THE COLLEGE OF SURGEONS OF SRI LANKA



Annual Report & Financial Statement 2022



The College of Surgeons of Sri Lanka No 6, Independence Avenue Colombo 7 Tel : 0094 11 2682290 / 2695080 Fax: 0094 11 2699884

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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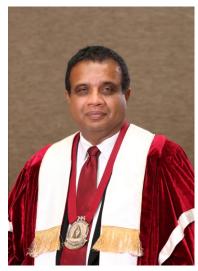
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DIRECTORS OF THE COLLEGE OF SURGEONS



Dr Satish K Goonesinghe



Professor Srinath Chandrasekera



Professor D N Samarasekera



Dr Kavinda Rajapakse



Professor Rezni Cassim

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

COUNCIL OF THE COLLEGE OF SURGEONS OF SRI LANKA 2022

(M)



Standing 2 nd Row (Left to Right)	 Dr Arinajith Amarasinghe, Dr Suren de Zylva, Professor Sanjeewa Seneviratne (Asst. Secretary), Dr Gayan Ekanayake (Asst. Editor), Dr Ranga Wickramarachchi, Professor S Sivaganesh
Standing 1 st Row (Left to Right)	 Dr Sisil Kumara, Dr Sathis Wijemanne, Dr Sandani Wijerathne, Dr Randima Nanayakkara, Dr Yasas Abeywickrama, Dr R Gnanasekaram, Professor Ishan de Soysa, Dr Mahendra Munasinghe, Dr Minoli Joseph, Dr Duminda Ariyaratne, Dr Amila Jayasekara (Asst. Treasurer)
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Annual Report 2022

The College of Surgeons of Sri Lanka, after completing a landmark year with its 50th Golden Jubilee celebrations in 2021, entered its 51st year in 2022 with the goal of achieving excellence in surgical education and practice with compassion.

The theme *Compassionate Surgery* was chosen for the year 2022. Compassion in patient care settings is nuanced and requires cognitive empathy at all levels. Surgeons are compassionate towards their patients during different types of encounters. Moreover, compassion has a broader context; it needs to flow to one's colleagues / peers, all team members, and the community at large. Surgeons are team leaders in clinical settings and hold position in trust for the benefit of patients. Compassionate leadership in patient care settings leads to team satisfaction and better patient outcomes. Compassionate leadership involves attending to, understanding, empathizing with, and helping those surgeons lead. It also requires a clear direction, alignment, and commitment as inclusive leaders.

It was a challenging year and the President, and the Council steered and completed the year, withstanding detrimental effects on the provision of surgical care by the economic crises faced by the country and the ongoing restrictions of the Covid-19 pandemic.

With the newly developed and renovated infrastructure including the modern auditorium with state-of-the-art IT facilities and the background of economic downturn, it was decided to hold the Annual Sessions of the College – The Sri Lanka Surgical Congress 2022 (SLSC'22) with its traditional features and new innovations at the College premises. This enabled us to save considerable amount of funds for meaningful academic, training, and professional activities.

It was an academically sound year with a record number of pre-congress workshops and new developments such as digitizing the College archives and launching an online surgical bibliography search index. Improvement of the College infrastructure too was achieved including the installation of an off grid powered electrical back up system.



PRESIDENTIAL INDUCTION

Presidential Induction was held at the Noel & Nora Bartholomeusz Foundation on 8th January 2022. This was the first such event held at the newly renovated College premises. The whole event was a moment to remember since the event was attended by generations of surgeons from all over the country after a long pause. Dr Satish K Goonesinghe was inducted as the 40th President of the College by Professor

Srinath Chandrasekera, the Immediate past President. Professor Mohan De Silva was the Chief Guest and Professor Ranil Fernando, and Dr Narendra Pinto were the Guests of Honour at the event. The gathering experienced the modern digital platform of the College and its excellent features comparable with conference venues in Colombo.











ANNUAL GENERAL MEETING

he Annual General Meeting 2022 was held on 25th March 2022.Dr Satish Goonesinghe welcomed all attendees and made the opening remarks and read the notice of the Annual General Meeting 2021 and called the meeting to order. Dr. Ranga Wickramarachchi presented the secretary's report, highlighting the events of the landmark year celebrating its golden jubilee which was followed by Dr. Rezni Caseem, presenting the

treasurer's report for the year 2021.Prof A H M Sherrifdeen proposed to add obituaries to the agenda to remember members who have died during the particular year and the proposal was duly accepted. There were no new resolutions or announcements, and the auditors were re-appointed.





ACADEMIC & TRAINING ACTIVITIES

A cademic activities of the College were continued uninterrupted adjusting to major problems faced by the country – the economic crisis and the Covid pandemic. 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 2022, the key event of the academic calendar of the College was successfully held at the Noel and Nora Bartholomeusz Foundation (NNBF) Premises with a range of new features from 23rd to 26th November 2022.

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.



Month	Date	Торіс	Lecturer
Surgical Diagnosis, Investigations andFebruary19thInfectionssInfectionss		Dr Gayan Ekanayake	
March	12th	Primary care in Minor Injuries by Dr Imali Perera & Examination of a Lump	Dr Rukman Sanjeewa
	26th	Examination of Injured hand	Dr Kolitha Karunadasa
April	10th	Update on CBD Disease	Dr Rasika Hendahewa
*	30th	Management of Colorectal Cancer	Dr Neil Jayasuriya
Мау	08th	Evidence-based management of Ventral Hernia	Dr Dakshitha Wickramasinghe
July	2nd	Case Based Discussion on Diverticular Disease	Dr Wasantha Wijenayake
July	16th	Surgical access, incision & closure	Dr Nadeeja Samarasekara
August	20th	Large bowel Obstruction	Dr Eranda Karunadasa
Ostakan	01st	Necrotizing Fasciitis	Dr Mohan Dias
October	16th	Gastric Cancer	Dr M N M Nuzair

2. The Surgical Education and Training Sessions (SETS)

ETS which was converted to Online Teaching for Surgical Trainees (OTST) during the Covid pandemic had been recommenced since June 2022 (in addition to continuation of OTST as a separate teaching session).

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 contribution by Specialist Surgeons as resource persons, contribution by other non-surgical specialists such as Radiologists, and Oncologists should be highly appreciated.

SETS programme was coordinated by Dr Ranga E Wickramarachchi.

	Date	Subject area/ Surgical topic covered	
1	04 th June	LUTS, BPH, urinary retention and Prostate cancer	
2	25 th June	Malignant breast disease- evaluation and management	
3	27 th August	Colorectal cancer and Proctology	
4	22 nd October	Critical limb ischaemia	



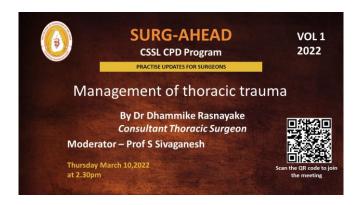


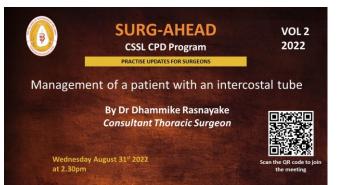
3. The Surg-Ahead Programme

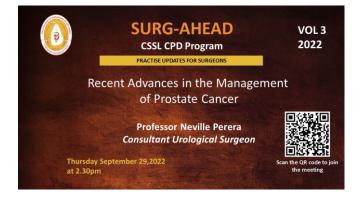
he *Surg-Ahead* programme was introduced in 2020 replacing the monthly College symposia with the primary objective of promoting continuous professional development among Sri Lankan surgeons to provide an up-to-date knowledge on common topics

relevant to surgical practice. The participation for this programme was restricted to the membership of the College. The *Surg-Ahead* team this year included Professor Rezni Cassim, and Dr Dakshitha Wickramasinghe.

Date		Торіс	Speaker	Moderator
10th March	Volume 1	Management of thoracic trauma	Dr Dhammike Rasnayake	Professor S Sivaganesh
31st August	Volume 2	Management of a patient with an intercostal tube	Dr Dhammike Rasnayake	
29th September	Volume 3	Recent Advances in the Management of Prostate Cancer	Professor Neville D Perera	

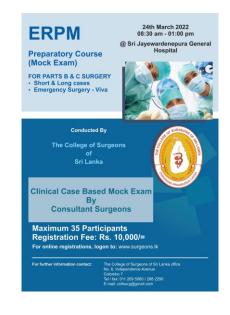






4. The ERPM (The Examination to Practise Medicine) Preparatory Course

The College organized an ERPM preparatory course with a mock exam at Sri Jayewardenepura General Hospital on 24th March 2022. This was coordinated by Dr Rohan Sirisena and Dr Amila Jayasekara, with 17 participants.



5. The Pre-Intern Training Programme

he Ministry of Health and the College organized a one-day preintern program similar to that held in 2021. This programme 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. This was attended by more than 800 junior doctors. This program has 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 program that ran for more than eight hours, despite the busy work schedules of our members.

	Topic	Speaker
1	Introduction to Surgical Internship	Professor Mohan de Silva
2	Routine work for surgical intern	Professor Aloka Pathirana
3	Administration of a Surgical ward / theatre	Dr Mahanama Gunasekara
4	Pre op work up for surgical patient	Professor Ranil Fernando
5	Acute abdomen and scrotum	Dr Nissanka Jayawardhana
6	Acute urinary retention and ureteric colics	Professor Srinath Chandrasekera
7	Trauma and critically injured patient	Dr Kirthi Abayajeewa
8	General surgical ward care for Orthopeadic patient	Dr Narendra Pinto
9	Bleeding patient in the ward	Dr Duminda Ariyaratne
10	Septic surgical patient	Dr Mahinda Mallawatantri
11	Managing death in surgical wards	Dr Channa Perera
12	Head injury patient in general surgical ward	Dr Nirukshan Jayaweera
13	Post op care plan for surgical patient	Professor Bawantha Gamage
14	Limb ischemia	Dr Rezni Cassim
15	Patient needing transport / transfer	Dr Mihira Bandara
16	Wound care and burns	Dr Gayan Ekanayake

6. The Post-Intern Training Programme

This programme was planned to improve the quality of surgical services offered by post-intern doctors. It was both a revision of surgical knowledge for those who have done surgery in their respective internship appointments, and a knowledge / skill lifeline for those who have not done a surgical appointment. The lectures were designed to make attendees competent as primary care givers in surgery. We focused more on practical aspects of being a surgical post-intern who would serve in different parts of the country. Moreover, the College hope that this programme will stimulate passion for surgery among them. Especially the role of women in surgery was highlighted by the female surgeons who gave their intellectual support for the programme. The questions raised by the post-intern doctors showed much enthusiasm.

	Topic	Lecturer
1	Introduction	Dr Gayan Ekanayake
2	Hand Injuries	Dr Kolitha Karunadasa
3	Minor injuries at primary care level	Dr Imali Perera
4	Minor surgery at Primary care level	Dr Mahanama Gunasekara
5	Limb fractures	Dr Shivantha Fernandopulle
6	Head injury	Dr Sanjeewa Garusinghe
7	LUTS and heamaturia	Dr Nishantha Liyanapathirana
8	Breast complains and Thyroid	Professor Sanjeewa Senevirathne
9	Surgical abdomen	Dr Nissanka Jayawardhana
10	Vascular injury at primary care	Dr Nalaka Gunawansa
11	Burn wound care	Dr Gayan Ekanayake

7. The Senior House Officer (SHO) Training Programme

The Council decided to initiate and conduct regular training programmes for surgical SHOs, (Senior Houser Officers) especially for those in regional hospitals. SHOs form a vital group of medical officers who provide surgical services in addition to postgraduate trainees.

The Medical Services Division of the Ministry of Health has provided funding for this project (Rs One million) On 16th December 2022, the inaugural training session was conducted at Teaching Hospital Kurunegala with inputs from several Consultant Surgeons belonging to different surgical subspecialties. 27 Surgical SHOs from the North Western Province participated in this training, which included introductory lectures and animal model based hands on training in skin suturing, bowel/ vascular anastomoses, tendon repair and abdominal wall closure. The course also included guidance on transfer procedure etc.

Drs. Roshan Dassenaike, Gayan Ekanayake, Sohan Perera, Selvaganesh, Rasika Bulathsinghela, Dhammike Sirisena, Buddhima Jayawickrema and Randima Nanayakkara organised and successfully conducted this training programme. It is planned to hold this course in all regions of the country. It is coordinated by Dr Randima Nanayakkara.



8. Workshops & Webinars

The College was involved in organizing many workshops and webinars this year, in association with the other specialties and societies, throughout the country with a wide participation. They were organized and held with a background of the fuel shortage /restrictions and economic constraints. Some of these workshops were organized by specialty associations.

Workshops on **Essential Skills of Surgical Professionalism** were initiated in 2022 by Dr Jayaindra Fernando and the first workshop was held in Kandy in October 2022 and a second one was held as a pre-congress workshop in November. The focus was beyond surgical skills considering communication, documentation etc. This will be included as a part of the regular training courses of the college in future.

Annual Sessions of the Sri Lanka Spinal Cord Network (SLSCoN) [Affiliated to the SAARC SCS] were held on 22nd November 2022 at the CSSL premises.

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Month	Date	Event	Venue	Cordinator
February	22nd	Emergency Sonography for Trauma Care (ESTC)	NHSL Accident Service, Neurotrauma Auditorium	Dr Mihira Bandara
March	6th	Webinar on Practical aspects of energy devices in Laparoscopy	Online / Zoom	Sri Lanka Association of Minimal Access and Digital Surgeons (SLAMADS)
April	31st - May 01st	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 (SLAMADS)
June	30th	Emergency Management of Burn	Teaching Hospital Sathnapura	Association of Plastic Surgeons of Sri Lanka
August	12th	Oncoplastic Breast Surgical Techniques - Which one to choose??	Online / Zoom	Sri Lanka Association of Surgical Oncologists
September	29th	Trauma Life support on Basic Principles	Army Hospital	Dr Kirthi Abayajeewa
October	15th	Essential Skills of Surgical Professionalism	Kandy	Dr Jayaindra Fernando

December 09

09th & 10th 10th SLSCoN Session

CSSL

Dr Narendra Pinto













9.1 The National Trauma Management Course (NTMC)

Thirteen 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 53 courses during this 13-year period.

2022 has been a remarkable year for us, as we managed to hold 8 courses since January and providing training to 445 doctors. Two of the eight courses were held in the regions – in Kuliyapitiya and Kandy, with excellent participation.

All these courses were planned and coordinated by Dr Kamal Jayasuriya, Director, NTMC programme. Dr Jayasuriya was appointed as the director of the programme in September 2020 at the 43rd NTMC course. He is an IATSIC member, fellow and the Sri Lanka National Delegate of ISS and a member of the international faculty of DSTC.

The course fee has been increased to Rs 10,000/per head due to the high inflation rate.

The PGIM has recognized the NTMC as a compulsory training course for six of its postgraduate programmes: surgery, anaesthesiology, intensive care, military medicine, emergency, disaster management.

Currently there is a high demand for this course, as more doctors are leaving for overseas positions.









The Felicitation Ceremony of the National Trauma Management Course (NTMC)

The College held a Felicitation Ceremony to mark the 50th NTMC programme on 1st April 2022. The Keynote address titled "Trauma Education in Sri Lanka" was delivered by Dr Ranjith Ellawala the Global Chair NTMC and all faculty members who had contributed were recognized and felicitated. Dr Ellawala, was specially felicitated for initiating, planning, commencing and running the NTMC in Sri Lanka.

Professor Kenneth Boffard and Dr Manjul Joshipura were the foreign faculty for the first course. For the 2nd NTMC course, Dr Andrew Baker and Dr Liesl Baker from South Africa helped as the foreign faculty. Since then, we managed the program with the local faculty.

Messages of felicitation were received from Professor Boffard and Dr Joshipura for this special event.



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

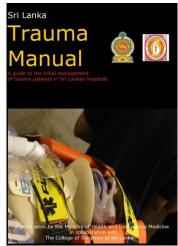
dvanced Trauma Life Support (ATLS[®]) Sri Lanka is an internationally accredited trauma course conducted by the College of Surgeons of Sri Lanka in collaboration with the American College of Surgeons. In 2022 five ATLS provider courses were conducted with 75 participants successfully completing the course. There is a rising demand for ATLS[®] with currently over 350 registrants in the waiting list.

The ATLS[®] team has also conducted several trauma courses and awareness programmes at hospitals in the regions primarily targeting first contact doctors managing trauma victims.

Compilation of the "National Trauma Manual" which was a long-standing requirement in the country was another milestone achieved by the ATLS team in 2022. Currently this manual is in the process of publication by the Ministry of Health.

Currently the ATLS[®]-Sri Lanka team consists of sixteen instructors headed by the country chair Dr Kirthi Abayajeewa.

Four ATLS[®] provider courses are planned to be held in 2023 in April, July, October, and December. Furthermore, an ATLS[®] instructor programme is planned to be conducted in 2023 as well. So far, the programme has attracted many local and overseas applicants from different specialities including surgery, anaesthesiology, emergency medicine and critical care.















10. Other Trauma Courses

10.1. The Decision Making in Major Trauma (DMMT) Course

he Advanced trauma course, Decision Making in Major Trauma (DMMT) was conducted successfully for the second time this year with 42 participants. Although more courses were planned for 2022, local crisis factors for not conducive.

This was held from 12th January 2023 for 3 consecutive days. A cadaveric module was introduced for the first time this year with 10 participants.





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

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

Five ITCN courses were held in 2022 with the participation of a total of 382 nursing

officers. These were held with a background of local economic and fuel restrictions.

SPECIALTY EXIT EXAMINATIONS FOR SURGEONS

A new role for the College of Surgeons of Sri Lanka, in professional assessment / examinations was initiated in 2021 with the facilitation of the Royal College of Physicians and Surgeons of Glasgow (RCPSG).

The College held the first pilot 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 Theory component of the new examination was held in December 2021 and structured viva voce component was held in March 2022. Initially online examiner training sessions were held by the RCPSG. All components of the examination process was observed and assessed by the RCPSG. Thirteen candidates passed this first examination, and they were awarded 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).

The key role played by Mr Mike McKirdy, President RCPSG, Professor David Richens and Professor Abhay Rane in the entire examination process needs to be acknowledged. A second CSTUrol examination diet is being planned to be held in mid-2023. 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 2022

1. Introduction

The Sri Lanka Surgical Congress is the most important academic event in the annual calendar of the College of Surgeons of Sri Lanka. After an eventful year of with impeding socioeconomic crises and restrictions, the surgeons from all over the country as well as from abroad came together to celebrate an academic event that was unparalleled, utilizing the College premises to its fullest.

With "Compassionate Surgery" as the theme (as detailed in the Introduction to this report), the 2022 Surgical Congress strived to highlight the value of compassionate surgical leadership in varied Congress components and with specific lectures on medical humanities. The Sri Lanka Surgical Congress 2022 was held from 24th to 26th November 2022, at the Noel and Nora Bartholomeusz Foundation 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 such as historical talks, book reviews, surgical masterclasses and meet-theexpert sessions over breakfast were organized as well as a record number of 16 pre-and post-congress workshops.









2. Inaugaration Ceremony

he Ceremonial Inauguration of the Sri Lanka Surgical Congress 2022 was held in the evening of 23rd of November 2022 at the Auditorium of the Noel and Nora Batholomeusz Foundation. The Chief Guest of the event was Professor Christopher R Chapple, Secretary General, the European Association of Urology. The Guests of Honour were Professor Rowan W Parks: President. The Royal College of Surgeons of Edinburgh, Professor M D Lamawansa, President, The SAARC Surgical Care Society, Professor Abhay Rane, Vice President, The Royal College of Physicians and Surgeons of Glasgow and Professor Rohan Jayasekara; Emeritus Professor of Anatomy, University of Colombo.

The Prime Minister of Bhutan, Dr Lotay Tshering, who is a urological surgeon himself, joined and addressed the event virtually. He focused on issues facing health care in Bhutan and the key role that has to be played by politicians and policy makers in the provision of excellent surgical care to the population. His virtual presence added colour and value to the Inauguration Ceremony.

Honorary Fellowships of the College were awarded to Professor Srinath Chandrasekara (Immediate Past President of the College), Professor Christopher R Chapple, Professor Rowan W Parks, Professor Abhay Rane, Dr G Siddesh (President, The Association of Surgeons of India), Professor Sunil Kumar Sharma (President, The Society of Surgeons of Nepal), Professor Jayantha Ariyaratne, Professor in Surgery and Deputy Vice Chancellor of the Sir John Kotelawala Defence University, Dr S S Jayaratne, Senior Consultant General Surgeon.



3. Awards

he following awards were distributed at the event:

Professor M V P Pieris Award for the best performer in surgery at the Final MBBS examination year of intake 2014/2015

Dr G W A S S Jayasooriya Dr H G P Premarathne

Dr M H De Zoysa Award for the best performer in the theory component of the MD Surgery (Part 2) examination November/December 2021 Dr Umesh Jayarajah March 2022 Dr H M K B Herath

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 Clinical characteristics, and outcome of genitourinary tuberculosis in Sri Lanka: an observational study. BMC Infect Dis. 2021 Dec 27;21(1):1279

Incidence and age-standardized rates of pancreatic cancer in Sri Lanka from 2001 to 2010: An analysis of national cancer registry data. Indian J Cancer. 2021 Jul-Sep;58(3):387-393

Dr S J Stephen Gold Medal for the best published article in Sri Lanka Journal of Surgery 2021

Dr B M O D Basnayake Impact of COVID-19 on postgraduate education and mental wellbeing of surgical trainees: a systematic review. Sri Lanka Journal of Surgery. 2021;39(3):43–8











4.1. Research Papers

total of 104 research papers were presented at the Congress – 29 oral presentations and 75 poster presentations (moderated posters). The oral presentations sessions took place on 18th November as a stand-alone session. The best six oral presentations selected during the initial evaluation were presented at a special session on 25th November, during the main Congress. 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 26th November 2022.

Dr Bartholomeusz Prize - Best Oral Presentation

Immediate outcome of microwave ablation for liver tumours in a single cohort of patients in Sri Lanka.

Hirusha Gunawardena, Chinthaka Appuhamy, Anuradha Dassanayake, Bhagya Gunathilake, Eranga Ganewatte, Madunil Niriella, Rohan Siriwardana, Suchintha Tillakaratne

Colombo North Center for Liver Disease, Faculty of Medicine, University of Kelaniya, Sri Lanka

Dr S A Ediriweera Award for the Best paper on trauma

Study on demography of neurotrauma related admissions to a single neurosurgical unit of a tertiary referral center

Y M K A Yapa, B Prashanthan, D K Aththanayake, G M A D Perera, P G J D B Karunarathna, R Jayathilake

National Hospital, Colombo

Best Paper on HPB Surgery

Immediate outcome of microwave ablation for liver tumours in a single cohort of patients in Sri Lanka

Hirusha Gunawardena, Chinthaka Appuhamy, Anuradha Dassanayake, Bhagya Gunathilake, Eranga Ganewatte, Madunil Niriella, Rohan Siriwardana, Suchintha Tillakaratne Colombo North Center for Liver Disease, Faculty of Medicine, University of Kelaniya, Sri Lanka

Best Poster Presentation

Low Vitamin D Level and Subclinical Hypocalcaemia Leading to Low Prevalence of Hypocalcaemic Symptoms and Signs in Patient Undergoing Total Thyroidectomy in Sri Lanka

E A D L S Udayakumara, L S K P Maduranga E A D Udayakumara, L S Chathuranga, Malinga Gunarathna, P T Dahanayake, Parackrama Karunathilake, Prabath Madhuwantha, R Dhanushkar, S G Weerasinghe National Hospital Kandy

Special award from Royal College of Surgeons of Edinburgh

Is brief psychological intervention effective in reducing psychological distress among cancer patients? A randomized controlled trial in a tertiary care hospital, Sri Lanka

P S Alles, A M A D K Alagiyawanna, A Pathirana, G M D Kariyawasam

University of Sri Jayewardenepura /CSTH



4.2. Plenary Lectures

The following plenary lectures were delivered at the Congress:

Assessment of resectability of liver metastases **Mr Stephen W Fenwick (UK)**

Approach to pancreatic cysts **Dr Shyam Varadarajulu (USA)**

What's new in retroperitoneal sarcoma management **Professor David Gyorki (Australia)**

Talking to cancer patients. Do not promise what you cannot deliver **Professor Mike Griffin (UK)**

Tissue engineering: current progress and future concepts **Professor Christopher Chapple (UK)**

Compassionate surgery - Surgical Training Program - are we on the right path? **Professor Aloka Pathirana (Sri Lanka)**

The Dysfunctional Surgeon
Professor David Richens (UK)

Current topics in Trauma surgery **Professor Sharmila Dissanaike (USA)**

Leading with compassion
Professor Jackie Taylor (UK)

Can surgery really be compassionate? Professor Abhay Rane (UK)

Considerations in Setting Up a Robotic Surgical Service **Professor Rowan Parks (UK)**

The tenderest cut: Humanities and the Surgeon Professor Arosha Dissanayake (Sri Lanka, President CCP) Diabetic foot disease and limb salvage Professor David G Armstrong (USA)

Surgeon's role in the management of rectal cancer-what is new?

Professor Surendra Kumar Mantoo (Singapore)

A-Z of intercostal tubes **Dr Saman Iddagoda (Sri Lanka)**

Role of laparoscopy in management of rectal prolapse **Professor Jim Khan (UK)**

Clinical decision making in contemporary surgery using a cancer model **Dr Kanishka De Silva (Sri Lanka)**

















4.3. Symposia

he following symposia were held at the Sri Lanka Surgical Congress 2022:

- Case based discussion on the management of breast cancers
- Proximal femoral fractures in the elderly
- Robotic Surgery
- Women in Surgery
- Breast aesthetic surgery
- Surgery during difficult times
- Vascular trauma
- Anal fistula surgery the conundrum in colo-rectal surgery
- SAARC Symposium
- Case Based Discussion Paediatrics
- Maximum through minimum
- Urolothiasis Best of care '22*
- Spinal injury overview and management strategies for general Surgeons
- Contentious issues in thyroidectomy

 Expert Views (Pearls of wisdom)
- Hilar Cholangio Carcinoma Case based discussion











4.4. Meet-the-Expert Sessions

ontinuing 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. Case based discussion on management of salivary gland neoplasms

Dr Dileepa Mahaliyana

2. Neo-adjuvant therapy in breast cancer: What's new?

Dr Nuradh Joseph Dr Kusal de Silva

3. Varicose veins - Deciding on the best treatment option

Professor Mandika Wijeyaratne Dr Nalaka Gunawansa Dr Daminda Rajamanthri

4. Approach to GORD and Surgery

Dr Chathuranga Keppetiyagama Dr Sanjiv Samaranayake

5. Techniques of pancreatico-jejunostomy Dr Suchintha Thilakaratne Dr Buddhika Dassanayake 6. Micro-surgical reconstruction of breast Dr Raja Shanmuga Krishnan

7. Hilar Dissection in Major hepatectomy Dr Duminda Subasinghe Dr Prabath Kumarasinghe

8. New concepts in management of the surgical thyroid

Dr Lalantha Ranasinghe

9. Planning incisions and volumes in Onco-plastic breast surgery

Dr Ajith de Silva Dr Kanchana Wijesinghe Dr Ramprasad Ramanathan

10. Pilonidal disease

Dr Sumudu Kumarage Dr Wasantha Wijenayake

























4.5. Orations

hree orations were delivered at the *SLSC 2022*.

Sir A M De Silva Oration 2022 was delivered by Professor Ranil Fernando, Dean, Faculty of Medicine, University of Moratuwa, Former Senior Professor of Surgery, Faculty of Medicine University of Kelaniya on " 'Trails, Tribulations' and the emergence of total thyroidectomy - A Sri Lankan perspective" on 24th November 2022.

SAARC Oration 2022 was delivered by Dr T G Amal Priyantha, Consultant Gastrointestinal Surgeon, *Colombo South* *Teaching Hospital on "Laparoscopic surgery for Colorectal cancer; need for a* benchmark" on 25th November 2022.

Dr Noel Bartholomeusz Memorial Oration 2022 was delivered by Col (Dr) Amila Ratnayake, Consultant General Surgeon, Army Hospital, Colombo, Adjunct Associate Professor, Uniform Service University of Health Sciences, USA on *"A preliminary examination of Global military and civilian trauma system integration"* on 26th November 2022.



4.6. Masterclasses

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

initiated at the SLSC 22 drew an excellent response from Congress delegates with early registrations.

	Date	Торіс	Speakers
			Professor Rohan Siriwardana
			Professor S Sivaganesh
Master Class 01	24th November	HPB surgery MDT	Dr Nuradh Joseph
			Dr Nilesh Fernandopulle
			Dr Eranga Ganewatta
Master Class 02	25th November	Urethral Surgery in the male and female	Professor Christopher R Chapple
Master Class 03	25th November	Paediatric Urology	Dr Udayangani Samarakkody
			Dr Romesh Gunasekera
Master Class 04			Dr Gayan Ekanayake
	Zoth November	Cleft Lip & Palate	Dr Pragash Shanmuganathan
			Dr Arunajith Amarasinghe







4.7. Historical & Literary Sessions

hese presentations were planned to display the varied interests of surgeons / clinicians and to focus delegates on matters beyond surgery. This novel Congress feature was held in the Council Room during the lunch break. These talks were well attended with an excellent response. The talks focused on history/archaeology, literature and art.

24th November 2022: *The Ancient Hospital Complex of the Alahāna Pirivena*: Professor Arjuna Aluwihare, Emeritus Professor of Surgery, University of Peradeniya; Past President, The College of Surgeons of Sri Lanka **25th November 2022:** Crossmatch; The Novel; Dr Carmel Miranda Consultant Anaesthesiologist, Lanka Hospital Colombo; Winner of the Gratiaen Prize for Creative Writing in English (2020), one of the most prestigious literary awards in Sri Lanka for her debut novel Crossmatch.

26th November 2022: *My Art Through Time:* Dr Jayaindra Fernando, Consultant Surgeon, Lanka Hospital, Colombo; Past President, The College of Surgeons of Sri Lanka

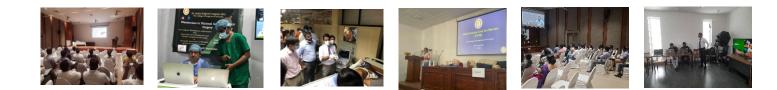


5. Pre-congress & Post-congress Workshops

F ifteen workshops were held covering varied areas and surgical disciplines in the run up to the SLSC' 22. The last (16th) workshop was

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

	Date	Торіс	Co-ordiantor	Venue
	08th September	Masterclass in Minimal Access Thoracic Surgery	Dr Sumana Handagala	Online Zoom / NHRD Welisara
	06th October	Severe Burns Emergency Management Course	Dr Gayan Ekanayake	CSSL Auditorium
	02nd November	Emergency Sonography for Trauma Care (ESTC)	Dr Mihira Bandara	Neurotrauma Auditorium, NHSL
	03rd November	Initial Trauma Care for Nurses (ITCN)	Dr Hasantha Thambawita	Neurotrauma Auditorium, NHSL
	03rd - 04th November	National Trauma Management Course (NTMC)	Dr Kamal Jayasuriya	CSSL Auditorium
	05th November	Hand Surgery	Dr Pravin Wijesinghe	CSSL Auditorium
Pre- Congress Workshops	06th November	Live Surgery Workshop	Professor Kalpesh Jani Professor Arinda Dharmapala Dr Keshara Ratnatunga	Online Zoom
	10th November	Medical Photography	Dr Yasas Abeywickrama	Online Zoom / CSSL Auditorium
	11th November	Essential Skills of Surgical Professionalism	Dr Jayaindra Fernando	CSSL Auditorium
	12th November	Cervical Block Dissection	Dr Sandani Wijerathne	Razavi Auditorium, Apeksha Hospital
	15th November	Live Laparoscopic Workshop & Panel Discussion	Dr Chathuranga Keppetiyagama	NH Kandy
Post- Congress Workshop	18th November	Multi Organ Retrieval Master Class	Professor Arinda Dharmapala	Dept of Surgery, Faculty of Medicine, University of Peradeniya
	19th November	Soft Tissue Trauma	Dr Pragash Shanmuganathan	CSSL Auditorium
	19th November	Bladder and Ureteric Injury	Professor Srinath Chandrasekera	USJP Medical faculty skills lab
	21st November	Case based discussion on Organ transplantation- the surgical perspective	Dr Aruna Weerasuriya	CSSL Auditorium
	29th November	Skills Training in Trauma Nurses	Dr Mihira Bandara	Neurotrauma Auditorium, NHSL





6. Faculty: The Main Congress

International Faculty

- Professor Amit Agarwal (india)
- Professor David G Armstrong (USA)
- Professor Christopher R Chapple (UK)
- Professor Abdul Majeed Chaudhry (Pakistan)
- Professor Sharmila Dissanaike (USA)
- Dr Ms Judy Evans (UK)
- Mr Stephen W Fenwick (UK)
- Professor Mike Griffin (UK)
- Professor David Gyorki (Australia)
- Dr Supul Hennayake (UK)
- Dr Padmini Hewavitharana (Australia)
- Dr P Jagannath (India)
- Professor Jim Khan (UK)
- Professor Krishnakumar Madhavan (Singapore)
- Mr Hassan Malik (UK)

Local Faculty

- Dr Niluka T Amarasinghe
- Dr Duminda Ariyaratne
- Dr Joel Arudchelvam
- Dr Buddhika Dassanayake
- Dr Kanishka de Silva
- Dr Ajith de Silva
- Dr Dammika Dissanayake
- Professor Arosha Dissanayake
- Dr Kanchana Edirisinghe
- Professor Ranil Fernando
- Dr Shivantha Fernandopulle
- Dr Nilesh Fernandopulle
- Dr Saman Iddagoda
- Dr Nissanka Jayawardhana
- Dr Buddhima Jayawickrama
- Dr Minoli Joseph
- Dr Bimal Kudavidanage

- Professor Surendra Kumar Mantoo (Singapore)
- Dr Venkatesh Munikrishnan (India)
- Professor Rajeev Parameswaran (Singapore)
- Professor Rowan W Parks (UK)
- Dr Roy Patankar (India)
- Professor Abhay Rane (UK)
- Professor David Richens (UK)
- Dr Udayangani Samarakkody (New Zealand)
- Professor C R Selvasekar (UK)
- Dr Raja Shanmugakrishnan (India)
- Dr Sunil Kumar Sharma (Nepal)
- Professor G Siddesh (India)
- Professor Narasimhaiah Srinivasaiah (India)
- Professor Jackie Taylor (UK)
- Mr Phil Tozer (UK)
- Dr Shyam Varadarajulu (USA)
- Dr Janath Liyanage
- Dr Nishantha Liyanapathirana
- Dr Suranga Manilgama
- Dr Amanthana Marasinghe
- Dr Surath Munasinghe
- Dr Duminda Munidasa
- Dr Thaha M Musthafa
- Dr Kalana Parana Palliya Guruge
- Dr A Parthiepan
- Professor Aloka Pathirana
- Dr Dulip Perera
- Dr T G Amal Priyantha
- Dr Saman Pushpakumara
- Dr Jagath Kumara Rathugamage
- Dr Amila Ratnayake
- Dr Kithsiri Senanayake
- Dr Munipriya Willaraarachchi

7. Trainees' Night

A Trainees' night was organized this year which was held on the 24th November, at following the end of the scientific programme. It was organized by the surgical trainees who are junior and senior affiliated members of the College, as a venture of fellowship





8. The College Dinner

he College Dinner this year was held on 25th November at the Grand Ball Room, Cinnamon and connecting with the trainers and the foreign resource persons. It was a funfilled night with the Sri Lanka Army Band providing music, where many trainers and trainees enjoyed singing and dancing together, forgetting their stresses and responsibilities.



Grand, Colombo which was well attended by over 150 guests. Mementos were presented to the overseas guests.













9. Trade Exhibition

here was a concurrent trade exhibition by the industry during the *SLSC'22*. They were housed in two custom built marquees in the College premises. There were 41 trade stalls at the exhibition. The commitment of the sponsors to Sri Lankan surgery is appreciated, for their generous support with a background of an economic crisis the country.

























10. The Steering Committee

he Steering Committee played a key role in the organization of the Sri Lanka Surgical Congress 2022.

Dr Satish K Goonesinghe President CSSL Dr Kavinda Rajapakse Secretary CSSL Dr Gayan Ekanayake Congress Co-Chair Dr Amila Jayasekera Congress Co-Chair Professor Ajith Malalasekera Academic Co-Chair Dr Ranga E Wickramarachchi Academic Co-Chair Professor Rezni Cassim Treasurer CSSL

Dr Malik de Soysa Dr Thushan Gooneratne Dr Thathya de Silva Professor Sanjeewa Seneviratne Dr Rameendra Senaratne Dr Nadeeja Samarasekera Dr Kesara Ratnatunga Dr Kirthi Rajapaksha Dr Kirthi Abayajeewa Dr Joel Arudchelvam Dr Dakshitha Wickramasinghe Dr Duminda Ariyaratne Dr Oshan Basnayake Dr N D Masakorala Dr D R Samarathunga 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) & Ms Sakura Nadeeshani Dayananda (Congress Secretariat)





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

he Women in Surgery forum was newly introduced this year by female members of the College, represented in the Council by Dr Minoli Joseph.

As stated, there is a recent surge in the proportion of females entering medical schools in Sri Lanka. In spite of this female preponderance at undergraduate level, there is gross under-representation of females in the surgical specialties. This is indeed a global phenomenon, with the ratio of male to female surgeons being as high as 8:1 in the United Kingdom. However, in Sri Lanka the situation is very different and the proportion of female surgeons is muchless.

There could be many factors, some real and others imagined, that dissuade females from embarking on a career in surgery. Enabling more females to enter the surgical specialties will improve diversity and inclusivity in the surgical specialties.

Women in Surgery Forum will provide a platform to identify, discuss and overcome specific challenges faced by women in surgery. It will also encourage, enable and inspire trainees and early career female surgeons to fulfill their surgical ambitions. WINSF Sri Lanka will initiate mentorship programmes for early career female surgeons to identify factors dissuading women from pursuing a career in surgery and encourage more females to pursue a career in surgery. It will also collaborate and network with international associations and colleges of Surgery on issues related to women surgeons, in future for betterment of patient care.

The WINSF formally launched on 24th November 2022 at end of the Women in Surgery Symposium held within the SLSC'22 in the presence of two eminent international female surgeons – Ms Judy Evans (UK, representing the Royal College of Surgeons of Edinburgh) and Dr Udayangani Samarakkody(New-Zealand).









ECONOMIC CRISIS AND ITS IMPACT ON SURGICAL CARE

Sri Lanka faced major economic crisis with a diminution of foreign exchange reserves in 2022 with power cuts, fuel shortages, transport crises and civilian protests.



Interactions with authorities

The economic crisis has had a major impact on the surgical care services. The College forewarned the Ministry of Health regarding an impending crisis in the health sector in late March 2022. A discussion was held with the then State Minister of Pharmaceutical Production, Supply and Regulation on 1st April 2022 together with representatives of other Colleges.

An emergency online Council meeting was held on 3rd April 2022 focusing on the potential curtailment of routine surgical work to conserve surgical consumables and drugs and to identify essential consumables / medication that are required maintain acute / emergency /life-saving surgery. These requirements have been repeatedly conveyed to officials at all levels in the Ministry of Health. Subsequently, all the professional medical Colleges got together and held regular meetings with the authorities to overcome programmes. The College appraised the membership on the curtailment of surgery (restricted too trauma, emergencies and cancer procedures) and conservation of surgical consumables.

Local and Overseas Donations

Many surgeons, individuals and organizations in Sri Lanka and abroad came forward to help and sustain Sri Lankan surgical services - with monetary and material donations. Overseas donations mainly came from the UK and India. Professor Srinath Chandrasekera initiated many donations from the UK, while Professor Ajith Malalasekera liaised with donors in India. The donations were stored in the College premises and equitably distributed. The College obtained approval from the Central Bank of Sri Lanka and opened a Special Foreign Currency Account with the Bank of Ceylon to receive overseas monetary donations with permission to remit received funds in an unrestricted fashion. The Sri Lanka Hepato-biliary Association (SLHPBA) received a major donation through the College. The College also became a part of an Inter-Collegiate Initiative that canvassed for funding for internationally. While we very much appreciate the efforts of our local and overseas benefactors, it must be emphasized that donations alone cannot address national level shortages except to bridge shortages temporarily. This calls for a national level programme initiated by authorities with focused policy decisions taken regularly.



COLLEGE PROPERTY

1. The Noel & Nora Bartholomeusz Foundation

The College acquired an 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 in 2022. However, the fuel crisis, power cuts and related problems have prevented renting of the auditorium as planned. With the easing up of restrictions, more enquiries are coming in, to use the auditorium and its facilities.

The holding of the *Sri Lanka Surgical Congress 2022* in its **entirety** - including a full trade exhibition (except the Dinner) was the major achievement in 2022.

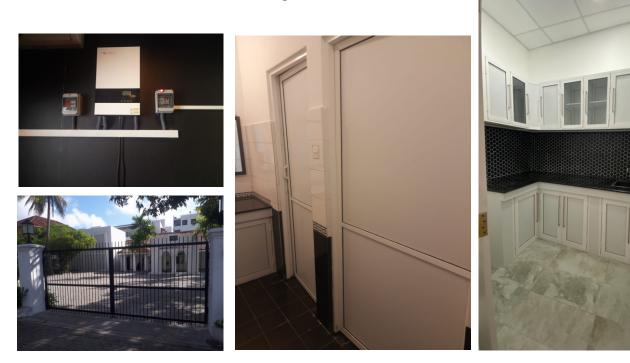
Renovation of the Noel & Nora Bartholomeus Foundation

With the planned Congress and later expanded use of the premises for performances / meetings, an upgrade and renovations were done in the public areas with new washrooms. A new pantry area and additional storage space were built. While preserving the open environment of the NNBF, gates with a design conforming to the design of the building were made to enhance security.

The off grid solar power backup system

An off grid solar charging backup current supply system was installed to both the auditorium and the NNBF refurbished premises as a solution for the ongoing power crisis as well as to maintain an uninterrupted power supply during events at the premises. It has also helped to lower the monthly electricity tariff. Electricity generators are currently prohibitively expensive.

The College will need a high-capacity circuit breaker system when holding a large event such as a Surgical Congress when using mains current. This will need discussions with electricity authorities.



2. The SAARC Surgical Care Society Building, Rajagiriya

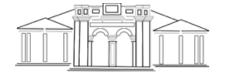
his property held by the College is the home of the headquarters of the SAARC Surgical Society representing surgeons of the South Asian region. A part of the premises has been given on rent to the *Institute of Chemistry Ceylon* on a 2-year renewable agreement and this generates significant income to the College.





CSSL DIGITAL

A lthough no major updates or upgrades were made in 2022, we have made the CSSL Digital business model to full use with the hiring of the fully facilitated Auditorium for



various functions. A separate form has been developed by the IT Subcommittee headed by Dr.Kavinda Rajapakse, with hiring charges and guidance.



1. The College Website and the College App

he CSSL Website Remains the main digital footprint of the CSSL. Routine activity was maintained during 2022 as well.

A new 'Surgical Congress' tab was added to the home page menu bar, to facilitate easy access to details pertaining to the annual academic sessions. This was active and running for SLSC 2022. The same tab will be used for the upcoming sessions as well. The CSSL App was well utilized during the SLSC'22 with full functionality, carrying information on the congress such as the program, events and abstracts.





2. Digital Bibliography of Surgical Research

Bibliography of Sri Lankan Surgical Research and related topics was a Jubilee publication of the CSSL, compiled and edited by Professor Channa Ratnatunga. The purpose of this volume was to compile a bibliography to facilitate and help researchers investigating topics related to surgery in Sri Lanka.

A digital version of this bibliography was developed with the intent of making the information more accessible. The project was led by Dr Kesara Ratnatunga, with software development and digitisation done by Mr Anuradha Piyadasa and his team. It can be accessed via <u>https://bibliography.surgeons.lk</u> and is also linked to the CSSL website.

The digital bibliography is a fully indexed and searchable database. It has been designed to accommodate future entries with appropriate indexing and search functions.

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3. The Digital Archive of the CSSL

The Digital Archive Project of the CSSL was initiated and commenced in 2022, with a view to digitise key records and documentation. The first phase of the project has been completed with the development of a custom-built cloud based software platform allowing searching, viewing and archiving of Council meeting and AGM minutes, dating back to 1989. This project was led by Dr Kesara Ratnatunga with software development by Mr Anuradha Piyadasa

and his team.

The system is based on an internet cloudbased platform, with ynchronised physical backups of the data on a hard drive system at the CSSL premises. The system allows a tiered access system, controlled by an overall administrator. The system is designed such that different categories of documents and images can be continually uploaded and integrated into the system.

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INTERNATIONAL RELATIONS

he 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)

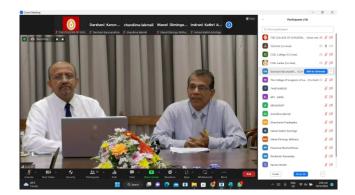
This is a society that unifies surgeons of the South Asian region. The SAARC SCS was founded in Sri Lanka in 1996, during the CSSL Presidency of Professor APR Aluwihare. The organization has evolved to be a key grouping of surgeons. In 2022, two principal officers of the Society are from Sri Lanka – Professor MD Lamawansa (President) and Professor Bawantha Gamage (Secretary General).

The Sri Lanka Congress 2022 was held as a joint meeting with the SAARC SCS. President of the Association of Surgeons of India (ASI) Dr G Siddesh, President of the Society of Surgeons of Nepal, Professor Sunil Kumar Sharma attended and were part of the faculty of the SLSC'22 and they were conferred the Honorary Fellowship of the College. Professor Abdul Majid Chaudhry represented Pakistan.

Dr Narendra Pinto (Past President CSSL and SAARC SCS) has played a pivotal role in the furtherance of relationships with the SAARC SCS and its members.

A South Asian delegation of surgeons from Pakistan, India, Nepal and Sri Lanka held a meeting at SAARC SCS head office, Rajagiriya in November 2022, during the Sri Lanka Surgical Congress 2022 There are regular SAARC SCS Executive Committee via online platforms.

Annual Sessions of the Sri Lanka Spinal Cord Network (SLSCoN) [Affiliated to the SAARC SCS] were held on 22nd November 2022 at the CSSL premises. It was a multi-disciplinary meeting focusing on doctors, physiotherapists, nurses and other health care personnel.







2. Surgical Associations / Societies in Asian Countries

India

A Sri Lankan delegation was invited to attend the Annual Meeting of the Association of Surgeons of India (ASI) held in Mumbai in December 2022. The delegation comprised of Dr Satish Goonesinghe (President CSSL), Professor MD Lamawansa, Dr Narendra Pinto, Professor Bawantha Gamage and Dr Dulantha De Silva. All members of the delegation were resource persons at the meeting. 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.



Pakistan

President CSSL and Professor Srinath Chandrasekera (Immediate Past President CSSL) were invited to visit Pakistan in February 2022. They addressed a Surgical Oncology Meeting in Faisalabad and made connections with the surgeons of Pakistan. They also delivered lectures in at medical schools in Lahore, Abbotabad and Saidu Sharif.



Malaysia

The CSSL signed a memorandum understanding with the College of Surgeons of Malaysia during the Golden Jubilee Congress in 2021. However, with the restrictions related to the economic crisis, no exchanges happened between the two Colleges in 2022.

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 2022 was held as a joint meeting with the RCSEd. Professor Rowan W Parks, the President RCSEd, Professor Mike Griffin, Immediate Past President RCSEd and Ms Judy Evans represented the Edinburgh College with key contributions.

The RCSEd has planned to use Colombo as a regional examination hub for its Intercollegiate MRCS OSCEs from 2023. The first diet of this examination will be held in September 2023. They intend to hold upto 3 examination diets each year later. Preliminary site visits and planning were done by the RCSEd team and an examiner training course was held in November 2022. The preliminary discussions on these examination arrangements were held between the RCSEd and the President CSSL in June 2022 in Edinburgh.

Further discussions were held between the two Colleges in November regarding the MRCS examinations and other areas of cooperation. It was decided to periodically invite examiners from the RCSEd for the local MD(Surgery) examinations as well.

Dr Satish K Goonesinghe - President

CSSL, Dr Nissanka Jayawardena and Jayaindra Fernando (both Past Presidents CSSL) represented the CSSL the Triennial Meeting of the RCSEd held in Edinburgh in May 2022. The RCSEd honoured Dr Jayaindra Fernando with an ad hominem Fellowship of the RCSEd (FRCSEd) for his dedicated work to enhance relationships between the two Colleges. Medical Council in the UK.

A course for examiners of the intercollegiate MRCS examination was held in Colombo in November 2022. The course was conducted by Ms Judy Evans, Prof Rowan W Parks and Prof Mike Griffin from the RCS Edinburgh



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 t o t r a i n e e s w h o o b t a i n 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.



LOCAL RELATIONS

1. Ministry of Health

During the year 2022, 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 benefitted.

The MoH provided opportunities for the College of Surgeons to engage in several academic activities. Including the Preintern Training Prgramme and the Postintern Training Programme.

The MoH extended their full corporation when the Ministry rolled out its roadmap for trauma prevention. The CSSL wish to acknowledge the contribution of its membership. With. The severe economic hardships faced by the country in 2022 with shortages of surgical consumables in the health sector, the College actively paid a role, deploying an action plan. The College advocated the conservation of valuable surgical consumables by scaling down services without adversely affecting emergency and urgent surgical needs of the country. The crisis was in fact resembled a "disaster" situation and a roadmap was presented to the MoH to follow a recovery plan. The College played a key role in promoting selfdiscipline, contingency planning and holding together the major healthcare needs of the entire state health sector. Dr Gayan Ekanayake, in consultation with College Council, represented the CSSL in interactions with the MoH.

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.

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 met regularly and advised the MoH on relief measures, rationalization and prioritization.



In 2022, the Ceylon College of Physicians (CCP) arranged a series of lectures by non-physicians representing other Colleges – the initiative was called *Collegia unitum scientia* (Colleges United in Science). Dr Satish Goonesinghe, CSSL President was invited to deliver the first lecture in this series in January 2022. Professor Arosha Dissanayake, the President CCP was invited to deliver a *Collegia unitum scientia* lecture on medical humanities at the Sri Lanka Surgical Congress 2022, and his widely appreciated lecture was titled "The tenderest cut: Humanities and the Surgeon"

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

he College has been working closely with the PGIM all the time to facilitate and uplift postgraduate training in Surgical specialties in Sri Lanka. Despite the fuel shortage and travel restrictions, 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 ND Samarasekera, the chairman of the Board of Study is the

President Elect (2022) of the CSSL.

The College was represented in the Board of Study by Dr Satish Goonesinghe (representing the Health Department) and Professor Srinath Chandrasekera (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

A ctivities of the Chapters of the College were restricted due to the fuel shortage and related issues during 2022.Lie the year before, many academic and training activities were limited to online programmes, and ones which were held physically were limited to local participants and resource persons.

All the chapter members of existing 08 chapters were connected forming WhatsApp groups. This enabled fast communication and information distribution into the members with quick access from their mobile phones.

A new Western Chapter was also formed incorporating members in Hospitals in Colombo, Katutara and Gampaha as well as the KDU Hospital, the Army hospital, the Navy Hospital and the Air-Force Hospital.

The College President made visits to Kuliyapitiya and Jaffna to deliver the opening speech of NTMC program and as the Orator of Dr M Ganesaratnam Memorial Oration respectively.

Other academic activities organized by the chapters are listed as follows.



Date	Торіс	Chapter	Venue
10 th February	Initial management of trauma patients of The Kurunegala Clinical Society	Wayamba	TH Kurunegala
22 nd February	Multi center Hands on Laparoscopic Cholecystectomy Workshop	Central	Dept of Surgery, Faculty of Medicine, University of Peradeniya
22 nd March	Hands on Workshop on Bowel stapling & laparoscopic suturing	Central	Dept of Surgery, Faculty of Medicine, University of Peradeniya
8 th , 14 th ,21 st and 29 th May	Essential Radiology for Surgeons	Central	Dept of Radiology, Faculty of Medicine, University of Peradeniya
25 th June	Safe use of diathermy -Hands on workshop	Central	Teaching Hospital, Peradeniya
4 th August	Webinar on Principles & safe use of diathermy	Central	Zoom Online
20 th , 27 th August 10 th September	Pelvic MRI for Surgeons	Central	Dept of Surgery & Dept of Radiology, Faculty of Medicine, University of Peradeniya

FELLOWSHIPS

1. Honorary Fellowships

ight honorary fellowships were awarded to the following, at the Inauguration Ceremony of the Sri Lanka Surgical Congress 2022 in recognition with their outstanding services to the surgical fraternity.



Professor Christopher Reginald Chapple Emeritus Consultant Urological Surgeon Secretary General, European Association of Urology



Professor Abhay Rane Consultant Urological Surgeon Vice President (Surgical), The Royal College of Physicians and Surgeons of Glasgow



Professor Rowan Wesley Parks Honorary Consultant Hepatobiliary and Pancreatic Surgeon President, The Royal College of Surgeons of Edinburgh



Dr G Siddesh Consultant Endoscopist and Laparoscopic Surgeon President, The Association of Surgeons of India



Dr Sunil K Sharma Dhakal Consultant Gastrointestinal and Laparoscopic Surgeon President, Society of Surgeons of Nepal



Professor Srinath Kumara Chandrasekera Consultant Urological Surgeon Immediate Past President, The College of Surgeons of Sri Lanka



Professor Morapitiya Hewa Jayantha Ariyaratne Professor in Surgery



Dr Siriwardana Sitanange Jayaratne Consultant General Surgeon

2. College Fellowships

he College fellowships for the year 2022, were awarded on the 17th of December 2022, to eighteen senior surgeons.

- Dr Ekanayake Mudiyanselage Udagedara Janaka Bandara Ekanayake
- Dr Naullage Ranga Priyankara Perera
- Dr Thanabalasingam Suvethanan
- Dr Keerthi Rajapaksha
- Dr Sembukutti Arachchige Don Viraj Rameendra Senaratne
- Dr Kapila C Gamage
- Professor Sanjeewa Anuruddha Seneviratne
- Professor Ranjana Wickrama Seneviratne

- Dr M B P Chinthaka Wijedasa
- Dr Sreekanthan Gobishangar
- Dr D M L Ruwan Dissanayake
- Dr K J P K Gamage
- Dr Sanjeev Samaranayake
- Dr Bhishman Thevarajah
- Dr Kosmapatabendige Ushanth Arjuna Dalpatadu
- Dr Ranga Eshaka Wickramarachchi
- Dr Kalana Parana Palliya Guruge
- Dr A N Kirthi Abeyjeewa



NEW MEMBERS

No	Name	Category
1	G D S R Wijerathne	Life member
2	M A Anomilan	Life member
3	G R Nirmalasingham	Life member
4	M S Rubasinghe	Life member
5	T V Sanjeewanie	Life member
6	W P L Kanchana	Life member
7	N S Wijekoon	Life member
8	B Balagobi	Life member
9	M R Jameel	Life member
10	K M K Indika	Life member
11	MIC Perera	Life member
12	A S Samarasinghe	Life member
13	R G M S Nandasena	Life Member
14	T D Gamage	Senior affiliate
15	W K R K Ranaweera	Senior Affiliate
16	N P N Karunaratne	Senior Affiliate
17	S Gishanthan	Senior affiliate
18	U Jayarajah	Senior affiliate
19	N M P Gagana Ganga	Senior affiliate
20	B M O D Basnayake	Senior affiliate
21	Rashmika Maddawatta	Senior affiliate
22	U L A J Perera	Senior affiliate
23	V Koculen	Senior affiliate
24	H M M N B Herath	Senior affiliate
25	M Harryprashath	Senior affiliate
26	S U Nagasinghe	Senior affiliate
27	W A K E Wijegunawardane	Senior affiliate
28	J A D C Jayarathna	Senior affiliate

No	Name	Category
29	C K Alahakoon	Senior affiliate
30	W D H D Siriwardena	Senior affiliate
31	K Arooran	Senior affiliate
32	W P A M Abeysekara	Senior affiliate
33	N Paheerathan	Senior Affiliate
34	S Sivakaran	Senior Affiliate
35	M N M Nabil	Senior Affiliate
36	ES Croos	Senior Affiliate
37	A P Arulanantham	Senior Affiliate
38	H F D G D Fonseka	Senior Affiliate
39	H M K B Herath	Senior Affiliate
40	D D Karunasagara	Senior Affiliate
41	P D Weeraddana	Senior Affiliate
42	P C S Fernando	Senior Affiliate
43	N Gowcikan	Senior Affiliate
44	S Shiyanth	Senior Affiliate
45	L A M J Dissanayake	Senior Affiliate
46	R N Samarasinghe	Senior Affiliate
47	S Theivaagar	Senior Affiliate
48	W P C D Priyadarshanie	Senior Affiliate
49	D G C S Madushanka	Senior Affiliate
50	A G N P Jayasinghe	Senior Affiliate
51	R P Chiran	Senior Affiliate
52	N Harivallavan	Senior Affiliate
53	M H P Godakandage	Senior Affiliate
54	L M P M Bandara	Senior Affiliate
55	Ү М К А Үара	Junior Affiliate
56	A T Mohideen	Junior Affiliate

PUBLICATIONS

1. Sri Lanka Journal Of Surgery; The College Journal

Four issues of the *Sri Lanka Juornal* 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 November 2022, containing abstracts of the papers presented at the Sri Lanka Surgical Congress 2022. The Editorial Team led by Professor Ajith Malalasekera.



2. Suture; Newsletter

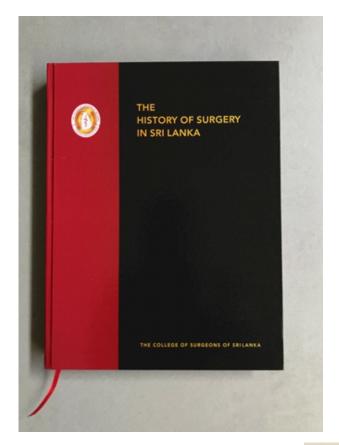
Suture newsletter celebrated another successful year with three issues covering a wide area of news items. The newsletter is one of the platforms where the college communicate with his membership.

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.



3. The History of Surgery in Sri Lanka Book

The History of Surgery in Sri Lanka is a comprehensive account of the development of surgical services in this country. Compiled by Professor Channa Ratnatunga, *Emeritus* Professor of Surgery, Faculty of Medicine, University of Peradeniya, it has contributions from 34 eminent authors including surgeons and historians. This 560 page hard cover volume launched in 2021 as part of the Jubilee year



celebrations, but due to logistical and financial hurdles resultant from the economic crisis, the actual print and distribution was delayed to 2022.

The volume printed by Balin Printers (pvt) Ltd, Kandy, was first made available at the SLSC'22 conference. It is priced at LKR 7500 and available for sale at the CSSL office.



Acknowledgement

The year 2021 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

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





Dr Kavinda Rajapakse Honorary Secretary The College of Surgeons of Sri Lanka 2022



17/03/2023

HONORARY TREASURER'S REPORT - 2022

Financial year 2022 was stable for the College of Surgeons of Sri Lanka. The total assets increased from Rs. 201.15 million in 2021 to Rs. 206.52 million in 2022. Out of the Rs. 206.52 million, Rs. 106.45 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 Rs. 15.84 million before tax. The total d i s a l l o w a b l e e x p e n s e s (depreciation/surcharges) are Rs. 20.56 million rupees. The taxable business profit for year 2022/2023 is Rs. 17.56 million rupees.

The main contributors to the annual income are, income from the annual sessions Rs. 29.9 million, rental from Rajagiriya property Rs. 3.8 million, hall hiring Rs. 1.3 million, MRCS Glasgow Rs. 21.77 million, NTMC Course Rs. 5.11 million, ATLS Rs. 5.95 million & Other courses contributed Rs. 0.39 million.

The total administrative and establishment expenditure was Rs. 22.398 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 Dr Satish K Goonesinghe, 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



17/03/2023



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

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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 2022 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 2022 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.

HIP manneers Jeco

D.H.P. MUNAWEERA & COMPANY CHARTERED ACCOUNTANTS

Colombo 13th March, 2023. MW/rp/.

> MS. C.K. WIJAYARATNA FCA K.L.J.N. PERERA FCA, FMAAT, B.B. MGT(ACC) SP, R.D.N. WUETHUNGA ACA Sec (MGT)

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		2022	2021
	Notes	Rs.	Rs.
INCOME			
Membership Fees	3	882,032.38	931,009.56
Fellowship Fees		1,040,003.15	120,000.35
Annual Scientific Sessions	4	9,511,722.75	14,083,487.97
Workshop Income	5	1,041,433.87	174,346.77
Rent Income	6	4,817,466.55	3,617,032.03
Other Income	7	3,578,960.73	558,532.89
Other Events Income	8	2,385,256.40	820,818.46
Course Income	9	211,687.10	223,069.45
MRCS Exam	10	13,576,431.07	9,292,992.26
NTMC Course	11	1,130,502.92	(177,185.62)
Exchange Gain/(Loss)	12	(1,074,683.44)	92,316.32
Donations Received	13	7,518,991.21	11,796,566.74
Association of Minimal Access & Digital	14	137,002.49	410,833.54
		44,756,807.18	41,943,820.72
Administrative & Establishment Expenses	15	(22,398,914.21)	(14,274,467.41)
Donation & Other Operational Expenses	16	(7,666,602.82)	(701,768.93)
Result from Operating Activity		14,691,290.15	26,967,584.38
Finance Cost	17	(65,585.31)	(77,489.76)
Finance Income	18	1,223,695.79	2,166,647.63
Net Finance Income		1,158,110.48	2,089,157.87
Excess of Income Over Expenditure before Tax		15,849,400.63	29,056,742.25
Taxation	19	(8,469,579.61)	(3,041,788.38)
Excess of Income Over Expenditure		7,379,821.02	26,014,953.87
Other Comprehensive Income			
Total Comprehensive Income/ (Deficit) for the year		7,379,821.02	26,014,953.87
Surplus/(Deficit) Transferred to Accumulated Fund		7,379,821.02	26,014,953.87
Total Comprehensive Income for the year, Transferred to Accumulated Fund & Other Funds		7,379,821.02	26,014,953.87

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		2022	2021
	Notes	Rs.	Rs.
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Property, Plant & Equipment	20	93,056,843.93	93,411,105.03
Intangible Assets	21	599,368.77	541,813.70
Investment Property	22	12,802,191.85	13,587,174.78
		106,458,404.55	107,540,093.51
CURRENT ASSETS			
Inventories	23	5,084,165.00	1,846,630.00
Trade & Other Receivables	24	18,848,946.83	28,563,438.98
Fixed Deposits	25	49,856,477.96	19,159,373.10
Other Current Assets	26	1,517,583.91	2,073,920.08
Cash in hand & at Bank	27	24,763,467.56	41,969,024.90
		100,070,641.26	93,612,387.06
TOTAL ASSETS		206,529,045.81	201,152,480.57
ACCUMULATED FUND & LIABILITIES			
ACCUMULATED FUND			
Balance at the beginning of the year		120,262,786.81	94,247,832.94
Excess of Income Over Expenditure for the year		7,379,821.02	26,014,953.87
		127,642,607.83	120,262,786.81
RESERVES FOR FUNDS			,
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
Di. W.H. De Zoysa Wedal Fulla		3,350,000.00	3,350,000.00
NON-CURRENT LIABILITIES		0,000,000.00	0,000,000.00
Deferred Tax Liability	28	9,122,088.99	4,263,837.64
Other Non-Current Financial Liabilities	29	405,000.00	540,000.00
Provision for Gratuity	30	1,456,250.00	1,372,500.00
Trovision for Gradity		10,983,338.99	6,176,337.64
CURRENT LIABILITIES			
Other Current Financial Liabilities	29	67,500.00	67,500.00
Trade & Other Payables	31	61,874,271.12	67,793,059.95
Provision for Income Tax	32	2,611,327.88	2,178,398.62
Bank Overdraft	33	-	1,324,397.56
		64,553,099.00	71,363,356.13
TOTAL FUNDS & LIABILITIES		206,529,045.81	201,152,480.57

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,

En President

13th March 2023

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

Reputasing

Treasurer

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

	Accumulated Fund	Total
Balance as at 01st January 2020	Rs. 94,247,832.94	Rs. 94,247,832.94
Excess of Income Over Expenditure Other Comprehensive Income	26,014,953.87	26,014,953.87
Balance as at 31st December 2021	120,262,786.81	120,262,786.81
Excess of Income Over Expenditure Other Comprehensive Income	7,379,821.02	7,379,821.02
Balance as at 31st December 2022	127,642,607.83	127,642,607.83

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	2022	2021
	Rs.	Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Operating Profit/(Loss) before Tax	15,849,400.63	29,056,742.25
Adjustment for,		
Depreciation	10,577,978.03	4,177,985.94
Amortization of Intangible Asset	142,444.93	23,186.30
Amortization of Leasehold Land	67,500.00	67,500.00
Interest Expenses	17,175.00	11,375.00
Finance Income	(1,223,695.79)	(2,166,647.63)
Gratuity Provision	83,750.00	1,372,500.00
Operating Profit/ (Loss) Before Working Capital Changes	25,514,552.80	32,542,641.86
<u>Changes in Working Capital</u>		
Increase)/ Decrease in Inventories	(3,237,535.00)	(352,280.00)
(Increase)/ Decrease in Trade & Other Receivables	9,714,492.15	(17,657,197.37)
(Increase)/ Decrease in Other Current Assets	556,336.17	(529,225.53)
Increase/(Decrease) in Trade & Other Payables	(5,918,788.83)	62,926,680.05
Increase/(Decrease) in Other Financial Liabilities	(135,000.00)	-
	26,494,057.29	76,930,619.01
Interest Paid	(17,175.00)	(11,375.00)
Income Tax Paid	(3,178,399.00)	(1,754,245.23)
Net Cash from/ (used) in Operating Activities	23,298,483.29	75,164,998.78
CACILELOW FROM DRUFTING ACTIVITIES		
CASH FLOW FROM INVESTING ACTIVITIES		(72.010.074.05)
Purchase of Property, Plant & Equipment	(9,506,234.00)	(72,010,374.35)
Purchase of Intangible Asset	(200,000.00)	(565,000.00)
Purchase of Investment Properties	-	(945,779.00)
Finance Income	1,223,695.79	2,166,647.63
Net Cash Flow from Investing Activities	(8,482,538.21)	(71,354,505.72)
Net Increase/(Decrease) in Cash & Cash Equivalents	14,815,945.08	3,810,493.06
Cash & Cash Equivalents at the beginning of the year	59,804,000.44	55,993,507.38
Cash & Cash Equivalents at the end of the year - Note A	74,619,945.52	59,804,000.44
NOTE A CASH & CASH EQUIVALENTS AS AT 31ST DECEMBEI	<u>x</u>	
Fixed Deposits	49,856,477.96	19,159,373.10
Bank Balances	23,937,209.14	18,982,326.28
Cash in hand	826,258.42	22,982,968.43
Bank Overdraft	-	(1,320,667.37)
		-
	74,619,945.52	59,804,000.44

The Accounting Policies and Notes on Pages 6 through 29 form an integral part of 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:

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, judgementis 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.

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.

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.

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.

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.

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 is 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.

NOTES TO THE FINANCIAL STATEMENTS

	FOR THE YEAR ENDED 31ST DECEMBER	Notes	2022	2021
			Rs.	Rs.
3	MEMBERSHIP FEES			
	Membership Fees		630,007.18	775,005.34
	Membership Subscription		-	4,000.00
	Associate/Senior Affiliate Membership Fees		252,025.20	152,004.22
			882,032.38	931,009.56

4 INCOME & EXPENDITURE ACCOUNT OF THE SRI LANKA SURGICAL CONGRESS

Income			
Sponsorship Income		25,395,691.00	29,680,756.97
Registration Fees		1,555,748.02	736 <i>,</i> 375.19
Net Income from Annual Session Work-shop	4.1	484,628.50	(220,693.44
Annual Sessions Banquet Ticket Income		2,460,000.00	1,640,000.00
Sale of Congress Publications		3,950.00	23,652.80
Master Classes		17,001.96	-
		29,917,019.48	31,860,091.52
Expenses			
Accommodation, Food & Beverages of Participants		10,582,884.92	9,052,349.50
Advertisement		224,250.00	259,200.00
Audio & Video System Expenses		1,617,000.00	2,600,000.00
Awards & Presents		491,800.00	809,750.00
Cost of Tie		-	3,750.00
Cost of T-Shirt		-	19 <i>,</i> 580.00
Cultural Show		117,160.00	410,000.00
Event Organizing Fees		-	100,000.00
Helper Charges		290,000.00	180 <i>,</i> 538.00
Honorarium		97,500.00	97 <i>,</i> 500.00
Internet Expenses		50,000.00	509 <i>,</i> 590.00
Miscellaneous Expenses		522,509.60	359,606.40
Music Band		150,000.00	192,000.00
Photographer/Album & Flower Decorations		411,000.00	1,324,500.00
CSSL Re-Opening Ceremony		-	767,572.84
Postage & Courier		2,460.00	44,185.81
Printing & Stationery		1,556,225.00	560,435.00
Travelling & Transport		564,165.00	486,046.00
Cleaning		276,928.77	-
Electricity		62,013.44	-
Exhibition Stall Arrangement		2,529,000.00	-
Conference Bags		525,000.00	-
Hiring Furniture & Coffee Machine		335,400.00	
		20,405,296.73	17,776,603.55
Excess of Income Over Expenditure		9,511,722.75	14,083,487.97
		,, <u>,,,,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11,000,10,10,

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

FOR THE YEAR ENDED 31ST DECEMBER	2022	2021	
	Rs.	Rs.	
Annual Session Pre-Congress & Post-Congress Work-shop Income			
Income			
Hand Surgery Work Shop	213,003.15	11,003.85	
ACT Workshop	-	511,470.26	
Critical Care Work Shop	-	96,032.20	
Emergency Sonography Work Shop	225,005.00		
Case Based Discussion on Organ Transplant Work Shop	58,758.86	-	
Management of Upper UT Injuries Work Shop	30,000.42	-	
Clinical Photography Work Shop	24,000.07	-	
Essential Skills of Surgical Work Shop	25,009.10	-	
Cervical Block Dissection Work Shop	34,007.35	-	
Severe Burns Work Shop	57,000.84	-	
Masterclass in Minimal Access Thoracic Surgery	26,786.33	-	
Live Laparoscopic Work Shop & Panel Discussion	37,003.71	-	
Soft Tissue Management Work Shop	230,502.55	-	
	961,077.38	618,506.3	
Expenses			
Hand Surgery Work Shop	128,033.56	23,435.7	
ACT Workshop	-	517,480.0	
Critical Care Work Shop	-	281,100.0	
Onco Plastic Breast Surgery Work Shop	-	12,444.0	
Organ Donation & Transplant Work Shop	-	4,740.0	
Case Based Discussion on Organ Transplant Work Shop	9,395.98	-	
Essential Skills of Surgical Work Shop	13,275.17	-	
Severe Burns Work Shop	32,360.00	-	
Emergency Sonography Work Shop	141,519.00	-	
Masterclass in Minimal Access Thoracic Surgery	3,590.00	-	
Soft Tissue Management Work Shop	148,275.17	-	
	476,448.88	839,199.7	
Europe of Income Over Europhiliture/ (Europe diture Over Income)		(220 602 4	
Excess of Income Over Expenditure/ (Expenditure Over Income)	484,628.50	(220,693.44	

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER	2022	2021	
	Rs.	Rs.	
OTHER WORK SHOP - INCOME & EXPENSES			
Income			
Basic Laparoscopic Skills Work Shop	199,000.00	-	
Emergency Sonography for Trauma	186,003.77	252,015.12	
EVTM Workshop	-	28,001.05	
Initial Trauma Care for Nurses	-	72 <i>,</i> 000.00	
Management of Upper UT Injuries	-	172 <i>,</i> 509.24	
Hands on Endoscopy for Surgical Registrars	18,000.00	-	
SHO Training Program	1,000,000.00	-	
Skills Training in Trauma Nurses	137,113.72	-	
Vascular Anastomosis Techniques	-	57 <i>,</i> 003.36	
	1,540,117.49	581,528.77	
Expenses			
Basic Laparoscopic Skills Work Shop	222,242.08	-	
Skills Training in Trauma Nurses	71,017.54	-	
SHO Training Program	90,505.00	-	
Emergency Sonography for Trauma	101,879.00	72,765.00	
Initial Trauma Care for Nurses	13,040.00	245,705.00	
Management of Upper UT Injuries	-	61,212.00	
Vascular Anastomosis Techniques	-	27,500.00	
	498,683.62	407,182.00	
Excess of Income Over Expenditure/ (Expenditure Over Income)	1,041,433.87	174,346.77	

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

	FOR THE YEAR ENDED 31ST DECEMBER	2022		2021	
c		Rs.	Rs.	Rs.	Rs.
6	<u>RENT INCOME</u>				
	Rent Income of Rajagiriya SAARC SCS Building	3,887,438.40		3,779,462.00	
	Income from Land at Welikada, Rajagiriya.	1,200,000.00		900,000.00	
	SAARC HQ Expenses - Membership Fee	-		(200,000.00)	
	SAARC HQ Expenses - Telephone	(43,513.33)		(45,256.75)	
	SAARC HQ Expenses - Office Maintenance	(399,579.00)		(516,159.00)	
	SAARC HQ Expenses - Legal Fees	(87,875.00)		(76,000.00)	
	SAARC HQ Expenses - Cost of Tie Donated	(39,000.00)		(15,600.00)	
	SAARC HQ Expenses - Travelling	(16,022.27)		(8,000.00)	
	SAARC HQ Expenses - Printing & Stationeries	(14,595.00)		(4,522.00)	
	SAARC HQ Expenses - Architecture Fees	(15,000.00)		(12,000.00)	
	SAARC HQ Expenses - Salaries & Wages	(600,000.00)		(600,000.00)	
	SAARC HQ Expenses - Rates & Taxes	(63.00)		() -	
	SAARC HQ Expenses - Food & Beverage	(1,000.00)	3,870,790.80	_	3,201,924.
	Hall Hire Income	1,335,650.00		478,500.00	
			946 67E 7E		215 107
	Expenses for Hall Hiring	(488,974.25)	846,675.75	(163,392.22)	315,107.
	Other Rent Income		100,000.00		100,000.
			4,817,466.55		3,617,032.
7	OTHER INCOME				
	Sponsorship Income for Journal	950,000.00		950,000.00	
	Printing, Stationery & Others	(66,660.00)		-	
	Salaries	(420,000.00)	463,340.00	(465,000.00)	485,000
	Sale of College Ties	104,000.00		56,000.00	
	Cost of Sales - College Ties	(78,400.00)	25,600.00	(41,500.00)	14,500.
Sale	Sale of College T-Shirts	-		14,000.00	
	Cost of T-Shirt sales			(6,230.00)	7,770.
	Sale of Sterling Silver Cufflinks	15,000.00		105,000.00	
	Cost of Sterling Silver Cufflinks	(12,000.00)	3,000.00	(84,000.00)	21,000.
	cost of oterining on ver curminks	(12,000.00)		(04,000.00)	21,000.
	Sale of History of Surgery Books	472,550.00		-	
	Cost of History of Surgery Books	(439,425.00)	33,125.00	-	-
	Income from Bibliogrphy of Surgical Research	17,000.00		-	
	Cost of Bibliography of Surgical Research	(780,250.00)	(763,250.00)	-	-
	Fellowship Ceremonial Income	_		-	
	Fellowship Ceremonial Expenses	(564,629.14)	(564,629.14)	-	-
	Other Income		48,200.00		30,262.
	outer meonie		-0,200.00		50,202.
	Payable Written-back		4,333,574.87		-

	FOR THE YEAR ENDED 31ST DECEMBER	202	2022		2021	
		Rs.	Rs.	Rs.	Rs.	
8	OTHER EVENTS INCOME					
	Income of ATLS Program	5,951,407.00		2,017,839.50		
	Expenses for ATLS Program	(4,144,363.00)	1,807,044.00	(1,233,367.83)	784,471.67	
	Income of Induction Ceremony	-		-		
	Expenses for Induction Ceremony	(928,022.89)	(928,022.89)	(426,607.18)	(426,607.18)	
	Income of College Symposium / Panel Discussion	-		-		
	Expenses for College Lecture		-	(51,264.93)	(51,264.93)	
	Receipts for Specialist Exit exam in Urology	2,588,000.00		159,994.40		
	Cost of Specialist Exit Exam in Urology	(1,023,034.71)	1,564,965.29	(59,981.00)	100,013.40	
	Receipts Overseas Meetings with Other Institutions	-		-		
	Expenses for Overseas Meetings with Other Institutions	(13,730.00)	(13,730.00)	(61,304.00)	(61,304.00)	
	Receipts for Road Safety Poster Competition	-		-		
	Expenses for Road Safety Poster Competition	(45,000.00)	(45,000.00)	(5,000.00)	(5,000.00)	
	Receipts for Public Awareness Programmer	-		500,000.00		
	Expenses for Public Awareness Programmer		-		500,000.00	
	Receipts for Pre Intern Programmer	-		_		
	Expenses for Pre Intern Programmer			(19,490.50)	(19,490.50)	
			2,385,256.40		820,818.46	
			_,	:	020,010.10	

	FOR THE YEAR ENDED 31ST DECEMBER		2022	2021
		Notes	Rs.	Rs.
9	INCOME & EXPENDITURE ACCOUNT OF COURSES			
	Income			
	SETS Courses Income		229,517.16	-
	ERPM Preparatory Courses Income		170,007.98	245,009.45
	1 2		399,525.14	245,009.45
	Expenses			
	SETS Expenses		137,838.04	-
	ERPM Preparatory Courses Expenses		50,000.00	21,940.00
			187,838.04	21,940.00
	Excess of Income Over Expenditure		211,687.10	223,069.45
			. <u></u>	
10	INCOME & EXPENDITURE ACCOUNT OF MRCS EXAMINATION			
	Net Income from MRCS Glasgow Exam	10.1	13,601,291.07	9,292,992.26
	Net Income from MRCS Examiners Course	10.1	(24,860.00)	-
		10.2	(=),000100)	
			13,576,431.07	9,292,992.26
10.1	Net Income from MRCS Glasgow Exam			
	Income			
	MRCS Glasgow Processing Fee		21,776,224.94	12,465,334.48
	MRCS Glasgow Dinner Expenses Reimbursement			639,110.00
			21,776,224.94	13,104,444.48
	Expenses			
	RCPSG Quality Assurance Fee		3,595,675.20	2,164,765.60
	MRCS Glasgow Dinner Expenses		-	639,110.00 1,007,576.62
	RCPSG Examiner Travelling Expenses		4,579,258.67 8,174,933.87	3,811,452.22
			0,174,955.07	5,011,452.22
	Excess of Income Over Expenditure		13,601,291.07	9,292,992.26
10.2	Net Income from MRCS Examiners Course			
10.2	Income			
	MRCS Examiners Course		-	-
	Expenses		21 272 22	
	MRCS Examiners Course		24,860.00	
			24,860.00	
	Excess of Income Over Expenditure		(24,860.00)	-

	FOR THE YEAR ENDED 31ST DECEMBER		2022	2021
		Notes	Rs.	Rs.
11	NTMC & NTMC TOT COURSES			
	Net Income from NTMC	11.1	1,130,502.92	(107,704.37)
	Net Income from NTMC TOT	11.1	-	(69,481.25)
	Net fillonie from 1011 fille 101	11.2		(09,401.23)
			1,130,502.92	(177,185.62)
11.1	Net Income from NTMC			
	Income			
	Contribution & Registration Fees		5,118,939.97	1,078,393.69
	contribution & registration rees		5,118,939.97	1,078,393.69
	Expenses		5,110,555,57	1,070,393.09
	Electricity		236,097.72	104,444.06
	Food & Beverage		1,748,750.00	753,700.00
	Helper Charges		26,500.00	43,300.00
	Material & Equipment		197,882.33	144,969.00
	Printing & Stationery		58,575.00	27,290.00
	T Shirts		56,575.00	
			-	98,000.00
	Travelling & Courier NTMC Felicitation Dinner		20,850.00	14,395.00
			1,562,262.00	-
	NTMC Workshop Expenses		126,020.00	-
	Accommodation		11,500.00	-
			3,988,437.05	1,186,098.06
	Excess of Income over Expenditure		1,130,502.92	(107,704.37)
11.2	Net Income from NTMC TOT			
	Income			
	Contribution & Registration Fees		-	-
			-	-
	Expenses			
	Food & Beverage		-	55,800.00
	Helper Charges		-	9,500.00
	Printing & Stationery		-	1,071.25
	Travelling		-	3,110.00
	0		-	69,481.25
	Excess of Income over Expenditure		_	(69,481.25)
	Excess of fictime over Experiment			(07,401.23)
12	EXCHANGE GAIN/(LOSS)			
	Exchange Loss		(1,074,683.44)	92,316.32
			<u>_</u>	
			(1,074,683.44)	92,316.32

	FOR THE YEAR ENDED 31ST DECEMBER	2022	2021
13	DONATIONS RECEIVED	Rs.	Rs.
	Donations to Skills Lab Project	474,825.00	519,875.00
	Medical Assistance Donation	2,959,781.33	1,478,713.24
	Contribution for CSSL Refurbishment	-	3,095,000.00
	Contribution for IT Implementation	500,000.00	5,000,000.00
	Donations for RCPSG Lectern	-	1,352,978.50
	Other Donations	-	350,000.00
	Donations Received for SLHPBA	3,584,384.88	
		7,518,991.21	11,796,566.74

14 INCOME & EXPENDITURE ACCOUNT OF THE ASSOCIATION OF MINIMAL ACCESS & DIGITAL

Income		
Registration Fee	140,002.49	485,003.54
	140,002.49	485,003.54
Expenses		
SLAMADS Web site	3,000.00	74,170.00
	3,000.00	74,170.00
Excess of Income Over Expenditure/ (Expenditure Over Income)	137,002.49	410,833.54

FOR THE YEAR ENDED 31ST DECEMBER	2022	2021
	Rs.	Rs.
ADMINISTRATIVE & ESTABLISHMENT EXPENSES		
Salaries, Allowances & Bonus	2,874,500.00	2,531,500.00
Employee's Provident Fund	241,200.00	224,640.00
Employee's Trust Fund	60,300.00	56,160.00
A.G.M. & Council Meeting Expenses	541,892.96	438,040.75
Amortization of Intangible Asset	142,444.93	23,186.30
Amortization of Leasehold Land	67,500.00	67,500.00
Audit Fees	130,000.00	120,000.00
Building Repairs & Maintenance	79,004.00	407,234.48
Business Tax	-	5,000.00
Council Election Expenses	121,332.00	88,308.20
Depreciation	10,577,978.03	4,177,985.94
Electricity	365,311.09	422,496.24
Funeral Expenses	23,910.00	12,390.00
Website & Mobile App Maintenance	206,833.33	257,458.3
Nestea & Soft Drinks	27,625.00	55,060.5
Office Maintenance & Cleaning	1,769,063.23	907,997.9
Gratuity Paid	-	439,891.8
Gratuity Provision	83,750.00	1,372,500.0
Photograph Expenses	59,000.00	37,000.0
Printing, Stationery, Postage & Courier	131,776.47	106,698.3
Rates & Taxes	227,920.00	205,128.0
Repairs & Maintenance of Office Equipment	370,610.08	112,434.08
Secretarial Fees	55,223.20	68,451.20
Security Charges	1,924,105.25	1,171,835.5
Telephone , Fax , & E- mail	228,076.95	185,600.30
Temporary Demonstrators	625,000.00	510,000.0
Travelling	118,543.00	125,912.65
T-Shirts, Cufflinks, Tie & Surgery History Book Donated	65,325.00	3,560.00
Water	145,778.21	140,496.74
Legal Fee	882,661.00	-
Insurance	77,050.48	-
CSSL Online Archive Development	105,000.00	_
Urban Development Authority Charges	16,200.00	_
Other Expenses	54,000.00	_
Such Expenses	51,000.00	
	22,398,914.21	14,274,467.43

	FOR THE YEAR ENDED 31ST DECEMBER	2022	2021
		Rs.	Rs.
16	DONATION & OTHER OPERATIONAL EXPENSES		
	Irrecoverable Balances Written-off	-	701,768.93
	Donations for SLHPBA	3,128,108.25	-
	Medical Assistance Donation	4,538,494.57	
		7,666,602.82	701,768.93
17	FINANCE COST		
	Bank Charges & Debit Tax	17,175.00	11,375.00
	Charges for Fund Transfers	3,100.00	2,525.00
	Credit Card Commissions	310.31	3,589.76
	Gateway Payment Facility	45,000.00	60,000.00
		65,585.31	77,489.76
18	FINANCE INCOME		
	Interest on Fixed Deposits	1,188,106.32	2,144,563.03
	Interest on Foreign Currency Savings Accounts	35,589.47	22,084.60
		1,223,695.79	2,166,647.63
19	TAXATION		
	Income Tax	3,611,328.26	2,178,398.62
	Deferred Tax	4,858,251.35	819,654.63
	Income Tax Over/(Under) Provisions in Previous years		43,735.13
		8,469,579.61	3,041,788.38

20 PROPERTY, PLANT & EQUIPMENT

	Cost as at	Additions	Disposals	Transfers	Cost as at
COST	<u>01/01/2022</u>	during the year	during the year	during the year	<u>31/12/2022</u>
	Rs.	Rs.	Rs.	Rs.	Rs.
Freehold Land & Buildings	29,978,913.15	4,861,870.00	-	-	34,840,783.15
Boundary Wall	324,500.00	-	-	-	324,500.00
Water Tanks	67,691.40	-	-	-	67,691.40
Garden	4,931,700.00	99,500.00	-	-	5,031,200.00
Furniture & Fittings	6,433,575.11	372,300.00	-	-	6,805,875.11
Office Equipment	4,823,933.56	45,100.00	-	-	4,869,033.56
Computers	1,626,799.04	-	-	-	1,626,799.04
Electrical Equipment	9,586,233.84	13,996.00	-	-	9,600,229.84
Fire Extinguisher	6,400.00	-	-	-	6,400.00
Sign Board	372,000.00	-	-	-	372,000.00
Solar Panel	1,793,000.00	3,320,000.00	-	-	5,113,000.00
Swing Gate	170,000.00	484,500.00	-	-	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	1,325,201.90	11,500.00	-	-	1,336,701.90
Auditorium - Furniture & Fittings	15,550.00	-	-	-	15,550.00
Auditorium - Electrical Equipment	7,727,881.20	17,280.00	-	-	7,745,161.20
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	9,432,500.00	90,000.00	-	-	9,522,500.00
Museum - Air Conditioners	220,000.00	190,188.00	-	-	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
	117,861,171.02	9,506,234.00			127,367,405.02
Leasehold Land	1,485,000.00			<u>-</u>	1,485,000.00
	1,485,000.00				1,485,000.00
TOTAL	119,346,171.02	9,506,234.00	<u> </u>	<u> </u>	128,852,405.02

(Contd/....)

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

ACCUMULATED DEPRECIATION	Accumulated Depreciation as at 01/01/2022	Depreciation/ Amortization for the year	Disposal during the year	Transfers during the year	Accumulated Depreciation as at 31/12/2022
	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	108,795.35	1,493,505.89	-	-	1,602,301.24
Boundary Wall	120,836.22	10,183.19	-	-	131,019.41
Water Tanks	56,885.74	2,161.13	-	-	59,046.87
Garden	83,771.34	971,079.70	-	-	1,054,851.04
Furniture & Fittings	1,858,180.29	921,076.74	-	-	2,779,257.03
Office Equipment	3,876,374.01	197,568.13	-	-	4,073,942.14
Computers	1,131,780.27	99,003.75	-	-	1,230,784.02
Electrical Equipment	1,245,546.55	1,670,560.87	-	-	2,916,107.42
Fire Extinguisher	5,612.59	157.48	-	-	5,770.07
Sign Board	95,207.20	55,358.56	-	-	150,565.76
Solar Panel	1,322,975.82	406,556.21	-	-	1,729,532.03
Swing Gate	106,333.89	40,090.98	-	-	146,424.87
Air Conditioners	240,129.38	28,912.12	-	-	269,041.50
Auditorium - Building	9,916,082.89	1,052,162.52	-	-	10,968,245.41
Auditorium - Air Conditioners	2,310,910.91	118,270.10	-	-	2,429,181.01
Auditorium - Curtains, Carpets & Chair Covered	424,684.84	227,287.48	-	-	651,972.32
Auditorium - Furniture & Fittings	13,419.43	426.11	-	-	13,845.54
Auditorium - Electrical	77,820.27	1,531,896.42	-	-	1,609,716.69
Training Center - Building	640,141.39	47,918.27	-	-	688,059.66
Training Center - Air Conditioners	361,964.70	7,903.26	-	-	369,867.96
Training Center - D Freezer	85,317.48	9,296.50	-	-	94,613.98
Training Center - Furniture	247,673.79	6,291.64	-	-	253,965.43
Training Center - Printers	149,486.41	3,002.72	-	-	152,489.13
Training Centre - Computer	90,369.06	18,326.19	-	-	108,695.25
Training Centre - Surgical Equipment	106,902.40	3,394.52	-	-	110,296.92
Museum - Building	41,202.40	469,564.88	-	-	510,767.28
Museum - Air Conditioners	3,736.99	64,824.61	-	-	68,561.60
Museum - Electrical Equipment	679.45	57,664.11	-	-	58,343.56
Museum - Furniture & Fittings	-	54,000.00	-	-	54,000.00
Museum - Display Items	849.32	9,830.14	-	-	10,679.46
Airway Manikins	266,395.61	214,720.88	-	-	481,116.49
	24,990,065.99	9,792,995.10	-		34,783,061.09
AMORTIZATION		(= = 0.0 0.0			
Leasehold Land	945,000.00	67,500.00	-		1,012,500.00
	945,000.00	67,500.00			1,012,500.00
TOTAL	25,935,065.99	9,860,495.10			35,795,561.09
<u>NET BOOK VALUE</u>					
Freehold Assets	92,871,105.03				92,584,343.93
Leasehold Land	540,000.00				472,500.00
TOTAL NET BOOK VALUE	93,411,105.03				93,056,843.93

NOTES TO THE FINANCIAL STATEMENTS

21 INTANGIBLE ASSETS

<u>COST</u> Accounting Software CSSL Mobile App	Cost as at 01/01/2022 Rs. 70,000.00 565,000.00 635,000.00	Additions <u>during the year</u> Rs. 	Transfers <u>during the year</u> Rs. - - -	Cost as at <u>31/12/2022</u> Rs. 70,000.00 765,000.00 835,000.00
AMORTIZATIONS	Amortization as at <u>01/01/2022</u>	Amortization for <u>the year</u>	Transfers <u>during the year</u>	Amortization as at <u>31/12/2022</u>
	Rs.	Rs.	Rs.	Rs.
Accounting Software	70,000.00			70,000.00
Accounting Software	70,000.00	-	-	70,000.00
CSSL Mobile App	23,186.30	- 142,444.93		165,631.23
0		- 142,444.93 142,444.93		,

22 INVESTMENT PROPERTY

	Cost			Cost
	as at	Additions	Transfers	as at
COST	<u>01/01/2022</u>	during the year	during the year	<u>31/12/2022</u>
	Rs.	Rs.	Rs.	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

DEPRECIATION	Accumulated Depreciation as at <u>01/01/2022</u>	Depreciation/ Amortization <u>for the year</u>	Transfers <u>during the year</u>	Accumulated Depreciation as <u>at 31/12/2022</u>
	Rs.	Rs.	Rs.	Rs.
SAARC Building	7,145,203.10	580,669.45	-	7,725,872.55
Security Hut & Changing Room	224,738.73	26,013.06	-	250,751.79
Boundary Wall & Gate	219,646.65	25,423.67	-	245,070.32
Entrance Canopy	84,660.10	12,044.50	-	96,704.60
Air Conditioner	584,699.47	50,077.96	-	634,777.43
Computers	100,432.94	35,519.21	-	135,952.15
Electrical Fittings	171,450.34	22,231.13	-	193,681.47
Furniture & Fittings	375,819.53	33,003.95		408,823.48
	8,906,650.86	784,982.93		9,691,633.79
Total Net Book Value	13,587,174.78			12,802,191.85

	AS AT 31ST DECEMBER	2022	2021
		Rs.	Rs.
23	INVENTORIES		
	Stock of Neck Ties	597,450.00	453,250.0
	Stock of Cufflinks with Tie Pins		
	Stock of Cultimits with the rins	555,350.00	555,350.0
		68,000.00	68,000.0
	Stock of SAARCSCS Ties	72,540.00	111,540.0
	Stock of College T-Shirts	191,350.00	214,490.0
	Stock of Sterling Silver Cufflinks	384,000.00	444,000.0
	Stock of History of Surgery Books	3,215,475.00	-
		5,084,165.00	1,846,630.0
24	TRADE & OTHER RECEIVABLES		
	Annual Session Sponsorships	_	1,350,000.0
	Sri Lanka Surgical Congress Banquet Tickets	675,000.00	460,000.0
	Car Parking Fee from Rajagiriya	100,000.00	100,000.0
	Dr. Barthomeusz Oration	50,000.00	50,000.0
	Other Rent Income	200,000.00	100,000.0
	Surgical Instrument Care Nurses	73,000.00	73,000.0
	•	950,000.00	950,000.0
	Sponsorship for Journal of Surgery Staff Loan - Medical Assistant Donation 2019		
		3,458,600.48	3,458,600.4
	Donation for IT Development	-	2,000,000.0
	Donation towards RCPSG Lectern (GBP 5,000)	2,163,915.50	1,352,978.5
	Sri Lanka Surgical Congress Expenses Reimbursement	-	150,000.0
	Sri Lanka Surgical Congress Sponsorships	9,547,696.00	16,485,000.0
	Hall Hire Income	186,000.00	265,000.0
	Contribution for CSSL Refurbishment	375,000.00	1,075,000.0
	MRCS Glasgow Dinner Expenses Reimbursement	639,110.00	639,110.0
	Sterling Silver Cufflinks	-	30,000.0
	Induction Ceremony Expenses Reimbursement	-	24,750.0
	Donation Receivables	199,726.30	-
	Fellowship Fees Receivables	40,000.00	-
	Other Income	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	-

Fixed Deposits - Bank of Ceylon	19,748,841.75	19,159,373.10
Fixed Deposits - HNB Stone Hospital Fund	30,107,636.21	-
	49,856,477.96	19,159,373.10

	AS AT 31ST DECEMBER	2022	2021
		Rs.	Rs.
26	OTHER CURRENT ASSETS		
	Income Tax Refund	833,957.00	833,957.00
	NWS & DB Security Deposit	15,000.00	15,000.00
	Prepaid - Annual Sessions Expenses	500,000.00	524,000.00
	Prepaid - ATLS Expenses	2,276.00	625,333.50
	Prepaid - QB Package Maintenance Fee	18,751.00	13,333.34
	Prepaid - Service Agreement for Photocopy	-	13,377.91
	Prepaid - Web Hosting Charges	-	11,833.33
	Prepaid - Induction Ceremony Expenses	-	24,585.00
	Prepaid - Printing, Stationery & Postage	-	12,500.00
	Prepaid - DMMT Expenses	42,000.00	-
	Bank Discrepancy	105,599.91	-
		1,517,583.91	2,073,920.08
27	<u>CASH IN HAND & AT BANK</u>		
	Savings Accounts		0.052.007.05
	Bank of Ceylon - USD Savings A/c No. 216853	4,162,655.89	2,953,897.25
	Bank of Ceylon - USD Savings A/c No. 89171077	1,730,459.85	-
	Current Accounts		
	Bank of Ceylon - LKR Current A/c No. 371211	2,896,731.46	3,019,145.16
	Bank of Ceylon - LKR Current A/c No. 71383850	6,617,666.58	6,726,492.12
	Bank of Ceylon - LKR Current A/c No. 81657756	3,789,738.30	592,555.69
	Bank of Ceylon - LKR Current A/c No. 74250261	28,803.58	28,803.58
	Bank of Ceylon - LKR Current A/c No. 1781121	3,890,010.46	-
	Sampath Bank - LKR Current A/c No. 000460001102	572,530.69	111,413.48
	Hatton National Bank - LKR Current A/c No. 076010095997	248,612.33	5,550,019.00
	Cheques & Cash in hand		
	Cash & Cheques in hand	726,610.00	22,971,595.00
	Petty Cash	99,648.42	15,103.62
		24,763,467.56	41,969,024.90
28	DEFERRED TAX ASSETS & LIABILITIES		
	Balance at the beginning of the year	4,263,837.64	3,444,183.01
	Charge/(Reverse) for the year	4,858,251.35	819,654.63
	Charge/ (neverse) for the year	4,000,201.00	017,004.03

Balance at the end of the year (Assets)/ Liabilities)

9,122,088.99

4,263,837.64

	AS AT 31ST DECEMBER		2022	2021
		Notes	Rs.	Rs.
29	OTHER FINANCIAL LIABILITIES			
	Urban Development Authority		472,500.00	607,500.00
			472,500.00	607,500.00
	Amount Payable within one year		67,500.00	67,500.00
	Amount Payable after one year		405,000.00	540,000.00
			472,500.00	607,500.00
30	PROVISION FOR GRATUITY			
	Balance at the beginning of the year		1,372,500.00	-
	Provisions for the year Payments during the year		83,750.00	1,372,500.00
	i ayments turing the year			
	Balance at the end of the year		1,456,250.00	1,372,500.00
31	TRADE & OTHER PAYABLES			
	Accrued Expenses ATLS - Income Received in Advance	31.1	5,238,829.31 84,000.00	5,353,268.33 933,000.00
	Membership Fee Received in Advance		-	50,003.50
	RCPS Glasgow Quality Assurance		17,039,868.82	5,337,107.82
	NTMC Income Received in Advance		710,014.82	140,000.00
	Refundable Rent Deposit		806,000.00	806,000.00
	Payable to Stone Surgery Centre		30,107,636.21	28,400,000.00
	Payable to Refurbishment of Noel & Nora Building		4,883,337.00	21,650,647.88
	Payable to Photonics Lighting (Pvt) Ltd Basic Lap Skills Income Received in Advance		- 12,004.83	2,753,855.19 75,004.83
	Hall Hire Income Received in Advance		-	26,500.00
	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	
			61,874,271.12	67,793,059.95
31.1	ACCRUED EXPENSES			
	Surgical Congress Expenses		-	4,841,511.56
	Audit Fees		130,000.00	120,000.00
	Cleaning Charges		119,664.00	59,288.00
	Electricity		114,796.05	83,284.40
	NTMC Expenses Trade Tax		- 10,000.00	11,050.00 10,000.00
	Security		133,875.84	159,030.14
	Telephone		20,221.74	15,476.81
	Water		9,573.62	7,577.42
	Employee's Provident Fund		40,000.00	15,000.00
	Employee's Trust Fund		6,000.00	2,250.00
	Helper Charges		-	21,000.00
	ITCN Expenses		-	7,800.00
	Printing Charges for Journal		66,660.00	-
	SHO Training Program Expenses Annual Sessions Expenses		90,505.00 164,670.00	-
	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	
			5,238,829.31	5,353,268.33

	AS AT 31ST DECEMBER	2022	2021
		Rs.	Rs.
32	PROVISION FOR INCOME TAX		
	Balance at the beginning of the year	2,178,398.62	1,754,245.23
	Provision for the year	3,611,328.26	2,178,398.62
	Paid during the year	(3,178,399.00)	(1,754,245.23)
	Balance at the end of the year	2,611,327.88	2,178,398.62
33	BANK OVERDRAFT		
	Bank of Ceylon - Current A/c No. 1781121	-	1,320,667.37
	Petty Cash at SARRC Office		3,730.19
			1,324,397.56

THE COLLEGE OF SURGEONS OF SRI LANKA COMPUTATION OF INCOME TAX LIABILITIES FOR THE YEAR OF ASSESSMENT 2022/2023

Exempt Amounts			_	35,589
	Notes			Rs.
Source of Income	<u>ittores</u>			Ro.
Business Income	1			11,555,039
Investment Income	2			6,005,573
Total Assessable Income				17,560,613
Deduction Under Section 52			_	
Total Taxable Income			=	17,560,613
Total Taxable Income		First Period	Second Period	Total
		Rs.	Rs.	Rs.
Total Taxable Income		13,170,459	4,390,153	17,560,613
Investment Income		4,504,180	1,501,393	6,005,573
Other Business Income		8,666,279	2,888,760	11,555,039
Tax Computation				
On Taxable Income of the First Period Taxable at S	Special Rates	8,666,279	@ 14%	1,213,279
On Taxable Income of the First Period Taxable at I	Normal Rates	4,504,180	@ 24%	1,081,003
On Balance Taxable Income		4,390,153	@ 30%	1,317,046
Total Tax Payable		17,560,613		3,611,328
<u>Tax Credit</u> Income Tax Payments for the year - 1st Instalment	L.	500,000		
Income Tax Payments for the year - 2nd Instalment		500,000		
Income Tax Payments for the year - 3rd Instalmen		500,000		
Income Tax Payments for the year - 4th Instalmen			_	(1,500,000)
Balance Tax Payable /(Refund)			_	2,111,328
Total Income Tax Refund available from Previou	1s years		_	833,957

THE COLLEGE OF SURGEONS OF SRI LANKA COMPUTATION OF INCOME TAX LIABILITIES FOR THE YEAR OF ASSESSMENT 2022/2023

NOTE 1 COMPUTATION OF BUSINESS INCOME	Notes	Rs.	Rs.
Net Surplus before Tax			15,849,401
Add: Disallowable Expenses			
Depreciation		10,577,978	
Donation		7,731,928	
Gratuity Provision		83,750	
Exchange Loss		1,074,683	
Legal Fee		882,661	
Amortization of Intangible Asset		142,445	
Amortization of Leasehold Land		67,500	20,560,945
			36,410,346
Less: Capital Allowances	1.1	11,295,153	
Rent Income		4,817,467	
Donation Received		7,518,991	
Interest Income		1,223,696	(24,855,307)
Assessable Business Profit/ (Loss)			11,555,039
NOTE 1.1 COMPUTATION OF CAPITAL ALLOWANCES	6		
	Notes		Rs.
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		9,492,315
			11,295,153

NOTE 1.1.1 Capital Allowance under the Inland Revenue Act No:10 of 2006	e Inland Revenue Act	: No:10 of 20(9					
	Cost	Rate	Allowance	Total Years	No. of Years Claimed	No. of Years No. of years to Claimed be Claimed	Total Amount Claimed	Tax W.D.V. as at 31/12/2022
	Rs.		Rs.				Rs.	Rs.
<u>2010/ 2011 - 13th year</u> Auditorium - Building	22,265,973	6.7%	1,484,398	15	13	7	19,297,177	2,968,796
<mark>2011/2012 - 12th year</mark> Auditorium - Building	210,200	6.7%	14,013	15	12	ŝ	168,160	42,040
Training Center	1,547,219	6.7%	103,148	15	12	ю	1,237,775	309,444
<u>2014/ 2015 - 9th year</u> Security Hut & Changing Room	745,000	10%	74,500	10	6	1	670,500	74,500
Boundary Wall & Gate	728,120	10%	72,812	10	6	1	655,308	72,812
<u>2017/2018 - 6th year</u> SAARC Building	539,670	10%	53,967	10	9	4	323,802	215,868

3,683,460

22,352,722

1,802,838

26,036,182

COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....) THE COLLEGE OF SURGEONS OF SRI LANKA FOR THE YEAR OF ASSESSMENT 2022/2023

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THE COLLEGE OF SURGEONS OF SRI LANKA COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....) FOR THE YEAR OF ASSESSMENT 2022/2023

<u>NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....)</u> NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

	Cost of Assets Acquired	W.D.V. at the beginning of the vear	Repair Cost	Allowable Repair Cost	Disallowed Repair Cost	Capital Allowance	Number of Years to be Claimed	W.D.V. at the end of the vear
<u>Class of Assets</u>								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
<u>2018/2019 - 5th Year</u>								
<u>Computers</u>								
Two Laptops	188,000	37,600	I	ı	ı	37,600	0	ı
Two Laptops	189,200	37,840	I	ı	ı	37,840	0	ı
10 Nos. of LCD Monitors	182,000	36,400	ı	I	I	36,400	0	I
Furniture & Fittings								
Room Doors & Partition	78,400	15,680	I	·	ı	15,680	0	ı
Timber Dact	140,000	28,000	ı	I	I	28,000	0	I
<u>Office Equipment</u>								
Wireless Router	15,900	3,180	I	ı	ı	3,180	0	ı
Sterling Silver Plated Mace	225,000	45,000	I	I	I	45,000	0	I
CCTV Cameras	25,750	5,150	I	ı	ı	5,150	0	ı
Fax Machine	18,800	3,760	I	I	I	3,760	0	I
Microphones	65,291	13,058	I	I	ı	13,058	0	I
Wireless Door Bell	2,395	479	I	I	I	479	0	I
Air Conditioner	144,990	28,998	ı	I	ı	28,998	0	·
D-Freezer	87,900	17,580	I	ı	ı	17,580	0	I

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THE COLLEGE OF SURGEONS OF SRI LANKA COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....) FOR THE YEAR OF ASSESSMENT 2022/2023

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....) NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

Class of Assets	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 - 4th Year</u> <u>Furniture & Fittings</u>								
Wooden Board to display Past President's Photos	224,000	89,600		ı	ı	44,800	1	44,800
Boardroom Tables	634,050	253,620	1	ı	ı	126,810	1	126,810
Repairing File Cupboards (New Wooden Panels)	62,000	24,800	ı	ı	ı	12,400	1	12,400
Office Chairs	144,100	57,640	ı	ı	ı	28,820	1	28,820
4 Nos of Mahogany Chairs for the Lobby Study Table	88,500	35,400	ı	I	ı	17,700	1	17,700
Round Teak Table with Chairs for the Lobby	69,303	27,721	I	ı	ı	13,861	1	13,861
<u>Office Equipment</u>								
Colour Printer with Toner	29,800	11,920	I	ı	ı	5,960	1	5,960
Intercom System	218,500	87,400	ı	ı	ı	43,700	1	43,700
Cordless Phones 2 Nos.	17,200	6,880	ı	ı	ı	3,440	1	3,440
Two Nos. of Hand Held Mics	98,600	39,440	·	ı	ı	19,720	1	19,720
New President's Medal	110,000	44,000	ı	I	ı	22,000	1	22,000
Entrance Canopy	66,350	26,540	ı	ı	ı	13,270	1	13,270
Electrical Fittings	143,347	57,339	ı	ı	ı	28,669	1	28,669
Airway Manikins	550,000	220,000	•		ı	110,000	1	110,000
<u>2020/2021 - 3rd Year</u>								
Office Equipment	88,806	53,284	I	ı	I	17,761	7	35,523
Electrical Equipment								
Payment for UHD 4K LED Smart TV	149,999	89,999	ı	I	I	30,000	2	60,000
Being the payment for an Infrared thermometer	6,500	3,900	ı	ı	ı	1,300	7	2,600
SAARC Building	50,000	30,000	I	I	'	10,000	7	20,000

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 THE COLLEGE OF SURGEONS OF SRI LANKA

 COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....)

 FOR THE YEAR OF ASSESSMENT 2022/2023

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....) NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

Class of Assets	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>2021/2022 - 2nd Year Buildings</u>								
SAARC Building	28,378,913	26,959,967	ı	I	ı	1,418,946	18	25,541,022
Paving Interlocking for Garden	4,931,700	4,685,115	ı	I	ı	246,585	18	4,438,530
Auditorium - Building	8,483,160	8,059,002	ı	I	ı	424,158	18	7,634,844
Museum - Building	9,432,500	8,960,875	·		ı	471,625	18	8,489,250
<u>Furniture & Fittings</u>								
Furniture & Fittings	3,893,465	3,114,772	I	I	ı	778,693	3	2,336,079
Museum - Furniture & Fittings	270,000	216,000	•	•	I	54,000	3	162,000
<u>Electrical Equipment</u>								
Electrical Equipment	9,257,915	7,406,332	ı	ı	ı	1,851,583	3	5,554,749
Auditorium - Electrical Equipment	7,727,881	6,182,305	I	I	ı	1,545,576	3	4,636,729
Museum - Electrical Equipment	289,000	231,200	I	ı	I	57,800	3	173,400
<u>Air Conditioners</u>								
Auditorium - Air Conditioners	405,000	324,000	ı	I	ı	81,000	3	243,000
Museum - Air Conditioners	220,000	176,000	I	I	I	44,000	3	132,000
Office Equipment	60,180	48,144	1	ı		12,036	3	36,108
Computers	384,279	307,423	ı	I	ı	76,856	£	230,567
Sign Board	257,000	205,600	ı	ı	ı	51,400	3	154,200
Auditorium - Curtains & Carpets	884,522	707,618	I	I	ı	176,904	3	530,713
Museum - Display Items	50,000	40,000	I	I	ı	10,000	Э	30,000
Mobile App	565,000	536,750	I	l	I	28,250	18	508,500
Airway Manikins	790,000	632,000	I	I	ı	158,000	ю	474,000

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COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....) FOR THE YEAR OF ASSESSMENT 2022/2023 THE COLLEGE OF SURGEONS OF SRI LANKA

NOTE 1.1 -- COMPUTATION OF CAPITAL ALLOWANCES (CONTD/....) NOTE 1.1.2 -- Capital Allowance under the Inland Revenue Act No:24 of 2017

	Cost of Assets Acquired	W.D.V. at the beginning of the vear	Repair Cost	Allowable Repair Cost	Disallowed Repair Cost	Capital Allowance	Number of Years to be Claimed	W.D.V. at the end of the vear
Class of Assets								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
<u>2022/2023 - 1st Year</u>								
Buildings	4,861,870	I	ı	·	·	243,094	19	4,618,777
Garden	99,500	I	ı	I	ı	19,900	4	79,600
Furniture & Fittings	372,300	I	·	'	'	74,460	4	297,840
Office Equipment	45,100	I	ı	ı	ı	9,020	4	36,080
Electrical Equipment	13,996	ı	ı	ı	ı	2,799	4	11,197
Solar Panel	3,320,000	I	ı	ı	ı	664,000	4	2,656,000
Swing Gate	484,500	I	ı	ı	ı	96,900	4	387,600
Auditorium - Curtains, Carpets & Chair Covered	11,500	ı	ľ	I	ľ	2,300	4	9,200
Auditorium - Electrical Equipment	17,280	I	ı	ı	ı	3,456	4	13,824
Museum - Building	90,000	ı	ľ	I	1	18,000	4	72,000
Museum - Air Conditioners	190,188	I	ı	ı	ı	38,038	4	152,150
CSSL Mobile App	200,000	I	ı	ı	ı	10,000	19	190,000
	90,101,431	70,225,312	ı	ı	ı	9,492,315		70,439,231

THE COLLEGE OF SURGEONS OF SRI LANKA COMPUTATION OF INCOME TAX LIABILITIES (CONTD/....) FOR THE YEAR OF ASSESSMENT 2022/2023

NOTE 2 INVESTMENT INCOME	Notes	Rs.
Interest Income	2.1	1,188,107
Rent Income	2.2	4,817,467
		6 005 572
		6,005,573
NOTE 2.1 INTEREST INCOME		
Interest Income		1,223,696
Less: Interest on Foreign Currency Savings Accou	inte	(35,589)
<u>ress.</u> Interest on Foreign Currency Savings Accor	ints	(33,307)
		1,188,107
NOTE 2.2 DENTINCOME		
<u>NOTE 2.2 RENT INCOME</u>		
Rent Income of Rajagiriya SAARC SCS Building		3,870,791
Hall Hire Income		846,676
Other Rent Income		100,000
		4,817,467
		4,017,407



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