Class 01	14th September	Gynecomastia Surgery	Dr Ajith de Silva Dr Pravin Wijesinghe Dr Kanchana Wijesinghe
Master Class 02	14th September	Controversies of Surgical management of thyroid cancer	Dr Kanishka de Silva Dr Sandani Wijerathne
Master Class 03	15th September	Vascular Surgery	Prof Bhagwan Satiani Dr Gayan Bandara Dr Krishna Jain Dr Thilina Gunawardena Dr Hiranya Rajasinghe Dr Lal Seneratne Dr B Saseekaran
Master Class 04	15th September	Management of Biliary calculi	Prof Arinda Dharmapala Dr Malith Nandasena Dr Nilesh Fernandopulle Dr Sujith Wijeratne Mr Michael Silva
Master Class 05	16th September	Branchial plexus injury	Prof Scott Ferris Professor Dave McCombe Dr Kemble Wang
Master Class 06	16th September	Joint Masterclass CSSL & PGIM Surgical training and assessment "Training the surgeon for the 21st century" "How to be an effective surgical trainer" "Workplace based assessments"	Professor Tim Graham Professor Robin Paton Prof Dujeepe Samarasekera Prof Sujith Wijerathne Prof S Sivaganesh Prof Aloka Pathirana Dr Pandula Siribaddana
Master Class 07	16th September	Hemi facial microsomia	Dr Arunajith Amarasinghe Dr Romesh Goonesekera Dr S Pragaash Dr Gayan Ekanayake Prof Manjula Attygalla



5. Pre-congress & Post-congress Workshops

Eleven workshops were held covering varied areas and surgical disciplines in the run up to the SLSC 2023. The last (11th) workshop was

held as a post-Congress event. Workshop venues covered different areas of the island including Colombo, Kandy, Peradeniya etc.

	Date	Topic	Co-ordinator	Venue
Pre-Congress Workshops	16th August	Essential Skills of Surgical Professionalism	Dr Jayindra Fernando	Auditorium, CSSL
	18th August	Techniques in HPB Surgery, Video & Hands-on Workshop	Dr Duminda Subasinghe	Skills lab, Dept of Surgery, Faculty of Medicine, Colombo
	24th & 25th August	National Trauma Management Course (NTMC)	Dr Kamal Jayasuriya	Auditorium, CSSL
	7th September	Emergency Sonography for Trauma Care (ESTC)	Dr Mihira Bandara	Auditorium, Accident Service, NHSL
	7th September	Severe Burns Emergency Management Course	Dr Gayan Ekanayake Dr Yasas Abeywickrama	OPD, NHSL
	9th September	Skills Training in Trauma Nurses (STTN)	Dr Mihira Bandara	Neurotrauma Auditorium, NHSL
	10th September	Soft Tissue Trauma	Dr S Pragaash	Auditorium, CSSL
	11th September	Vascular Trauma	Dr Joel Arudchelvam	Auditorium, CSSL
	12th September	Live Laparoscopic Surgical Workshop	Dr Chathuranga Keppetiyagama	Auditorium, CSSL
	13th September	97th ELSAOP Workshop - Introduction to Surgical Endoscopy	Dr Nilesch Fernandopulle	Skills lab, Dept of Surgery, Faculty of Medicine, Colombo
Post-Congress Workshop	19th September	Live HPB Surgery & Video Based Discussions	Prof Arinda Dharmapala Prof Kuda Galletiya	HPB Division, Dept of Surgery, Faculty of Medicine, Peradeniya

6. Faculty: The Main Congress

International Faculty

- Professor Amit Agarwal (India)
- Professor Moudud Alamgir (Bangladesh)
- Professor Tan Arulampalam (UK)
- Dr Sunil Kumar Sharma Dhakal (Nepal)
- Professor Timothy Graham (UK)
- Professor Sanjay Kumar Jain (India)
- Professor Krishna Jain (USA)
- Dr Aziz Ahmad Jami (Afghanistan)
- Mr Sritharan Kadirkamanathan (UK)
- Dr Raghu Ram Pillarisetti (India)
- Professor Davide Lomanto (Singapore)
- Professor Dujeeva Samarasekara (Singapore)
- Mr Himaz Marzook (UK)
- Mr Mike McKirdy (UK)
- Ms Clare McNaught (UK)
- Professor Neil Mortensen (UK)
- Professor Rowan Parks (UK)
- Professor Robin Paton (UK)
- Professor Sajida Qureshi (UK)
- Dr Hiranya Rajasinghe (USA)
- Professor Rajeev Parameswaran (Singapore)
- Professor Abhay Rane (UK)
- Professor David Richens (UK)
- Professor Kenneth Boffard (South Africa)
- Dr Ray Sarmiento (Philippines)
- Dr Bhagwan Satiani (USA)
- Dr Jawaharlal Senaratne (UK)
- Mr Micheal Silva (UK)
- Mr Paul Sutton (UK)
- Col (Dr) Tashi Tenzin (Bhutan)
- Professor Chiu Ming-Terk (Singapore)
- Mr Janindra Warusavitarne (UK)
- Dr Sujith Wijerathne (Singapore)
- Dr Etsuro Yazaki (UK)
- Professor Scott Ferris (Australia)
- Dr Padmini Hewavitharana (Australia)
- Professor Y S Lee (South Korea)
- Mr Ian Lindsey (UK)
- Dr David McCombe (Australia)
- Dr Danilo Miskovick (UK)
- Dr Rodrigo Perez (Brazil)
- Dr Vani Prasad (Australia)
- Professor Elmin Steyn (South Africa)
- Mr Dale Wimalachandran (UK)
- Dr Kemble Wang (Australia)

Local Faculty

- Dr Arunajith Amarasinghe
- Dr Malaka Amarasinghe
- Dr Jayamal Ariyaratne
- Professor Manjula Attygalla
- Dr Niroshan Atulugama
- Dr Gayan Bandara
- Dr Rasika Bulathsinhala
- Professor Rezni Cassim
- Dr Buddhika Dassanayake
- Dr Ajith de Silva
- Dr Kanishka de Silva
- Professor Arinda Dharmapala
- Dr Gayan Ekanayake
- Dr Ranjith Ellawala
- Dr Aadil Faleel
- Dr Thanoj Fernando
- Professor Ranil Fernando
- Dr Nilesh Fernandopulle
- Professor Bawantha Gamage
- Dr Sritharan Ganeshmoorthy
- Dr Thushan Gooneratne
- Dr Prasanna Gunasena
- Dr Asiri Gunathilaka
- Dr Nalaka Gunawansa
- Dr Thilina Gunawardena
- Dr Sumana Handagala
- Dr Saman Iddagoda
- Dr Kamal Jayasuriya
- Dr Nissanka Jayawardhana
- Dr Nuradh Joseph
- Dr K Kandeepan
- Dr Kolitha Karunadasa
- Dr Chathuranga Keppetiyagama
- Dr Prabath Kumarasinghe
- Dr Rasitha Manatunga
- Dr V P K Mudalige
- Dr Surath Munasinghe
- Dr Charith Nanayakkara
- Dr Randima Nanayakkara
- Dr Malith Nandasena
- Dr Chamikara Palkumbura
- Professor Aloka Pathirana
- Dr Manjula Pathirana
- Dr Narendra Pinto
- Dr S Pragaash
- Dr Amal Priyantha
- Dr Saman Pushpakumara
- Dr Udaya Samarajeewa
- Dr B Saseekaran
- Dr S Sasikumar
- Dr Pandula Siribaddana
- Professor Rohan Siriwardana
- Professor S Sivaganesh
- Dr Duminda Subasinghe
- Dr V Sutharshan
- Dr Suchintha Thilakaratne
- Dr Aruna Weerasooriya
- Dr K Vickneshwaran
- Dr Sankalpa Vithanage
- Dr Wasantha Wijenayake
- Dr Sandani Wijerathne
- Dr Pravin Wijesinghe
- Dr Kanchana Wijesinghe
- Professor Mandika Wijeyaratne

7. Trainees' Night

Trainees' night this year was held on the last day of the congress on the 16th of September at the College Premises.

This was organized by the surgical trainees who are junior and senior affiliated members of the College, as a venture of fellowship and connecting

with the trainers and the foreign resource persons.

It was a fun-filled night with the Sri Lanka Army Band providing music, where over 200 trainers and trainees enjoyed singing and dancing together well beyond the midnight, forgetting their stresses and responsibilities.



8. The College Dinner

The College Dinner this year was held on 15th September at the Cinnamon Lakeside Hotel,

Colombo which was well attended by nearly 200 guests. Mementos were presented to the overseas guests.



9. Trade Exhibition

Trade exhibition by the industry during the SLSC'23 was held concurrently with the academic activities. They were housed within the UCFM Tower which provided the industry partners with excellent space which enables to showcase their products and to collaborate with the participants.

There were 28 trade stalls at the exhibition. The commitment of the sponsors to Sri Lankan surgery is appreciated, for their generous and continuing support.



10. The Steering Committee

The Steering Committee played a key role in the organization of the Sri Lanka Surgical Congress 2023.

Professor Nandadeva Samarasekera
President CSSL

Professor Sanjeewa Seneviratne
Secretary CSSL

Dr Gayan Ekanayake
Congress Co-Chair

Dr Ranga E Wickramarachchi
Congress Co-Chair

Professor Ajith Malalasekera
Academic Co-Chair

Professor Dakshitha Wickramasinghe
Academic Co-Chair

Professor Rezni Cassim
Treasurer CSSL

Dr Malik de Soysa

Dr Thushan Gooneratne

Dr Keshara Ratnatunga

Dr Joel Arudchelvam

Dr Oshan Basnayake

Dr Chathuranga Keppetiyagama

Dr Kavinda Rajapakse

Dr Duminda Subasinghe

Professor S Sivaganesh

The Steering Committee was assisted by the College of Surgeons' Management Team:

Mr S A Dayananda
(Administrative Manager)

Ms Amali Wijesooriya
(Asst. Manager Administration)

Dr Chathusha S Wickramanayake
(Demonstrator)

&

Mr Hirun Dilshan
(Administrative Assistant)



WOMEN IN SURGERY FORUM SRI LANKA (WINSF-SRI LANKA)

The WINS subcommittee saw a steady growth in its membership, and we now have 30 members including trainee surgeons. Our objectives are two-fold: supporting female surgeons and trainee female surgeons in their surgical careers and promoting surgery as a specialty among female medical students.

Through our social media platforms, we have engaged in networking amongst ourselves, sharing thoughts and ideas on some issues related to our practice as surgeons. We have discussions on converting this to a formal mentorship programme in the future.

Apart from this, we conducted two successful “roadshows” promoting the discipline of surgery among female medical students at the Universities of Peradeniya and Ruhuna.

In Peradeniya, we had a stall at the medical careers fair, which turned out to be one of the highlights of the event. A large number of female medical students patronised the stall where two female surgeons sought to dispel some common myths related to women in surgery.

We then moved south to the University of Ruhuna, where we conducted a symposium attended by over 250 female medical students in their 4th year and final year of training. We were privileged to have the distinguished presence of Dr Udayangani Samarakkody, currently a Consultant Paediatric Surgeon in Hamilton, New Zealand for this event. Herself a trail blazer, being the first PGIM board certified Paediatric Surgeon in Sri Lanka, Dr Samarakkody narrated her enthralling journey as a surgeon which undoubtedly inspired many students. She also distributed theatre caps to the medical students which was as well received as her inspiring words. We have made plans to conduct similar events in the Medical Faculties of Universities of Colombo, Kelaniya and Sri Jayawardenapura.

Finally, we were also successful in persuading the Council to launch an official brooch for female surgeons, which they can now adorn at official events of the College.

COLLEGE PROPERTY

1. The Noel & Nora Bartholomeusz Foundation

The College boasts excellent infrastructure and a modern auditorium with excellent IT facilities with the Golden Jubilee refurbishments.

Many book launches, musical evenings and meetings have been held in the College Auditorium by individuals and organizations during 2023.

Installation of Solar Panels

To deal with the high cost of electricity bills of the auditorium the council of the college decided to install solar panels. The funding for this endeavour was provided generously from the ATLS funds. With the solar system coming into action, the electricity bills went down

from approximately Rs. 200,000 to about Rs. 5000 a month (prior to electricity rate hike). This is expected to be a huge cost saving for the college especially with the sharp rise in electricity costs.

Dr Kavinda Rajapakse and Dr Sumana Handagala were instrumental in seeing the completion of this process.



2. The SAARC Surgical Care Society Building, Rajagiriya

This property held by the College is the home of the headquarters of the SAARC Surgical Society representing surgeons of the South Asian region. A part of the premises has been given on rent to the Institute Chemistry

Ceylon on a 2-year renewable agreement and this generates significant income to the College.



INTERNATIONAL RELATIONS

The College of Surgeons of Sri Lanka has developed an excellent relationship with sister Associations in the South Asian region,

Australasia and the United Kingdom. The CSSL also has excellent links with the International Society of Surgery (ISS).

1. The SAARC Surgical Care Society (The SAARC SCS)

The SAARC Surgical Care Society (The SAARC SCS) was established to enhance the corporation among surgeons of the South Asian region. The SAARC SCS was founded in Sri Lanka in 1996, during the CSSL Presidency of Professor APR Aluwihare.

Executive Committee and Business Meetings

- Five Executive committee and business meetings of the society were held through 2023

Sri Lanka Surgical Congress 2023

- The SAARC SCS was associated with Sri Lanka Surgical Congress 2023 of the College of Surgeons of Sri Lanka held between 14th-16th September 2023
- The SAARC Symposium based on the theme 'Surgical training in the SAARC region' was conducted on Day 2 of the Conference with presentation from six SAARC members
- The SAARC oration on the topic 'Evidence based quality improvement in colorectal cancer care: Marching towards homegrown data' was presented by Professor Pramodh Chandrasinghe

- Outgoing President of the SAARC SCS Professor M D Lamawansa of Sri Lanka handed over the Presidency of the society to Professor Sunil Kumar Sharma Dhakal of Nepal
- Dr Dulantha De Silva took over from Professor Bawantha Gamage as the Secretary General of the society

Annual Sessions of the Society of Surgeons of Nepal

- The XV Annual Sessions of the Society of Surgeons of Nepal were held on 1st and 2nd November, 2023 in Kathmandu, Nepal
- The sessions were led by the incumbent President of the SSN Professor Sunil Kumar Sharma Dhakal, also current President of the society.
- Several members of the Society delivered invited SAARC lectures at the conference.



ASICON 2023

- The 82nd Annual Sessions of the Association of Surgeons of India (ASICON 2023) were held 13-16th December 2023 at Visakhapatnam, Andhra Pradesh, India
- The SAARC symposium held as part of the conference was on the theme 'Surgical Training in the region (SAARC)'
- Several invited SAARC lectures were also delivered by Society members at the same conference
- The Icon of Surgery Award 2021 was presented to Col (Dr) Tashi Tenzin of Bhutan at the Conference by the Director General SAARC SCS Headquarters Dr Narendra Pinto
- At the Business Meeting of the SAARC SCS held in conjunction with ASICON 2023, delegates from Nepal confirmed the SAARC Surgical Conference will be held in November 2024 in Pokhara, Nepal

2. Association of Surgeons of India (ASI)

A Sri Lankan delegation was invited to attend the Annual Meeting of the Association of Surgeons of India (ASI) held in Visakhapatnam in December 2023. The delegation comprised of Professor Nandadeva Samarasekera (President CSSL), Dr Jayendra Fernando, Dr Narendra Pinto, Professor Bawantha Gamage and Dr Dulantha De Silva. Professor Bawantha Gamage and Dr Dulantha De Silva delivered invited lectures during the conference. There was a special SAARC Symposium as well. The President CSSL was conferred an Honorary Fellowship of the Association of Surgeons of India at the Meeting while Dr Narendra Pinto was awarded a special appreciation award for his work on Rehabilitation programme.

Fellowship Exchange Programme

An Exchange Fellowship programme was initiated between the college and the Association of Surgeons of India (ASI) to

provide Travel Fellowships each year to three trainees from each country to visit the Annual Congress and to observe work in a selected centre of excellence.

Three Indian Surgical trainees attended the annual congress of the College in September who were provided with free registration for the congress and accommodation.



A Sri Lankan delegation was invited to attend the Annual Meeting of ASI reciprocated by providing three Sri Lankan trainees to attend the annual congress of ASI which was held in Visakhapatnam in December 2023. Three best presenters at the annual congress were selected for this fellowship. In addition to attending the congress three trainees spent additional 2 weeks in centres of excellence of their choice obtaining useful exposures into

their specialities.

Both colleges are dedicated to continuing this endeavour which will enhance the cooperation between the two countries.



3. The Royal College of Surgeons of Edinburgh

The close relationship between the CSSL and the Royal College of Surgeons of Edinburgh (RCSEd) runs back for over 40 years. In 1981, the then President of the RCSEd, Professor John Gillingham presented a mace to the CSSL. The CSSL signed a memorandum of understanding with the RCSEd in 2011 and it was renewed in 2021.

The Sri Lanka Surgical Congress 2023 was held as a joint meeting with the RCSEd. Professor Rowan W Parks, the President RCSEd, Ms. Clare McNaught, Vice President, The Royal College of Surgeons of Edinburgh, Professor Timothy Graham and Mr. Mike Silva represented the Edinburgh College with key contributions.

The RCSEd restarted to conduct MRCS Part B OSCE examination in Colombo from 2023 after a lapse of 3 years which were due to COVID 19 related restrictions. A total of 66 candidates including 58 overseas candidates participated at this examination.

An MRCS examiner training programme and a meeting session between the attending members of the Royal College of Surgeons of Edinburgh and members of the CSSL was held in parallel with the MRCS Part B Colombo examination. Several members of the college participated in these events further enhancing the mutual corporation and friendship between the two colleges.

4. The Royal College of Physicians and Surgeons of Glasgow

The CSSL and the Royal College of Physicians and Surgeons of Glasgow (RCPSG) has had a close relationship with an excellent academic partnership. Assessors from the RCPSG have been evaluating the MD(Surgery) Examination conducted by the Postgraduate Institute of Medicine, University of Colombo. The RCPSG confers MRCSGlas without examination to trainees who obtain MD(Surgery)(Colombo) considering the high standards maintained locally. This has enabled Sri Lankan surgical trainees obtain registration of the General Medical Council in the UK.

The RCPSG has already facilitated and monitored the new Specialty exit examination in Urology conducted by the CSSL (described separately). Candidates

who pass the exit examination and obtain the Certificate of Specialist Training from the CSSL, are conferred FRCSGlas without examination. The initial examination was held in the field of urology, and it is planned to hold exit examinations in other surgical specialties in the future.

The RCPSG signed a memorandum of understanding with the CSSL in 2021. The RCPSG was represented at the SLSC'23 by Professor Mike McKirdy (President, RCPSG), Professor Abhay Rane (Vice President, RCPSG) and Professor David Richens. Discussions were held between the two Colleges during the Sessions on further enhancing the corporation between the two colleges.



LOCAL RELATIONS

1. Ministry of Health

During the year 2023, the College enjoyed a healthy relationship with the Ministry of Health (MoH). The College involvement with the Ministry was a two-way process, and we believe that both parties mutually benefited.

The MoH provided opportunities for the College of Surgeons to engage in several academic activities. These included the Pre-intern Training Programme and the Surgical SHO training programme.

The college appointed representatives continued to support in many of the committees of the Ministry of Health and affiliated other institutes including the

State Pharmaceutical Corporation and the NMRA. College appointed members were active participants in the preparation of essential medicines list that was put out to mitigate the effects of financial crisis that resulted in major shortages of many of the essential medicines.

The College persevered and firmly stood by its nominee to the Board of the National Medicines Regulatory Authority (NMRA) despite numerous attempts made to get its nomination retracted. Dr. Duminda Ariyaratne, the Vice President of the College was finally appointed as the representative of the CSSL.

2. Other Professional Colleges

The CSSL played an active role in the Intercollegiate Committee set up to address the crises in the health sector that occurred with economic downturn of 2022. The Intercollegiate Committee met regularly and advised the MoH on relief measures, rationalization and prioritization. The intercollegiate committee worked tirelessly on many issues relating to irregularities in drug purchasing and approval for drug import with waivers of registration. Due to such action's major financial losses and

potential import of substandard medicines were avoided on many occasions although it could not be stopped completely.

3. Postgraduate Institute of Medicine (PGIM), University of Colombo

The College had been working closely with the PGIM all the time to facilitate and uplift postgraduate training in Surgical specialties in Sri Lanka. Many College members continued to engage in PGIM examinations MD(Surgery) Selection Examination and MD(Surgery) Examination. Invariably almost all members of the Board of Study in Surgery of the PGIM, surgical trainers and examiners are members of the College and so are the surgical trainees of all levels. Professor Nandadeva

Samarasekera, the chairman of the Board of Study was the President of the CSSL as well. The College was represented in the Board of Study by Dr Duminda Ariyaratne (representing the Health Department) and Professor S Sivaganesh (representing Universities). In addition, College members form an integral part of the Board of Study in Orthopaedics and Surgical sub-specialty Boards of Study.

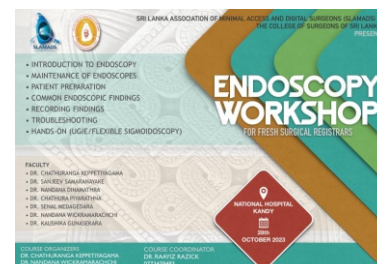
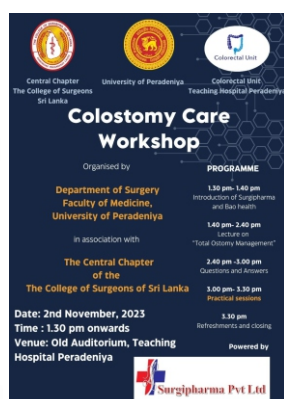
CSSL CHAPTER ACTIVITIES

Several activities were conducted by the Chapters of the College simultaneously with the activities of the College. Active participation of members of these regional chapters helped continue the academic and training of surgical trainees, surgical senior house officers and medical officers in these regions, in addition to making sure fellowship among surgeons of different specialties working in the region.

The College President attended Jaffna to attend the inauguration ceremony of the Northern Chapter Annual Congress which also included Dr M Ganesaratnam Memorial Oration.

Other academic activities organized by the chapters are listed as follows

Date	Topic	Chapter
3 rd & 4 th July	Jaffna Regional Sessions	Northern
12 th September	Live Laparoscopic Surgery Workshop	Central
7 th October	Essential Radiology for Surgeons	Central
12 th October	Colonoscopy Workshop with Hands on Training	Central
14 th October	Essential Radiology for Surgeons	Central
21 st October	Essential Radiology for Surgeons	Central
28 th October	Essential Radiology for Surgeons	Central
28 th October	Endoscopy Workshop for Fresh Surgical Registrars	Central
2 nd November	Colostomy Care Workshop	Central



FELLOWSHIPS

1. Honorary Fellowships

Eight honorary fellowships were awarded to the following, at the Inauguration Ceremony of the Sri Lanka Surgical Congress 2023 in recognition with their outstanding services to the surgical fraternity.



Dr Satish Kumar Goonesinghe
*MB BS(Col), LLB(OUSL), MS(Col), MA(Kel),
FRCS(Edin), FCSSL, Hon FASI*
Consultant Urological Surgeon,
Teaching Hospital, Karapitiya
Immediate Past President,
The College of Surgeons of Sri Lanka



Professor Neil Mortensen
*MA, MBChB, MD, FRCS Eng, Hon FRCPs Glas,
Hon FRCS Ed.*
Chief Guest
Immediate Past President,
The Royal College of Surgeons of
England



Mr Michael John McKirdy
MBChB FRCS FRCS
President,
Royal College of Physicians and
Surgeons of Glasgow



Professor Sanjay Kumar Jain
MS, FRCS (Glasg), FAIS, FIACS, FIAGES
President,
Association of Surgeons of India



Col (Dr) Tashi Tenzin
BSc, MBBS, MD
Consultant General Surgeon and
Neurosurgeon President, Bhutan's
Surgical Society, Bhutan



Dr S Sritharan
FRCS FRCS PhD
Consultant Upper GI, Laparoscopic and
Robotic Surgeon, Mid-Essex Hospitals
NHS trust. Special Advisor to NICE on
Interventional procedures



Mr Janindra Warusavitarne
BMed FRACS PhD
Consultant Colorectal Surgeon and the
lead Surgeon for Inflammatory bowel
diseases at St Mark's Hospital, London



Dr Lalantha Ranasinghe
MBBS (Col), MS (Col), FRCS (Eng)
A founder member and trainer of National
Trauma Management Committee
Consultant General Surgeon with Vascular training
in Sri Lanka and the United Kingdom

2. College Fellowships

The College fellowships for the year 2023, were awarded on the 25th of November 2023, to five senior surgeons.

1. Dr Chandika Anuradha Liyanage
2. Dr Urupelewwe Gamladdalage Nandakumara Amarasinghe
3. Dr Sundaramoorthy Iyer Thuraisamy Sarma
4. Dr Chathuranga Thisara Keppetiyagama
5. Dr Suran Rasika de Almeida



DR NOEL BARTHOLOMEUSZ MEMORIAL ORATION

Dr Noel Bartholomeusz Memorial Oration 2023 was delivered by Dr Umesh Jayarajah MBBS (Col), MD (Col), MRCS (Glas), Senior Registrar in General Surgery on “Lessons learnt in the surgical management of fistula-in-

ano from a dedicated tertiary care centre: looking backward to the future” on 25th November 2023. This oration was held in conjunction with the annual fellowship ceremony of the college of Surgeons of Sri Lanka.



NEW MEMBERS

No	Name	Category
1	Dr V Y Sabaratnam	Life Member
2	Dr T D Gooneratne	Life Member
3	Dr P Pragatheswaran	Life Member
4	Dr S K V Gunasekare	Life Member
5	Dr S C Medagedara	Life Member
6	Dr K Sairam	Life Member
7	Dr B P N Wijerathne	Life Member
8	Dr N D Masakorala	Senior Affiliate
9	Dr J H P W B Jayamaha	Senior Affiliate
10	Dr K M V R Alles	Senior Affiliate
11	Dr S Thiwika	Senior Affiliate
12	Dr I A Kalahe	Senior Affiliate
13	Dr U D P Madushanka	Senior Affiliate
14	Dr J M S Karunarathna	Senior Affiliate
15	Dr N Shanthanayagam	Senior Affiliate
16	Dr D R Samarathunga	Senior Affiliate
17	Dr F X C Denyraj	Senior Affiliate
18	Dr G Niruban	Senior Affiliate
19	Dr T H Pathirana	Senior affiliate
20	Dr M M Muhunthan	Senior Affiliate
21	Dr A M O M Ozaal	Senior Affiliate
22	Dr P K B S C Bandara	Senior Affiliate
23	Dr K Piratheep	Senior Affiliate
24	Dr M F F Mohamed	Senior Affiliate
25	Dr M P N M Premasiri	Senior Affiliate
26	Dr J P J Shelton	Senior Affiliate
27	Dr S S Godahewa	Senior Affiliate
28	Dr B Pragalathan	Senior Affiliate
29	Dr A H M A H Abayasinghe	Senior Affiliate

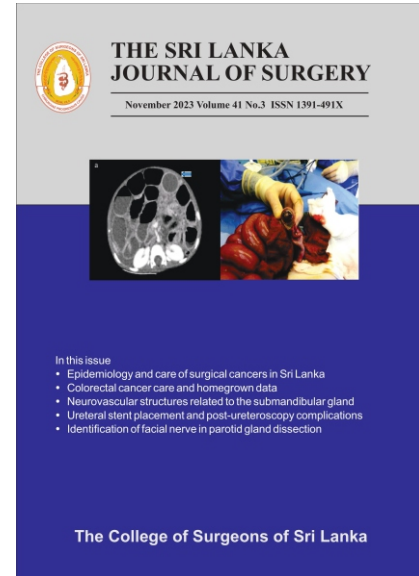
No	Name	Category
30	Dr O P E Perera	Senior Affiliate
31	Dr S T Ekanayake	Senior Affiliate
32	Dr M Gopisanth	Senior Affiliate
33	Dr S Tharshan	Senior Affiliate
34	Dr A Anniestan	Senior Affiliate
35	Dr S Prasanna	Senior Affiliate
36	Dr H W T D Wijayaratne	Senior Affiliate
37	Dr M N M Hiflan	Senior Affiliate
38	Dr R M Raayiz	Senior Affiliate
39	Dr M A R C Jayawardena	Senior Affiliate
40	Dr P Pirakash	Senior Affiliate
41	Dr S S Madawanarachchi	Senior Affiliate
42	Dr N B N W De Silva	Senior Affiliate
43	Dr K G V Saranga	Senior Affiliate
44	Dr A R M Fernando	Senior Affiliate
45	Dr E M M Ekanayaka	Senior Affiliate
46	Dr K P D J K Gunarathne	Senior Affiliate
47	Dr P Sivapalan	Senior Affiliate
48	Dr W M J D Senevirathna	Senior Affiliate
49	Dr C K Nagodavithane	Senior Affiliate
50	Dr G Suthrashan	Senior Affiliate
51	Dr R M G K Rathnayaka	Senior Affiliate
52	Dr M Priatharshan	Senior Affiliate
53	Dr M J M Mikram	Senior Affiliate
54	Dr S A Joseph	Senior Affiliate
55	Dr J A K Karunarathna	Senior Affiliate
56	Dr K G N Kumara	Junior Affiliate
57	Dr M L B N Kumara	Junior Affiliate
58	Dr A N Chrishan	Junior Affiliate

PUBLICATIONS

1. *Sri Lanka Journal Of Surgery*; The College Journal

Four issues of the *Sri Lanka Journal of Surgery*, the official journal of the College of surgeons of Sri Lanka were issued in March, July & November.

The Journal published a supplement in September 2023, containing abstracts of the papers presented at the Sri Lanka Surgical Congress 2023. The Editorial Team led by Professor Ajith Malalasekera.



2. *Suture*; Newsletter

Suture newsletter celebrated another successful year with three issues covering a wide area of news items. The newsletter is one of the platforms where the college communicate with his membership.

This year it contained focused articles, highlighting past surgeons, leisure activities for surgeons, as well as Information on the annual academic sessions. Dr Gayan Ekanayake & Dr Dulantha de Silva lead the editorial team, assisted by Mr Ajith Jayamanne in type setting.

Suture newsletter, editorial team wishes to thank the contributors for sending their valuable insight and important topics they wanted to highlight.



Acknowledgement

The year 2023 was made a successful year with the untiring dedicated work of the dynamic college team. I wish to thank on behalf of the President & the Council, Mr Samarappuli Arachchige Dayananda - Manager Administration, Ms Amali Iresha Wijesooriya - Assistant Manager

Administration, Dr Chathusha Wickramanayake - Demonstrator and Mr Hirun Dilshan - Administrative Assistant. Supporting staff and the Security personnel for keeping the premises clean and secured through out the year.



Professor Sanjeewa Seneviratne
Honorary Secretary
The College of Surgeons of Sri Lanka 2023

22/03/2024



HONORARY TREASURER'S REPORT - 2023

Financial year 2023 was stable for the College of Surgeons of Sri Lanka. The total assets in 2022 is 206.52 and 171.97 million in 2023. Out of the 171.97 million, 101.20 million are non-current assets. Independence Avenue property which is owned by the College is not included under assets in the balance sheet.

The net income over the expenditure is 12.37 million before tax. The total disallowable expenses (depreciation/surcharges) are 11.026 million rupees. The taxable business profit for year 2023/2024 is 10.89 million rupees.

The main contributors to the annual income are, income from the Surgical Congress Rs. 23.77 million, rental from Rajagiriya property 5.08 million, other workshops 5.5 million, hall hiring 2.2 million, MRCS Glasgow 16.508 million, NTMC Course 4.314 million, ATLS 6.66 million & Other courses contributed 0.657 million.

The total administrative and establishment expenditure was 22.067 million with the items of expenditure being staff salaries including EPF / ETF, electricity and water, security expenses, building repairs and depreciation.

I am grateful for the guidance, cooperation and support extended by our President Prof D N Samarasekera, council and the membership of the CSSL.

The contribution by Mr S A Dayananda, Ms Amali and the office staff was invaluable and highly appreciated. We are grateful to D H P Munaweera & Co, our auditors.

Professor Rezni Cassim
Honorary Treasurer
The College of Surgeons of Sri Lanka 2023

22/03/2024





D.H.P. MUNAWEERA & CO.
Chartered Accountants

No. 5/6, Police Park Terrace,
Off Police Park Avenue,
Colombo 05,
Sri Lanka.

Telephone : +94 11 2522803
 : +94 11 2522813
Fax : +94 11 2522803
E-mail : info@munaweera.co.lk

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF THE COLLEGE OF SURGEONS OF SRI LANKA

We have audited the Financial Statements of The College of Surgeons of Sri Lanka, which comprise the Statement of Financial Position as at 31st December 2023 and the Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a Summary of Significant Accounting Policies.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standard (SLAuS) for the Audits of Non Specified Business Enterprises (NonSBEs), which require that we plan and perform the audit to obtain reasonable assurance about whether the said Financial Statements are free of material misstatements. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the said Financial Statements, assessing the Accounting Principles used and significant estimates made by the management, evaluating the overall presentation of the Financial Statements, and determining whether the said Financial Statements are prepared and presented in accordance with the Sri Lanka Accounting Standard for Small and Medium-sized Entities (SLFRS for SMEs). We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the accompanying Financial Statements give a true and fair view of, or present fairly, in all material respects the Financial Position of the Entity as at 31st December 2023 and of its financial performance and its Cash Flows for the year then ended in accordance with Sri Lanka Accounting Standard for Small and Medium-sized Entities (SLFRS for SMEs).

Respective Responsibilities of Management and Auditors

The Management is responsible for maintaining proper accounting records, preparing and presenting these Financial Statements in accordance with the Sri Lanka Accounting Standard for Small and Medium-sized Entities (SLFRS for SMEs). Our responsibility is to express an opinion on these Financial Statements, based on our Audit.

Report on Other Legal and Regulatory Requirements

As required by Section 163 (2) of the Companies Act No. 07 of 2007, and as far as appears from our examination, proper accounting records have been kept by the Company.

D.H.P. MUNAWEERA & COMPANY
CHARTERED ACCOUNTANTS

Colombo

20th March, 2024.

MW/rp/.



THE COLLEGE OF SURGEONS OF SRI LANKA
NO. 6, INDEPENDENCE AVENUE, COLOMBO 7.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31ST DECEMBER

		2023	2022
	Notes	Rs.	Rs.
<u>INCOME</u>			
Membership Fees	3	571,028.24	882,032.38
Fellowship Fees		200,001.05	1,040,003.15
Annual Scientific Sessions	4	162,450.40	9,511,722.75
Workshop Income	5	2,413,837.52	1,041,433.87
Rent Income	6	5,799,997.13	4,817,466.55
Other Income	7	2,038,557.60	3,578,960.73
Other Events Income	8	3,414,304.14	2,385,256.40
Course Income	9	466,798.80	211,687.10
MRCS Exam	10	13,455,923.92	13,576,431.07
NTMC Course	11	1,888,831.98	1,130,502.92
Jaffna Regional Sessions	12	968,990.00	-
Association of Minimal Access & Digital	13	868,555.15	137,002.49
Exchange Gain/(Loss)	14	(132,368.79)	(1,074,683.44)
Donations Received	15	424,925.00	7,518,991.21
		32,541,832.14	44,756,807.18
Administrative & Establishment Expenses	16	(22,067,337.01)	(22,398,914.21)
Donation & Other Operational Expenses	17	(454,000.00)	(7,666,602.82)
Result from Operating Activity		10,020,495.13	14,691,290.15
Finance Cost	18	(73,086.17)	(65,585.31)
Finance Income	19	2,426,058.52	1,223,695.79
Net Finance Income		2,352,972.35	1,158,110.48
Excess of Income Over Expenditure before Tax		12,373,467.48	15,849,400.63
Taxation	20	(3,780,573.81)	(8,469,579.61)
Excess of Income Over Expenditure		8,592,893.66	7,379,821.02
Other Comprehensive Income		-	-
Total Comprehensive Income/ (Deficit) for the year		8,592,893.66	7,379,821.02
Surplus/ (Deficit) Transferred to Accumulated Fund		8,592,893.66	7,379,821.02
Total Comprehensive Income for the year, Transferred to Accumulated Fund & Other Funds		8,592,893.66	7,379,821.02

The Accounting Policies and Notes on Pages 6 through 29 form an integral part of the Financial Statements.



THE COLLEGE OF SURGEONS OF SRI LANKA
NO. 6, INDEPENDENCE AVENUE, COLOMBO 7.
STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER		2023	2022
	Notes	Rs.	Rs.
<u>ASSETS</u>			
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	21	88,749,836.08	93,056,843.93
Intangible Assets	21	479,495.02	599,368.77
Investment Property	22	11,970,798.64	12,802,191.85
		101,200,129.74	106,458,404.55
<u>CURRENT ASSETS</u>			
Inventories	23	3,624,580.00	5,084,165.00
Trade & Other Receivables	24	11,364,364.84	18,848,946.83
Fixed Deposits	25	26,160,029.71	49,856,477.96
Other Current Assets	26	2,468,715.42	1,517,583.91
Cash in hand & at Bank	27	27,156,948.77	24,763,467.56
		70,774,638.74	100,070,641.26
TOTAL ASSETS		171,974,768.48	206,529,045.81
<u>ACCUMULATED FUND & LIABILITIES</u>			
<u>ACCUMULATED FUND</u>			
Balance at the beginning of the year		127,642,607.83	120,262,786.81
Excess of Income Over Expenditure for the year		8,592,893.66	7,379,821.02
		136,235,501.50	127,642,607.83
<u>RESERVES FOR FUNDS</u>			
Professor M.V.P. Peiris - Prize Fund		100,000.00	100,000.00
Professor Anthony Memorial Research Fund		1,500,000.00	1,500,000.00
Dr. S.J. Stephen Gold Medal		1,000,000.00	1,000,000.00
HPB Surgery Scholarship Fund		500,000.00	500,000.00
Dr. M.H. De Zoysa Medal Fund		250,000.00	250,000.00
		3,350,000.00	3,350,000.00
<u>NON-CURRENT LIABILITIES</u>			
Deferred Tax Liability	28	9,634,544.27	9,122,088.99
Other Non-Current Financial Liabilities	29	337,500.00	405,000.00
Provision for Gratuity	30	1,540,000.00	1,456,250.00
		11,512,044.27	10,983,338.99
<u>CURRENT LIABILITIES</u>			
Other Current Financial Liabilities	29	67,500.00	67,500.00
Trade & Other Payables	31	18,545,212.52	61,874,271.12
Provision for Income Tax	32	2,264,510.20	2,611,327.88
		20,877,222.72	64,553,099.00
TOTAL FUNDS & LIABILITIES		171,974,768.48	206,529,045.81

The Governing Board is responsible for the preparation and presentation of these Financial Statements. Approved and signed for and on behalf of the board by,


.....

President

20th March 2024


.....

Treasurer

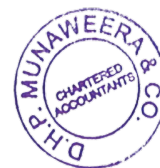
The Accounting Policies and Notes on Pages 6 through 29 form an integral part of the Financial Statements.



THE COLLEGE OF SURGEONS OF SRI LANKA
NO. 6, INDEPENDENCE AVENUE, COLOMBO 7.
STATEMENT OF CHANGES IN EQUITY

	Accumulated Fund	Total
	Rs.	Rs.
Balance as at 01st January 2021	120,262,786.81	120,262,786.81
Excess of Income Over Expenditure	7,379,821.02	7,379,821.02
Other Comprehensive Income	-	-
Balance as at 31st December 2022	127,642,607.83	127,642,607.83
Excess of Income Over Expenditure	8,592,893.66	8,592,893.66
Other Comprehensive Income	-	-
Balance as at 31st December 2023	<u>136,235,501.50</u>	<u>136,235,501.50</u>

The Accounting Policies and Notes on Pages 6 through 29 form an integral part of the Financial Statements.



THE COLLEGE OF SURGEONS OF SRI LANKA
NO. 6, INDEPENDENCE AVENUE, COLOMBO 7.
STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST DECEMBER	2023	2022
	Rs.	Rs.
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Operating Profit/(Loss) before Tax	12,373,467.48	15,849,400.63
<u>Adjustment for,</u>		
Depreciation	10,120,549.56	10,577,978.03
Amortization of Intangible Asset	119,873.75	142,444.93
Amortization of Leasehold Land	67,500.00	67,500.00
Interest Expenses	61,620.00	17,175.00
Finance Income	(2,426,058.52)	(1,223,695.79)
Gratuity Provision	83,750.00	83,750.00
Operating Profit/ (Loss) Before Working Capital Changes	20,400,702.27	25,514,552.80
<u>Changes in Working Capital</u>		
Increase)/ Decrease in Inventories	1,459,585.00	(3,237,535.00)
(Increase)/ Decrease in Trade & Other Receivables	7,484,581.99	9,714,492.15
(Increase)/ Decrease in Other Current Assets	(951,131.51)	556,336.17
Increase/(Decrease) in Trade & Other Payables	(43,329,058.60)	(5,918,788.83)
Increase/(Decrease) in Other Financial Liabilities	(67,500.00)	(135,000.00)
	(15,002,820.85)	26,494,057.29
Interest Paid	(61,620.00)	(17,175.00)
Income Tax Paid	(3,614,936.21)	(3,178,399.00)
Net Cash from/ (used) in Operating Activities	(18,679,377.06)	23,298,483.29
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Property, Plant & Equipment	(5,049,648.50)	(9,506,234.00)
Purchase of Intangible Asset	-	(200,000.00)
Purchase of Investment Properties	-	-
Finance Income	2,426,058.52	1,223,695.79
Net Cash Flow from Investing Activities	(2,623,589.98)	(8,482,538.21)
Net Increase/(Decrease) in Cash & Cash Equivalents	(21,302,967.04)	14,815,945.08
Cash & Cash Equivalents at the beginning of the year	74,619,945.52	59,804,000.44
Cash & Cash Equivalents at the end of the year - Note A	53,316,978.48	74,619,945.52
<u>NOTE A -- CASH & CASH EQUIVALENTS AS AT 31ST DECEMBER</u>		
Fixed Deposits	26,160,029.71	49,856,477.96
Bank Balances	26,751,586.95	23,937,209.14
Cash in hand	405,361.82	826,258.42
	53,316,978.48	74,619,945.52

The Accounting Policies and Notes on Pages 6 through 29 form an integral part of the Financial Statements



THE COLLEGE OF SURGEONS OF SRI LANKA
NO.06, INDEPENDENCE AVENUE, COLOMBO 07.
NOTES TO THE FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

1.1 General

The College of Surgeons of Sri Lanka was incorporated and domiciled in Sri Lanka on 24th October 2008 as an Association limited by guarantee. The registered office is situated at No.06, Independence Avenue Colombo 07.

1.2 Principal Activities & Nature of Operations

The other principal activities of the Association are:

- Advancement of the science and art of surgery
- To promote post - graduate education in surgery
- To monitor and maintain standards of excellence in surgical care
- Prevention of surgical morbidity
- To promote contact and fellowship among those engaged in the practice and advancement of surgery

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The Financial Statements of the College have been prepared on a historical cost basis, except for Derivative Financial Instruments, Financial Assets and Liabilities which have been measured at fair value.

2.2 Statement of Compliance

The Financial Statements of the College have been prepared in accordance with Sri Lanka Accounting Standards for Small and Medium-sized Entities ("SLFRS" for SMEs) as issued by the Institute of Chartered Accountants of Sri Lanka.

2.3 Significant Accounting Judgements, Estimates and Assumptions

In the process of applying the College's accounting policies, management has exercised judgement and estimates in determining the amounts recognized in the Financial Statements. Use of available information, estimates and assumptions and application of judgement is inherent in the preparation of the Financial Statements as they affect the application of accounting policies and the recorded amounts in the Financial Statements.

The College believes its estimates including the valuation of assets and liabilities are appropriate. Estimates and underlying assumptions are reviewed on a continuous basis. However the actual results may differ from those estimates. The most significant uses of judgements and estimates are as follows:



THE COLLEGE OF SURGEONS OF SRI LANKA
NO.06, INDEPENDENCE AVENUE, COLOMBO 07.
NOTES TO THE FINANCIAL STATEMENTS

2.3.1 Judgements

Taxation

The College is subject to income tax and other taxes. The liability to Taxation has been computed in accordance with the provisions of the Inland Revenue Act No.24 of 2017 and the amendments thereto.

The College recognized assets and liabilities for current, deferred and other taxes based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income and deferred tax amounts in the period in which the determination is made.

2.3.2 Estimates & Assumptions

Going Concern

The Council has made an assessment on the College's ability to continue as a going concern and is satisfied that it has the resources to continue in operation for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the College's ability to continue as a going concern. Therefore, the Financial Statements continue to be prepared on the going concern basis.

Fair Value of Financial Instruments

Where the fair values of financial assets and financial liabilities recorded in the Statement of Financial Position cannot be derived from active markets, they are determined using a variety of valuation techniques that include the use of mathematical models. The inputs to these models are derived from observable market data where possible, but if this is not available, judgement is required establishing fair values.

2.4 Foreign Currency Translation

The Financial Statements are presented in Sri Lankan Rupees (Rs.) which is the College's functional and presentation currency.

Transactions in foreign currencies are initially recorded at the spot middle rate of exchange ruling at the date of the transaction

Monetary assets and liabilities denominated in foreign currencies are retranslated at the spot middle rate of exchange at the reporting date. All differences arising on non-trading activities are taken to 'Other Operating Income' in the Income Statement. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the spot exchange rates as at the date of recognition.



THE COLLEGE OF SURGEONS OF SRI LANKA
NO.06, INDEPENDENCE AVENUE, COLOMBO 07.
NOTES TO THE FINANCIAL STATEMENTS

2.5 Financial Instruments

2.5.1 Financial Assets

The College determines the classification of its Financial Assets at initial recognition as per the scope of Section 11 & 12 of Sri Lanka Accounting Standard for SMEs (SLFRS for SMEs).

All Financial Assets are recognized initially at fair value plus, in the case of assets not at fair value through Profit or Loss, directly attributable transaction costs.

The College initially recognizes loans and receivables and deposits on the date that they are originated. All other Financial Assets (including assets designated at fair value through Profit or Loss) are recognized initially on the trade date at which The College becomes a party to the contractual provisions of the instrument.

The College derecognizes a Financial Asset when the contractual rights to the Cash Flows from the asset expires, or it transfers the rights to receive the contractual Cash Flows on the Financial Asset in a transaction in which substantially all the risks and rewards of ownership of the Financial Asset is transferred. Any interest in transferred Financial Assets that is created or retained by The College is recognized as a separate asset or liability.

Financial Assets and Liabilities are off-set and the net amount is presented in the Statement of Financial Position when and only when, The College has a legal right to off-set the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

The Financial Assets of The College include cash and short term investments and trade and other receivables.

2.5.2 Impairment of Financial Assets

The College assesses at each reporting date whether there is any objective evidence that a Financial Asset or a group of Financial Assets is impaired and if such impairment has occurred, that amount of impairment is calculated by taking the difference between the assets carrying amount and the present value of estimated future Cash Flow.

2.6 Property, Plant & Equipment

Property, Plant and Equipment are stated at cost excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Changes in the expected useful life are accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates.

The College reviews its assets' residual values, useful lives and method of depreciation at each reporting date. Judgement by the management is exercised in the estimation of these values, rates, methods and hence they are subject to uncertainty.



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Depreciation on other Property, Plant & Equipment have been provided on the reducing balance method so as to write-down the cost of Property, Plant & Equipment to their residual values over their estimated useful lives from the time the asset is placed in use. Lands are not depreciated. Depreciation rates are as follows:

Furniture & Fittings	20%
Office Equipment	20%
Computers	20%
Air-Condition	20%
Buildings	5%
Curtains & Carpets	25%
D-Freezer	20%
Intangible Assets	20%

Leasehold Properties and Improvements are amortized over the lease period
This lease is for 30 years, the Lessor being the Urban Development Authority. This asset is amortized equally over the period of lease.

Property, Plant and Equipment are derecognized on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in 'Other Operating Income' or 'Other Operating Expenses' as appropriate in the Income Statement in the year the asset is de-recognized.

2.7 Investment property

The property which is not occupied by the College and held to earn rental income are classified as investment property. Investment property is carried at Cost less Accumulated Depreciation.

2.8 Inventories

Inventories are valued at lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and selling expenses. Cost is determined using the first-in, first-out (FIFO) method.

At each reporting date, inventories are assessed for impairment. If inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognized immediately in Profit or Loss.

2.9 Liabilities & Provisions

Liabilities classified as current liabilities on the Statement of Financial Position are those which fall due for payment on demand or within one year from the reporting date. Non-current Liabilities are those balances that fall due for payment after one year from the reporting date.

All known liabilities have been accounted for in preparing these Financial Statements. Provisions and Liabilities are recognized when The College has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

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2.9.1 Employee Benefit Liabilities

2.9.1.1 Defined Benefit Plan – Gratuity

The College is liable to pay gratuity in terms of the Payment of Gratuity Act No. 12 of 1983.

However, according to the payment of Gratuity Act No. 12 of 1983, the liability only arises upon completion of five (5) years of continued service. The gratuity liability is not externally funded nor actuarially valued.

2.9.1.2 Defined Contribution Plans - Employees’ Provident Fund and Employees’ Trust Fund

Employees are eligible for Employees’ Provident Fund and Employees’ Trust Fund contributions in line with respective statutes and regulations.

2.9.2 Provisions

Provisions are recognized when the College has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to any provision is presented in the Income Statement net of any reimbursement.

2.9.3 Trade & Other Payables

Trade Payables are recognized initially at the transaction price and subsequently measured at amortized cost using the effective interest method.

2.10 Taxes

2.10.1 Current Tax

Current tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the reporting date.

2.10.2 Deferred Tax

Deferred tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognized for all taxable temporary differences, except where deferred tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither the accounting profit nor taxable profit or loss. In respect of taxable temporary differences associated with investments in subsidiaries, where the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.



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Deferred tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized except where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; or in respect of deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred Tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable Entity and the same taxation authority.

2.11 Borrowing Costs

All Borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that The Collage incurs in connection with the borrowing of funds.

2.12 Capital Commitments & Contingent Liabilities

Contingent liabilities are possible obligations whose existence will be confirmed only by uncertain future events or present obligations where the transfer of economic benefits is not probable or cannot be reliably measured. Capital commitments and contingent liabilities of the Collage are disclosed in the respective notes to the Financial Statements.

2.13 Cash & Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

2.14 Statement of Comprehensive Income

2.14.1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to The Collage and the revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.



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2.14.1. (a) Interest Income and Donations

Interest income is recognized using the effective interest method. Donation is recognized on Cash basis.

2.14.1. (b) Rental Income

Rental income from investment property that is leased to a third party under an operating lease is recognized in the statement of comprehensive income on a straight-line basis over the lease term and is included in 'other income'.

2.14.1 (c) Others

Gains and losses of a revenue nature on the disposal of Property, Plant & Equipment and other non-current assets including investments are recognized by comparing the net sales proceeds with the carrying amount of the corresponding asset and are recognized net within 'other income' in Profit and Loss.

2.14.2 Expenditure Recognition

Expenses are recognized in profit or loss on the basis of a direct association between the costs incurred and the earning of specific items of income. All expenditure incurred in the running of the business and in maintaining the Property, Plant & Equipment in a state of efficiency has been charged to income in arriving at the profit for the year. For the purpose of presentation of Statement of Comprehensive Income the Directors are of the opinion that 'function of expenses method' presents fairly the elements of the Collage's performance, and hence such presentation method is adopted.

2.15 Related Party Transactions

Disclosure is made in respect of transactions in which one party has the ability to control or exercise significant influence over the financial and operating policies, decision of the other irrespective of whether a price is being charged.

2.16 Events after the Reporting Date

All material events occurring after the reporting date have been considered and where necessary adjustments have been made to the Financial Statements.

2.17 Cash Flow Statement

The Cash Flow Statement has been prepared using the indirect method.

2.18 Comparative Information

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of the previous period for all amounts reported in the Financial Statements in order to enhance the understanding of the Financial Statements of the current period and to improve the inter- period comparability. The Accounting Policies set out above have been applied consistently to all periods presented in these Financial Statements. When the presentation or classification of items in the Financial Statements have been amended, comparative amounts have also been reclassified to conform with the current year in order to provide a better presentation.



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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER		Notes	2023	2022
			Rs.	Rs.
3	<u>MEMBERSHIP FEES</u>			
	Membership Fees		350,000.92	630,007.18
	Associate/Senior Affiliate Membership Fees		221,027.32	252,025.20
			571,028.24	882,032.38
4	<u>INCOME & EXPENDITURE ACCOUNT OF THE SRI LANKA SURGICAL CONGRESS</u>			
	<u>Income</u>			
	Sponsorship Income		19,874,291.00	25,395,691.00
	Registration Fees		2,072,348.51	1,555,748.02
	Net Income from Sri Lanka Surgical Congress Work-shop	4.1	342,171.98	484,628.50
	Sri Lanka Surgical Congress Banquet Ticket Income		1,480,000.00	2,460,000.00
	Sale of Congress Publications		-	3,950.00
	Master Classes		4,001.40	17,001.96
			23,772,812.89	29,917,019.48
	<u>Expenses</u>			
	Accommodation, Food & Beverages of Participants		15,700,341.98	10,582,884.92
	Advertisement		-	224,250.00
	Audio & Video System Expenses		1,912,000.00	1,617,000.00
	Awards & Presents		327,000.00	491,800.00
	Cultural Show		250,000.00	117,160.00
	Event Organizing Fees		950,000.00	-
	Helper Charges		143,000.00	290,000.00
	Honorarium		97,500.00	97,500.00
	Internet Expenses		-	50,000.00
	Miscellaneous Expenses		22,735.00	522,509.60
	Music Band		237,631.00	150,000.00
	Photographer/Album & Flower Decorations		321,000.00	411,000.00
	Postage & Courier		234.51	2,460.00
	Printing & Stationery		678,535.00	1,556,225.00
	Travelling & Transport		784,720.00	564,165.00
	Cleaning		-	276,928.77
	Electricity		-	62,013.44
	Exhibition Stall Arrangement		350,000.00	2,529,000.00
	Conference Bags		800,000.00	525,000.00
	Hiring Furniture & Coffee Machine		638,090.00	335,400.00
	Cost of History of Surgery Books		397,575.00	-
			23,610,362.49	20,405,296.73
	Excess of Income Over Expenditure		162,450.40	9,511,722.75



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FOR THE YEAR ENDED 31ST DECEMBER

	2023	2022
	Rs.	Rs.
4.1 <u>SLSC Pre-Congress & Post-Congress Work-shop Income</u>		
<u>Income</u>		
Emergency Sonography Work Shop	205,066.50	225,005.00
Essential Skills of Surgical Work Shop	42,010.92	25,009.10
Soft Tissue Management Work Shop	44,001.40	230,502.55
Skills Trauma Nurses (STTN)	102,038.92	-
Vascular Trauma Work Shop	94,519.37	-
Hand Surgery Work Shop	-	213,003.15
Case Based Discussion on Organ Transplant Work Shop	-	58,758.86
Severe Burns Work Shop	-	57,000.84
Masterclass in Minimal Access Thoracic Surgery	-	26,786.33
Live Laparoscopic Work Shop & Panel Discussion	68,011.48	37,003.71
ELSA Workshop	100,024.50	-
Management of Upper UT Injuries Work Shop	-	30,000.42
Clinical Photography Work Shop	-	24,000.07
Cervical Block Dissection Work Shop	-	34,007.35
	655,673.09	961,077.38
<u>Expenses</u>		
Emergency Sonography Work Shop	76,185.00	141,519.00
Essential Skills of Surgical Work Shop	42,974.81	13,275.17
Soft Tissue Management Work Shop	54,995.07	148,275.17
Skills Trauma Nurses (STTN)	93,517.00	-
Vascular Trauma Work Shop	45,829.23	-
Hand Surgery Work Shop	-	128,033.56
Case Based Discussion on Organ Transplant Work Shop	-	9,395.98
Severe Burns Work Shop	-	32,360.00
Masterclass in Minimal Access Thoracic Surgery	-	3,590.00
	313,501.11	476,448.88
Excess of Income Over Expenditure/ (Expenditure Over Income)	342,171.98	484,628.50



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FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
		Rs.	Rs.
5	<u>OTHER WORK SHOP - INCOME & EXPENSES</u>		
	<u>Income</u>		
	Basic Laparoscopic Skills Work Shop	60,005.81	199,000.00
	Emergency Sonography for Trauma	765,264.75	186,003.77
	Initial Trauma Care for Nurses	287,500.00	-
	Masterclass in Breast & Endoscrine	3,800,924.69	-
	Decision Making in Major Trauma	584,910.58	-
	SHO Training Program	-	1,000,000.00
	Skills Training in Trauma Nurses	-	137,113.72
	Hands on Endoscopy for Surgical Registrars	28,509.88	18,000.00
		5,527,115.71	1,540,117.49
	<u>Expenses</u>		
	Basic Laparoscopic Skills Work Shop	44,932.93	222,242.08
	Emergency Sonography for Trauma	161,578.50	101,879.00
	Initial Trauma Care for Nurses	117,970.00	13,040.00
	Masterclass in Breast & Endoscopy	2,094,929.78	-
	Decision Making in Major Trauma	432,020.52	-
	SHO Training Program	261,846.46	90,505.00
	Skills Training in Trauma Nurses	-	71,017.54
		3,113,278.19	498,683.62
	Excess of Income Over Expenditure/ (Expenditure Over Income)	2,413,837.52	1,041,433.87



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FOR THE YEAR ENDED 31ST DECEMBER	2023		2022	
	Rs.	Rs.	Rs.	Rs.
8 <u>OTHER EVENTS INCOME</u>				
Income of ATLS Program	6,660,550.00		5,951,407.00	
Expenses for ATLS Program	<u>(4,000,788.58)</u>	2,659,761.42	<u>(4,144,363.00)</u>	1,807,044.00
Income of Induction Ceremony	2,925,400.00		-	
Expenses for Induction Ceremony	<u>(3,025,479.00)</u>	(100,079.00)	<u>(928,022.89)</u>	(928,022.89)
Receipts for Specialist Exit Exam in Urology	1,150,783.72		2,588,000.00	
Cost of Specialist Exit Exam in Urology	<u>(259,642.00)</u>	891,141.72	<u>(1,023,034.71)</u>	1,564,965.29
Receipts Overseas Meetings with Other Institutions	-		-	
Expenses for Overseas Meetings with Other Institutions	<u>(36,520.00)</u>	(36,520.00)	<u>(13,730.00)</u>	(13,730.00)
Receipts for Road Safety Poster Competition	-		-	
Expenses for Road Safety Poster Competition	<u>-</u>	-	<u>(45,000.00)</u>	(45,000.00)
		<u>3,414,304.14</u>		<u>2,385,256.40</u>
9 <u>INCOME & EXPENDITURE ACCOUNT OF COURSES</u>				
<u>Income</u>				
SETS Courses Income			417,076.76	229,517.16
ERPM Preparatory Courses Income			<u>240,548.59</u>	<u>170,007.98</u>
			<u>657,625.35</u>	<u>399,525.14</u>
<u>Expenses</u>				
SETS Expenses			190,826.55	137,838.04
ERPM Preparatory Courses Expenses			<u>-</u>	<u>50,000.00</u>
			<u>190,826.55</u>	<u>187,838.04</u>
Excess of Income Over Expenditure			<u>466,798.80</u>	<u>211,687.10</u>



THE COLLEGE OF SURGEONS OF SRI LANKA
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FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
	Notes	Rs.	Rs.
10	<u>INCOME & EXPENDITURE ACCOUNT OF MRCS EXAMINATION</u>		
Net Income from MRCS Glasgow Exam	10.1	11,209,231.97	13,601,291.07
Net Income from MRCS Glasgow Exam	10.2	-	(24,860.00)
Net Income from MRCS OSCE Edinburgh Exam	10.3	2,246,691.95	-
		13,455,923.92	13,576,431.07
10.1	<u>Net Income from MRCS Glasgow Exam</u>		
<u>Income</u>			
MRCS Glasgow Processing Fee		16,508,420.36	21,776,224.94
		16,508,420.36	21,776,224.94
<u>Expenses</u>			
RCPSG Quality Assurance Fee		3,363,181.60	3,595,675.20
RCPSG Examiner Travelling Expenses		1,936,006.79	4,579,258.67
		5,299,188.39	8,174,933.87
Excess of Income Over Expenditure		11,209,231.97	13,601,291.07
10.2	<u>Net Income from MRCS Examiners Course</u>		
<u>Income</u>			
MRCS Examiners Course		-	-
		-	-
<u>Expenses</u>			
MRCS Examiners Course		-	24,860.00
		-	24,860.00
Excess of Income Over Expenditure		-	(24,860.00)
10.3	<u>Net Income from MRCS OSCE Edinburgh Exam</u>		
<u>Income</u>			
MRCS OSCE Edin Exam		4,174,819.23	-
		4,174,819.23	-
<u>Expenses</u>			
Stall Arrangement		280,000.00	-
Hall Charges		340,000.00	-
Printing & Stationery		14,168.00	-
Plaques		33,180.00	-
Material & Equipment		70,993.36	-
Staff & Helper Payment		151,000.00	-
Payment for Patients		224,000.00	-
Food & Beverage		814,030.00	-
Travelling & Transport		755.92	-
		1,928,127.28	-
Excess of Income Over Expenditure		2,246,691.95	-



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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
		Rs.	Rs.
11	<u>NTMC COURSES</u>		
	<u>Income</u>		
	Contribution & Registration Fees	4,314,032.49	5,118,939.97
		4,314,032.49	5,118,939.97
	<u>Expenses</u>		
	Electricity	461,364.63	236,097.72
	Food & Beverage	1,684,104.38	1,748,750.00
	Helper Charges	34,000.00	26,500.00
	Material & Equipment	187,167.00	197,882.33
	Printing & Stationery	-	58,575.00
	Travelling & Courier	14,910.00	20,850.00
	NTMC Felicitation Dinner	-	1,562,262.00
	NTMC Workshop Expenses	43,654.50	126,020.00
	Accommodation	-	11,500.00
		2,425,200.51	3,988,437.05
	Excess of Income over Expenditure	1,888,831.98	1,130,502.92
12	<u>JAFFNA REGIONAL SESSIONS</u>		
	<u>Income</u>		
	Sponsorship	2,100,000.00	-
		2,100,000.00	-
	<u>Expenses</u>		
	Accommodation, Food and Beverage	1,039,295.00	-
	Printing & Stationery	91,715.00	-
		1,131,010.00	-
	Excess of Income over Expenditure	968,990.00	-



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FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
		Rs.	Rs.
13	<u>INCOME & EXPENDITURE ACCOUNT OF THE ASSOCIATION OF MINIMAL ACCESS & DIGITAL</u>		
	<u>Income</u>		
	SLAMADS Membership	205,387.50	140,002.49
	Sale of SLAMADS Tie	60,000.00	-
	AMASI Skill Course & Induction	6,681,524.00	-
	Other Income	200,000.00	-
		7,146,911.50	140,002.49
	<u>Expenses</u>		
	Cost of SLAMADS Tie Sale	46,660.00	-
	SLAMADS & AMASI Joint Session	4,196,242.35	-
	SLAMADS Induction	1,674,159.00	-
	Other Expenses	361,295.00	3,000.00
		6,278,356.35	3,000.00
	Excess of Income Over Expenditure/ (Expenditure Over Income)	868,555.15	137,002.49
14	<u>EXCHANGE GAIN/(LOSS)</u>		
	Exchange Loss	(132,368.79)	(1,074,683.44)
		(132,368.79)	(1,074,683.44)
15	<u>DONATIONS RECEIVED</u>		
	Donations to Skills Lab Project	424,925.00	474,825.00
	Medical Assistance Donation	-	2,959,781.33
	Contribution for IT Implementation	-	500,000.00
	Donations Received for SLHPBA	-	3,584,384.88
		424,925.00	7,518,991.21



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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
		Rs.	Rs.
16	<u>ADMINISTRATIVE & ESTABLISHMENT EXPENSES</u>		
	Salaries, Allowances & Bonus	3,044,500.00	2,874,500.00
	Employee's Provident Fund	241,200.00	241,200.00
	Employee's Trust Fund	60,300.00	60,300.00
	A.G.M. & Council Meeting Expenses	625,246.00	541,892.96
	Amortization of Intangible Asset	119,873.75	142,444.93
	Amortization of Leasehold Land	67,500.00	67,500.00
	Audit Fees	150,000.00	130,000.00
	Building Repairs & Maintenance	1,157,503.00	79,004.00
	Council Election Expenses	94,440.00	121,332.00
	Depreciation	10,120,549.56	10,577,978.03
	Electricity	245,584.55	365,311.09
	Funeral Expenses	12,900.00	23,910.00
	Website & Mobile App Maintenance	190,000.00	206,833.33
	Nestea & Soft Drinks	6,415.00	27,625.00
	Office Maintenance & Cleaning	1,220,658.70	1,769,063.23
	Gratuity Provision	83,750.00	83,750.00
	Photograph Expenses	53,000.00	59,000.00
	Printing, Stationery, Postage & Courier	80,578.06	131,776.47
	Rates & Taxes	343,343.00	227,920.00
	Repairs & Maintenance of Office Equipment	289,175.95	370,610.08
	Secretarial Fees	129,295.00	55,223.20
	Security Charges	1,527,021.30	1,924,105.25
	Telephone, Fax, E- mail & Internet	255,891.39	228,076.95
	Temporary Demonstrators	700,000.00	625,000.00
	Travelling	37,690.00	118,543.00
	T-Shirts, Cufflinks, Tie & Surgery History Book Donated	45,555.00	65,325.00
	Water	153,430.52	145,778.21
	Legal Fee	-	882,661.00
	Insurance	84,148.20	77,050.48
	CSSL Online Archive Development	746,750.00	105,000.00
	Urban Development Authority Charges	14,141.25	16,200.00
	Other Expenses	154,421.78	54,000.00
	ETF Surcharges	2,475.00	-
	Business Tax	10,000.00	-
		22,067,337.01	22,398,914.21



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER		2023	2022
		Rs.	Rs.
17	<u>DONATION & OTHER OPERATIONAL EXPENSES</u>		
	Donations for SLHPBA	454,000.00	3,128,108.25
	Medical Assistance Donation	-	4,538,494.57
		454,000.00	7,666,602.82
18	<u>FINANCE COST</u>		
	Bank Charges & Debit Tax	61,620.00	17,175.00
	Charges for Fund Transfers	10,674.89	3,100.00
	Credit Card Commissions	791.28	310.31
	Gateway Payment Facility	-	45,000.00
		73,086.17	65,585.31
19	<u>FINANCE INCOME</u>		
	Interest on Fixed Deposits	2,377,529.48	1,188,106.32
	Interest on Foreign Currency Savings Accounts	48,529.04	35,589.47
		2,426,058.52	1,223,695.79
20	<u>TAXATION</u>		
	Income Tax	3,268,118.53	3,611,328.26
	Deferred Tax	512,455.28	4,858,251.35
		3,780,573.81	8,469,579.61



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

21 PROPERTY, PLANT & EQUIPMENT

<u>COST</u>	Cost as at 01/01/2023 Rs.	Additions during the year Rs.	Disposals during the year Rs.	Transfers during the year Rs.	Cost as at 31/12/2023 Rs.
Freehold Land & Buildings	34,840,783.15	-	-	-	34,840,783.15
Boundary Wall	324,500.00	-	-	-	324,500.00
Water Tanks	67,691.40	-	-	-	67,691.40
Garden	5,031,200.00	-	-	-	5,031,200.00
Furniture & Fittings	6,805,875.11	-	-	-	6,805,875.11
Office Equipment	4,869,033.56	218,500.00	-	-	5,087,533.56
Computers	1,626,799.04	463,100.00	-	-	2,089,899.04
Electrical Equipment	9,600,229.84	97,048.50	-	-	9,697,278.34
Fire Extinguisher	6,400.00	-	-	-	6,400.00
Sign Board	372,000.00	-	-	-	372,000.00
Solar Panel	5,113,000.00	4,225,000.00	-	-	9,338,000.00
Swing Gate	654,500.00	-	-	-	654,500.00
Air Conditioners	384,690.00	-	-	-	384,690.00
Auditorium - Building	30,959,333.37	-	-	-	30,959,333.37
Auditorium - Air Conditioners	2,902,261.40	-	-	-	2,902,261.40
Auditorium - Curtains, Carpets & Chair Covered	1,336,701.90	-	-	-	1,336,701.90
Auditorium - Furniture & Fittings	15,550.00	-	-	-	15,550.00
Auditorium - Electrical Equipment	7,745,161.20	46,000.00	-	-	7,791,161.20
Training Center - Building	1,547,219.05	-	-	-	1,547,219.05
Training Center - Air Conditioners	401,481.00	-	-	-	401,481.00
Training Center - D Freezer	131,800.00	-	-	-	131,800.00
Training Center - Furniture	279,132.00	-	-	-	279,132.00
Training Center - Printers	164,500.00	-	-	-	164,500.00
Training Centre - Computer	182,000.00	-	-	-	182,000.00
Training Centre - Surgical Equipment	123,875.00	-	-	-	123,875.00
Museum - Building	9,522,500.00	-	-	-	9,522,500.00
Museum - Air Conditioners	410,188.00	-	-	-	410,188.00
Museum - Electrical Equipment	289,000.00	-	-	-	289,000.00
Museum - Furniture & Fittings	270,000.00	-	-	-	270,000.00
Museum - Display Items	50,000.00	-	-	-	50,000.00
Airway Manikins	1,340,000.00	-	-	-	1,340,000.00
	127,367,405.02	5,049,648.50	-	-	132,417,053.52
Leasehold Land	1,485,000.00	-	-	-	1,485,000.00
	1,485,000.00	-	-	-	1,485,000.00
TOTAL	128,852,405.02	5,049,648.50	-	-	133,902,053.52

(Contd/.....)



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

21 PROPERTY, PLANT & EQUIPMENT (CONTD/.....)

<u>ACCUMULATED DEPRECIATION</u>	Accumulated Depreciation as at 01/01/2023	Depreciation/ Amortization for the year	Disposal during the year	Transfers during the year	Accumulated Depreciation as at 31/12/2023
	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	1,602,301.24	1,661,924.10	-	-	3,264,225.34
Boundary Wall	131,019.41	9,674.03	-	-	140,693.44
Water Tanks	59,046.87	1,728.91	-	-	60,775.78
Garden	1,054,851.04	795,269.79	-	-	1,850,120.83
Furniture & Fittings	2,779,257.03	805,323.62	-	-	3,584,580.65
Office Equipment	4,073,942.14	160,215.54	-	-	4,234,157.68
Computers	1,230,784.02	88,749.66	-	-	1,319,533.68
Electrical Equipment	2,916,107.42	1,350,384.69	-	-	4,266,492.11
Fire Extinguisher	5,770.07	125.99	-	-	5,896.06
Sign Board	150,565.76	44,286.85	-	-	194,852.61
Solar Panel	1,729,532.03	878,104.55	-	-	2,607,636.58
Swing Gate	146,424.87	101,615.03	-	-	248,039.90
Air Conditioners	269,041.50	23,129.70	-	-	292,171.20
Auditorium - Building	10,968,245.41	999,554.40	-	-	11,967,799.81
Auditorium - Air Conditioners	2,429,181.01	94,616.08	-	-	2,523,797.09
Auditorium - Curtains, Carpets & Chair Covered	651,972.32	171,182.40	-	-	823,154.72
Auditorium - Furniture & Fittings	13,845.54	340.89	-	-	14,186.43
Auditorium - Electrical	1,609,716.69	1,233,516.30	-	-	2,843,232.99
Training Center - Building	688,059.66	42,957.97	-	-	731,017.63
Training Center - Air Conditioners	369,867.96	6,322.61	-	-	376,190.57
Training Center - D Freezer	94,613.98	7,437.20	-	-	102,051.18
Training Center - Furniture	253,965.43	5,033.31	-	-	258,998.74
Training Center - Printers	152,489.13	2,402.17	-	-	154,891.30
Training Centre - Computer	108,695.25	14,660.95	-	-	123,356.20
Training Centre - Surgical Equipment	110,296.92	2,715.62	-	-	113,012.54
Museum - Building	510,767.28	450,586.64	-	-	961,353.92
Museum - Air Conditioners	68,561.60	68,325.28	-	-	136,886.88
Museum - Electrical Equipment	58,343.56	46,131.29	-	-	104,474.85
Museum - Furniture & Fittings	54,000.00	43,200.00	-	-	97,200.00
Museum - Display Items	10,679.46	7,864.11	-	-	18,543.57
Airway Manikins	481,116.49	171,776.70	-	-	652,893.19
	34,783,061.09	9,289,156.35	-	-	44,072,217.44
<u>AMORTIZATION</u>					
Leasehold Land	1,012,500.00	67,500.00	-	-	1,080,000.00
	1,012,500.00	67,500.00	-	-	1,080,000.00
TOTAL	35,795,561.09	9,356,656.35	-	-	45,152,217.44
<u>NET BOOK VALUE</u>					
Freehold Assets	92,584,343.93				88,344,836.08
Leasehold Land	472,500.00				405,000.00
TOTAL NET BOOK VALUE	93,056,843.93				88,749,836.08



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

21 INTANGIBLE ASSETS

<u>COST</u>	Cost as at <u>01/01/2023</u> Rs.	Additions during the year Rs.	Transfers during the year Rs.	Cost as at <u>31/12/2023</u> Rs.
Accounting Software	70,000.00	-	-	70,000.00
CSSL Mobile App	765,000.00	-	-	765,000.00
	835,000.00	-	-	835,000.00
<u>AMORTIZATIONS</u>	Amortization as at <u>01/01/2023</u> Rs.	Amortization for the year Rs.	Transfers during the year Rs.	Amortization as at <u>31/12/2023</u> Rs.
Accounting Software	70,000.00	-	-	70,000.00
CSSL Mobile App	165,631.23	119,873.75	-	285,504.98
	235,631.23	119,873.75	-	355,504.98
Total Net Book Value	599,368.77			479,495.02

22 INVESTMENT PROPERTY

<u>COST</u>	Cost as at <u>01/01/2023</u> Rs.	Additions during the year Rs.	Transfers during the year Rs.	Cost as at <u>31/12/2023</u> Rs.
SAARC Building	18,758,592.09	-	-	18,758,592.09
Security Hut & Changing Room	745,000.00	-	-	745,000.00
Boundary Wall & Gate	728,120.00	-	-	728,120.00
Entrance Canopy	325,550.00	-	-	325,550.00
Air Conditioner	835,089.25	-	-	835,089.25
Computers	278,029.00	-	-	278,029.00
Electrical Fittings	282,606.00	-	-	282,606.00
Furniture & Fittings	540,839.30	-	-	540,839.30
	22,493,825.64	-	-	22,493,825.64
<u>DEPRECIATION</u>	Accumulated Depreciation as at <u>01/01/2023</u> Rs.	Depreciation/ Amortization for the year Rs.	Transfers during the year Rs.	Accumulated Depreciation as at <u>31/12/2023</u> Rs.
SAARC Building	7,725,872.55	551,635.98	-	8,277,508.53
Security Hut & Changing Room	250,751.79	24,712.41	-	275,464.20
Boundary Wall & Gate	245,070.32	96,609.94	-	341,680.26
Entrance Canopy	96,704.60	45,769.08	-	142,473.68
Air Conditioner	634,777.43	40,062.36	-	674,839.79
Computers	135,952.15	28,415.37	-	164,367.52
Electrical Fittings	193,681.47	17,784.91	-	211,466.38
Furniture & Fittings	408,823.48	26,403.16	-	435,226.64
	9,691,633.79	831,393.21	-	10,523,027.00
Total Net Book Value	12,802,191.85			11,970,798.64

THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER		2023	2022
		Rs.	Rs.
23	<u>INVENTORIES</u>		
	Stock of Neck Ties	500,250.00	597,450.00
	Stock of Cufflinks with Tie Pins	555,350.00	555,350.00
	Stock of Ladies Brooch	178,500.00	68,000.00
	Stock of SAARCSCS Ties	57,720.00	72,540.00
	Stock of College T-Shirts	180,670.00	191,350.00
	Stock of Sterling Silver Cufflinks	384,000.00	384,000.00
	Stock of History of Surgery Books	1,464,750.00	3,215,475.00
	Stock of SLAMADS Ties	303,340.00	-
		3,624,580.00	5,084,165.00
24	<u>TRADE & OTHER RECEIVABLES</u>		
	Sri Lanka Surgical Congress Banquet Tickets	210,000.00	675,000.00
	Car Parking Fee from Rajagiriya	200,000.00	100,000.00
	Dr. Barthomeusz Oration	50,000.00	50,000.00
	Other Rent Income	100,000.00	200,000.00
	Surgical Instrument Care Nurses	73,000.00	73,000.00
	Sponsorship for Journal of Surgery	950,000.00	950,000.00
	Staff Loan - Medical Assistant Donation	3,458,600.48	3,458,600.48
	Donation towards RCPSCG Lectern (GBP 5,000)	-	2,163,915.50
	Sri Lanka Surgical Congress Sponsorships	1,236,362.42	9,547,696.00
	Hall Hire Income	-	186,000.00
	Contribution for CSSL Refurbishment	300,000.00	375,000.00
	MRCS Glasgow Dinner Expenses Reimbursement	-	639,110.00
	Donation Receivables	199,726.30	199,726.30
	Fellowship Fees Receivables	-	40,000.00
	Other Income	17,250.00	15,000.00
	ESTC Registration Receivables	-	20,741.00
	Pre-Congress Workshop Income	-	118,000.00
	Online Payment Receivables	-	32,002.55
	Credit Card Receivables	-	5,155.00
	Contribution for Induction Ceremony	1,920,400.00	-
	MRCS OSCE Eddin Exam Receivable	2,230,265.64	-
	Refundable Deposit Receivable	350,000.00	-
	History of Surgery Book Sale Receivable	30,000.00	-
	Staff Loan	38,760.00	-
		11,364,364.84	18,848,946.83
25	<u>FIXED DEPOSITS</u>		
	Fixed Deposits - Bank of Ceylon	26,160,029.71	19,748,841.75
	Fixed Deposits - HNB Stone Hospital Fund	-	30,107,636.21
		26,160,029.71	49,856,477.96



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER		2023	2022
		Rs.	Rs.
26	<u>OTHER CURRENT ASSETS</u>		
	Income Tax Refund	833,957.00	833,957.00
	NWS & DB Security Deposit	15,000.00	15,000.00
	Prepaid - SLSC Expenses	500,000.00	500,000.00
	Prepaid - ATLS Expenses	810,506.42	2,276.00
	Prepaid - QB Package Maintenance Fee	-	18,751.00
	Prepaid - Printing, Stationery & Postage	10,502.00	-
	Prepaid - DMMT Expenses	-	42,000.00
	Bank Discrepancy	-	105,599.91
	Advance Payments	298,750.00	-
		2,468,715.42	1,517,583.91
27	<u>CASH IN HAND & AT BANK</u>		
	<u>Savings Accounts</u>		
	Bank of Ceylon - NRFC USD Savings A/c No. 0000216853	5,134,271.54	4,162,655.89
	Bank of Ceylon - SFCA USD Savings A/c No. 0089171077	1,637,935.66	1,730,459.85
	<u>Current Accounts</u>		
	Bank of Ceylon - LKR Current A/c No. 0000371211	53,020.15	2,896,731.46
	Bank of Ceylon - LKR Current A/c No. 0071383850	6,011,229.98	6,617,666.58
	Bank of Ceylon - LKR Current A/c No. 0081657756	2,108,685.73	3,789,738.30
	Bank of Ceylon - LKR Current A/c No. 0074250261	28,803.58	28,803.58
	Bank of Ceylon - LKR Current A/c No. 0001781121	2,893,783.80	3,890,010.46
	Sampath Bank - LKR Current A/c No. 000460001102	580,943.14	572,530.69
	Hatton National Bank - LKR Current A/c No. 076010095997	577,473.14	248,612.33
	Nations Trust Bank - LKR Current A/c No. 100110014048	4,448,863.36	-
	Nations Trust Bank - LKR Current A/c No. 100110014031	3,276,576.87	-
	<u>Cheques & Cash in hand</u>		
	Cheques in hand	360,610.00	726,610.00
	Petty Cash	37,249.50	99,648.42
	Petty Cash - SARRC Office	7,502.32	-
		27,156,948.77	24,763,467.56
28	<u>DEFERRED TAX ASSETS & LIABILITIES</u>		
	Balance at the beginning of the year	9,122,088.99	4,263,837.64
	Charge/ (Reverse) for the year	512,455.28	4,858,251.35
	Balance at the end of the year (Assets)/ Liabilities)	9,634,544.27	9,122,088.99



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER		2023	2022
	<u>Notes</u>	<u>Rs.</u>	<u>Rs.</u>
29	<u>OTHER FINANCIAL LIABILITIES</u>		
Urban Development Authority		405,000.00	472,500.00
		405,000.00	472,500.00
Amount Payable within one year		67,500.00	67,500.00
Amount Payable after one year		337,500.00	405,000.00
		405,000.00	472,500.00
30	<u>PROVISION FOR GRATUITY</u>		
Balance at the beginning of the year		1,456,250.00	1,372,500.00
Provisions for the year		83,750.00	83,750.00
Payments during the year		-	-
Balance at the end of the year		1,540,000.00	1,456,250.00
31	<u>TRADE & OTHER PAYABLES</u>		
Accrued Expenses	31.1	2,619,161.15	5,238,829.31
ATLS - Income Received in Advance		-	84,000.00
Membership Fee Received in Advance		45,000.00	-
RCPS Glasgow Quality Assurance		12,133,060.18	17,039,868.82
NTMC Income Received in Advance		310,000.00	710,014.82
Refundable Rent Deposit		806,000.00	806,000.00
Payable to Stone Surgery Centre		243,917.54	30,107,636.21
Payable to Refurbishment of Noel & Nora Building		-	4,883,337.00
Basic Lap Skills Income Received in Advance		-	12,004.83
Rent Income Received in Advance		2,267,672.40	2,267,672.40
Contribution Received for Induction Ceremony		-	250,000.00
DMMT Income Received in Advance		-	474,907.73
Payable to Urban Development Authority		81,641.25	-
Advance Personal Income Tax		38,760.00	-
		18,545,212.52	61,874,271.12



THE COLLEGE OF SURGEONS OF SRI LANKA
NOTES TO THE FINANCIAL STATEMENTS

AS AT 31ST DECEMBER	<u>2023</u>	<u>2022</u>
	Rs.	Rs.
31.1 <u>ACCRUED EXPENSES</u>		
Audit Fees	150,000.00	130,000.00
Cleaning Charges	103,744.00	119,664.00
Electricity	119,065.44	114,796.05
Trade Tax	-	10,000.00
Security	129,692.22	133,875.84
Telephone	25,787.50	20,221.74
Water	15,405.53	9,573.62
Employee's Provident Fund	40,000.00	40,000.00
Employee's Trust Fund	6,000.00	6,000.00
Printing Charges for Journal	-	66,660.00
SHO Training Program Expenses	-	90,505.00
Annual Sessions Expenses	-	164,670.00
Other Associations Registration	-	12,004.18
Construction Expenses	-	3,957,195.00
Fellowship Ceremonial Expenses	-	2,000.00
Hall Hire Charges	-	56,000.00
ATLS Expenses	-	305,663.88
Photograph Expenses	46,500.00	-
Building Repairs & Maintenance	302,500.00	-
SAARCSCS Salary	50,000.00	-
MaBES Expenses	1,624,996.46	-
ITCN Expenses	5,470.00	-
	<u>2,619,161.15</u>	<u>5,238,829.31</u>
32 <u>PROVISION FOR INCOME TAX</u>		
Balance at the beginning of the year	2,611,327.88	2,178,398.62
Income Tax Provision for the year	3,268,118.53	3,611,328.26
Income Tax Payments during the year	(3,311,328.00)	(3,178,399.00)
Advance Income Tax on Interest Income	(303,608.21)	-
Balance at the end of the year	<u>2,264,510.20</u>	<u>2,611,327.88</u>



THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES
FOR THE YEAR OF ASSESSMENT 2023/2024

Exempt Amounts			48,529
	<u>Notes</u>		Rs.
<u>Source of Income</u>			
Business Income	1		2,716,201
Investment Income	2		8,177,527
Total Assessable Income			10,893,728
Deduction Under Section 52			-
Total Taxable Income			10,893,728
<u>Tax Computation</u>			
On Taxable Income of the Period Taxable at Normal Rates	10,893,728	@ 30%	3,268,119
Total Tax Payable	10,893,728		3,268,119
<u>Tax Credit</u>			
Income Tax Payments for the year - 1st Instalment	300,000		
Income Tax Payments for the year - 2nd Instalment	400,000		
Income Tax Payments for the year - 3rd Instalment	400,000		
Income Tax Payments for the year - 4th Instalment	-		
Income Tax Payments for the year - Final	-		
Advance Income Tax on Interest Income	303,608		(1,403,608)
Balance Tax Payable /(Refund)			1,864,510
Total Income Tax Refund available from Previous years			833,957



THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES
FOR THE YEAR OF ASSESSMENT 2023/2024

<u>NOTE 1 -- COMPUTATION OF BUSINESS INCOME</u>	<u>Notes</u>	<u>Rs.</u>	<u>Rs.</u>
Net Surplus before Tax			12,373,467
<u>Add: Disallowable Expenses</u>			
Depreciation		10,120,550	
Donation		499,555	
Gratuity Provision		83,750	
Exchange Loss		132,369	
ETF Surcharges		2,475	
Amortization of Intangible Asset		119,874	
Amortization of Leasehold Land		67,500	11,026,072
			23,399,540
<u>Less:</u> Capital Allowances	1.1	12,032,358	
Realized Exchange Gain or Loss	1.2	-	
Rent Income		5,799,997	
Donation Received		424,925	
Interest Income		2,426,059	(20,683,338)
Assessable Business Profit/ (Loss)			2,716,201

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES

	<u>Notes</u>	<u>Rs.</u>
Capital Allowance under the Act No :10 of 2006	1.1.1	1,802,838
Capital Allowance under the Act No :24 of 2017	1.1.2	10,229,519
		12,032,358



THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....)
FOR THE YEAR OF ASSESSMENT 2023/2024

NOTE 1.1.1 – Capital Allowance under the Inland Revenue Act No:10 of 2006

	Cost	Rate	Allowance	Total Years	No. of Years Claimed	No. of years to be Claimed	Total Amount Claimed	W.D.V. at the end of the year
	Rs.		Rs.				Rs.	Rs.
<u>2010/ 2011 - 14th year</u>								
Auditorium - Building	22,265,973	6.7%	1,484,398	15	14	1	20,781,575	1,484,398
<u>2011/ 2012 - 13th year</u>								
Auditorium - Building	210,200	6.7%	14,013	15	13	2	182,173	28,027
Training Center	1,547,219	6.7%	103,148	15	13	2	1,340,923	206,296
<u>2014/ 2015 - 10th year</u>								
Security Hut & Changing Room	745,000	10%	74,500	10	10	0	745,000	-
Boundary Wall & Gate	728,120	10%	72,812	10	10	0	728,120	-
<u>2017/2018 - 7th year</u>								
SAARC Building	539,670	10%	53,967	10	7	3	377,769	161,901
	<u>26,036,182</u>		<u>1,802,838</u>				<u>24,155,560</u>	<u>1,880,622</u>



THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....)
FOR THE YEAR OF ASSESSMENT 2023/2024

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....)

NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

<u>Class of Assets</u>	Cost of Assets Acquired	W.D.V. at the beginning of the year	Repair Cost	Allowable Repair Cost	Disallowed Repair Cost	Capital Allowance	Number of Years to be Claimed	W.D.V. at the end of the year
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
<u>2019/2020 - 5th Year</u>								
<u>Furniture & Fittings</u>								
Wooden Board to display Past President's Photos	224,000	44,800	-	-	-	44,800	0	-
Boardroom Tables	634,050	126,810	-	-	-	126,810	0	-
Repairing File Cupboards (New Wooden Panels)	62,000	12,400	-	-	-	12,400	0	-
Office Chairs	144,100	28,820	-	-	-	28,820	0	-
4 Nos of Mahogany Chairs for the Lobby Study Table	88,500	17,700	-	-	-	17,700	0	-
Round Teak Table with Chairs for the Lobby	69,303	13,861	-	-	-	13,861	0	-
<u>Office Equipment</u>								
Colour Printer with Toner	29,800	5,960	-	-	-	5,960	0	-
Intercom System	218,500	43,700	-	-	-	43,700	0	-
Cordless Phones 2 Nos.	17,200	3,440	-	-	-	3,440	0	-
Two Nos. of Hand Held Mics	98,600	19,720	-	-	-	19,720	0	-
New President's Medal	110,000	22,000	-	-	-	22,000	0	-
Entrance Canopy	66,350	13,270	-	-	-	13,270	0	-
Electrical Fittings	143,347	28,669	-	-	-	28,669	0	-
Airway Manikins	550,000	110,000	-	-	-	110,000	0	-
<u>2020/2021 - 4th Year</u>								
Office Equipment	88,806	35,523	-	-	-	17,761	1	17,761
<u>Electrical Equipment</u>								
Payment for UHD 4K LED Smart TV	149,999	60,000	-	-	-	30,000	1	30,000
Being the payment for an Infrared thermometer	6,500	2,600	-	-	-	1,300	1	1,300
SAARC Building	50,000	20,000	-	-	-	10,000	1	10,000

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THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....)
FOR THE YEAR OF ASSESSMENT 2023/2024

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....)

NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

<u>Class of Assets</u>	Cost of Assets Acquired Rs.	W.D.V. at the beginning of the year Rs.	Repair Cost Rs.	Allowable Repair Cost Rs.	Disallowed Repair Cost Rs.	Capital Allowance Rs.	Number of Years to be Claimed	W.D.V. at the end of the year Rs.
<u>2021/2022 - 3rd Year</u>								
<u>Buildings</u>								
SAARC Building	28,378,913	25,541,022	-	-	-	1,418,946	17	24,122,076
Paving Interlocking for Garden	4,931,700	4,438,530	-	-	-	246,585	17	4,191,945
Auditorium - Building	8,483,160	7,634,844	-	-	-	424,158	17	7,210,686
Museum - Building	9,432,500	8,489,250	-	-	-	471,625	17	8,017,625
<u>Furniture & Fittings</u>								
Furniture & Fittings	3,893,465	2,336,079	-	-	-	778,693	2	1,557,386
Museum - Furniture & Fittings	270,000	162,000	-	-	-	54,000	2	108,000
<u>Electrical Equipment</u>								
Electrical Equipment	9,257,915	5,554,749	-	-	-	1,851,583	2	3,703,166
Auditorium - Electrical Equipment	7,727,881	4,636,729	-	-	-	1,545,576	2	3,091,152
Museum - Electrical Equipment	289,000	173,400	-	-	-	57,800	2	115,600
<u>Air Conditioners</u>								
Auditorium - Air Conditioners	405,000	243,000	-	-	-	81,000	2	162,000
Museum - Air Conditioners	220,000	132,000	-	-	-	44,000	2	88,000
Office Equipment	60,180	36,108	-	-	-	12,036	2	24,072
Computers	384,279	230,567	-	-	-	76,856	2	153,712
Sign Board	257,000	154,200	-	-	-	51,400	2	102,800
Auditorium - Curtains & Carpets	884,522	530,713	-	-	-	176,904	2	353,809
Museum - Display Items	50,000	30,000	-	-	-	10,000	2	20,000
Mobile App	565,000	508,500	-	-	-	28,250	17	480,250
Airway Manikins	790,000	474,000	-	-	-	158,000	2	316,000

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THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....)
FOR THE YEAR OF ASSESSMENT 2023/2024

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....)

NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

<u>Class of Assets</u>	<u>Cost of Assets Acquired</u> Rs.	<u>W.D.V. at the beginning of the year</u> Rs.	<u>Repair Cost</u> Rs.	<u>Allowable Repair Cost</u> Rs.	<u>Disallowed Repair Cost</u> Rs.	<u>Capital Allowance</u> Rs.	<u>Number of Years to be Claimed</u>	<u>W.D.V. at the end of the year</u> Rs.
<u>2022/2023 - 2nd Year</u>								
Buildings	4,861,870	4,618,777	-	-	-	243,094	18	4,375,683
Garden	99,500	79,600	-	-	-	19,900	3	59,700
Furniture & Fittings	372,300	297,840	-	-	-	74,460	3	223,380
Office Equipment	45,100	36,080	-	-	-	9,020	3	27,060
Electrical Equipment	13,996	11,197	-	-	-	2,799	3	8,398
Solar Panel	3,320,000	2,656,000	-	-	-	664,000	3	1,992,000
Swing Gate	484,500	387,600	-	-	-	96,900	3	290,700
Auditorium - Curtains, Carpets & Chair Covered	11,500	9,200	-	-	-	2,300	3	6,900
Auditorium - Electrical Equipment	17,280	13,824	-	-	-	3,456	3	10,368
Museum - Building	90,000	72,000	-	-	-	18,000	3	54,000
Museum - Air Conditioners	190,188	152,150	-	-	-	38,038	3	114,113
CSSL Mobile App	200,000	190,000	-	-	-	10,000	18	180,000
<u>2023/2024 - 1st Year</u>								
Office Equipment	218,500	-	-	-	-	43,700	4	174,800
Computers	463,100	-	-	-	-	92,620	4	370,480
Electrical Equipment	97,049	-	-	-	-	19,410	4	77,639
Solar Panel	4,225,000	-	-	-	-	845,000	4	3,380,000
Auditorium - Electrical Equipment	46,000	-	-	-	-	9,200	4	36,800
	93,787,453	70,439,231	-	-	-	10,229,519		65,259,360



THE COLLEGE OF SURGEONS OF SRI LANKA
COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....)
FOR THE YEAR OF ASSESSMENT 2023/2024

	<u>Notes</u>	<u>Rs.</u>
<u>NOTE 1.2 -- REALIZED EXCHANGE GAIN OR LOSSES</u>		
Realized Exchange Gain/(Loss) on Transaction		-
Unrealized Exchange Gain/(Loss) on Translation		(132,368.79)
Exchange Gain/(Loss) As per Accounts		<u>(132,368.79)</u>
<u>NOTE 2 -- INVESTMENT INCOME</u>		
Interest Income	2.1	2,377,530
Rent Income	2.2	5,799,997
		<u>8,177,527</u>
<u>NOTE 2.1 -- INTEREST INCOME</u>		
Interest Income		2,426,059
Less: Interest on Foreign Currency Savings Accounts		(48,529)
		<u>2,377,530</u>
<u>NOTE 2.2 -- RENT INCOME</u>		
Rent Income of Rajagiriya SAARC SCS Building		4,235,221
Hall Hire Income		1,464,776
Other Rent Income		100,000
		<u>5,799,997</u>

