වාර්ෂික වාර්තාව
ஆண்டு அறிக்கை
ANNUAL REPORT
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වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව සහ ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

முதியோர்களுக்கான தேசிய சபை மற்றும் முதியோர்களுக்கான தேசிய செயலகம்

National Council For Elders And National Secretariat For Elders

කාන්තා, ළමා කටයුතු හා සමාජ සවිබලගැන්වීම් අමාත්‍යාංශය.

மகளிர், சிறுவர் அலுவல்கள் மற்றும் சமூக வலுப்படுத்துகை அமைச்சு

Ministry of Women, Child Affairs and Social Emplowerment

පටුන

හැඳින්වීම

ශ්‍රී ලාංකික වැඩිහිටියන්ගේ නිදහස, රැකවරණය, ආත්ම පරිපූර්ණත්වය, සහභාගීත්වය හා අභිමානය සහතික කරමින් වැඩිහිටි තැනැත්තන්ගේ සුභසාධනය හා අයිතිවාසිකම් ප්‍රවර්ධනය කරලීම වෙනුවෙන්, 2000 අංක 09 දරණ වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිකම් ආරක්ෂා කර ගැනීමේ පනත සහ 2011 අංක 5 දරණ සංශෝධිත පනතින් වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව හා ජාතික වැඩිහිටි මහලේකම් කාර්යාලය වෙත බලය පවරා ඇත.

පසුගිය දශක කිහිපය පුරා සිදු වූ සමාජ, ආර්ථික සංවර්ධනය හේතුකොට ගෙන සෞඛ්‍යය, පෝෂණය හා අධ්‍යාපනය යනාදී අංශවල ක්‍රමික වර්ධනයක් දක්නට ඇත. එහි ප්‍රතිඵලයක් ලෙස මරණ හා උපත් අනුපාතය පහත වැටී අපේක්ෂිත ආයු කාලය ඉහළ යාම සිදුවීමත් සමඟ මෙරට වැඩිහිටි ජනගහණයේ සීඝ්‍ර වර්ධනයක් පෙන්නුම් කරයි. ඒ අනුව වර්තමානයේ 14.6% ට ආසන්න මට්ටමේ පවතින වැඩිහිටි ජනගහණය ඉදිරි දශකය තුළ දළ වශයෙන් 21% ක් දක්වා ඉහළ යනු ඇතැයි අපේක්ෂා කරනු ලැබේ.

ඒ අනුව වැඩිහිටි ප්‍රජාවගේ සුභසාධනය, ආත්මාභිමානය, ස්වාධීනත්වය,සහභාගීත්වය, රැකවරණය, හා ඔවුන්ගේ අයිතිවාසිකම් ප්‍රවර්ධනය කිරීම හා ආරක්ෂා කිරීම උදෙසා වැඩසටහන් රාශියක් වඩාත් ඵලදායීව හා කාර්යක්ෂමව ක්‍රියාත්මක කිරීම ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ ප්‍රමුඛ කාර්යභාර්ය විය. ඒ අනුව විශේෂයෙන්ම වත්මන් රජයේ පරමාර්ථ හා ජාතික වැඩිහිටි මහලේකම් කාර්යාලය සතු කාර්යභාරය මැනවින් අවබෝධ කොට ගෙන ක්‍රියාකිරීමෙන් 2023 වර්ෂයේ දී ශ්‍රී ලාංකීය වැඩිහිටි ප්‍රජාව වෙනුවෙන් ඵලදායී සේවාවන් රැසක් ඉටුකරන්නට හැකිවීම සතුට දනවන කරුණකි.

2023 වර්ෂයේදී ජාතික වැඩිහිටි මහලේකම් කාර්යාලය මඟින් වැඩිහිටි ප්‍රජාව සවිබලගැන්වීම සඳහා විවිධ ක්‍රියාමාර්ග ගනු ලැබීය. ජ්‍යෙෂ්ඨ පුරවැසියන් උදෙසා ස්වයං රැකියා වෙනුවෙන් ආධාර ලබා දීම, ග්‍රාමීය වැඩිහිටි කමිටු, ප්‍රාදේශීය වැඩිහිටි බලමණ්ඩල හා දිස්ත්‍රික් වැඩිහිටි බලමණ්ඩල යනාදිය සවිබල ගැන්වීම, අඩු ආදායම්ලාභී වැඩිහිටියන් වෙනුවෙන් රු.2,000/- වැඩිහිටි දීමනාව ගෙවීමේ කටයුතු හා අවුරුදු 100 සපිරි ජ්‍යෙෂ්ඨ පුරවැසියන් සඳහා රු.5,000/- මහජන දීමනාව ගෙවීමේ කටයුතු සිදුකොට ඇත. තවද, අක්ෂි කාච හා ශ්‍රවණ උපකරණ ලබා දීම, වැඩිහිටි නිවාස ප්‍රමිතිගත කිරීම, වැඩිහිටියන්ගේ සනීපාරක්ෂාව වැඩිකරලීම උදෙසා අවම පහසුකම් ලබාදීම, දිරිය පියස නිවාස යෝජනා ක්‍රමය ක්‍රියාත්මක කිරීම යනාදි වැඩසටහන් වැඩිහිටි සමාජ ආරක්ෂණ අරමුදල යටතේ සිදුකොට ඇත. එමෙන්ම වැඩිහිටියන්ගේ කායික, මානසික සුවය උදෙසා යෝග පුහුණු වැඩසටහන් හා වැඩිහිටි සත්කාරකයන් පුහුණු කිරීම වැනි දෑ ඒ අතර ප්‍රමුඛස්ථානයක් ගනී. මෙවැනි වැඩසටහන් ක්‍රියාත්මක කිරීම මඟින් වැඩිහිටියන් හුදකලාවීම වළක්වා ඔවුන්ගේ සමාජ සහභාගීත්වය වර්ධනය කිරීමත්, කායික, මානසික හා අධ්‍යාත්මික සංවර්ධනය ඇති කරමින් ඔවුන්ගේ අයිතිවාසිකම් රැකදීමත් අපගේ අභිප්‍රාය වේ.

කේ.ජී.ලැනරෝල්
අධ්‍යක්ෂ
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

2000 අංක 09 දරණ වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිතම් ආරක්ෂා කිරීමේ
පනත යටතේ වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව සහ
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය පිහිටුවා ඇත.

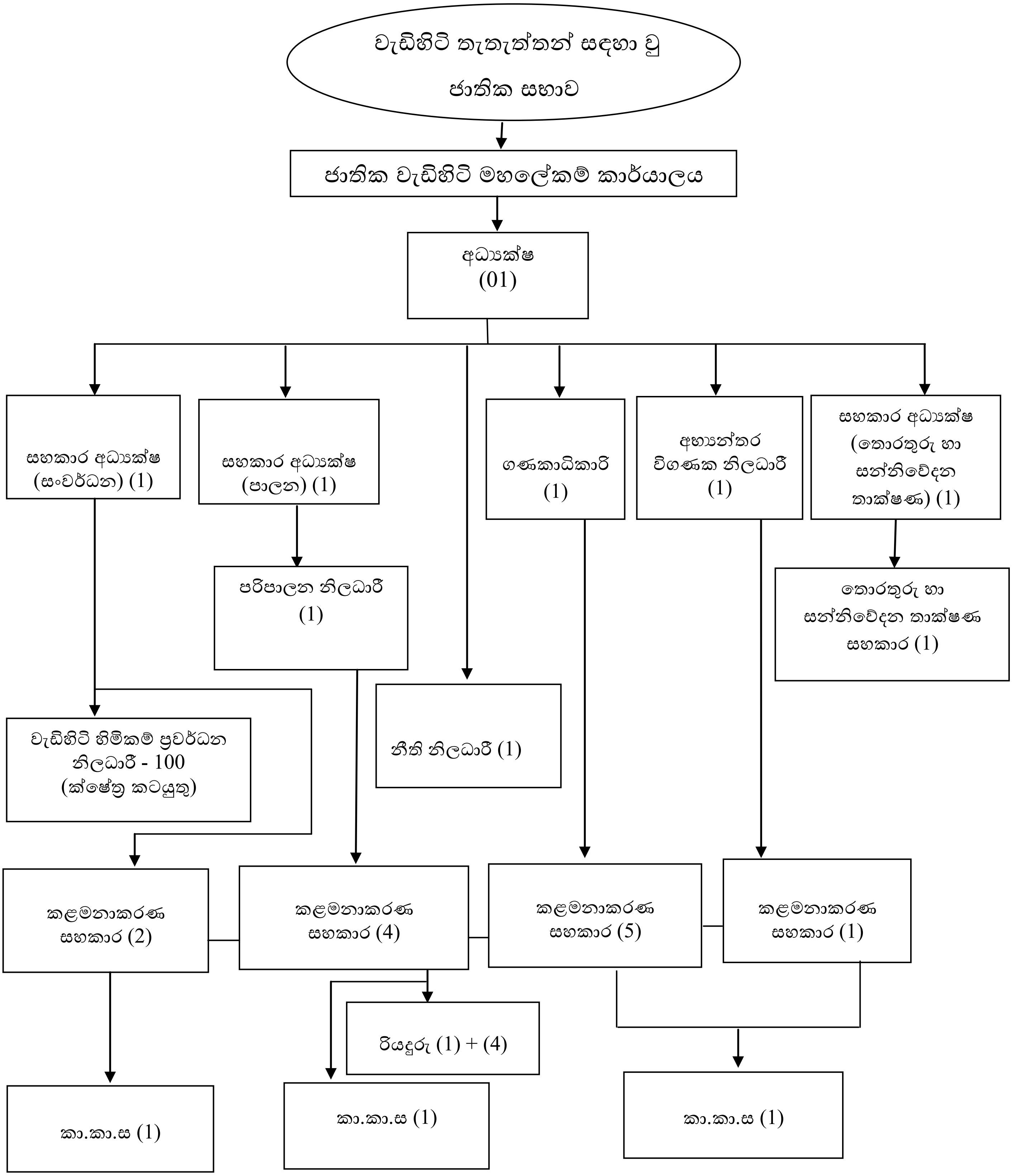
දැක්ම

ශ්‍රී ලාංකික ජනතාවට රැකවරණය තුලින් ක්‍රියාකාරි, ජවසම්පන්න හා
ඵලදායි වැඩිහිටි දිවියක් උදාකිරීම.

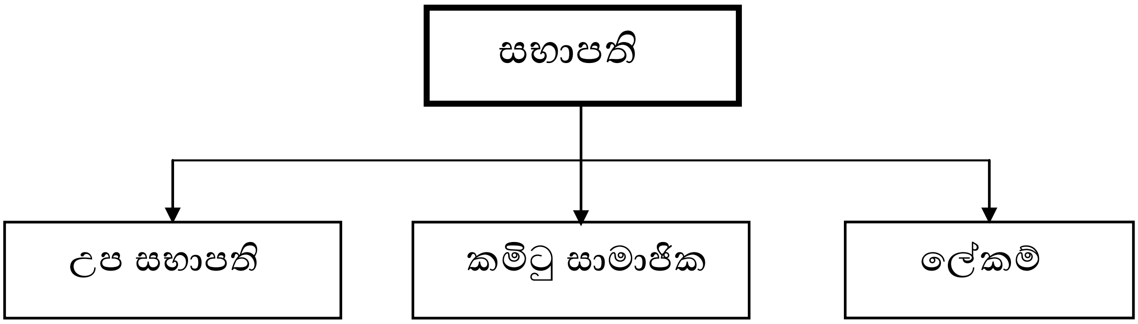
මෙහෙවර

වැඩිහිටියන්ගේ නිදහස, රැකවරණය, ආත්ම පරිපූර්ණත්වය, සහභාගීත්වය හා
අභිමානය සහතික කිරීමත්, සමාජ සංවර්ධන කාර්යයන්හි
වැඩිහිටියන්ගේ සහභාගිත්වය උනන්දු කරවීමත් හා
දැනුවත් කිරීමේ වැඩසටහන් තුලින්
වැඩිහිටියන්ගේ අයිතිවාසිකම් රැකදීමත්
අපගේ මෙහෙවර වේ.

සංවිධාන සැලැස්ම - 2023



වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව - 2023



නම	තනතුර
1. යමුනා පෙරේරා මිය	සභාපති
2. සී.ඩී.කළුආරච්චි මයා	උප සභාපති
3. කේ.ජී.ලැනරෝල් මයා	ලේකම්
4. එච්.එම්.ඒ.යු.කේ.හේරත් මිය	සාමාජික
5. ජ්‍යෙෂ්ඨ මහාචාර්ය එල්.දිසානායක මයා	සාමාජික
6. වෛද්‍ය ශිරෝමි මාදුවගේ මිය	සාමාජික
7. මහාචාර්ය පූජ්‍ය කෝන්ගස්තැන්න ආනන්ද හිමි	සාමාජික
8. සමන්ත ලියනවඩුගේ මයා	සාමාජික
9. ජී.වී.ඒ.ද.සිල්වා මයා	සාමාජික
10.ගිණිමලගේ ගුණරත්න මයා	සාමාජික
11. නිතීඥ කාවින්ද නාලක පැස්කුවල් මයා	සාමාජික
12. දීප්තිකා සමන්මලී රත්නායක මිය	සාමාජික
13. මහින්ද මඩිහේවා මයා	සාමාජික
14. ඩී.ටී.සුතර්ශන් මිය	සාමාජික
15. වෛද්‍ය පී.ඩබ්ලිව්.සී.පනාපිටිය මයා	සාමාජික
16. ඒ.ඩී.ආර්.ඒ.ඩබ්ලිව්.ඥාණසිරි මයා	සාමාජික

ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ අධ්‍යක්ෂකගේ පණිවිඩය - 2023

වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාවේ ප්‍රතිපත්තිමය තීරණය හා නිශ්චය කරන ලද ක්‍රියාමාර්ග අනුව කටයුතු කරමින් ජාතික වැඩිහිටි මහලේකම් කාර්යාලය විසින් 2023 වර්ෂයේ අත්කරගත් කාර්ය සාධනය පිළිබඳ තොරතුරු සැකෙවින් පහත දැක්වේ.

ජ්‍යෙෂ්ඨ පුරවැසි දීමනා

➢ **වයස අවුරුදු 70ට වැඩි ජ්‍යෙෂ්ඨ පුරවැසියන් උදෙසා වූ රු2,000/- දීමනාව**

අභිමානවත් ජ්‍යෙෂ්ඨ පුරවැසියන් උදෙසා ඔවුන්ගේ ජීවන තත්ත්වය ඉහළ නැංවීමේ අරමුණින් ඔවුන් හට ගරුබුහුමනින් ඒ සඳහා අත්වැලක් සැපයීම හා වැඩිහිටි සුභසාධන වර්ධනය කිරීමේ පරමාර්ථයෙන් වයස අවුරුදු 70 ඉක්ම වූ වැඩිහිටියන් වෙනුවෙන් මාසිකව රුපියල් 2,000/-ක දීමනාවක් ගෙවීමට කටයුතු කොට ඇත. එමෙන්ම රුපියල් 2,000/- ක නිත්‍ය දීමනාව ලබන ප්‍රතිලාභින් වෙත අමතර (TOP UP) දීමනාවක් ලෙස රුපියල් 3,000/- ක මුදලක් ලබාදීම මෙන්ම. පොරොත්තු ලේඛනගතව සිටින ප්‍රතිලාභින් වෙත රුපියල් 5,000/- ක දීමනාවක් ලබා දීමට ද කටයුතු කොට ඇත.

➢ **වයස අවුරුදු 100ට වැඩි ජ්‍යෙෂ්ඨ පුරවැසියන් උදෙසා වූ රු 5,000/- දීමනාව**

වයස අවුරුදු 100 ඉක්ම වූ වැඩිහිටියන්, රටක ඉතා වැදගත් කණ්ඩායමක් සේ සැලකිය හැකිය. අවුරුදු 100 ඉක්ම වූ වැඩිහිටියන්, රටක සංවර්ධනය පිළඹිබු කරන, විශේෂයෙන්ම සෞඛ්‍ය සම්පන්න ජාතියක් සිටින රටක් ලෙස තහවුරු කිරීම සඳහා වන මිණුම් දණ්ඩක් ලෙසට සැලකිය හැකි අතර, එක් අතකින් එය රටක ජාතික අභිමානයට ද හේතු වන කරුණක් සේ සැලකිය හැකිය. ඒ අනුව වයස අවුරුදු 100 ඉක්ම වූ සියළුම වැඩිහිටියන් වෙනුවෙන් මාසිකව රුපියල් 5,000/-ක දීමනාව ගෙවීම මෙන්ම, රුපියල් 5,000/- ක නිත්‍ය දීමනාව ලබන ප්‍රතිලාභින් වෙත අමතර (TOP UP) දීමනාව ලෙස රුපියල් 2,500/- ක මුදලක් ලබා දීමට ද කටයුතු කොට ඇත.

<u>භාණ්ඩාගාර ප්‍රතිපාදන මඟින් ක්‍රියාත්මක වැඩිහිටි සුභසාධන වැඩසටහන්</u>

01. පුහුණු, පර්යේෂණ හා දැනුවත් කිරීම

- **"ළමා ලෝකයයි - වැඩිහිටි වියයි" වැඩිහිටියන් පිළිබඳව පාසල් සිසුන් දැනුවත් කිරීමේ වැඩසටහන හා විශ්‍රාම පූර්ව දැනුවත් කිරීමේ වැඩසටහන.**

මේ හරහා දරුවන් හා වැඩිහිටියන් අතර අන්තර් පුද්ගල සබඳතා වර්ධනය කිරීමේ අරමුණින් ක්‍රියාත්මක කරන ලද පාසල් සිසුන් දැනුවත් කිරීමේ වැඩසටහන 2023 වර්ෂයේ දිස්ත්‍රික් ලේකම් කාර්යාල 21 ක ප්‍රතිලාභින් 2100 ක් වෙත ක්‍රියාත්මක කරන ලදි. එසේම අවුරුදු 55 ට වැඩි විශ්‍රාම යාමට ආසන්නව සිටින රාජ්‍ය, අර්ධ රාජ්‍ය හෝ පෞද්ගලික අංශයේ නිලධාරීන්ගේ විශ්‍රාම දිවිය සාර්ථක කර ගැනීමේ අරමුණින් ක්‍රියාත්මක විශ්‍රාම පූර්ව දැනුවත් කිරීමේ වැඩසටහන, දිස්ත්‍රික් ලේකම් කාර්යාල 17 ක නිලධාරීන් 1700 ක් සඳහා ක්‍රියාත්මක කරන ලදි. ඒ අනුව, මෙම වැඩසටහන් සඳහා රු.මි. 2.75 ප්‍රතිපාදන වෙන් කළ අතර, ඉන් රු.මි. 2.64 ක මූල්‍ය ප්‍රගතියක් අත් කරගැනීමට හැකිවිය.

02. **වැඩිහිටි හැඳුනුම්පත් නිකුත් කිරීම**

රජයේ විධිවිධාන වලට අනුකූලව සකස් කරන ලද ඉහළ ප්‍රමිතියකින් හා ගුණාත්මකභාවයකින් යුක්ත වූ හැඳුනුම්පතක් ජ්‍යොෂ්ඨ පුරවැසියන් වෙනුවෙන් ලබා දීම මේ මඟින් සිදු වේ. මේ සඳහා 2023 වර්ෂය තුළ රු.මි. 1ක ප්‍රතිපාදන වෙන් කර ඇති අතර, වර්ෂය තුළ නව හැඳුනුම්පත් 64,024 ක් නිකුත් කරමින් රු.මි. 0.90 ක මූල්‍ය ප්‍රගතියක් අත්කරගෙන ඇත.

03. **වැඩිහිටියන්ට වඩා හොඳ පහසුකම් සැපයීම සඳහා වැඩිහිටි නිවාස නඩත්තු කිරීම, ආධාර සැපයීම හා වැඩිහිටි නිවාස පරීක්ෂාව**

දිවයින පුරා පිහිටා ඇති 306 ක් පමණ වූ වැඩිහිටි නිවාසයන්හී රැකවරණය ලබන වැඩිහිටියන්ගේ තම සැඳෑ සමය, ඉතා අර්ථවත්ව, සතුටින් සහ ආරක්ෂකාරීව ගතකිරීමට හැකිවනුවස් තම සේවාදායකයන්හට ගුණාත්මක, කාර්යක්ෂම සහ ඵලදායි සේවාවක් සැපයීමට හැකිවන පරිදි දිවයිනේ සෑම වැඩිහිටි නිවාසයකම තත්ත්වය උසස් කිරීම උදෙසා අත්‍යාවශ්‍ය ඉල්ලීම් පදනම් කරගනිමින් එහි අලුත් වැඩියාවන්, උපකරණ ලබාදීම් සහ වෙනත් අත්‍යවශ්‍යතා සඳහා ආධාර උපකාර කිරීම මෙමඟින් සිදුකෙරේ.
එමෙන්ම, ශ්‍රී ලංකාව පුරා පවත්වාගෙන යනු ලබන රජයේ හා පෞද්ගලික අංශයෙහි වැඩිහිටි නිවාස වල තත්ත්වය, පවතින අක්‍රමිකතාවයන්, නේවාසික වැඩිහිටියන්ට සපයන සේවාවන්, පිළිබඳව නිරතුරුව අධීක්ෂණය හා පරීක්ෂා කිරීම තුලින් නේවාසික වැඩිහිටියන්ට යහපත් හා ඵලදායී සේවාවක් සැලසීම මෙහි අරමුණයි. තවද, ජාතික වැඩිහිටි මහලේකම් කාර්යාලය මඟින් පාලනය වන මාලිගාතැන්න එච්ජින් නෝනා වැඩිහිටි නිවාසයේ පරිපාලන වියදම්, පුනරාවර්ථන වියදම් සහ අත්‍යාවශ්‍ය නඩත්තු වියදම් දැරීම මෙමඟින් සිදුකෙරේ. මේ සඳහා 2023 වර්ෂය වෙනුවෙන් රු.මි.1.80 ක ප්‍රතිපාදන වෙන් කොට රු.මි.1.79 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

04. **වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව**

2000 අංක 09 දරන වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිකම් ආරක්ෂා කිරීමේ පනතින් වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව පිහිටුවා ඇත. 2023 වර්ෂය තුළ සභාවාර 11 ක් පවත්වා ඇති අතර මේ සඳහා වර්ෂය තුළ රු.මි.1.34 ක වෙන් වූ ප්‍රතිපාදනයන්ගෙන් රු.මි. 1.28 ක මූල්‍ය ප්‍රගතියක් අත්කරගෙන ඇත.

05. **අධීක්ෂණ හා පරිපාලන වියදම්**

වයස අවුරුදු 70 ඉක්ම වූ අඩු ආදායම්ලාභී වැඩිහිටියන් වෙත ලබා දෙන වැඩිහිටි දීමනාවට අදාලව සහ ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ රාජකාරී කටයුතු වෙනුවෙන් අවශ්‍ය ලිපි ද්‍රව්‍ය දීමනා සහ වැඩිහිටි දීමනාවට අදාල සහතිකපත්, ලෙජර් මුද්‍රණය සඳහා මුදල් ලබා දීම මේ යටතේ සිදු කරන ලදී.ඒ අනුව 2023 වර්ෂය සඳහා රු.මි. 6.88 ක ප්‍රතිපාදන වෙන් කර ඉන් රු.මි. 6.84 ක මූල්‍ය ප්‍රගතියක් අත්කරගෙන ඇත.

06. වැඩිහිටියන් සඳහා වූ නීති පහසුකම් සැපයීම

2011 අංක 5 දරණ පනතින් සංශෝධිත 2000 අංක 9 දරණ වැඩිහිටි තැනැත්තන් ආරක්ෂා කිරීමේ පනතේ 24 වගන්තිය මගින් ස්ථාපනය කර ඇති වැඩිහිටි තැනැත්තන් සඳහා වූ නඩත්තු මණ්ඩලය, සාමාජිකයින් 5 කින් සැදුම්ලත් අධිකරණ සේවා කොමිෂන් සභාව විසින් පත් කරන අධිකරණමය බලය සහිත ආයතනයක් වේ.එහි සාමාජික දීමනා ගෙවීම හා සංග්‍රහ වියදම් මෙමගින් සිදු කර ඇත. 2023 වර්ෂයේ දී රු.මි 1.63 ක මූල්‍ය ප්‍රතිපාදන වෙන් වූ අතර ඉන් රු.මි.1.72 ක මූල්‍ය ප්‍රගතියක් අත්කරගන ඇත.

07. ග්‍රාමීය වැඩිහිටි කමිටු පිහිටුවීම

ග්‍රාමීය වැඩිහිටි සමිති සාමාජිකයින් හා ප්‍රාදේශීය වැඩිහිටි බලමණ්ඩල සාමාජිකයින් දැනුවත් කිරීම සඳහා දිස්ත්‍රික් වැඩිහිටි බලමණ්ඩලයන්හි සභාපති, ලේකම් හා භාණ්ඩාගාරිකවරුන් ගෙන්වා ප්‍රධාන කාර්යාලයේදී එක් රැස්වීමක් පවත්වා ඇති අතර, මේ සඳහා 2023 වර්ෂයේදී රු.මි. 0.50 ක මුදලක් මේ සඳහා වෙන් වූ අතර,රු.මි.0.39 ක මූල්‍ය වියදමක් දරා ඇත.

08. විගණන හා කළමනාකරණ කමිටු

2023 වර්ෂය තුළ විගණන හා කළමනාකරණ කමිටු 04 ක් පවත්වා ඇති අතර මේ සඳහා අනුමත රු.මි 0.23 ක ප්‍රතිපාදනයන්ගෙන් රු.මි 0.11 ක මූල්‍ය වියදමක් දරා ඇත.

09. ප්‍රගති සමාලෝචන රැස්වීම් පැවැත්වීම

මේ යටතේ ප්‍රගති සමාලෝචන රැස්වීම් 03 ක් ප්‍රධාන කාර්යාලයේ දී පවත්වා ඇති අතර 2023 වර්ෂය සඳහා රු.මි.1.20 ක ප්‍රතිපාදන වෙන් කර ඉන් රු.මි.0.87 ක මූල්‍ය ප්‍රගතියක් වාර්තා කර ඇත.

10. ක්ෂේත්‍ර පරීක්ෂාව

2022 හා 2023 යන වර්ෂයන්හි වැඩිහිටි සුභසාධන වැඩසටහන්වල ගුණාත්මක හා ඵලදායීතාව වර්ධනය කිරීම වෙනුවෙන් වැඩසටහන්වල කාර්යඵල හා වැඩිහිටි නිවාස පරීක්ෂා කිරීමේ කටයුතු මෙමගින් සිදුකොට ඇත.2023 වර්ෂයේදී රු.මි.0.25 ක මුදලක් වෙන් කළ අතර, ඉන් රු.මි.0.24 ක මූල්‍ය වියදමක් දරා ඇත.

11. ප්‍රකාශන

2021 වාර්ෂික පාලන වාර්තාව හා 2022 වාර්ෂික පාලන වාර්තාව සකස් කිරීමේ කටයුතු මෙමගින් සිදුකොට ඇත.2023 වර්ෂයේදී මේ සඳහා රු.මි.0.20 ක මුදලක් වෙන් කොට ඉන් රු.මි.0.14 ක මූල්‍ය වියදමක් දරා ඇත.

12. වෙනත් වියදම්

වැඩිහිටි සුභසාධනය වෙනුවෙන් වූ වැඩසටහන් සංවිධානය කිරීම වෙනුවෙන් 2023 වර්ෂය සඳහා රු.මි.0.33 ක ප්‍රතිපාදන වෙන් කර ඇති අතර, ඉන් රු.මි.0.04 ක මූල්‍ය වියදමක් දරා ඇත.

වැඩිහිටි සමාජ ආරක්ෂණ අරමුදල මගින් ක්‍රියාත්මක වැඩිහිටි සුභසාධන වැඩසටහන්

01. වැඩිහිටි නිවාස ප්‍රමිතිගත කිරීම,ලියාපදිංචි කිරීම සහ දැනට පවත්වාගෙන යනු ලබන වැඩිහිටි නිවාසයන්ගේ නව ඉදිකිරීම් හා අළුත්වැඩියාවන් වෙනුවෙන් සිදු කර ඇති ඉල්ලීම් අනුව ප්‍රතිපාදන ලබාදීම

සෑම වැඩිහිටි නිවාසයක්ම 1506:2015 / වැඩිහිටි උවටැන් නිවාස සඳහා වූ ශ්‍රී ලංකා ප්‍රමිතියට අනුකූල වන පරිද්දෙන් ප්‍රමිතිගත කිරීම හා ශ්‍රී ලංකාව පුරා පවත්වාගෙන යන වැඩිහිටි නිවාස 22 ක් වෙනුවෙන් නිවාස අළුත්වැඩියාව හා උපකරණ ලබා දීම මෙම වර්ෂය තුළදී සිදු කොට තිබේ.

මෙහි දී එක් වැඩිහිටි නිවාසයක් වෙනුවෙන් රුපියල් මිලියන දෙකක උපරිමයකට යටත්ව අරමුදල් ලබාදීම සිදුකරයි. ඉහත ප්‍රමිතියට අදාලව වැඩිහිටි නිවාස ඉදිරියට පවත්වාගෙන යාම වෙනුවෙන් අවශ්‍ය භෞතික සම්පත් ගොඩනැගීම සඳහා මෙම මුදල් යොමු කෙරේ. ප්‍රාදේශීය ලේකම්වරුන් හරහා අදාල බල ප්‍රදේශය තුළ පවත්වාගෙන යන වැඩිහිටි නිවාස ප්‍රමිතිගත කිරීමට අදාලව ඉල්ලුම්පත් කැඳවන අතර ඒ සඳහා සුදුසුකම් සහ කොන්දේසි සපුරා ඇති තෝරාගත් වැඩිහිටි නිවාස වෙනුවෙන් මුදල් ලබා දීම (මුදල් ලබාදීමේ කොන්දේසි ඇතුළත්ව) සිදුකරනු ලබයි. මේ සඳහා 2023 වර්ෂය තුළ රු.මි. 60.00 ක් වෙන් වූ අතර වර්ෂය තුළ රු.මි. 33.49 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

02. ශ්‍රවණ උපකරණ, අක්ෂිකාච හා අස්කණ්නාඩි ලබාදීම

වයස අවුරුදු 60 ට වැඩි අඩු ආදායම්ලාභි, ශ්‍රවණ ආබාධයන්ගෙන් පෙළෙන වැඩිහිටියන් උදෙසා ශ්‍රවණ උපකරණ 1500 ක් ලබා දීම මෙහිදී සිදු වී ඇති අතර, ඒ සඳහා රු.මි.72.22 ක මුදලක් වෙන් වී රු.මි. 50.68 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත. එසේම අඩු ආදායම්ලාභි වැඩිහිටියන් උදෙසා අක්ෂිකාච 1000 ක් වෙනුවෙන් රු.මි.10.07 ක් වෙන් වූ අතර, එයින් රු.මි.7.57 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත. තවද ,2023 වර්ෂය තුළ ප්‍රතිලාභින් 2054 දෙනෙකු වෙත ඇස්කණ්නාඩි ලබාදීම සඳහා රු.මි.17.53 ක මුදලක් වෙන් වූ අතර ඉන් රු.මි.10.20 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

03. වැඩිහිටි දිවා මධ්‍යස්ථාන සඳහා ආධාර ලබා දීම

වැඩිහිටි දිවා මධ්‍යස්ථාන සඳහා අවශ්‍ය උපකරණ (මේස,කබඩ් ඇතුළු අනෙකුත්) හා අළුත් වැඩියා කටයුතු හා නව ඉදිකිරීම් සඳහා (උපරිම රු.මි.3.5කට යටත්ව) ඉල්ලීම් අනුව ආධාර ලබා දීම මෙහිදී සිදුකරනු ලැබීය. මේ සඳහා වර්ෂය තුළ රු.මි. 175.00 ක ප්‍රතිපාදන වෙන් කළ අතර ප්‍රාදේශිය ලේකම් කාර්යාල 41 ක වැඩිහිටි දිවා මධ්‍යස්ථාන අළුත් වැඩියා කටයුතු හා නව ඉදිකිරීම් සඳහා ආධාර ලබාදෙමින් රු.මි 80.25 ක මූල්‍ය ප්‍රගතියක් අත්කරගෙන ඇත. තවද, වැඩිහිටි දිවා මධ්‍යස්ථාන සඳහා අවශ්‍ය උපකරණ ලබා ගැනීමට ආධාර ලබා දෙමින් වර්ෂය තුළ රු.මි. 8.25 ක ප්‍රතිපාදන වෙන් කළ අතර, ප්‍රාදේශිය ලේකම් කාර්යාල 15 සඳහා ආධාර ලබාදෙමින් රු.මි 8.08 ක මූල්‍ය ප්‍රගතියක් අත්කරගෙන ඇත.

04. ග්‍රාමීය වැඩිහිටි කමිටු සවිබල ගැන්වීම

ග්‍රාමීය වැඩිහිටි කමිටු සවිබලගැන්වීම යටතේ වැඩිහිටි කමිටු ශක්තිමත් කිරීම වෙනුවෙන් ඒ සඳහා අවශ්‍ය උපකරණ හා අවශ්‍ය භාණ්ඩ ආදිය ලබා ගැනීම වෙනුවෙන් ග්‍රාමීය කමිටු වෙත (රුපියල් ලක්ෂයක උපරිමයකට යටත්ව) මූල්‍ය අනුග්‍රහය ලබා දීම මේ යටතේ සිදුවේ.ඒ අනුව 2023 වර්ෂයේ කමිටු 625 ක් වෙත අවශ්‍ය උපකරණ ලබා ගැනීම සඳහා අරමුදල් ලබා දී ඇත.2023 වර්ෂය සඳහා මේ වෙනුවෙන් රු.මි. 100.00 ක් වෙන් වී ඇති අතර රු.මි. 62.42 ක මූල්‍ය ප්‍රගතියක් වාර්තා වී ඇත.

05. කතරගම නව වැඩිහිටි නිවාසය ඉදිකිරීම

කතරගම නව වැඩිහිටි නිවාසයේ ඉදිකිරීම් කටයුතු සඳහා වර්ෂය තුළ රු.මි. 350.00 ක මූල්‍ය ප්‍රතිපාදන වෙන් වූ අතර, ප්‍රාග්ධන වියදම් සඳහා රු.මි 92.44 ක් ද, පුනරාවර්ථන වියදම් සඳහා රු.මි 0.50 ක වියදමක් ද 2023 වර්ෂයේ දී දරා ඇත.

06. ජංගම සෞඛ්‍ය සායනය පැවැත්වීම

2023 වර්ෂයේ නියමු ව්‍යාපෘතියක් ලෙස ආරම්භ කරන ලද මෙම වැඩසටහන යටතේ දිස්ත්‍රික් 06ක් තුළ ජංගම සෞඛ්‍ය සායන පවත්වා ඇත.එසේම ඊට සමගාමීව ඇඳගත රෝගීන් තෝරාගෙන රෝග නිශ්චය කිරීම, ඖෂධ නිර්දේශ කිරීම ආදිය සිදුකොට තිබේ.මේ සඳහා 2023 වර්ෂයේ දී රු.මි.4.50 මුදලක් වෙන් කළ අතර,රු.මි.4.22 ක මූල්‍ය ප්‍රගතියක් ලබා කරගෙන ඇත.

07. වැඩිහිටියන් තම නිවස තුල ජීවත් වීම සඳහා අවශ්‍ය අවම පහසුකම් සහ සනීපාරක්ෂක ද්‍රව්‍ය ලබාදීම

වයස අවුරුදු 60ට වැඩි වැඩිහිටියන් වෙනුවෙන් ජීවත්වීම සඳහා අවශ්‍ය අවම පහසුකම් හා සනීපාරක්ෂක ද්‍රව්‍ය (කොමඩ්,ඇඳ,මෙට්ට,අත්වැට,හා නිවසේ අළුත් වැඩියාවන්) සැපයීම වෙනුවෙන් ඉල්ලීම් අනුව එක් ප්‍රාදේශීය ලේකම් කාර්යාලයක් වෙනුවෙන් රු.මි. 0.5 ක උපරිමයකට යටත්ව ප්‍රාදේශී ලේකම් කාර්යාල 227 ක පුද්ගලයින් 2252 ට දෙනෙකු සඳහා ආධාර ලබා දීම සිදුකර ඇත.2023 වර්ෂය වෙනුවෙන් වෙන් වූ රු.මි. 120.00 ක ප්‍රතිපාදනයන්ගෙන් රු.මි 119.83 ක මූල්‍ය ප්‍රගතියක් වාර්තා වී ඇත.

08. දිස්ත්‍රික් ප්‍රගති සමාලෝචන රැස්වීම් පැවැත්වීම

දිස්ත්‍රික් මට්ටමින් වැඩිහිටි විෂය ආවරණය කරනු ලබන නිළධාරීන්ගේ ප්‍රගති සමාලෝචන රැස්වීම පැවැත්වීම සඳහා 2023 වර්ෂය තුළ දී දිස්ත්‍රික් 25 තුළ රැස්වීම් වාර 100 ක් පැවැත්වීම සඳහා වර්ෂය තුළ රු.මි. 2.37 ක ප්‍රතිපාදන වෙන් කර රු.මි. 1.13 ක මූල්‍ය ප්‍රගතියක් වාර්තා කර ඇත.

09. පරිපාලන වියදම්

සමාජ ආරක්ෂණ අරමුදල මඟින් ක්‍රියාත්මක වැඩිහිටි සුභසාධන වැඩසටහන් සඳහා වූ තැපැල් හා සන්නිවේදන ගාස්තු, ලිපි ද්‍රව්‍ය වියදම්, ප්‍රවාහන වියදම්, ඉන්දන වියදම්, නිලධාරීන්ගේ දීමනා හා විගණන ගාස්තු යනාදී පරිපාලනමය වියදම් මෙමඟින් දරා ඇත.මේ සඳහා 2023 වර්ෂය වෙනුවෙන් රු.මි. 0.50 ක් වෙන් වූ අතර රු.මි.0.49 ක් වියදමක් මෙමඟින් දරා ඇත.

10. පන්නල වෙල්කම් විලේජ් වැඩිහිටි නිවාසය නඩත්තු කටයුතු

පන්නල වෙල්කම් විලේජ් වැඩිහිටි නිවාසයේ දෛනික කටයුතු සහ සෙසු කටයුතු වෙනුවෙන් ජාතික වැඩිහිටි මහලේකම් කාර්යාලය මඟින් 2023 වර්ෂය සඳහා රු.මි. 50.00 ක ප්‍රතිපාදන වෙන් කළ අතර රු.මි. 24.11 ක මූල්‍ය ප්‍රගතියක් වාර්තා කර ඇත.

11. ආරෝග්‍යා සෞඛ්‍ය වැඩසටහන

2020 වර්ෂයේ ආරම්භ වූ මෙම වැඩසටහන යටතේ පිළිකා රෝගය, වකුගඩු ආශ්‍රිත රෝග, අංශභාගය, හෘද රෝග, ස්නායු රෝග, පෙනහළු ආශ්‍රිත රෝග, අක්මාව අන්ත්‍රය ආශ්‍රිත රෝග, පූර්ණ අන්ධභාවය හා පේෂි හා හන්දි රෝග යනාදි රෝග සඳහා එක් අයෙකුට එක් වතාවක් පමණක් ලබාදෙන රුපියල් 25,000 ක මූල්‍ය ආධාරයක් ලබාදෙනු ලබයි.වයස අවුරුදු 60 සම්පූර්ණ වී තිබීම අනිවාර්ය වන අතර වෛද්‍ය පරික්ෂණ, ඖෂධ මිලදී ගැනීම, ප්‍රවාහන පහසුකම් සැපයීම ආදී කටයුතු සඳහා මෙම ආධාරය පිරිනමනු

ලබයි.2023 වර්ෂයේ දී පුද්ගලයින් 1647 දෙනෙකුට ආධාර ලබා දෙමින් රු.මි. 41.18 ක මූල්‍ය ප්‍රගතියක් ලබාගත් අතර මේ සඳහා රු.මි. 50.00 ක මුදලක් වෙන් විය.

12. සරණ වැඩිහිටි නිවාසයේ පරිපාලන කටයුතු සිදු කිරීම

දෙහිඅත්තකණ්ඩිය සරණ වැඩිහිටි නිවාසයේ කටයුතු පවත්වාගෙන යාම සඳහා එහි පාලකයාහට වැටුප් ගෙවීම සඳහා 2023 වර්ෂයේ දී රු.මි. 0.24 මුදලක් වෙන් වූ අතර, රු.මි. 0.24 ක මූල්‍ය ප්‍රගතියක් ඉන් අත් කරගෙන ඇත.

13. වැඩිහිටි සත්කාරක සේවය

වැඩිහිටි සත්කාරක සේවාව ඵලදායී මට්ටමකින් පවත්වාගෙන යාමේ අරමුණින් ජාතික වැඩිහිටි මහලේකම් කාර්යාලය මඟින් වැඩිහිටි නිවාසවල සේවයේ නියුතු පාලක, පාලිකාවන් සඳහා සෞඛ්‍ය අමාත්‍යාංශයේ සම්බන්ධීකරණයෙන් යුතුව දින 03ක පුහුණු වැඩමුළුවක් දිස්ත්‍රික් පදනම් කොටගෙන සිදු කරන ලදි. 2023 වර්ෂයේ දී දිස්ත්‍රික් 07ක මෙම වැඩසටහන ක්‍රියාත්මක කළ අතර, මේ සඳහා රු.මි.5.25 ක මුදලක් වෙන්කළ අතර එයින් රු.මි 2.34 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

14. දිරිය පියස නිවාස යෝජනා ක්‍රමය

සමාජ ආරක්ෂණය ලැබිය යුතු වැඩිහිටියන් සහිත අඩු ආදායම් පවුල් වෙනුවෙන් නිවාස ඉදිකිරීම හෝ අළුත්වැඩියාව (එක් නිවාසයක් සඳහා රු.මි.0.7 බැගින්) වෙනුවෙන් 2023 වර්ෂයේදී රු.මි. 35.00 වෙන් කර නිවාස 49 ක් සාදමින් රු.මි.34.95 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

15. වන්දනා චාරිකා වැඩසටහන

අධ්‍යාත්මික සුවය වැඩිදියුණු කිරීමේ අරමුණ ඇතිව ග්‍රාමීය වැඩිහිටි කමිටු, ප්‍රාදේශීය වැඩිහිටි බලමණ්ඩල, දිස්ත්‍රික් වැඩිහිටි බලමණ්ඩල හා වැඩිහිටි නිවාසගත වැඩිහිටියන් සඳහා මෙම වැඩසටහන ක්‍රියාත්මක කළ අතර,ඒ සඳහා රු.මි. 27.00 ක මුදලක් 2023 වර්ෂය සඳහා වෙන් කර වන්දනා චාරිකා 360 ක් දියත් කොට රු.මි. 27.02 ක මූල්‍ය ප්‍රගතියක් අත්කොට ගෙන ඇත.

16. ඩිජිටල් සාක්ෂරතාවය හා අභිප්‍රේරණ රැකියා උත්පාදන වැඩසටහන

වැඩිහිටියන්හට ඩිජිටල් සාක්ෂරතාවය,යෝග ව්‍යායාම හා ආර්ථික ක්‍රියාවලියට දායක කරලීමේ අරමුණ ඇතිව මෙම ව්‍යාපෘතිය ආරම්භ කළ අතර, මිට සමගාමීව වැඩිහිටියන් පුහුණුකරුවන් ලෙස පුහුණු කිරීමේ යෝග වැඩසටහන ද 2023 වර්ෂයේ දී කුණ්ඩසාලේ ප්‍රාදේශිය ලේකම් කාර්යාලය හා පාතදුම්බර ප්‍රාදේශිය ලේකම් කාර්යාලය ආශ්‍රිතව සංවිධානය කොට ක්‍රියාත්මක කරන ලදී. මේ සඳහා රු.මි. 27.42 ක මුදලක් වෙන් කළ අතර රු.මි. 9.79 ක් මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

17. ග්‍රාමීය වැඩිහිටි කමිටු භාණ්ඩාගාරිකවරුන් දැනුවත් කිරීමේ වැඩසටහන

ග්‍රාමීය වැඩිහිටි කමිටු සංවිධාන වල සභාපති,ලේකම් හා භාණ්ඩාගාරිකවරුන් මූල්‍ය විගණනය පිළිබඳ දැනුවත් කිරීමේ වැඩසටහනක් මේ යටතේ සිදු කොට ඇත.2023 වර්ෂයේ දී රු.මි. 10.78 ක මූල්‍ය ප්‍රතිපාදන වෙන් වූ අතර, ඉන් රු.මි. 4.61 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

18. කතරගම වැඩිහිටි නිවාසයේ පරිපාලන කටයුතු සිදු කිරීම

කතරගම වැඩිහිටි නිවාසයේ නිවාසගත වැඩිහිටියන් සඳහා දානය ලබාදීම හා සනීපාරක්ෂක ද්‍රව්‍ය ලබා දීම වෙනුවෙන් 2023 වර්ෂයේ දී රු.මි. 3.00 ක මුදලක් වෙන් වූ අතර, ඉන් රු.මි. 1.08 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

19. වැඩිහිටි ස්වයං රැකියා ආධාර ලබා දීම

ස්වයං නිර්මාණශීලි හැකියාවන් හා අත්දැකීම් පදනම් කරගනිමින් වැඩිහිටි පුරවැසියන් ආර්ථික වශයෙන් සවිබලගැන්වීම උදෙසා මෙම වැඩසටහන ක්‍රියාත්මක වේ. වයස අවුරුදු 60ට වැඩි ජ්‍යොෂ්ඨ පුරවැසියන් උදෙසා රු. 50,000 ක උපරිමයකට යටත්ව ස්වයං රැකියා ආධාර ලබා දීම සිදු කරනු ලැබීය. ඒ අනුව 2023 වර්ෂයේ වෙන් වූ රු.මි.33.50 ක ප්‍රතිපාදනයන්ගෙන් වැඩිහිටි ස්වයං රැකියාලාභින් 525 දෙනෙකු වෙත මූල්‍ය අනුග්‍රහකත්වය ලබා දෙමින් රු.මි.26.09 ක මූල්‍ය ප්‍රගතියක් අත් කරගෙන ඇත.

කේ.ජී.ලැනරෝල්
අධ්‍යක්ෂ
ජාතික වැඩිහිටි මහලේකම් කාර්යාල

2023- වර්ෂයේ සංවර්ධන කාර්ය සාධනය
ස්වයං රැකියාවල නිරත වැඩිහිටියන් සඳහා ආධාර ලබා දීම - 2023

පළාත	දිස්ත්‍රික්කය	ප්‍රතිලාභීන් සංඛ්‍යාව
බස්නාහිර	කළුතර	32
	කොළඹ	22
	ගම්පහ	26
මධ්‍යම	මාතලේ	15
	මහනුවර	41
	නුවරඑළිය	10
දකුණ	ගාල්ල	31
	මාතර	27
	හම්බන්තොට	16
නැගෙනහිර	මඩකලපුව	29
	අම්පාර	43
	ත්‍රිකුණාමලය	12
වයඹ	කුරුණෑගල	48
	පුත්තලම	17
උතුරු මැද	අනුරාධපුරය	21
	පොළොන්නරුව	2
ඌව	බදුල්ල	17
	මොණරාගල	16
සබරගමුව	රත්නපුර	26
	කෑගල්ල	22
උතුර	මන්නාරම	07
	මුලතිව්	10
	වවුනියාව	04
	යාපනය	21
	කිලිනොච්චි	10
එකතුව		**525**

වැඩිහිටි හැඳුනුම්පත් නිකුත් කිරීම - 2023

පළාත	දිස්ත්‍රික්කය	ප්‍රතිලාභීන් සංඛ්‍යාව
බස්නාහිර	කළුතර	3706
	කොළඹ	5235
	ගම්පහ	4857
මධ්‍යම	මාතලේ	1309
	මහනුවර	5497
	නුවරඑළිය	615
දකුණ	ගාල්ල	4075
	මාතර	2260
	හම්බන්තොට	1721
නැගෙනහිර	මඩකලපුව	1645
	අම්පාර	1783
	ත්‍රිකුණාමලය	667
වයඹ	කුරුණෑගල	5313
	පුත්තලම	2307
උතුරු මැද	අනුරාධපුරය	1948
	පොළොන්නරුව	1233
ඌව	බදුල්ල	2382
	මොණරාගල	3268
සබරගමුව	රත්නපුර	3914
	කෑගල්ල	4283
උතුර	මන්නාරම	511
	මුලතිව්	592
	වවුනියාව	299
	යාපනය	512
	කිලිනොච්චි	398
එකතුව		**60,330**
ප්‍රධාන කාර්යාලයෙන් ජංගම සේවාවලදී නිකුත් කළ හැඳුනුම්පත් සංඛ්‍යාව		3694
නිකුත් කළ මුළු හැඳුනුම්පත් ගණන		**64,024**

"දිරිය පියස" නිවාස යෝජනා ක්‍රමය යටතේ ආධාර ලබා දීම - 2023

පළාත	දිස්ත්‍රික්කය	ඉදිකළ කළ නිවාස සංඛ්‍යාව
බස්නාහිර	කළුතර	01
	කොළඹ	01
	ගම්පහ	02
මධ්‍යම	මාතලේ	02
	මහනුවර	02
	නුවරඑළිය	02
දකුණ	ගාල්ල	03
	මාතර	02
	හම්බන්තොට	01
නැගෙනහිර	මඩකලපුව	03
	අම්පාර	03
	ත්‍රිකුණාමලය	02
වයඹ	කුරුණෑගල	02
	පුත්තලම	02
උතුරු මැද	අනුරාධපුරය	02
	පොළොන්නරුව	02
ඌව	බදුල්ල	03
	මොණරාගල	02
සබරගමුව	රත්නපුර	01
	කෑගල්ල	02
උතුර	මන්නාරම	-
	මුලතිව්	02
	වවුනියාව	02
	යාපනය	03
	කිලිනොච්චි	02
එකතුව		**49**

ඇස් කණ්නාඩි, ශ්‍රවණ උපකරණ හා අක්ෂිකාව ලබාදීම පිළිබඳ තොරතුරු - 2023

පළාත	දිස්ත්‍රික්කය	ඇස් කණ්නාඩි ප්‍රතිලාභින් ගණන	ශ්‍රවණ උපකරණ ප්‍රතිලාභීන් ගණන	අක්ෂිකාව ප්‍රතිලාභීන් ගණන
බස්නාහිර	කළුතර	107	129	67
	කොළඹ	14	98	93
	ගම්පහ	403	96	19
මධ්‍යම	මාතලේ	280	31	34
	මහනුවර	352	76	05
	නුවරඑළිය	19	06	06
දකුණ	ගාල්ල	129	115	109
	මාතර	34	62	376
	හම්බන්තොට	10	39	12
නැගෙනහිර	මඩකලපුව	08	23	-
	අම්පාර	17	23	01
	ත්‍රිකුණාමලය	-	07	-
වයඹ	කුරුණෑගල	54	173	18
	පුත්තලම	36	52	24
උතුරු මැද	අනුරාධපුරය	29	45	58
	පොළොන්නරුව	03	15	37
ඌව	බදුල්ල	66	33	01
	මොණරාගල	45	44	36
සබරගමුව	රත්නපුර	85	104	40
	කෑගල්ල	337	307	64
උතුර	මන්නාරම	23	09	-
	මුලතිව්	-	02	-
	වවුනියාව	-	01	-
	යාපනය	02	01	-
	කිලිනොච්චි	01	09	-
එකතුව		**2,054**	**1,500**	**1,000**

ආරෝග්‍යා වැඩසටහන යටතේ ආධාර ලබාදීම - 2023

පළාත	දිස්ත්‍රික්කය	ප්‍රතිලාභින් සංඛ්‍යාව
බස්නාහිර	කළුතර	93
	කොළඹ	42
	ගම්පහ	41
මධ්‍යම	මාතලේ	73
	මහනුවර	147
	නුවරඑළිය	10
දකුණ	ගාල්ල	142
	මාතර	88
	හම්බන්තොට	47
නැගෙනහිර	මඩකලපුව	63
	අම්පාර	125
	ත්‍රිකුණාමලය	18
වයඹ	කුරුණෑගල	150
	පුත්තලම	76
උතුරු මැද	අනුරාධපුරය	84
	පොළොන්නරුව	15
ඌව	බදුල්ල	44
	මොණරාගල	76
සබරගමුව	රත්නපුර	94
	කෑගල්ල	119
උතුර	මන්නාරම	25
	මුලතිව්	-
	වවුනියාව	10
	යාපනය	46
	කිලිනොච්චි	19
එකතුව		**1,647**

“සුවපහසු” මූලාධාර යෝජනා ක්‍රමය - 2023

පළාත	දිස්ත්‍රික්කය	ප්‍රතිලාභීන් සංඛ්‍යාව
බස්නාහිර	කළුතර	95
	කොළඹ	55
	ගම්පහ	75
මධ්‍යම	මාතලේ	41
	මහනුවර	50
	නුවරඑළිය	39
දකුණ	ගාල්ල	80
	මාතර	120
	හම්බන්තොට	44
නැගෙනහිර	මඩකලපුව	161
	අම්පාර	223
	ත්‍රිකුණාමලය	53
වයඹ	කුරුණෑගල	172
	පුත්තලම	48
උතුරු මැද	අනුරාධපුරය	85
	පොළොන්නරුව	64
ඌව	බදුල්ල	64
	මොණරාගල	66
සබරගමුව	රත්නපුර	57
	කෑගල්ල	260
උතුර	මන්නාරම	36
	මුලතිව්	64
	වවුනියාව	52
	යාපනය	192
	කිලිනොච්චි	56
එකතුව		**2,252**

වැඩිහිටි තැනැත්තන් සඳහා වූ නඩත්තු මණ්ඩලය

2000 අංක 09 දරන වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිකම් ආරක්ෂා කිරීමේ පනතින් පිහිටුවා ඇති වැඩිහිටි තැනැත්තන් සඳහා වූ නඩත්තු මණ්ඩලය අධිකරණ සේවා කොමිෂන් සභාව විසින් පත් කරනු ලබන සභාපති සහ සාමාජිකයින් පස් දෙනෙකුගෙන් සමන්විතව ක්‍රියාත්මක වේ. වර්තමානයේ මෙහි සභාපති වනුයේ නීතිඥවරියකි.

මෙහි කාර්යභාරය වන්නේ දරුවන් විසින් නොසලකා හැර ඇති, වයස අවුරුදු 60 ඉක්මවූ, වියපත් දෙමාපියන්ට එම නොසලකා හැර ඇති දරුවන්ගෙන් ජීවත්වීම සඳහා යම් නඩත්තු මුදලක් ලබා දීමය. ඒ අනුව මෙම දරුවන් විසින් නොසලකා හැර ඇති දෙමාපියන්ගෙන් මණ්ඩලය වෙත පැමිණිල්ලක් ලැබුණු අවස්ථාවකදී, මණ්ඩලය විසින් වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිකම් ආරක්ෂා කිරීමේ පනතට අනුකූලව අදාල පැමිණිලිකරු හා වගඋත්තරකරු යන අය කැඳවා කරුණු විමසා පරික්ෂණයක් සිදු කොට දෙමාපියන්ගේ මාසික යැපීමට ප්‍රමාණවත් වන නඩත්තු මුදලක් නියම කිරීම සිදු කරනු ලබයි. එලෙස තීරණය කිරීමේදී දරුවන්ගේ මෙන්ම දෙමාපියන්ගේද ආදායම්, යැපීම් අවශ්‍යතා ආදි සියලු සාධක සැලකිල්ලට ගැනීම සිදු කරනු ලබයි.

මෙහිදී දෙමාපියන් තම දරුවන්ගෙන් මෙන්ම තමන් විසින් දරුකමට හදා ගන්නා ලද දරුවන්ගෙන්ද (Adopxed child) නඩත්තු ඉල්ලීමට හැකියාවක් ඇත. තවද යම් දෙමාපියෙකුගේ වයස අවුරුදු 60 නොඉක්මවනු ලැබුවද ඔහු/ඇය තම එදිනෙදා නඩත්තු සපයා ගැනීමට නොහැකි නිසා ශාරීරික හෝ මානසික ආබාධයකින් පෙලෙන්නේ නම් මෙම පනතේ 24(1) වගන්තිය යටතේ නඩත්තු ඉල්ලා සිටීමේ හැකියාව පවතී.

වැඩිහිටි තැනැත්තන් සඳහා වූ නඩත්තු මණ්ඩලය වෙත ඉල්ලීමක් ඉදිරිපත් කිරීම සඳහා අවශ්‍ය වන ඉල්ලුම්පත් ප්‍රදේශයේ ග්‍රාම නිලධාරී හෝ ප්‍රාදේශීය ලේකම් කාර්යාලයෙන් ලබා ගැනීමේ පහසුකම ජාතික වැඩිහිටි මහලේකම් කාර්යාලය මඟින් සපයා ඇත.

නමුත්, මෙම මණ්ඩලයට පවුල් ආරවුල් මෙන්ම ඉඩකඩම් හෝ දේපළ සම්බන්ධයෙන් පවුල් අතර පවත්නා ගැටලු විසඳීමට පනත යටතේ නෛතික බලයක් නැත.

මෙම නඩත්තු මණ්ඩලය විසින් ලබා දෙන යම් නඩත්තු ගෙවීමක් පිළිබඳ නියෝගයක් යම් දරුවකු විසින් පැහැරහරින අවස්ථාවකදී නඩත්තු පතනේ 32 වගන්තිය ප්‍රකාරව මණ්ඩලයට එම තීරණය බලාත්මක කරවීම සඳහා මහේස්ත්‍රාත් අධිකරණයට යොමු කිරීමේ හැකියාව පවතී. එහිදී මහේස්ත්‍රාත්වරයෙකුට එම නියෝග නඩත්තු ආඥාපනත යටතේ කරන ලද අඥාවක් ක්‍රියාවේ යොදවන ආකාරයටම ක්‍රියාත්මක කිරීමේ බලය ඇත.

වැඩිහිටි තැනැත්තන් සඳහා වූ නඩත්තු මණ්ඩලය - 2023

2023 වර්ෂයේ ලැබී ඇති පැමිණිලි - 129
විසඳුම් ලබා දුන් පැමිණිලි ගණන - 92
දැනට විභාගවෙමින් පවතින පැමිණිලි - 37

පැවැත් වූ රැස්වීම් වාර ගණන - 51
වියදම් වූ මුදල රු. - 1,692,927.00

වැඩිහිටි තැනැත්තන් සඳහා වූ නඩත්තු මණ්ඩලයේ සාමාජිකයින්

ගීතා ද ෆොන්සේකා මිය සභාපති
එම්.ජී.පුංචි බණ්ඩා මහතා ලේකම්

මණ්ඩලයේ සාමාජික

1. කේ.බී.රණවීර මයා
2. හේමාල් වීරසිංහ මයා
3. එල්.කේ.ආරියරත්න මයා
4. කාංචන සිල්වා මයා

2023 වර්ෂය සඳහා අනුමත ප්‍රතිපාදන හා වියදම් සාරාංශය

භාණ්ඩාගාර අරමුදල -

විස්තරය	අනුමත ප්‍රතිපාදන (රු.මි)	වියදම (රු.මි)
පුනරාවර්ථන	148.00	137.97
ප්‍රාග්ධන	5.00	2.90

වැඩිහිටි සමාජ ආරක්ෂණ අරමුදල -

විස්තරය	අනුමත ප්‍රතිපාදන (රු.මි)	වියදම (රු.මි)
ප්‍රාග්ධන	769.075	551.168

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය
2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය

	සටහන්	2023 රු.	2022 රු.
වත්කම්			
ජංගම වත්කම්			
මුදල් සහ මුදල් සමාන දෑ	02	3,576,002.44	6,360,076.11
වෙනත් ලැබිය යුතු දෑ	03	35,366.87	74,415.64
කාර්ය මණ්ඩල අත්තිකාරම්	04	-	2,500.00
තොගය	05	1,842,642.50	1,832,089.65
මුළු ජංගම වත්කම්		**5,454,011.81**	**8,269,081.40**
ජංගම නොවන වත්කම්			
කාර්ය මණ්ඩල ණය	06	7,727,774.00	7,442,642.00
ස්ථාවර තැන්පතු	07	9,379,909.80	10,832,186.73
දේපල පිරියත සහ උපකරණ	08	145,759,969.60	119,719,624.53
මුළු ජංගම නොවන වත්කම්		**162,867,653.40**	**137,994,453.26**
මුළු වත්කම්		**168,321,665.21**	**146,263,534.66**
වගකීම්			
ජංගම වගකීම්			
වෙන්කිරීම් සහ සහ අනෙකුත් ගෙවිය යුතු දෑ	09	535,248.00	852,000.00
උපචිත වියදම්	10	304,382.71	375,934.48
පොදු තැන්පතු	11	1,839,811.71	2,010,391.91
මුළු ජංගම වගකීම්		**2,679,442.42**	**3,238,326.39**
ජංගම නොවන වගකීම්			
සේවක ප්‍රතිලාභ (පාරිතෝෂික)	12	37,788,192.50	34,880,630.00
මුළු ජංගම නොවන වගකීම්		**37,788,192.50**	**34,880,630.00**
මුළු වගකීම්		**40,467,634.92**	**38,118,956.39**
මුළු ශුද්ධ වත්කම්		**127,854,030.29**	**108,144,578.27**
ශුද්ධ වත්කම් / හිමිකම්			
රජයෙන් දායක වූ ප්‍රාග්ධනය		109,872,031.94	109,872,031.94
ප්‍රත්‍යාගණන සංචිතය		76,335,379.28	40,822,197.28
සමුච්චිත අතිරික්තය / (ඌනතාවය)		(58,353,380.93)	(42,549,650.95)
මුළු ශුද්ධ වත්කම් / හිමිකම්		**127,854,030.29**	**108,144,578.27**

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව සකස් කර ඇත. පිටු 26 සිට 29 දක්වා ගිණුම්කරණ ප්‍රතිපත්ති සහ පිටු 29 සිට 33 දක්වා සටහන් මෙම මූල්‍ය ප්‍රකාශන වල අනිවාර්ය අංගයකි .

යූ.ජී.එල්.මදුසංක
ගණකාධිකාරී
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

යමුනා පෙරේරා
ලේකම්
කාන්තා, ළමා කටයුතු හා සමාජ සවිබලගැන්වීම් අමාත්‍යාංශය.

සභාපති
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

කේ.ජී.ලැනරෝල්
අධ්‍යක්ෂ
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

ලේකම්
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

ජී.ඩබ්.ජ්. ද සිල්වා
සාමාජික
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

මහින්ද මඩිහහේවා
සාමාජික
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

2023 දෙසැම්බර් 31 න් අවසන් වූ වර්ෂය සඳහා මූල්‍ය කාර්ය සාධනය පිළිබඳ ප්‍රකාශය

	සටහන්	2023		2022	
		අයවැය ගත රු.	තථ්‍ය රු.	අයවැය ගත රු.	තථ්‍ය රු.
ආදායම					
රජයේ ප්‍රදාන - පුනරාවර්තන	13	143,776,000.00	137,970,000.00	182,500,000.00	158,360,000.00
රජයේ ප්‍රදාන - ප්‍රාග්ධන	14	5,000,000.00	2,900,000.00	5,000,000.00	2,000,000.00
වෙනත් ආදායම්	15	-	1,739,863.17	-	1,809,058.71
මුළු ආදායම		**148,776,000.00**	**142,609,863.17**	**187,500,000.00**	**162,169,058.71**
වියදම්					
වැඩිහිටි ප්‍රතිලාභ වැඩසටහන්	16	(18,100,000.00)	(16,953,161.44)	(26,840,000.00)	(20,474,498.91)
ජාත්‍යන්තර වැඩිහිටි දිනය		-	(2,912,911.75)	-	-
පෞද්ගලික පඩිනඩි	17	(88,776,000.00)	(85,970,620.66)	(118,535,000.00)	(101,771,726.86)
පාරිතෝෂිකය සඳහා වෙන්කිරීම		-	(3,039,897.50)	-	(2,943,972.50)
දේපල, පිරියත හා උපකරණ මත ක්ෂයවීම	18	-	(12,364,101.43)	-	(11,136,319.55)
ගමන් වියදම්	19	(3,280,000.00)	(3,264,046.00)	(4,785,000.00)	(3,593,953.60)
සැපයුම්	20	(2,869,000.00)	(2,695,114.65)	(3,060,000.00)	(1,977,796.00)
නඩත්තු වියදම්	21	(3,250,000.00)	(3,240,992.93)	(5,350,000.00)	(5,235,956.38)
සේවා	22	(27,501,000.00)	(27,513,681.04)	(23,930,000.00)	(23,081,473.38)
විගණන ගාස්තු සඳහා වෙන්කිරීම		-	(694,788.00)	-	(576,000.00)
ප්‍රාග්ධන වත්කම් පුනරුත්ථාපනය කිරීම	23	-	-	(700,000.00)	(612,378.89)
පුහුණුව සහ ධාරිතා වර්ධන		(2,100,000.00)	-	(1,000,000.00)	(115,000.00)
මුළු වියදම්		**(145,876,000.00)**	**(158,649,315.40)**	**(184,200,000.00)**	**(171,519,076.07)**
වර්ෂය සඳහා අතිරික්තය / (ඌනතාවය)		**-**	**(16,039,452.23)**	**-**	**(9,350,017.36)**

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය
2023 දෙසැම්බර් 31 න් අවසන් වූ වර්ෂය සඳහා හිමිකම් වෙනස්වීම් පිළිබඳ ප්‍රකාශය

විස්තරය	රජය විසින් දායක වූ ප්‍රාග්ධනය රු.	ප්‍රත්‍යාගණන සංචිතය රු.	සමුච්චිත අතිරික්තය රු.
2021 දෙසැම්බර් 31 දිනට ශේෂය	**109,872,031.94**	**14,203,010.28**	**(33,754,724.67)**
දේපල, පිරියත හා උපකරණ ප්‍රත්‍යාගණනය	-	26,619,187.00	-
පෙර වර්ෂවල ප්‍රතිලාභ (අධිභාර)	-	-	555,091.08
වර්ෂය සඳහා අතිරික්තය / ඌනතාවය	-	-	(9,350,017.36)
2022 දෙසැම්බර් 31 දිනට ශේෂය	**109,872,031.94**	**40,822,197.28**	**(42,549,650.95)**
දේපල, පිරියත හා උපකරණ ප්‍රත්‍යාගණනය	-	35,513,182.00	-
පෙර වර්ෂවල ප්‍රතිලාභ (අධිභාර)	-	-	235,722.25
වර්ෂය සඳහා අතිරික්තය / ඌනතාවය	-	-	(16,039,452.23)
2023 දෙසැම්බර් 31 දිනට ශේෂය	**109,872,031.94**	**76,335,379.28**	**(58,353,380.93)**

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය
2023 දෙසැම්බර් 31 න් අවසන් වූ වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශය

	2023 රු.	2022 රු.
අතිරික්තය / (ඌනතාවය) බදු ගෙවීමට පෙර	**(16,039,452.23)**	**(9,350,017.36)**
ගැලපීම්		
දේපල, පිරියත හා උපකරණ මත ක්ෂය වීම	12,364,101.43	11,136,319.55
ප්‍රතිපාදන / (ආපසු හරවන ලද) පාරිතෝෂිකය	3,039,897.50	2,943,972.50
වර්ෂය තුළ ගැලපීම	235,722.25	555,091.08
ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම) කාරක ප්‍රාග්ධනය වෙනස් වීමට පෙර	**(399,731.05)**	**5,285,365.77**
ආයෝජන අඩුවීම (වැඩිවීම)/ (ස්ථාවර තැන්පතු)	1,452,276.93	(1,134,857.41)
තොග (වැඩිවීම) / අඩුවීම	(10,552.85)	(760,272.75)
කාර්ය මණ්ඩල ණය (වැඩිවීම) /අඩුවීම	(285,132.00)	(169,515.00)
කාර්ය මණ්ඩල අත්තිකාරම් (වැඩිවීම) /අඩුවීම	2,500.00	-
අනෙකුත් ලැබිය යුතු දෑ (වැඩිවීම) / අඩුවීම	39,048.77	(38,283.13)
ප්‍රතිපාදන සහ අනෙකුත් ගෙවිය යුතු දෑ වල වැඩිවීම/ (අඩුවීම)	(316,752.00)	576,000.00
පොදු තැන්පතු වැඩිවීම / (අඩුවීම)	(170,580.20)	(3,395,704.42)
උපචිත වියදම් වැඩිවීම / (අඩු වීම)	(71,551.77)	(268,926.85)
මෙහෙයුම් වලින් ජනනය වූ ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම)	**239,525.83**	**93,806.21**
පාරිතෝෂික ගෙවීම්	(132,335.00)	(128,010.00)
මෙහෙයුම් ක්‍රියාකාරකම් වලින් ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම).	**107,190.83**	**(34,203.79)**
ආයෝජන ක්‍රියාකාරකම් වලින් මුදල් ප්‍රවාහය		
දේපල, පිරියත සහ උපකරණ මිලදී ගැනීම	(2,891,264.50)	(1,268,020.00)
ආයෝජන ක්‍රියාකාරකම් වලින් ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම)	**(2,891,264.50)**	**(1,268,020.00)**
මූල්‍ය ක්‍රියාකාරකම්වලින් මුදල් ප්‍රවාහය		
ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම) මූල්‍ය ක්‍රියාකාරකම්වලින්	**-**	**-**
මුදල් සහ මුදල් සමාන දෑ ශුද්ධ (අඩු වීම) / වැඩිවීම	(2,784,073.67)	(1,302,223.79)
වර්ෂය ආරම්භයේ දී මුදල් හා මුදල් සමාන දෑ	6,360,076.11	7,662,299.90
වර්ෂය අවසානයේ දී මුදල් සහ මුදල් සමාන දෑ	**3,576,002.44**	**6,360,076.11**
මුදල් සහ මුදල් සමානතා සැසඳීම		
වර්ෂය අවසානයේ දී මුදල් සහ මුදල් සමාන දෑ	**3,576,002.44**	**6,360,076.11**

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය
2023 දෙසැම්බර් 31 දිනෙන් අවසන් වූ වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සඳහා සටහන්

1. පිහිටුවීම හා නීතිමය තත්ත්වය

2011 අංක 05 දරන පනත මගින් සංශෝධිත 2000 අංක 09 දරන වැඩිහිටි අයිතිවාසිකම් සුරැකීමේ පනත යටතේ ජාතික වැඩිහිටි ලේකම් කාර්යාලය පිහිටුවන ලද අතර එය විධිමත් ලෙස නීත්‍යානුකූල ආයතනයක් ලෙස පිහිටුවන ලදී. වැඩිහිටියන් සඳහා වූ ජාතික ලේකම් කාර්යාලය (NSE) ප්‍රධාන කාර්යාලය සහ ප්‍රධාන සේවා ස්ථානය ශ්‍රී ලංකාවේ බත්තරමුල්ල, සෙත්සිරිපාය II අදියර, 2 වන මහලෙහි,ඩී කොටසෙහි හි පිහිටා ඇත.

1.1. ප්‍රධාන ක්‍රියාකාරකම් සහ මෙහෙයුම් ස්වභාවය

වැඩිහිටියන් සඳහා වූ ජාතික ලේකම් කාර්යාලය ශ්‍රී ලංකාවේ වයස අවුරුදු 60 ට වැඩි වැඩිහිටි තැනැත්තන්ගේ සුබසාධනයට අදාළ වැඩසටහන් ක්‍රියාත්මක කිරීමේ ප්‍රමුඛ හා ජාතික මට්ටමේ පරිපාලන රාජ්‍ය ආයතනය වේ.

1.2. පිළියෙල කිරීමේ පදනම

1.2.1 අනුකූලතා ප්‍රකාශය

ජාතික වැඩිහිටි ලේකම් කාර්යාලයේ මූල්‍ය ප්‍රකාශන, මූල්‍ය කාර්ය සාධනය පිළිබඳ ප්‍රකාශනය, මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනය, හිමිකම්වල වෙනස්වීම් පිළිබඳ ප්‍රකාශනය, මුදල් ප්‍රවාහ ප්‍රකාශනය සහ මූල්‍ය ප්‍රකාශනවල සටහන් වලින් සමන්විත වේ. ශ්‍රී ලංකා වරලත් ගණකාධිකාරීවරුන්ගේ ආයතනය (ICASL) සහ මුදල් අමාත්‍යාංශය එක්ව ප්‍රකාශයට පත් කරන ලද රාජ්‍ය අංශයේ ආයතන සඳහා ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන් (SLPSAS) සහ 2000 අංක 09 දරන වැඩිහිටි අයිතිවාසිකම් සුරැකීමේ පනතේ IV වැනි වගන්තියේ දක්වා ඇති අවශ්‍යතා අනුව මෙම ප්‍රකාශන සකස් කර ඇත.

1.2.2 මිනුම් පදනම

විශේෂයෙන් සඳහන් කර නොමැති නම් මූල්‍ය ප්‍රකාශන ඓතිහාසික පිරිවැය පදනම මත සකස් කර ඇත.

1.2.3 අඛණ්ඩ පැවැත්ම

නුදුරු අනාගතයේ දී එහි මෙහෙයුම් කටයුතු කරගෙන යාමට ප්‍රමාණවත් සම්පත් ලේකම් කාර්යාලය සතුව ඇති බව කවුන්සිලයේ සාමාජිකයින් සෑහීමකට පත්වේ. ඒ අනුව, මූල්‍ය ප්‍රකාශන සකස් කරනු ලබන්නේ අඛණ්ඩ පැවැත්ම පදනම් කරගෙනය.

1.3. වැදගත් ගිණුම්කරණ ප්‍රතිපත්ති සාරාංශය

විශේෂයෙන් සඳහන් නොකළහොත් ඉදිරිපත් කරන ලද සියලුම වර්ෂ සඳහා ප්‍රතිපත්ති අඛණ්ඩව යෙදී ඇත.

(අ) විදේශ මුදල් ගනුදෙනු

මෙම මූල්‍ය ප්‍රකාශන ඉදිරිපත් කරනු ලබන්නේ ලේකම් කාර්යාලයේ ක්‍රියාකාරී මුදල් ඒකකය වන ශ්‍රී ලංකා රුපියල් වලින් ය. විදේශ මුදල් ගණුදෙණුව පළමුව සටහන් වන්නේ ගණුදෙනුව සිදු වූ දිනයේ පවතින ක්‍රියාකාරී මුදල් අනුපාතිකයටය.

(ආ) දේපල, පිරියත සහ උපකරණ

දේපල, පිරියත සහ උපකරණ සමුච්චිත ක්ෂය අඩුකර පිරිවැය හෝ ප්‍රත්‍යාගණනය කළ අගයට දක්වා ඇත.

පසුකාලීන වියදම්

ප්‍රධාන පරීක්ෂාවන් සහ ප්‍රතිසංස්කරණ වියදම් ඇතුළුව වෙන් වෙන් වශයෙන් ගිණුම්ගත කරන ලද දේපල, පිරියත සහ උපකරණ අයිතමයක සංරචකයක් ප්‍රතිස්ථාපනය කිරීම සඳහා දරන ලද වියදම් ප්‍රාග්ධනීකරණය කර ඇත. අනෙකුත් පසුකාලීන වියදම් ප්‍රාග්ධනීකරණය වන්නේ එය දේපල, පිරියත සහ උපකරණ අයිතමයේ අන්තර්ගත අනාගත ආර්ථික ප්‍රතිලාභ වැඩි කරන විට පමණි. අනෙකුත් සියලුම වියදම් මූල්‍ය කාර්ය සාධන ප්‍රකාශය තුළ දරන ලද වියදම් ලෙස හඳුනාගෙන ඇත.

වත්කම්වල ඇස්තමේන්තුගත ප්‍රයෝජනවත් ආර්ථික ආයු කාලය මත පදනම්ව, වාර්ෂිකව පහත සඳහන් අනුපාත භාවිතා කරමින් සරල මාර්ග ක්‍රමය මත ක්ෂයවීම් ගණනය කෙරේ. මිලදී ගත් වර්ෂය සඳහා තවදුරටත් ක්ෂයවීම් සම්පූර්ණයෙන්ම ගණනය කරන ලද අතර ඉවත් කිරීමේදී ක්ෂයවීම ගණනය කරනු නොලැබේ.

ගොඩනැගිලි	4%
මෝටර් වාහන	10%
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	15%
පිරියත, යන්ත්‍ර සහ උපකරණ	20%

වත්කම්වල ප්‍රයෝජනවත් ආයු කාලය පිළිබඳ අපේක්ෂාවන් පෙර ඇස්තමේන්තුවලට වඩා වෙනස් වන්නේ නම්, එවැනි වෙනස්කම් පිළිබිඹු කිරීමට එක් එක් මූල්‍ය වර්ෂය ආරම්භයේදී වත්කම්වල ප්‍රයෝජනවත් ආයු කාලය සමාලෝචනය කර වෙනස්කම් සිදු කරනු ලැබේ.

හානිකරණ

ධාරණ අගය ආපසු ලබා ගත නොහැකි බව පෙන්නුම් කරන සිදුවීම් හෝ තත්වයන් වෙනස් වන විට දේපල, පිරියත සහ උපකරණවල ධාරණ අගය හානිකරණ සඳහා සමාලෝචනය කෙරේ. වත්කම්වල ධාරණ අගය ඇස්තමේන්තුගත අයකරගත හැකි මුදලට වඩා වැඩි නම්, වත්කම්වල ධාරණ අගය වහාම එහි ආපසු ලබාගත හැකි මුදලට ලියා හැර ඇත.

(ඇ) ආයෝජන

මෙම ආයෝජන ශ්‍රී ලංකාවේ රාජ්‍ය බැංකුවල ස්ථාවර තැන්පතු වලින් සමන්විත වේ. මෙම ස්ථාවර තැන්පතු පිරිවැයට ගිණුම්ගත කර ඇත. මූල්‍ය තත්ත්ව ප්‍රකාශයේ දිනට උපචිත පොළිය ලැබිය යුතු පොළී ලෙස දැක්වේ.

(ඇ) තොග

තොගය, ලිපිද්‍රව්‍ය තොග සහ කාර්යාල අවශ්‍යතා වලින් සමන්විත වේ. ඒවා පිරිවැයට දක්වා ඇත.

(ඉ) ලැබිය යුතු දෑ

ලැබිය යුතු දෑ නැවත අයකර ගත හැකි අගයකින් ගෙන යනු ලැබේ. ණයගැතියන් අඛණ්ඩ පදනමක් මත සමාලෝචනය කෙරේ . අයකරගත නොහැකි බව දන්නා ණය ඒවා හඳුනාගත් වර්ෂය තුළ කපා හරිනු ලැබේ.

(ඊ) මුදල් සහ මුදල් සමාන දෑ

මුදල් ප්‍රවාහ ප්‍රකාශයේ අරමුණු වෙනුවෙන්, බැංකුවේ ඇති මුදල්, අතේ ඇති මුදල්, මාස තුනකට අඩු කල්පිරීමක් ඇති බැංකු වල ස්ථාවර තැන්පතුවලින් මුදල් සහ මුදල් සමාන දෑ සමන්විත වේ

(උ) වගකීම් සහ වෙන්කිරීම්

මූල්‍ය තත්ත්වය ප්‍රකාශය මත ජංගම වගකීම් ලෙස වර්ගීකරණය කර ඇති වගකීම් යනු ඉල්ලුම මත ගෙවීමට හෝ මූල්‍ය තත්ත්වය ප්‍රකාශ කළ දින සිට වසරක් ඇතුළත ගෙවීමට නියමිත වගකීම් වේ. ජංගම නොවන වගකීම් යනු මූල්‍ය තත්ත්වය ප්‍රකාශනයේ සිට වසරකට පසුව ගෙවීමට නියමිත ශේෂයන් වේ. මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේදී හඳුනාගන්නා ලද සියලුම වගකීම් ගිණුම්ගත කර ඇත.

අතීත සිදුවීම්වල ප්‍රතිඵලයක් ලෙස ලේකම් කාර්යාලයට නෛතික හෝ සාධනීය වගකීමක් ඇති විට වගකීම් සඳහා ප්‍රතිපාදන පිළිගනු ලබන අතර එම වගකීම පියවීම සඳහා ආර්ථික ප්‍රතිලාභ පිටතට ගලායාමක් අවශ්‍ය වනු ඇත.

(ඌ) සේවක ප්‍රතිලාභ

අර්ථ දක්වන ලද දායකත්ව සැලසුම්

ලේකම් කාර්යාලයේ සියලුම සේවකයින් සේවක අර්ථසාධක අරමුදලේ සහ සේවක භාරකාර අරමුදලේ සාමාජිකයින් වන අතර ආයතනය එම සේවකයින්ගේ මූලික වැටුපෙන් හෝ වේතනයෙන් පිළිවෙලින් 12% සහ 3% දායක වේ.

(එ) ආදායම් හඳුනා ගැනීම

i. ශ්‍රී ලංකා රජයේ දායකත්වය

ශ්‍රී ලංකා රජයෙන් ලැබෙන දායකත්වය මුදල් පදනමක් මත පිළිගැනේ. එය ලේකම් කාර්යාලයේ වියදම් පියවීමේ පදනම මත පුනරාවර්තන සහ ප්‍රාග්ධන දීමනා ලෙස වෙන් කර ඇත.

ii. පොලී ආදායම

පොලී ආදායම කාලය පදනම් කරගෙන උපචිත පදනම මත ගණනය කෙරේ.

(ඒ) ප්‍රාග්ධන වියදම් හඳුනා ගැනීම

සේවා පවත්වාගෙන යාම සඳහා හෝ ආයතනයේ ඉපැයීම් ධාරිතාව වැඩි කිරීම සඳහා ස්ථිර ස්වභාවයේ වත්කම් අත්පත් කර ගැනීම, දීර්ඝ කිරීම හෝ වැඩිදියුණු කිරීම සඳහා දරන ලද වියදම් ප්‍රාග්ධන වියදම් ලෙස සැලකේ.

02. මුදල් සහ මුදල් සමාන දෑ

	2023	**2022**
A/C අංක 5234881 හි මුදල් ශේෂය	3,341,327.70	6,137,004.81
A/C අංක 9179076 හි මුදල් ශේෂය	234,674.74	223,071.30
එකතුව	**3,576,002.44**	**6,360,076.11**

03. වෙනත් ලැබිය යුතු දෑ

	2023	**2022**
ස්ථාවර තැන්පතු සඳහා පොලී	35,366.87	74,415.64

04. කාර්ය මණ්ඩල අත්තිකාරම්

	2023	**2022**
උත්සව අත්තිකාරම්	-	2,500.00

05 තොග (උපලේඛන අංක 01 බලන්න)

06 වෙනත් ලැබිය යුතු දෑ

	2023	**2022**
ආරම්භක ශේෂය	**7,442,642.00**	**7,273,127.00**
වර්ෂය තුළ නිකුත් කළ ණය	2,556,610.00	2,278,150.00
අඩු: වර්ෂය තුළ ලැබුණු වාරික	(2,271,478.00)	(2,108,635.00)
එකතුව (උපලේඛන අංක 02 බලන්න)	**7,727,774.00**	**7,442,642.00**

07 ස්ථාවර තැන්පතු

බැංකුව	ගිණුම් අංකය	**2023**	**2022**
ලංකා බැංකුව	92051039	4,379,909.80	10,832,186.73
ලංකා බැංකුව	92051070	5,000,000.00	
එකතුව		**9,379,909.80**	**10,832,186.73**

08 දේපල, පිරියත සහ උපකරණ

පිරිවැය - 2023					
විස්තරය	ආරම්භක ශේෂය	එකතු කිරීම්	ප්‍රත්‍යාගණනය	කපාහැරීම්	අවසාන ශේෂය
ඉඩම්	38,400,000.00	-	29,650,000.00	(20,400,000.00)	47,650,000.00
ගොඩනැගිලි	50,880,552.92	-	33,250,000.00	(16,122,000.00)	68,008,552.92
වාහන	36,270,000.00	-	-	-	36,270,000.00
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	15,287,804.73	1,040,264.50	4,188,902.00	(3,780,315.52)	16,736,655.71
පිරියත සහ යන්ත්‍රෝපකරණ	16,849,712.50	1,851,000.00	1,077,000.00	(2,036,014.00)	17,741,698.50
	157,688,070.15	**2,891,264.50**	**68,165,902.00**	**(42,338,329.52)**	**186,406,907.13**

ක්ෂයවීම් - 2023				
විස්තරය	ආරම්භක ශේෂය	ක්ෂයවීම්	කපාහැරීම්	අවසාන ශේෂය
ගොඩනැගිලි	11,996,584.33	2,720,342.12	(3,869,280.00)	10,847,646.45
වාහන	8,630,375.00	3,627,000.00	-	12,257,375.00
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	6,922,273.14	2,468,419.61	(3,780,315.52)	5,610,377.23
පිරියත සහ යන්ත්‍රෝපකරණ	10,419,213.15	3,548,339.70	(2,036,014.00)	11,931,538.85
	37,968,445.62	**12,364,101.43**	**(9,685,609.52)**	**40,646,937.53**

විස්තරය	ආරම්භක ශේෂය	එකතු කිරීම්	ප්‍රත්‍යාගණනය	කපාහැරීම්	අවසාන ශේෂය
ඉඩම්	38,400,000.00	-	-	-	38,400,000.00
ගොඩනැගිලි	50,880,552.92	-	-	-	50,880,552.92
වාහන	29,476,250.00	-	20,300,000.00	(13,506,250.00)	36,270,000.00
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	11,559,040.59	-	8,232,312.00	(4,503,547.86)	15,287,804.73
පිරියත සහ යන්ත්‍රෝපකරණ	15,471,725.00	1,268,020.00	290,000.00	(180,032.50)	16,849,712.50
	145,787,568.51	**1,268,020.00**	**28,822,312.00**	**(18,189,830.36)**	**157,688,070.15**

ක්ෂයවීම් - 2022				
විස්තරය	ආරම්භක ශේෂය	ක්ෂයවීම්	කපාහැරීම්	අවසාන ශේෂය
ගොඩනැගිලි	9,961,362.22	2,035,222.12	-	11,996,584.33
වාහන	16,306,500.00	3,627,000.00	(11,303,125.00)	8,630,375.00
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	9,321,666.06	2,104,154.93	(4,503,547.86)	6,922,273.14
පිරියත සහ යන්ත්‍රෝපකරණ	7,229,303.15	3,369,942.50	(180,032.50)	10,419,213.15
	42,818,831.43	**11,136,319.55**	**(15,986,705.36)**	**37,968,445.62**

09 වෙන්කිරීම් සහ අනෙකුත් ගෙවිය යුතු දෑ

	2023	2022
ආරම්භක ශේෂය	**852,000.00**	**276,000.00**
අඩු: ගෙවන ලද ගාස්තුව	(1,011,540.00)	-
වර්ෂය සඳහා ප්‍රතිපාදන	694,788.00	576,000.00
අවසන් ශේෂය	**535,248.00**	**852,000.00**

10 උපචිත වියදම්

	2023	2022
මාලිගාතැන්න වැඩිහිටි නිවාසය නඩත්තු කිරීම	944.00	-
සේවක පිරිවැය	34,475.00	23,131.00
ගමන් වියදම්	1,700.00	173,105.00
සැපයුම්	267,263.71	179,698.48
එකතුව	**304,382.71**	**375,934.48**

11 පොදු තැන්පතු

	2023	2022
ආරම්භක ශේෂය	**2,010,391.91**	**5,406,096.33**
මුළු ලැබීම්	12,420,610.29	872,793.15
	14,431,002.20	**6,278,889.48**
අඩු: ගෙවීම්	(12,591,190.49)	(4,268,497.57)
අවසන් ශේෂය	**1,839,811.71**	**2,010,391.91**

12 සේවක ප්‍රතිලාභ (පාරිතෝෂික)

	2023	2022
ආරම්භක ශේෂය	**34,880,630.00**	**32,064,667.50**
අඩු: විශ්‍රාමික නිලධාරීන්ට ගෙවීම	(132,335.00)	(128,010.00)
වර්ෂය සඳහා වෙන් කිරීම්	3,039,897.50	2,943,972.50
අවසන් ශේෂය (උපලේඛන අංක 03 බලන්න)	**37,788,192.50**	**34,880,630.00**

13 රජයේ ප්‍රදාන - පුනරාවර්තන

	2023	2022
පෞද්ගලික පඩිනඩි	85,200,000.00	101,340,000.00
ආයතන වියදම්	35,350,000.00	30,180,000.00
වැඩිහිටි ප්‍රතිලාභ වැඩසටහන්	17,420,000.00	26,840,000.00
එකතුව	**137,970,000.00**	**158,360,000.00**

14 රජයේ ප්‍රදාන - ප්‍රාග්ධන

	2023	2022
රාජ්‍ය ආයතන	2,000,000.00	2,900,000.00

15 වෙනත් ආදායම්

	2023	2022
ස්ථාවර තැන්පතු සඳහා පොලිය	1,421,586.05	1,173,140.54
කාර්ය මණ්ඩල ණය සඳහා පොලී	296,735.44	302,334.37
විශේෂ අත්තිකාරම් පොලී	2,216.68	2,348.80
අපහරණ අයිතම	15,475.00	326,610.00
වාහන භාවිතය සඳහා කුලී	3,850.00	4,200.00
වෙනත්	-	425.00
එකතුව	**1,739,863.17**	**1,809,058.71**

16 වැඩිහිටි ප්‍රතිලාභ වැඩසටහන්

	2023	2022
ගම් මට්ටමේ ග්‍රාමීය කමිටු පිහිටුවීම	386,795.00	1,327,567.50
වැඩිහිටි පුහුණු සහ දැනුවත් කිරීමේ වැඩසටහන්	2,643,103.00	482,700.00
හඳුනා ගැනීම සහ වරප්‍රසාද සේවා සැපයීම සඳහා වැඩිහිටි හැඳුනුම්පත් නිකුත් කිරීම	900,830.69	2,155,168.00
මාලිගාතැන්න වැඩිහිටි නිවාසය නඩත්තු කිරීම	1,788,765.50	1,539,973.28
වැඩිහිටියන් සඳහා ස්වයං රැකියා ආධාර	-	5,220,493.00
වැඩිහිටියන් සඳහා නීතිමය පහසුකම් සැපයීම	3,105,448.25	2,976,272.00
පරිපාලනය, අධීක්ෂණය සහ ඇගයීම	7,943,854.50	5,153,057.29
මාධ්‍ය සහ ප්‍රකාශන	143,290.00	1,373,125.84
ජාත්‍යන්තර වැඩිහිටි දිනය	-	178,942.00
වෙනත් වියදම්	41,074.50	67,200.00
එකතුව	**16,953,161.44**	**20,474,498.91**

17 පෞද්ගලික පඩිනඩි

	2023	2022
වැටුප් සහ වේතන	54,860,177.07	65,068,147.51
අතිකාල සහ නිවාඩු දින ගෙවීම්	631,963.81	675,456.41
වෙනත් දීමනා	20,809,658.28	26,290,686.28
සේවක අර්ථසාධක දායකත්වය	7,735,057.21	7,789,949.30
සේවා නියුක්තිකයන්ගේ භාර අරමුදල් දායකත්වය	1,933,764.29	1,947,487.36
එකතුව	**85,970,620.66**	**101,771,726.86**

18 ක්ෂයවීම් - දේපල, පිරියත සහ උපකරණ

	2023	2022
ගොඩනැගිලි	2,720,342.12	2,035,222.12
වාහන	3,627,000.00	3,627,000.00
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	2,468,419.61	2,104,154.93
පිරියත සහ යන්ත්‍රෝපකරණ	3,548,339.70	3,369,942.50
එකතුව	**12,364,101.43**	**11,136,319.55**

19 ගමන් වියදම්

	2023	2022
දේශීය	3,185,086.00	2,811,013.00
විදේශීය	78,960.00	782,940.60
එකතුව	**3,264,046.00**	**3,593,953.60**

20 සැපයුම්

	2023	2022
ලිපිද්‍රව්‍ය සහ කාර්යාල අවශ්‍යතා	1,002,900.15	1,007,815.25
ඉන්ධන	1,568,429.00	850,485.00
ආහාර සහ නිල ඇඳුම්	24,000.00	20,000.00
වෙනත්	99,785.50	99,495.75
එකතුව	**2,695,114.65**	**1,977,796.00**

21 නඩත්තු වියදම්

	2023	2022
වාහන	2,445,261.58	4,447,281.73
දේපල, පිරියත සහ උපකරණ	795,731.35	788,674.65
එකතුව	**3,240,992.93**	**5,235,956.38**

22 සේවා

	2023	2022
ප්‍රවාහන	665,913.00	626,008.00
තැපැල් හා විදුලි සංදේශ	1,338,367.75	1,039,869.61
විදුලිය සහ ජලය	1,305,156.99	1,221,878.24
කුලිය	23,820,959.30	19,394,821.82
වෙනත්	383,284.00	798,895.71
එකතුව	**27,513,681.04**	**23,081,473.38**

23 ප්‍රාග්ධන වත්කම් පුනරුත්ථාපනය කිරීම

	2023	2022
පුනරුත්ථාපනය වියදම් - කතරගම සංචාරක බංගලාව	-	612,378.89
එකතුව	**-**	**612,378.89**

24 කල්බදු බැඳීම

මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට අනුව කල්බදු බැඳීම් නොමැත.

25 ප්‍රාග්ධන බැඳීම

මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට අනුව ප්‍රාග්ධන බැඳීම් නොමැත.

26 සම්බන්ධිත පාර්ශ්ව ගනුදෙනු

මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට අනුව සම්බන්ධිත පාර්ශව ගනුදෙනු නොමැත.

27 අසම්භාව්‍ය බැරකම්

මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට අනුව අසම්භාව්‍ය බැරකම් නොමැත.

28 මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට පසු සිදුවන සිදුවීම්

මූල්‍ය ප්‍රකාශනවල ගැලපීම් හෝ හෙළිදරව් කිරීම් අවශ්‍ය වන මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට පසු සිදුවීම් කිසිවක් සිදු නොවීය.

29 සංසන්දනාත්මක සංඛ්‍යා

ඉදිරිපත් කිරීමේ අරමුණ සඳහා අවශ්‍ය තැන්වල සංසන්දනාත්මක සංඛ්‍යා ප්‍රතිස්ථාපනය කර ඇත.

30 සභා සාමාජිකයින්ගේ වගකීම

ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීම සහ ඉදිරිපත් කිරීම සභා සාමාජිකයින්ගේ වගකීම වේ.

වැඩිහිටි තැනැත්තන් සඳහා වූ සමාජ ආරක්ෂණ අරමුදල
2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය.

	සටහන්	2023 රු.	2022 රු.
වත්කම්			
ජංගම වත්කම්			
මුදල් සහ මුදල් සමාන දෑ	02	753,535.15	8,536,099.05
රු.100/= අඩුකළ ලැබිය යුතු මුදල්	03	75,970,400.00	72,910,400.00
ලැබිය යුතු පොලී	04	252,693,268.44	344,138,871.07
ස්ථාවර තැන්පතු	05	3,546,955,640.70	2,941,701,428.24
මුළු ජංගම වත්කම්		**3,876,372,844.29**	**3,367,286,798.36**
ජංගම නොවන වත්කම්			
කෙරීගෙන යන වැඩ - කතරගම නව වැඩිහිටි නිවාසය	06	282,401,566.16	189,958,694.93
මුළු ජංගම නොවන වත්කම්		**282,401,566.16**	**189,958,694.93**
මුළු වත්කම්		**4,158,774,410.45**	**3,557,245,493.29**
වගකීම්			
ජංගම වගකීම්			
වෙන්කිරීම් සහ අනෙකුත් ගෙවිය යුතු දෑ	07	773,394.00	426,000.00
පොදු තැන්පතු	08	1,800.00	-
මුළු ජංගම වගකීම්		**775,194.00**	**426,000.00**
ජංගම නොවන වගකීම්			
වැඩිහිටි ආවරණ කපකරු වැඩසටහන	09	7,984.35	4,984.35
මුළු ජංගම නොවන වගකීම්		**7,984.35**	**4,984.35**
මුළු ජංගම වගකීම්		**783,178.35**	**430,984.35**
මුළු ශුද්ධ වත්කම්		**4,157,991,232.10**	**3,556,814,508.94**
ශුද්ධ වත්කම් / හිමිකම්			
වැඩිහිටි දීමනාවෙන් රු.100/= අඩු කිරීම		3,870,225,186.00	3,372,576,500.00
සමුච්චිත අතිරික්තය/(ඌනතාවය)		287,766,046.10	184,238,008.94
මුළු ශුද්ධ වත්කම් / හිමිකම්		**4,157,991,232.10**	**3,556,814,508.94**

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව සකස් කර ඇත.පිටු 39 සිට 41 දක්වා ගිණුම්කරණ ප්‍රතිපත්ති සහ 42 සිට 44 දක්වා පිටු වල සටහන් මෙම මූල්‍ය ප්‍රකාශනයේ අනිවාර්ය කොටසකි.

යූ.ජී.එල්.මදුසංක
ගණකාධිකාරී
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

කේ.ජී.ලැනරෝල්
අධ්‍යක්ෂ
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය.

යමුනා පෙරේරා
ලේකම්
කාන්තා, ළමා කටයුතු හා සමාජ සවිබලගැන්වීම් අමාත්‍යාංශය.
සභාපති
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

ලේකම්
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

ජී.ඩබ්.ඒ.ද සිල්වා
සාමාජික
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

මහින්ද මඩිහහේවා
සාමාජික
වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව

වැඩිහිටි තැනැත්තන් සඳහා වූ සමාජ ආරක්ෂණ අරමුදල
2023 දෙසැම්බර් 31 න් අවසන් වූ වර්ෂය සඳහා මූල්‍ය කාර්ය සාධනය පිළිබඳ ප්‍රකාශය

	සටහන්	2023		2022	
		අයවැය ගත රු.	තථ්‍ය රු.	අයවැය ගත රු.	තථ්‍ය රු.
ආදායම					
පොලී ආදායම	10	-	650,569,594.28	-	466,855,899.66
මුළු ආදායම		**-**	**650,569,594.28**	**-**	**466,855,899.66**
වියදම්					
උපායමාර්ගික සැලැස්ම සංවර්ධනය කිරීම		-	-	(500,000.00)	(316,100.00)
"ආරෝග්‍යා" වැඩසටහන		(50,000,000.00)	(41,175,000.00)	(25,000,000.00)	(24,975,000.00)
වැඩිහිටියන් සඳහා ශ්‍රවණ උපකරණ, අක්ෂි කාච සහ ඇස් කණ්නාඩි		(99,820,000.00)	(68,443,930.00)	(5,430,000.00)	(5,430,000.00)
වැඩිහිටියන් සඳහා රැකවරණ වැඩසටහන		(5,250,000.00)	(2,338,677.40)	(2,000,000.00)	(1,524,351.50)
“වෙල්කම් විලේජ්” වැඩිහිටි නිවාසය නඩත්තු කිරීම සහ පරිපාලනය		(50,000,000.00)	(24,106,500.57)	(10,000,000.00)	(9,999,272.63)
"සරණ වැඩිහිටි නිවාස" පරිපාලනය		(240,000.00)	(240,000.00)	(220,000.00)	(220,000.00)
"කතරගම වැඩිහිටි නිවාසය" පරිපාලනය		(300,000.00)	(1,078,599.00)	(500,000.00)	(408,587.00)
කතරගම නව වැඩිහිටි නිවාසය ඉදිකිරීම		-	(496,143.00)	-	(1,839,214.09)
වැඩිහිටි නිවාස ඉදිකිරීම් සහ නවීකරණය කිරීම		(60,000,000.00)	(33,496,040.92)	(100,000,000.00)	(19,005,572.33)
වැඩිහිටි දිවා සුරැකුම් මධ්‍යස්ථාන ඉදිකිරීම		(175,000,000.00)	(80,246,478.01)	(175,000,000.00)	(56,336,506.26)
"දිරිය පියස" නිවාස ව්‍යාපෘතිය		(35,000,000.00)	(34,950,000.00)	(25,000,000.00)	(25,000,000.00)
සුවපහසු මූල්‍ය ව්‍යාපෘතිය		(120,000,000.00)	(119,833,491.39)	(112,390,000.00)	(112,079,102.67)
වැඩිහිටි වන්දනා චාරිකා සඳහා මූල්‍යාධාර ලබාදීම		(27,000,000.00)	(27,017,246.50)	(6,500,000.00)	(6,499,680.00)
ගම් මට්ටමේ වැඩිහිටි ග්‍රාමීය කමිටු ශක්තිමත් කිරීම		(101,000,000.00)	(62,871,464.04)	(99,900,000.00)	(67,433,418.48)
වැඩිහිටි දිවා සුරැකුම් මධ්‍යස්ථාන සඳහා උපකරණ සැපයීම		(8,250,000.00)	(8,082,990.00)	(25,000,000.00)	(11,956,772.00)
වසංගත තත්වයන් සඳහා උපකාර කිරීම		-	-	(2,000,000.00)	(459,178.00)
දිස්ත්‍රික් ප්‍රගති සමාලෝචන රැස්වීම් පැවැත්වීම		(2,370,000.00)	(1,133,312.80)	(1,300,000.00)	(336,670.00)
පරිපාලන වියදම්		(500,000.00)	(492,866.50)	(500,000.00)	(21,874.25)
වැඩිහිටි රක්ෂණ වැඩසටහන		(7,500,000.00)	-	(150,000.00)	(86,780.00)
"මාරගහලන්ද" ඉඩම පුනරුත්ථාපනය කිරීම		-	-	(734,000.00)	(733,580.80)
වැඩිහිටියන් සඳහා ඩිජිටල් සාක්ෂරතා සහ යෝග වැඩසටහන		(27,420,000.00)	(9,788,115.25)	(750,000.00)	(596,235.00)
ග්‍රාමීය වැඩිහිටි සමිතිවල භාණ්ඩාගාරිකවරු සඳහා CB වැඩසටහන		(10,780,000.00)	(4,608,411.75)	(700,000.00)	(637,550.00)
වැඩිහිටියන්ගේ ස්වයං රැකියා සඳහා මූල්‍ය ආධාර		(33,500,000.00)	(26,087,659.00)	-	-
වැඩිහිටියන් සඳහා ජංගම සෞඛ්‍ය කඳවුරු		(4,500,000.00)	(4,222,757.25)	-	-
වැඩිහිටිභාවය පිළිබඳ යෞවනයන් සඳහා අධ්‍යාපනික වැඩසටහන්		(100,000.00)	(66,171.00)	-	-
දක්ෂ වැඩිහිටියන් සඳහා මූල්‍ය ආධාර		(45,000.00)	(45,000.00)	-	-
විගණන ගාස්තු සඳහා ප්‍රතිපාදන		-	(347,394.00)	-	(288,000.00)
මුළු වියදම්		**(769,075,000.00)**	**(551,168,248.38)**	**(568,574,000.00)**	**(346,183,445.01)**
වර්ෂය සඳහා අතිරික්තය / (ඌනතාවය)			**99,401,345.90**		**120,672,454.65**

වැඩිහිටි තැනැත්තන් සඳහා වූ සමාජ ආරක්ෂණ අරමුදල
2023 දෙසැම්බර් 31 න් අවසන් වූ වර්ෂය සඳහා හිමිකම් වෙනස්වීම පිළිබඳ ප්‍රකාශය

විස්තරය	වැඩිහිටි දීමනාවෙන් රු. 100/= අඩු කිරීම රු.	සමුච්චිත අතිරික්තය රු.
2021 දෙසැම්බර් 31 දිනට ශේෂය	**2,826,152,800.00**	**62,087,410.60**
වර්ෂය තුළ ලැබීම්	546,423,700.00	-
පෙර වසරවල ප්‍රතිලාභ (අධිභාර)	-	1,478,143.69
වර්ෂය සඳහා අතිරික්තය /(ඌනතාවය)	-	120,672,454.65
2022 දෙසැම්බර් 31 දිනට ශේෂය	**3,372,576,500.00**	**184,238,008.94**
වර්ෂය තුළ ලැබීම්	497,648,686.00	-
පෙර වසරවල ප්‍රතිලාභ (අධිභාර)	-	4,126,691.26
වර්ෂය සඳහා අතිරික්තය /(ඌනතාවය)	-	99,401,345.90
2023 දෙසැම්බර් 31 දිනට ශේෂය	**3,870,225,186.00**	**287,766,046.10**

වැඩිහිටි තැනැත්තන් සඳහා වූ සමාජ ආරක්ෂණ අරමුදල
2023 දෙසැම්බර් 31 දිනෙන් අවසන් වූ වර්ෂය සඳහා මුදල් ප්‍රවාහය පිළිබඳ ප්‍රකාශය

	2023 රු.	2022 රු.
අතිරික්තය / (ඌනතාවය) බදු ගෙවීමට පෙර	**99,401,345.90**	**120,672,454.65**
ගැලපීම්		
වර්ෂය තුළ ගැලපීම	4,126,691.26	1,478,143.69
ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම) කාරක ප්‍රාග්ධනය වෙනස්වීම් වලට පෙර	**103,528,037.16**	**122,150,598.34**
ආයෝජන (වැඩිවීම) / අඩුවීම (ස්ථාවර තැන්පතු)	(605,254,212.46)	(467,900,007.40)
ලැබිය යුතු පොලී (වැඩිවීම) /අඩුවීම	91,445,602.63	(285,395,752.35)
රු. 100/= අඩුකිරීම් ලැබිය යුතු මුදල් (වැඩිවීම) /අඩුවීම	(3,060,000.00)	(72,910,400.00)
ප්‍රතිපාදන සහ අනෙකුත් ගෙවිය යුතු දේවල වැඩිවීම / (අඩුවීම).	347,394.00	288,000.00
පොදු තැන්පතු වැඩිවීම / (අඩුවීම).	1,800.00	-
මෙහෙයුම් ක්‍රියාකාරකම් වලින් ජනනය වූ ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම)	**(412,991,378.67)**	**(703,767,561.41)**
මෙහෙයුම් ක්‍රියාකාරකම් වලින් ජනනය වූ ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම)	**(412,991,378.67)**	**(703,767,561.41)**
ආයෝජන ක්‍රියාකාරකම් වලින් මුදල් ප්‍රවාහය		
කෙරීගෙන යන වැඩ - කතරගම නව වැඩිහිටි නිවාසය	(92,442,871.23)	(189,958,694.93)
ආයෝජන ක්‍රියාකාරකම් වලින් ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම).	**(92,442,871.23)**	**(189,958,694.93)**
මූල්‍ය ක්‍රියාකාරකම් වලින් මුදල් ප්‍රවාහය		
වැඩිහිටි ආවරණ අනුග්‍රාහකත්ව යෝජනා ක්‍රමය	3,000.00	(8,000.00)
වැඩිහිටි දීමනාවෙන් රු.100/= අඩු කිරීම	497,648,686.00	546,423,700.00
මූල්‍ය ක්‍රියාකාරකම්වලින් ශුද්ධ මුදල් ගලා ඒම / (පිටතට ගලා යාම)	**497,651,686.00**	**546,415,700.00**
මුදල් සහ මුදල් සමාන අගයන් හි ශුද්ධ (අඩුවීම)/ වැඩිවීම	(7,782,563.90)	(347,310,556.34)
වර්ෂය ආරම්භයේදී මුදල් හා මුදල් සමාන දෑ	8,536,099.05	355,846,655.39
වර්ෂය අවසානයේ දී මුදල් හා මුදල් සමාන දෑ	**753,535.15**	**8,536,099.05**
මුදල් සහ මුදල් සමාන දෑ සැසඳුම		
වර්ෂය අවසානයේ මුදල් සහ මුදල් සමාන දෑ	**753,535.15**	**8,536,099.05**

වැඩිහිටි තැනැත්තන් සඳහා වූ සමාජ ආරක්ෂණ අරමුදල
2023 දෙසැම්බර් 31 න් අවසන් වූ වර්ෂය සඳහා මූල්‍ය ප්‍රකාශන වලට සටහන්

1.පිහිටුවීම හා නීතිමය තත්ත්වය

2011 අංක 05 දරන පනත මගින් සංශෝධිත 2000 අංක 09 දරන වැඩිහිටි අයිතිවාසිකම් සුරැකීමේ පනත යටතේ ජාතික වැඩිහිටි ලේකම් කාර්යාලය පිහිටුවන ලද අතර එය විධිමත් ලෙස නීත්‍යානුකූල ආයතනයක් ලෙස පිහිටුවන ලදී. වැඩිහිටියන් සඳහා වූ ජාතික ලේකම් කාර්යාලය (NSE) ප්‍රධාන කාර්යාලය සහ ප්‍රධාන සේවා ස්ථානය ශ්‍රී ලංකාවේ බත්තරමුල්ල, සෙත්සිරිපාය II අදියර, 2 වන මහලෙහි ,ඩී කොටසෙහිහි පිහිටා ඇත.

1.1.ප්‍රධාන ක්‍රියාකාරකම් සහ මෙහෙයුම්වල ස්වභාවය

වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික වැඩිහිටි මහලේකම් කාර්යාලය ශ්‍රී ලංකාවේ වයස අවුරුදු 60 ට වැඩි වැඩිහිටි පුද්ගලයින්ගේ සුභසාධනයට අදාළ වැඩසටහන් ක්‍රියාත්මක කිරීමේ ප්‍රමුඛ හා ජාතික මට්ටමේ පරිපාලන රාජ්‍ය ආයතනය වේ.

1.2. පිළියෙල කිරීමේ පදනම

1.2.1. අනුකූලතා ප්‍රකාශය

ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ මූල්‍ය ප්‍රකාශන මූල්‍ය කාර්ය සාධන ප්‍රකාශය, මූල්‍ය තත්ත්ව ප්‍රකාශය, හිමිකම් වෙනස්වීම් ප්‍රකාශය, මුදල් ප්‍රවාහ ප්‍රකාශය සහ මූල්‍ය ප්‍රකාශනවලට සටහන්වලින් සමන්විත වේ. ශ්‍රී ලංකා වරලත් ගණකාධිකාරීවරුන්ගේ ආයතනය (ICASL) සහ මුදල් අමාත්‍යාංශය එක්ව ප්‍රකාශයට පත් කරන ලද රාජ්‍ය අංශයේ ආයතන සඳහා ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන් (SLPSAS) සහ 2000 අංක 09 දරන වැඩිහිටි අයිතිවාසිකම් සුරැකීමේ පනතේ IV වැනි වගන්තියේ දක්වා ඇති අවශ්‍යතා අනුව මෙම ප්‍රකාශන සකස් කර ඇත.

1.2.2. මිනුම් පදනම

මූල්‍ය ප්‍රකාශන වෙනත් ආකාරයකින් ප්‍රකාශ නොකළහොත් ඓතිහාසික පිරිවැය පදනම මත සකස් කර ඇත

1.2.3. අඛණ්ඩ පැවැත්ම

නුදුරු අනාගතයේ දී එහි මෙහෙයුම් කටයුතු කරගෙන යාමට ප්‍රමාණවත් සම්පත් ලේකම් කාර්යාලය සතුව ඇති බව සභාවේ සාමාජිකයින් සෑහීමකට පත්වේ. ඒ අනුව, මූල්‍ය ප්‍රකාශන සකස් කරනු ලබන්නේ ඉදිරියට අඛණ්ඩ පැවැත්ම පදනම් කරගෙනය.

1.3. වැදගත් ගිණුම්කරණ ප්‍රතිපත්තිවල සාරාංශය

වෙනත් ආකාරයකින් ප්‍රකාශ නොකළහොත් ඉදිරිපත් කරන ලද සියලුම වර්ෂ සඳහා ප්‍රතිපත්ති අඛණ්ඩව යෙදී ඇත.

(අ) විදේශ මුදල් ගනුදෙනු

මෙම මූල්‍ය ප්‍රකාශන ඉදිරිපත් කරනු ලබන්නේ ලේකම් කාර්යාලයේ ක්‍රියාකාරී මුදල් ඒකකය වන ශ්‍රී ලංකා රුපියල් වලින් ය. විදේශ මුදල් වල ගණුදෙණුව මුලින් සටහන් වන්නේ ගණුදෙනුව සිදු වූ දිනයේ පවතින ක්‍රියාකාරී මුදල් අනුපාතිකයටය.

(ආ) දේපල, පිරියත සහ උපකරණ

දේපල, පිරියත සහ උපකරණ පිරිවැය හෝ සමුච්චිත ක්ෂයවීම් අඩු කළ නැවත අගය කළ මුදලට ප්‍රකාශ කර ඇත.

පසුකාලීන වියදම්

ප්‍රධාන පරීක්‍ෂා සහ ප්‍රතිසංස්කරණ වියදම් ඇතුළුව වෙන් වෙන් වශයෙන් ගිණුම්ගත කරන ලද දේපල, පිරියත සහ උපකරණ අයිතමයක අංගයක් ප්‍රතිස්ථාපනය කිරීමට දරන ලද වියදම් ප්‍රාග්ධනීකරණය වේ. අනෙකුත් පසුකාලීන වියදම් ප්‍රාග්ධනීකරණය වන්නේ එය දේපල, පිරියත සහ උපකරණ අයිතමයේ අන්තර්ගත අනාගත ආර්ථික ප්‍රතිලාභ වැඩි කරන විට පමණි. අනෙකුත් සියලුම වියදම් මූල්‍ය කාර්ය සාධන ප්‍රකාශය තුළ දරන ලද වියදම් ලෙස හඳුනාගෙන ඇත.

වත්කමේ ඇස්තමේන්තුගත ප්රයෝජනවත් ආර්ථික ආයු කාලය මත පදනම්ව, වාර්ෂිකව පහත දැක්වෙන අනුපාත භාවිතා කරමින් සරල රේඛා ක්‍රමය මත ක්ෂයවීම් ගණනය කෙරේ. මිලදී ගත් වර්ෂය සඳහා තවදුරටත් ක්ෂයවීම් සම්පූර්ණයෙන්ම ගණනය කරන ලද අතර ඉවත් කිරීමේ දී ක්ෂය ගණනය කරනු නොලැබේ.

ගොඩනැගිලි	4%
මෝටර් වාහන	10%
ගෘහ භාණ්ඩ සහ කාර්යාල උපකරණ	15%
පිරියත, යන්ත්‍ර සහ උපකරණ	20%

වත්කම්වල ප්‍රයෝජනවත් ආයු කාලය පිළිබඳ අපේක්ෂාවන් පෙර ඇස්තමේන්තුවලට වඩා වෙනස් වන්නේ නම්, එවැනි වෙනස්කම් පිළිබිඹු කිරීමට එක් එක් මූල්‍ය වර්ෂය ආරම්භයේදී වත්කම්වල ප්‍රයෝජනවත් ආයු කාලය සමාලෝචනය කර වෙනස්කම් සිදු කරනු ලැබේ.

හානිකරණ

ධාරණ අගය ආපසු ලබා ගත නොහැකි බව පෙන්නුම් කරන සිදුවීම් හෝ තත්වයන් වෙනස් වන විට දේපල, පිරියත සහ උපකරණවල ධාරණ අගය හානිකරණ සඳහා සමාලෝචනය කෙරේ. වත්කම්හි ධාරණ අගය ඇස්තමේන්තු කළ අයකරගත හැකි මුදලට වඩා වැඩි නම්, වත්කමක ධාරණ අගය වහාම එහි ආපසු ලබාගත හැකි මුදලට ලියා හැර ඇත.

(ඇ) ආයෝජන

මෙම ආයෝජන ශ්‍රී ලංකාවේ රාජ්‍ය බැංකුවල ස්ථාවර තැන්පතුවලින් සමන්විත වේ. මෙම ස්ථාවර තැන්පතු පිරිවැයට ගිණුම්ගත කර ඇත. මූල්‍ය තත්ත්ව ප්‍රකාශයේ දිනට උපචිත පොළිය ලැබිය යුතු පොලී ලෙස දැක්වේ.

(ඈ) තොග

තොග , ලිපිද්‍රව්‍ය තොග සහ කාර්යාල ඉල්ලීම් වලින් සමන්විත වේ. ඒවා පිරිවැයට දක්වා ඇත.

(ඉ) ලැබිය යුතු දෑ

ලැබිය යුතු දෑ උපලබ්ධි කළ හැකි අගයකින් පෙන්වනු ලැබේ. ණයගැතියන් අඛණ්ඩ පදනමක් මත සමාලෝචනය කෙරේ. අයකරගත නොහැකි බව දන්නා ණය ඒවා හඳුනාගත් වර්ෂය තුළ කපා හරිනු ලැබේ.

(ඊ) මුදල් සහ මුදල් සමාන දෑ

මුදල් ප්‍රවාහ ප්‍රකාශයේ අරමුණු සඳහා, බැංකුවේ මුදල්, අතැති මුදල්, මාස තුනකට අඩු කල්පිරීමක් ඇති බැංකුවල ස්ථාවර තැන්පතු වලින් මුදල් සහ මුදල් සමාන දෑ සමන්විත වේ.

(උ) වගකීම් සහ වෙන්කිරීම්

මූල්‍ය තත්ත්ව ප්‍රකාශයේ ජංගම වගකීම් ලෙස වර්ගීකරණය කර ඇති වගකීම් යනු ඉල්ලුම මත ගෙවීමට හෝ මූල්‍ය තත්ත්වය ප්‍රකාශ කළ දින සිට වසරක් ඇතුළත ගෙවිය යුතු වගකීම් වේ. ජංගම නොවන වගකීම් යනු මූල්‍ය තත්ත්වය ප්‍රකාශනයේ සිට වසරකට පසුව ගෙවීමට නියමිත ශේෂයන් වේ. මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේදී හඳුනාගත් සියලුම වගකීම් ගිණුම්ගත කර ඇත.

අතීත සිදුවීම්වල ප්‍රතිඵලයක් ලෙස ලේකම් කාර්යාලයට නෛතික හෝ සාධනීය වගකීමක් ඇති විට වගකීම් සඳහා ප්‍රතිපාදන පිළිගනු ලබන අතර එම වගකීම පියවීම සඳහා ආර්ථික ප්‍රතිලාභ පිටතට ගලායාමක් අවශ්‍ය වනු ඇත.

(ඌ) සේවක ප්‍රතිලාභ

අර්ථ දක්වන ලද දායක සැලසුම්

ලේකම් කාර්යාලයේ සියලුම සේවකයින් සේවක අර්ථසාධක අරමුදලේ සහ සේවක භාරකාර අරමුදලේ සාමාජිකයින් වන අතර එම ආයතනය එවැනි සේවකයින්ගේ මූලික වැටුපෙන් හෝ වැටුපෙන් පිළිවෙලින් 12% සහ 3% දායක වේ.

(එ) ආදායම් හඳුනා ගැනීම

i. ශ්‍රී ලංකා රජයේ දායකත්වය

ශ්‍රී ලංකා රජයේ දායකත්වය මුදල් පදනම මත පිළිගැනේ. එය ලේකම් කාර්යාලයේ වියදම් දැරීමේ පදනම මත පුනරාවර්තන (අග්‍රිම) සහ ප්‍රාග්ධන ප්‍රදාන ලෙස බෙදා ඇත.

ii. පොලී ආදායම

පොලී ආදායම උපචිත පදනම මත, කාල සීමාව මත පදනම්ව ගණනය කෙරේ.

(ඒ) ප්‍රාග්ධන වියදම් හඳුනා ගැනීම

සේවා පවත්වාගෙන යාම සඳහා හෝ ආයතනයේ ඉපැයීම් ධාරිතාව වැඩි කිරීම සඳහා ස්ථිර ස්වභාවයේ වත්කම් අත්පත් කර ගැනීම, දීර්ඝ කිරීම හෝ වැඩිදියුණු කිරීම සඳහා දරන ලද වියදම් ප්‍රාග්ධන වියදම් ලෙස සලකනු ලැබේ.

02 මුදල් සහ මුදල් සමාන දෑ

	2023	**2022**
ගිණුම් අංක 228075 හි මුදල් ශේෂය	753,535.15	8,536,099.05

03 වැඩිහිටි දීමනාවෙන් රු.100/= අඩු කිරීම

	2023	**2022**
2022 සඳහා	1,682,400.00	72,910,400.00
2023 සඳහා	74,288,000.00	-
එකතුව	**75,970,400.00**	**72,910,400.00**

04 ලැබිය යුතු පොලී

බැංකුව	**ගිණුම් අංකය**	**2023**	**2022**
ලංකා බැංකුව	89251242	27,033,554.46	44,023,855.42
ලංකා බැංකුව	88906968	90,650,268.90	85,384,239.49
ලංකා බැංකුව	91501378 / 89438922	14,578,767.12	35,784,246.58
මහජන බැංකුව / ලංකා බැංකුව	39348-5 / 89202965	71,880,373.04	100,146,810.22
මහජන බැංකුව	40299-2 / 33802-7	3,150,913.14	8,008,570.89
මහජන බැංකුව	38902-5 / 32091-9	10,189,685.34	10,589,890.09
මහජන බැංකුව	40133-2 / 35337-9	15,621,084.10	29,995,572.54
මහජන බැංකුව	40300-9 / 33803-6	8,186,334.41	16,132,532.11
මහජන බැංකුව	40793-3 / 34302- 0	3,708,817.72	9,426,578.38
ජාතික ඉතිරිකිරීමේ බැංකුව	61005 / 03285	2,433,196.23	4,646,575.34
ජාතික ඉතිරිකිරීමේ බැංකුව	37058	5,260,273.97	-
එකතුව		**252,693,268.43**	**344,138,871.07**

05 ස්ථාවර තැන්පතු

බැංකුව	**ගිණුම් අංකය**	**2023**	**2022**
ලංකා බැංකුව	89251242	460,011,532.83	367,494,733.64
ලංකා බැංකුව	88906968	650,672,516.73	527,821,956.39
ලංකා බැංකුව	91501378 / 89438922	375,000,000.00	375,000,000.00
මහජන බැංකුව/ ජාතික ඉතිරිකිරීමේ බැංකුව	39348-5 / 89202965	1,010,839,381.93	816,839,904.59
මහජන බැංකුව	40299-2 / 33802-7	88,740,995.03	88,740,995.03
මහජන බැංකුව	38902-5 / 32091-9	103,312,087.50	84,951,865.56
මහජන බැංකුව	40133-2 / 35337-9	402,662,125.47	314,518,356.16
මහජන බැංකුව	40300-9 / 33803-6	230,556,486.06	178,760,601.72
මහජන බැංකුව	40793-3 / 34302-0	137,573,015.15	137,573,015.15
ජාතික ඉතිරිකිරීමේ බැංකුව	61005 / 03285	62,587,500.00	50,000,000.00
ජාතික ඉතිරිකිරීමේ බැංකුව	37058	25,000,000.00	-
එකතුව		**3,546,955,640.70**	**2,941,701,428.24**

06 කෙරීගෙන යන වැඩ - කතරගම නව වැඩිහිටි නිවාසය

	2023	**2022**
ආරම්භක ශේෂය	189,958,694.93	-
ඉදිකිරීම් ගෙවීම්	88,020,133.43	173,855,241.23
උපදේශන ගෙවීම්	4,422,737.80	12,821,543.62
සැලසුම් අනුමත ගාස්තු	-	154,786.04
විදුලි සම්බන්ධතා ගාස්තුව	-	2,851,411.54
මලාපවහන ගාස්තු	-	275,712.50
එකතුව	**282,401,566.16**	**189,958,694.93**

07 වෙන්කිරීම් සහ අනෙකුත් ගෙවිය යුතු දෑ

විගණන ගාස්තු	**2023**	**2022**
ආරම්භක ශේෂය	**426,000.00**	**138,000.00**
අඩු: ගෙවූ ගාස්තුව	-	-
වර්ෂය සඳහා වෙන්කිරීම්	347,394.00	288,000.00
අවසන් ශේෂය	**773,394.00**	**426,000.00**

08 පොදු තැන්පතු

	2023	**2022**
ආරම්භක ශේෂය	**-**	**-**
මුළු ලැබීම්	12,500.00	-
	12,500.00	-
අඩු: ගෙවීම්	(10,700.00)	-
අවසන් ශේෂය	**1,800.00**	**-**

09 වැඩිහිටි ආවරණ කැපකරු වැඩසටහන

	2023	2022
ආරම්භක ශේෂය	**4,984.35**	**12,984.35**
මුළු ලැබීම්	3,000.00	47,000.00
	7,984.35	**59,984.35**
අඩු: ගෙවීම්	-	(55,000.00)
අවසන් ශේෂය	**7,984.35**	**4,984.35**

10 පොලී ආදායම

	2023	2022
වර්ෂය තුළ ලැබූ මුදල්	742,015,196.91	181,460,147.31
වර්ෂය අවසානයේ ලැබිය යුතු දෑ	252,693,268.44	344,138,871.07
	994,708,465.35	**525,599,018.38**
වර්ෂය ආරම්භයේදී ලැබිය යුතු දෑ	(344,138,871.07)	(58,743,118.72)
එකතුව	**650,569,594.28**	**466,855,899.66**

11 සම්බන්ධිත පාර්ශ්ව ගනුදෙනු

මූල්‍ය තත්ත්ව ප්‍රකාශන කරන දිනට සම්බන්ධිත පාර්ශ්ව ගනුදෙනු කිසිවක් නොතිබුණි.

12 අසම්භාව්‍ය වගකීම්

මූල්‍ය තත්ත්ව ප්‍රකාශන දිනට අනුව අසම්භාව්‍ය වගකීම් නොමැත.

13 මූල්‍ය තත්ත්ව ප්‍රකාශන දිනෙන් පසු සිදුවන සිදුවීම්

මූල්‍ය ප්‍රකාශනවල ගැලපීම් හෝ හෙළිදරව් කිරීම් අවශ්‍ය වන මූල්‍ය තත්ත්ව ප්‍රකාශන දිනෙන් පසු සිදුවීම් කිසිවක් සිදු නොවීය.

14 සංසන්දනාත්මක සංඛ්‍යා

ඉදිරිපත් කිරීමේ අරමුණ සඳහා අවශ්‍ය තැන්වල සංසන්දනාත්මක සංඛ්‍යා නැවත දක්වා ඇත.

15 සභා සාමාජිකයින්ගේ වගකීම

SLPSAS වලට අනුකූලව මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීම සහ ඉදිරිපත් කිරීම සභා සාමාජිකයින්ගේ වගකීම වේ.

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය எனது இல. My No.	එල්එස්ඩබ්/ඩී/එන්එස්ඊ/ එෆ්එස්/2023	ඔබේ අංකය உமது இல. Your No.		දිනය திகதி Date	2024 අප්‍රේල් 08 දින

අධ්‍යක්ෂ

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

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1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්ය සාධන ප්‍රකාශනය, ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුලත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදි. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ මූල්‍ය ප්‍රකාශ තුළින් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිති වලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදි. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මහලේකම් කාර්යාලය 2023 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන ලේකම් කාර්යාලයේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ . මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මගේ විගණනයට අදාළව, මගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබා ගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

මහලේකම් කාර්යාලයේ 2023 වාර්ෂික වාර්තාව කියවන විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තවදුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, මහලේකම් කාර්යාලය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය මහලේකම් කාර්යාලය ඈවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා මහලේකම් කාර්යාලයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

මහලේකම් කාර්යාලයේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, මහලේකම් කාර්යාලයේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දූස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මගහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.

- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරන ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.

- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් මහලේකම් කාර්යාලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තිරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් විමට හැකිය.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුලත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දූර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුලත් වේ.

2.1.1 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා මහලේකම් කාර්යාලය පවත්වාගෙන ගොස් තිබුණි.

2.1.2 2018 අංක 19 දරණ ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මහලේකම් කාර්යාලයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරණ ජාතික විගණන පනතේ 6 (i) (ඈ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුල, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මහලේකම් කාර්යාලයේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට මහලේකම් කාර්යාලය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාල ලිඛිත නීතියකට හෝ මහලේකම් කාර්යාලයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව	**නිරීක්ෂණ**
(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි 134	අභ්‍යන්තර විගණක ආයතනයේ මුදල් හා ගිණුම් කටයුතු ඉටුකිරීමෙහි නියුක්ත අයගේ පාලනයෙන් නිදහස් විය යුතු වුවත් වෙනත් කාර්යයන් ඉටුකිරීම වෙනුවෙන් විවිධ ගෙවීම් සඳහා අත්තිකාරම් ලබාගැනීම සිදු කර තිබුණි.

2.2.3 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර මහලේකම් කාර්යාලයේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2000 අංක 09 දරන වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිකම් ආරක්ෂා කිරීමේ පනතින් සංශෝධිත 2011 අංක 5 දරන වැඩිහිටි තැනැත්තන්ගේ අයිතිවාසිකම් ආරක්ෂා කිරීමේ පනතින් ජාතික වැඩිහිටි මහලේකම් කාර්යාලය පිහිටුවා 2023 දෙසැම්බර් 31 දින වන විට වර්ෂ 12 ක් ගත වී තිබුණ ද පනතේ පහත සඳහන් ප්‍රමුඛ කාර්යයන් ඉටු වී නොතිබුණි.

(අ) පනතේ 13 (ඔ) ප්‍රකාරව වැඩිහිටි තැනැත්තන් වෙනුවෙන් සෞඛ්‍ය රක්ෂණ ප්‍රතිලාභ යෝජනා ක්‍රමයක් හඳුන්වාදීම හා ක්‍රියාවේ යෙදීම සභාවේ කාර්යයන් වුවත්, 2022 වර්ෂයේ සිට අවස්ථා 03 කදි වැඩිහිටි රක්ෂණ ප්‍රතිලාභ ක්‍රමයක් ක්‍රියාත්මක කිරීම සඳහා ජාතික සභාවේ සාමාජිකයින් විසින් යෝජනා ඉදිරිපත් කර තිබුණත් 2023 දෙසැම්බර් 31 වන තෙක් වැඩිහිටි රක්ෂණ ප්‍රතිලාභ ක්‍රමයක් ක්‍රියාත්මක කර නොතිබුණි.

(ආ) පනතේ 13 වගන්තියේ (ග) ප්‍රකාරව මහජනතාවගේ දැනගැනීම සඳහා වැඩිහිටි තැනැත්තන්ගේ සහජ හැකියාවන් සහ දක්ෂතා ඇතුළත් කොට ඔවුන් පිළිබඳ නාමාවලියක් පවත්වා නොතිබුණි.

(ඇ) පනතේ 12 වන වගන්තිය ප්‍රකාරව සභාවේ ප්‍රධාන කර්තව්‍යය විය යුත්තේ ශ්‍රී ලංකාවේ සිටින වැඩිහිටි තැනැත්තන්ගේ සුභසාධනය හා අයිතිවාසිකම් ප්‍රවර්ධනය කිරීම හා ආරක්ෂා කිරීම සහ වැඩිහිටි තැනැත්තන්ට ආත්ම ගෞරවයත්,ස්වාධීනත්වයත් හා ගරුත්වයක් ඇතිව ජීවත්වීමට අවස්ථාව සලසාදීමය.නමුත් ඒ වෙනුවෙන් ජාතික වැඩිහිටි මහලේකම් කාර්යාලය විසින් වැඩිහිටි තැනැත්තන් සඳහා වන ජාතික ප්‍රතිපත්තියක් සැකසීමට 2016 වර්ෂයේදී රජයේ වාර්ෂික යටතේ ලද මුදලින් රු.2,438.715ක් වැයකර ඇතත් ජාතික ප්‍රතිපත්තියක් සකස් කිරීමේ කටයුතු 2023 දෙසැම්බර් 31 දක්වාම ක්‍රියාත්මක කර නොතිබුණි.ඉතිරි රු.1,807,092 ක්වූ මුදල පොදු තැන්පත් ගිණුමේ වර්ෂ 07 ක පමණ කාලයක සිට නිශ්කාර්යව රඳවාගෙන තිබුණි.

(ඈ) පනතේ 13 වන (ඊ) වගන්තියේ විධිවිධාන ප්‍රකාරව සභාවේ කාර්යයක් වූ වැඩිහිටියන්ගේ නිදහස, රැකවරණය, ආත්ම පරිපූර්ණත්වය, සහභාගිත්වය, අභිමානය සහතික කිරීම, අයිතිවාසිකම් ආරක්ෂා කිරීම උදෙසා වැඩසටහන් හා ව්‍යාපෘති ජාතික මට්ටමින් විනිවිදභාවයකින් හා විධිමත් ලෙස ප්‍රතිලාභ සමානාත්මතාවයකින් යුතුව ලබාදීමට පහසුවන පරිදි ක්‍රියාත්මක කිරීම වෙනුවෙන් වැඩිහිටියන්ගේ සංඛ්‍යාව හා දිස්ත්‍රික්ක වශයෙන් ව්‍යාප්තිය , වයස් ව්‍යුහය, සෞඛ්‍ය තත්ත්වය, ආර්ථික තත්ත්වය හඳුනාගැනීම හා නිශ්චිත, නිවැරදි හා ඵලදායි තීරණ ගැනීම සඳහා වැඩිහිටි ප්‍රජාවගේ තොරතුරු ඇතුලත් නිසි ලෙස සකසන ලද යාවත් කාලීන වූ දත්ත පද්ධතියක් පිළියෙල කර නොතිබුණි.

(ඊ) පනතේ 34 වැනි වගන්තිය යටතේ සමාජ සේවා අමාත්‍යවරයා විසින් සාදන ලද නියෝග 2 (1) යටතේ වැඩිහිටි තැනැත්තන් සඳහා නේවාසික රැකවරණ සැලසීමේ අපේක්ෂිත යම් ආයතනයක් පිහිටුවීමේ සහ පවත්වාගෙන යාමේ කටයුතු වල නිරත වී සිටින සෑම තැනැත්තෙකු හෝ සංවිධානයක් විසින්ම අදාළ ආයතනය තුල වැඩිහිටි තැනැත්තන් පස්දෙනෙකුට වඩා නේවාසිකව සිටින්නේ නම් වැඩිහිටි තැනැත්තන් සඳහා නේවාසික රැකවරණ සලසන එවැනි ආයතනයන් ලියාපදිංචි කිරීම සඳහා වහාම ඉල්ලීමක් ඉදිරිපත් කල යුතු බව නිවේදනය කර තිබුණි.මෙම නියෝග ගැසට් නිවේදනයකින් ප්‍රසිද්ධියට පත් කර වසර 11 ක් ගත වී තිබුණත් දැනට ශ්‍රී ලංකාව තුල ක්‍රියාත්මක කරන වැඩිහිටි නිවාස 349 කින් 2023 දෙසැම්බර් 31 දිනට ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ ලියාපදිංචි කර තිබුනේ නිවාස 113 ක් පමණි.

2.3 වෙනත් කරුණු

(අ) සමාලෝචිත වර්ෂයේ භාණ්ඩාගාර ප්‍රතිපාදන උපයෝගී කරගෙන ක්‍රියාත්මක කිරීමට සැලසුම් කර තිබු ක්‍රියාකාරකම් 09 ක් වෙනුවෙන් රු.මිලියන 17.42 ක් භාණ්ඩාගාරය විසින් ලබාදී තිබුණි. නමුත් මෙම වටිනාකමින් වැඩිහිටි සුභසාධන කටයුතු සඳහා සෘජුවම වැය කර තිබුනේ රු.5,719,495 ක් පමණක් වූ අතර ඉතිරිවූ රු.11,233,666 ක මුදල අධීක්ෂණය හා පරිපාලනය කටයුතු වෙනුවෙන් වැයකර තිබුණි. එය මුළු සුභසාධන වියදමෙන් සියයට 66 කි.

(ආ) රු.51,713,000 ක් වූ ඉඩම් හා ගොඩනැඟිලි, රු.15,381,188 ක් වූ වත්කම් (ඉන්වෙන්ට්‍රි) වලින් සමන්විත වායු සමීකරණය කරන ලද කාමර 6 කින් යුත් සංචාරක බංගලාව කතරගම පූජා නගරයට ආසන්නයේ මැණික් ගඟ අසල ඉතාමත් සුන්දර ස්ථානයක පිහිටා ඇත. සංචාරකයින්ගේ ආකර්ෂණය නොඅඩුව ලබා ගත හැකි මෙම ස්ථානය වසර 2 ක පමණ කාලයක සිට කිසිදු ආදායමක් උපයා ගෙන නොතිබුණි. වැඩිහිටි නිවාසයට අනුයුක්ත කර ඇති වැඩිහිටි මහ ලේකම් කාර්යාලයේ නිලධාරීන් විසින් උඩුමහල සම්පූර්ණයෙන්ම හා පහත මහලේ කාමරයක සිය පවුලේ සාමාජිකයින්ද සමඟ වාසය කිරීම ආදායම අහිමි වීමට ප්‍රධාන හේතු වී තිබුණි. නියැදි පරීක්ෂාවට ලක් වූ 2023 වර්ෂයේ ජූලි, අගෝස්තු හා සැප්තැම්බර් යන මාස 03 ක සංචාරක නිවාසයේ විදුලිය හා ජලය පරිහරණය වෙනුවෙන් වියදම රු.143,799 ක් වුවද සංචාරක නිවාසයේ දැනට පදිංචි නිලධාරීන්ගෙන් කිසිදු මුදල් අයකිරීමකින් තොරව සංචාරක බංගලාව සිය පරිහරණය සඳහා ලබා දී තිබුණි.

(ඇ) පනතේ 1 කොටසේ 2 වගන්තිය ප්‍රකාරව වැඩිහිටි තැනැත්තන් සඳහා ජාතික සභාව පිහිටුවා තිබුණි. නියැදි පරීක්ෂාවට ලක් වූ 2022 හා 2023 වර්ෂ වලදී ජාතික සභාව විසින් වැඩිහිටි තැනැත්තන් සඳහා වන ජාතික ප්‍රතිපත්තියක් සැකසීම, වැඩිහිටි සෞඛ්‍ය රක්ෂණ වැඩසටහනක් සකස් කිරීම, සියළුම වැඩිහිටි නිවාස 2023 දෙසැම්බර් 31 දිනට ලියාපදිංචි කර අවසන් කිරීම, වැඩිහිටි සත්කාරක සේවා පුහුණු වැඩසටහනක් ක්‍රියාත්මක කිරීම, මානසික රෝගී වැඩිහිටියන් සඳහා උපදේශ සේවාවන් සැපයීම ආදී වශයෙන් ගනු ලැබූ වැදගත් තීරණ මෙම වාර්තාවේ දිනය දක්වා ක්‍රියාත්මක කිරීමට නොහැකි වී තිබුණි. එක් එක් තීරණ සාකච්ඡා කල වාර ගණන වාර 2 සිට 6 දක්වා පරාසයක පැවතුන අතර සාකච්ඡා 2022 පෙබරවාරි සිට 2023 නොවැම්බර් දක්වා පවත්වා තිබුණි.

ඩබ්ලිව්.පී.සී.වික්‍රමරත්න

විගණකාධිපති

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No.	එල්එස්ඩබ්/ඩී/එස්එස්පීඑෆ්/එෆ්එස්/2023	ඔබේ අංකය / உமது இல. / Your No.	
දිනය / திகதி / Date	2024 අප්‍රේල් 08 දින		

අධ්‍යක්ෂ

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

වැඩිහිටි සමාජ ආරක්ෂණ අරමුදලේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

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1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වාගණනය කළ මතය

වැඩිහිටි සමාජ ආරක්ෂණ අරමුදලේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්ය සාධන ප්‍රකාශනය, ශුද්ධ වත්කම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්ති වලට අදාල තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදි. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වාගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, අරමුදලේ මූල්‍ය ප්‍රකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වාගණනයකළ මතය සඳහා පදනම.

ස්ථාවර තැන්පත් සඳහා වන පොලී මුදලින් සියයට 5 ක් වූ රඳවාගැනීම් බද්ද අඩුකොට ලැබිය යුතු ස්ථාවර තැන්පත් පොලිය ගණනය නොකිරීම හේතුවෙන් රු 12,634,663 කින් සමාලෝචිත වර්ෂයේ ආදායම වැඩියෙන් දක්වා තිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදි. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වාගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, අරමුදල අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය අරමුදල ඈවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා අරමුදලේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

අරමුදලේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, අරමුදලේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇති වන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තිය විනිශ්චය සහ වෘත්තිය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.

- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරන ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.

- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් විමට හැකිය.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුලත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හදුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දූර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

2. මෙහෙයුම් සමාලෝචනය

2.1 නිති,රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීතිරීති / විධානයට යොමුව	නිරීක්ෂණ
2020 අගෝස්තු 28 දිනැති අංක 01/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 15 ඡේදය මඟින් ස්ථාපිත කර තිබුණු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි 877(1)(ඇ)	සමාලෝචිත වර්ෂය සඳහා අයවැය ලේඛණය සකස් කොට තිබුණද, අමාත්‍යාංශ ලේකම්ගේ අනුමැතිය සහිතව මහා භාණ්ඩාගාරයේ අනුමැතිය ලබාගැනිම සඳහා ජාතික අයවැය අධ්‍යක්ෂ ජනරාල් වෙත යොමුකර එහි පිටපතක් රාජ්‍ය මුදල් අධ්‍යක්ෂ ජනරාල් වෙත යොමුකළ යුතු වුවත් ඒ අනුව කටයුතු කර නොතිබුණි.

2.2 කළමනාකරණ ක්‍රියාකාරකම්

(අ) අඩු ආදායම්ලාභී වැඩිහිටි ප්‍රජාවගේ විශේෂ හා හදිසි අවස්ථාවලදී සෞඛ්‍යය, පෝෂණය හා ආරක්ෂණ වැය දැරීම හා වැඩිහිටියන්ගේ සුභසාධනය අරමුණු කර ගෙන පිහිටුවූ 2016 වර්ෂයේ සිට 2023 දෙසැම්බර් 31 දින දක්වා එක් වැඩිහිටියකුගෙන් රු 100 බැගින් වැඩිහිටි දිමනාවෙන් මාසිකව අයකර රු. මිලියන 3,870.2 ක් අරමුදල් සම්පාදනය කරගෙන තිබුණි. කාර්යයන් 10 ක් මුල්කර ගෙන රැස්කරනු ලැබූ මෙම අරමුදලෙන් 2016 වර්ෂයේ සිට සිට 2018 වර්ෂය දක්වා කිසිදු වැඩසටහනක් ක්‍රියාත්මක කර නොතිබුණි. ඒ අනුව වර්ෂ 7 ක් සඳහා මුළු ආයකය රු මිලියන 3,870.2 ක් වන අතර එම කාලය සඳහා සුභසාධන වියදම රු මිලියන 1468.6 ක් වුවද ආයෝජනය රු. මිලියන 3546.9 කි. එය ප්‍රතිශතයක් ලෙස සියයට 91.6 කි. මේ අනුව මෙම අරමුදල වැඩිහිටියන්ගේ සුභ සාධනය වෙනුවෙන් යොදා ගැනීම ප්‍රමාණවත් නොවන බව නිරීක්ෂණය විය.

(ආ) වැඩිහිටි සමාජ ආරක්ෂණ අරමුදල සඳහා වැඩිහිටි දීමනාවෙන් අයකරගත් මුදල් ප්‍රාදේශීය ලේකම් කාර්යාල විසින් නැවත අරමුදල වෙත ලබාදිය යුතු වුවත් 2022 වර්ෂයට අදාලව ලබාදිය යුතු රු.1,682,400 ක මුදල මෙම වාර්තාවේ දින දක්වා අදාල ප්‍රාදේශීය ලේකම් කාර්යාල විසින් නැවත ලබාදී නොතිබුණි.

(ඇ) 2017 අංක 24 දරන දේශීය ආදායම් පනතට හඳුන්වා දුන් 2021 අංක 10 දරන දේශීය ආදායම් සංශෝධන පනතේ III වන උපලේඛනය අනුව 2021 අප්‍රේල් 01 දිනෙන් පසුව සමිතියකට උපචිත වන ඒ සමිතිය විසින් උපයන ලද පොලිය ආදායම් බද්දෙන් නිදහස් වුවද වැඩිහිටි සමාජ ආරක්ෂණ අරමුදලේ ස්ථාවර තැන්පත් සඳහා වන පොලියෙන් බැංකු විසින් රඳවාගෙන තිබූ සියයට 5 ක බදු මුදල නිදහස් කර ගැනීමට අරමුදලේ කළමනාකාරිත්වය කටයුතු කර නොතිබුණි. ඒ අනුව 2023 වර්ෂයේදී කල්පිරුණු රු. 2,941,701,428 ක් වූ ස්ථාවර තැන්පත් මත ලද පොලියෙන් රු 39,053,431 ක මුදලක් අරමුදලට අහිමි වී තිබුණි.

2.3 ප්‍රසම්පාදනය

I. වැඩිහිටි සමාජ ආරක්ෂණ අරමුදලේ ප්‍රතිපාදන මත කතරගම වැඩිහිටි නිවාසය ඉදිකිරීම පුද්ගලික ආයතනයට රු. 298,684,667 ක බදු රහිත මුදලකට පවරා තිබුණි. ගිවිසුම් ප්‍රකාරව මෙම කර්මාන්තය 2022 මාර්තු 15 දින ආරම්භවී 2023 සැප්තැම්බර් 12 දින නිම කළ යුතුව තිබුණි. පළමු කාලය දීර්ඝ කිරීම දින 76 කින් ද 2024 ජනවාරි 31 දක්වා දින 65 ක් ද ලබා දී තිබුණි. ඒ අනුව කොන්ත්‍රාත් කාලය නිම වී තිබුණත් කර්මාන්තයෙන් අඩක්වත් එදිනට නිම කර නොතිබුණි.

II. 2006 ප්‍රසම්පාදන මාර්ගෝපදේශයේ 5.4.4 (i) වගන්තිය පරිදි පිළිගත හැකි අත්තිකාරම් ගෙවීමේ සුරක්ෂණයක් ඉදිරිපත් කිරීම මත, කොන්ත්‍රාත් මුදලින් සියයට විස්සක (20%) උපරිමයක් අත්තිකාරම් ලෙස 2022 මාර්තු 28 හා 2022 මැයි 18 දිනයන්හි රු. 58,806,933 ක මුදලක් අත්තිකාරම් ලෙස මුදාහැර තිබුණි. නමුත් ඊට අමතරව උක්ත අත්තිකාරම් මුදලෙන් 2022 දෙසැම්බර් 28 දිනට රු. 41,600,046 ක් නොපියවා තිබියදී නැවත 2022දෙසැම්බර් 28 දින රු. 35,949,264 ක මුදලක් ද්‍රව්‍ය අත්තිකාරමක් ලෙස මුදාහැර තිබුණි. 2024 ජනවාරි 29 දින එනම් විගණිත අවස්ථාව වන විටත් උක්ත මුදල් මුදාහැර වසරකට වැඩි කාලයක් ගත වී තිබුණද ඊට අදාල වැඩ විෂයයන් වල අදාල වැඩ නිමකර නොතිබුණි. අත්තිකාරම් මුදල් ලබා දීමෙන් මාස 05 කට පසු එම මුදලින් කොටසක් උපයෝගී කර ගනිමින් පළමු ටයිල් තොගය 2023 ජුනි 02 දින මිලදී ගෙන තිබුණි. පසුව වරින් වර ටයිල් මිලදී ගෙන තිබූ අතර අවසන් ටයිල් තොගය 2024 ජනවාරි 05 වන

දින මිලදී ගෙන තිබුණි. විගණිත දිනය වූ 2024 ජනවාරි 29 දින වන විටත් ටයිල් වලින් වැඩි ප්‍රමාණයක් භාවිතයට නොගෙන ගොඩ ගසා ඇති බව නිරීක්ෂණය විය. ඒ අනුව කොන්ත්‍රාත්කරු විසින් ඉතිරි වූ රු.18,369,827 ක අත්තිකාරම් මුදලක් වසරකටත් වැඩි කාලයක් තිස්සේ රඳවාගෙන තිබුණි.

III. විගණිත අවස්ථාව වන විට කොන්ත්‍රාත්කරු ලබා දී තිබූ අන්තර් මිල (IPC 19) අනුව ප්‍රධාන වැඩ විෂයයන් 10න් වැඩ විෂයයන් 04 ක් ආරම්භ කර හෝ නොතිබුණි. ආරම්භ කර තිබූ වැඩ විෂයන් අතුරින් ප්‍රධාන වැඩ විෂයන් 02 කට අදාල අනු වැඩ විෂයන් 05 ක රුපියල් 2,558,000 ක් වූ වැඩ අත්හැර දමා තිබුනි. මෙම අත්හල වැඩ විෂයයක් අතිරේක වැඩ විෂයයක් ලෙස කොන්ත්‍රාත්කරුට නිම කිරීමට ඉඩ හැරීම හේතුවෙන් රු.361,900 ක මුදලක් ද ඉංජිනේරු ඇස්තමේන්තුව තුල ඇතුලත් කර ඇති වැඩ විෂයන් වෙනුවෙන් නැවත අතිරේක වැඩ විෂයයන් ලෙස මිල ගණන් හා ප්‍රමාණය වැඩි කරමින් රු. 3,748,259 ක් අතිරේක වැඩ විෂයන් වෙනුවෙන් ගෙවා තිබුණි.

IV. 2006 ප්‍රසම්පාදන මාර්ගෝපදේශ සංග්‍රහයේ 8.13.3 වගන්තිය ප්‍රකාරව අවිනිශ්චිත ප්‍රතිපාදනය කොන්ත්‍රාත් ගත මුදලින් සියයට 10 නොඉක්මවිය යුතු අතර ගිවිසුම අනුව සියයට 7 ක් ලබා දීමට එකඟවී තිබියවදී ඊට පටහැනිව සියයට 38.79 කින් එනම් රු. 115,860,352 කින් කොන්ත්‍රාත් මිල වැඩි කිරීමට අමාත්‍යාංශ ප්‍රසම්පාදන කමිටුව අනුමැතිය ලබාදී තිබුණි.

ඩබ්ලිව්.පී.සී වික්‍රමරත්න
විගණකාධිපති

ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාවේ අන්තර්ගත නිරීක්ෂණයන් සම්බන්ධයෙන් කළමණාකරණයේ අදහස් හා නිවැරදි කිරීමට ගෙන ඇති පියවර

2.2.2

(අ) 2023 වර්ෂයේදී ආයතනයේ ප්‍රමාණවත් මාණ්ඩලික නිලධාරීන් ප්‍රමාණයක් නොසිටීම නිසාත්, ලබාගත් අත්තිකාරම් පියවීමට පෙර වෙනත් වැඩසටහන් සඳහා අත්තිකාරම් ලබා ගැනීමට අවශ්‍ය වූ විටදී අභ්‍යන්තර විගණක නමින් අත්තිකාරම් ලබා ගැනීම සිදු කරන ලදී. විගණනයෙන් පෙන්වා දී ඇති පරිදි නමින් ඉදිරියට වෙනත් කාර්යයන් සඳහා අත්තිකාරම් ලබා නොගන්නා ලෙස උපදෙස් ලබා දී ඇත.

2.2.3

(අ) ශ්‍රී ලංකා රක්ෂණ සමාගම හා අප ආයතනය සමග වන රක්ෂණ ගිවිසුම මේ වන විට සකස් කරමින් පවතින අතර එය කඩිනමින් සකස් කර අවසන් කරදෙන ලෙස රක්ෂණ සමාගම වෙත දන්වා ඇත.

(ආ) වැඩිහිටි තැනැත්තන්ගේ සහජ හැකියාවන් හා දක්ෂතා ඇතුලත් කිරීමට අදාල ප්‍රාදේශීය බලමණ්ඩල හා ප්‍රාදේශිය ලේකම් කාර්යාලයෙහි වැඩිහිටි විෂයභාර නිලධාරීන් ලබාගත් තොරතුරු එක්රැස් කර මේ වන විට ඊට අදාල දත්ත පද්ධතිය සකස් කරමින් පවතින අතර දත්ත යාවත්කාලීන කිරීම කඩිනමින් සිදු කරන ලෙස සියලු ග්‍රාමීය කමිටු දැනුවත් කර ඇත.

(ඇ) අමාත්‍යාංශ ලේකම් තුමියගේ උපදෙස් පරිදි පලපුරුදු විශ්‍රාමික ලේකම්වරියක් විසින් මෙම ජාතික ප්‍රතිපත්තිය නැවත සංශෝධනය කිරීම සිදු කරන අතර ඊට අදාල අවසන් කෙටුම්පත මාස 03ක් ඇතුලත සකස් කර අප වෙත ලබා දීමට නියමිතව ඇත.

(ඇ) වැඩිහිටියන් සඳහා වන දත්ත පද්ධතිය සකස් කිරීම සඳහා මේ වන විට දිස්ත්‍රික් වැඩිහිටි බලමණ්ඩල හරහා ප්‍රාදේශිය වැඩිහිටි බලමණ්ඩල දැනුවත් කර ඇති අතර අදාල ග්‍රාමීය කමිටු දැනුවත් කිරීම මේ වන විට ආරම්භ කර ඇත. තවද ජන හා සංඛ්‍යාලේඛන දෙපාර්තමේන්තුවෙන් දැනට සිදුවෙමින් පවතින සංගණනය පිළිබද තොරතුරු ලබාදෙන ලෙස ඉල්ලා ඇත.

(ඊ) සියලුම වැඩිහිටි නිවාස 2023 දෙසැම්බර් 31 දිනට ලියාපදිංචි කර අවසන් කිරීම - 2024 සැප්තැම්බර් 30 දිනට පෙර සියළුම වැඩිහිටි නිවාස ලියාපදිංචි කල යුතු බවට වැඩිහිටි තැනැත්තන් සඳහා වන ජාතික සභාව තීරණය කර ඇති අතර ඒ පිළිබඳව පළාත් සමාජ සේවා දෙපාර්තමේන්තු, දිස්ත්‍රික් ලේකම් කාර්යාල හා ප්‍රාදේශිය ලේකම් කාර්යාල ද දැනුවත් කර ඇත.

2.3 වෙනත් කරුණු

(අ) විගණන වාර්ථාවේ දක්වා ඇති පරිදි රු. 11,233,666 ක වියදම ජාතික වැඩිහිටි මහලේකම් කාර්යාලයේ තීරණ ගැනීම සම්බන්ධයෙන් වන පරිපාලන වියදම් (වැඩිහිටි තැනැත්තන් සඳහා වන ජාතික සභාව පැවැත්වීම, විගණන හා කළමණාකරන කමිටු පැවැත්වීම, නඩත්තු මණ්ඩලය පැවැත්වීම, මාධ්‍ය හා ප්‍රකාශන, ජ්‍යෙෂ්ඨ පුරවැසියන් සඳහා වන 2000/- දීමනාවේ පරිපාලන වියදම් ඇතුලු ආයතනයේ අත්‍යාවශ්‍ය පරිපාලන වියදම්) වෙනුවෙන් වියදම් කර ඇති බව දන්වමි. තවද ඔබ විසින් පෙන්වා ඇති පරිදි භාණ්ඩාගාර ප්‍රතිපාදන උපයෝගී කරගෙන රු. 11,233,666 ක මුදලක් අධීක්ෂණ හා පාරිපාලන කටයුතු වෙනුවෙන් වැය කර තිබුණ ද සමාජ ආරක්ෂණ අරමුදල ඇතුළු වෙනත් ප්‍රභවයන්ගෙන් ලැබෙන මුදල් භාවිතා කර රු.මි. 649කට ආසන්න වැඩිහිටි සුබසාධන වැඩසටහන් සිදු කර ඇති බැවින් ඉහත සඳහන් කර ඇති අධීක්ෂණය හා පරිපාලන කටයුතු වෙනුවෙන් වැය කර ඇති මුදල මුළු සුබසාධන වියදමෙන් 2% ක් පමණක් වන බව දන්වමි.

(ආ) මේ වන විට ඉදි කරමින් පවතින වැඩිහිටි නිවාසයේ වැඩිහිටියන් පදිංචි කිරීම කඩිනමින් අවසන් කිරීමට අපේක්ෂා කරන බැවින් ඉන් අනතුරුව සංචාරක බංගලාව ආදායම් ඉපයීම සඳහා යෙදවීමට කටයුතු කරන බව දන්වන අතර සංචාරක නිකේතනය ලබා දී ඇති ස්ථානභාර නිලධාරී හා නිවාස පාලිකාවගෙන් ඔවුන්ට ලබා දීමට පෙර භාවිතා කල විදුලි ඒකක ගණන හා ඔවුන්ට ලබා දීමෙන් පසු භාවිතා කල විදුලි ඒකක ගණන සළකා බලා වැඩිවන ඒකක ගණන අනුව අයවිය යුතු විදුලි බිල ස්ථානභාර නිලධාරී හා නිවාස පාලිකාවගෙන් අයකර ගත යුතු බවට තීරණය කර ඇති අතර, ජල බිල්පත් සියල්ල මේ වන විට වැඩිහිටි නිවාසය ඉදිකිරීම් කොන්ත්‍රාත්කරු විසින් ගෙවීම් සිදු කරන බව ද දන්වමි.

(ඇ)

01.ජාතික ප්‍රතිපත්තිය සැකසීම - මේ වන විට අවසන් කෙටුම්පත සකස් කිරීමේ අවසන් අදියරේ කටයුතු සිදු කරමින් පවතින අතර පාර්ලිමේන්තු අනුමැතිය ලබා ගැනීමට නියමිතව පවතී.

02.වැඩිහිටි සෞඛ්‍ය රක්ෂණ වැඩසටහනක් සකස් කිරීම - ශ්‍රී ලංකා රක්ෂණ සමාගම හා අප ආයතනය සමග වන රක්ෂණ ගිවිසුම මේ වන විට සකස් කරමින් පවතින අතර එය කඩිනමින් සකස් කර අවසන් කරදෙන ලෙස රක්ෂණ සමාගම වෙත දන්වා ඇත.

03.සියලුම වැඩිහිටි නිවාස 2023 දෙසැම්බර් 31 දිනට ලියාපදිංචි කර අවසන් කිරීම - 2024 සැප්තැම්බර් 30 දිනට පෙර සියළුම වැඩිහිටි නිවාස ලියාපදිංචි කල යුතු බවට වැඩිහිටි තැනැත්තන් සඳහා වන ජාතික සභාව තීරණය කර ඇති අතර, ඒ පිළිබඳව පළාත් සමාජ සේවා දෙපාර්තමේන්තු, දිස්ත්‍රික් ලේකම් කාර්යාල හා ප්‍රාදේශිය ලේකම් කාර්යාල ද දැනුවත් කර ඇත.

04.වැඩිහිටි සත්කාරක පුහුණු වැඩසටහනක් ක්‍රියාත්මක කිරීම - අප ආයතනයේ මැදිහත් වීමෙන් සෞඛ්‍ය අමාත්‍යාංශය හා කොළඹ විශ්ව විද්‍යාලය සමග එක්ව මෙම වැඩසටහන ක්‍රියාත්මක කිරීමට සාකච්ඡා සිදු කරමින් පවතී.

05.මානසික රෝගී වැඩිහිටියන් සඳහා උපදේශ සේවාවන් සැපයීම - අංගොඩ මානසික රෝහලේ අදාල නිලධාරීන් සමඟ සාකච්ඡා කර ඇති අතර මේ පිළිබඳව සෞඛ්‍ය අමාත්‍යාංශයෙන් ද විමසීම් සිදු කර ඉදිරි ක්‍රියාමාර්ග පිළිබඳව අප වෙත දන්වා එවන බව සඳහන් කරන ලදී.

කේ.ජී.ලැනරෝල්
අධ්‍යක්ෂ
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

<u>සමාජ ආරක්ෂණ අරමුදල 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාවේ අන්තර්ගත නිරීක්ෂණයන් සම්බන්ධයෙන් කළමණාකරණයේ අදහස් හා නිවැරදි කිරීමට ගෙන ඇති පියවර</u>

2. මෙහෙයුම් සමාලෝචනය

2.1

2024 වර්ෂය සඳහා වන අයවැය ලේඛණය රාජ්‍ය මුදල් අධ්‍යක්ෂ වෙත යොමු කර ඇති අතර ඉදිරියේදී අයවැය ලේඛණය නියමිත දිනට රාජ්‍ය මුදල් දෙපාර්තමේන්තුව වෙත යොමු කරන ලෙස අදාල නිලධාරින් වෙත උපදෙස් ලබා දී ඇත.

2.2

(අ) සමාජ ආරක්ෂණ අරමුදලේ ප්‍රථම ක්‍රියාකාරී සැලැස්ම සකස් කර අනුමත කරගනු ලැබුවේ 2019 වර්ෂයේ වන බැවින් 2017, 2018 වර්ෂවල එම අරමුදලට අදාල වැඩිහිටි සුබසාධන වැඩසටහන් ක්‍රියාත්මක නොවීය. 2020 හා 2021 වර්ෂවල පැවති කොවිඩ් වසංගත තත්වයන් හා 2020 වර්ෂයේ පැවති දැඩි ආර්ථික ගැටලු හමුවේ භාණ්ඩාගාර ලේකම් විසින් නිකුත් කරන ලද 03/2022 චක්‍රලේඛය පරිදි වැඩසටහන් තාවකාලිකව අත්හිටුවීමට සිදු වූ අතර 2022.06.22 දී පැවති වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාවෙන් නැවත එම වැඩ ක්‍රියාත්මක කිරීමට අවසර ලැබුණි. එබැවින් එම අතරමැදි කාලවල රට තුළ පැවති සමාජ, ආර්ථික, දේශපාලනික, කාරණා හේතුවෙන් අපේක්ෂිත ප්‍රතිඵල ලඟා කරගත නොහැකි විය.

(ආ) වැඩිහිටි දීමනාවෙන් සමාජ ආරක්ෂණ අරමුදල වෙත ලැබිය යුතු අවකරණය කරගන්නා ලද මුදල වලපනේ හා කොත්මලේ ප්‍රාදේශීය ලේකම් කාර්යාල වලින් ගෙන්වා ගැනිම සඳහා 2023/12/21, 2024/03/05 දිනැති ලිපි මගින් සිහි කැඳවීම් යොමු කර ඇත.

(ඇ) අප විසින් බැංකුවල තැන්පත් කරන ස්ථාවර තැන්පතු මුදල් වෙනුවෙන් අය කරන 5% රඳවා ගැනිම් මත බද්ධ අඩුකර ගැනීම පිළිබඳ විමසිම් කරමින් 2024.04.29 වන දින NSE/ACC/03/පොදු අංක දරණ ලිපිය ඉදිරිපත් කර ඇත.

2.3

(i) මෙම ව්‍යාපෘතිය පශ්චාත් කොවිඩ් සමයේ බලපෑම්, ඉන්ධන හිඟකම, සලාක ක්‍රමයට ඉන්ධන නිකුත් කිරීම, දීර්ඝ විදුලිය කප්පාදුව, වරින් වර පනවන ලද සංචරන සීමා සහ ජනතා අරගල වැනි අති විශේෂ තත්වයන් ඇතිවූ කාල පරාසයක ක්‍රියාත්මක වූවකි .සාමාන්‍ය ආර්ථික හා සමාජ පරිසරයක් තුල සුලබ නොවන ඉහත කරුණු සඳහා කොන්ත්‍රාත්කරු දින 127 ක් ඉල්ලා සිටියද උපදේශන ආයතනය විසින් දින 76ක් නිර්දේශ කරන ලදී .තවද රට තුළ ඇති වූ ජනතා අරගලය හේතුවෙන් ඉදිකිරීම් ද්‍රව්‍යය ලබා ගැනීම, ප්‍රවාහනය කිරීම සහ සේවකයින්ගේ යහපත් මානසිකත්වයක් නොතිබීමෙන් සිදුවන ප්‍රමාදයන් ව්‍යාපෘතිය සඳහා සැලකිය යුතු බාධාවක් වුවත් ඒවා ගණනය කිරීමට සම්මත ක්‍රමවේදයක් නොමැති බැවින් එමගින් ඇති වූ ප්‍රමාදයන් නොසලකා හැරීමට සිදුවිය.

(ii) අත්තිකාරම් මුදල කොන්ත්‍රාත්කරු වෙත සපයනු ලැබුවේ එවකට රටේ පැවති ආර්ථික අස්ථාවරත්වය මත ව්‍යාපෘතිය අතරමග නතරවීම වලක්වා ගැනීමේ අරමුණින් කොන්ත්‍රාත්කරුට දැරිය නොහැකි ටයිල් ,වැසිකිළි සනීපාරක්ෂක උපකරණ හා සවිකිරීම සහ විදුලි සෝපානය යන අයිතම මිලදී ගැනීම සඳහා අවශ්‍ය මූල්‍ය පහසුකම් ලබා දීමට පමණක් වන අතර එවායේ වැඩ විෂයයන් ඉටුකිරීම සඳහා මුදල් ,අත්තිකාරම් යටතේ ලබා දී නොමැත.

(iii) ඉටු නොකරන වැඩ විෂයන් ඉංජිනේරු ඇස්තමේන්තුවට ඇතුළත් නොකරන අතර ටෙන්ඩර් අවස්ථාව වන විට අනුමත කර ඇති සැලසුමට අනුව එම වැඩ විෂයන් පෙළගස්වා ඇත. නමුත් වැඩ විෂයන් ආරම්භ කර සිදුකරගෙන යන අවස්ථාවේදී ප්‍රායෝගිකව ඇතිවන නොයෙකුත් හේතූන් මත එහි වෙනස්කම් සිදුවේ. එබැවින් එම අයිතම වැඩ නොකරන ගණයට වැටේ. එය ටෙන්ඩර් අය ප්‍රධානය කරන අවස්ථාවේදී හඳුනාගැනීමට හැකියාවක් නොමැති බව දන්වමි.

(IV) අනපේක්ෂිත අයුරින් රට තුල ඇතිවූ ආර්ථික අස්ථාවරභාවය හේතුවෙන් CIDA ආයතනය මගින් ඉදිරිපත් කරන ලද මිල සූත්‍රයට අනුව ගෙවීම් කිරීමට සිදුවූ බැවින් උපදේශන ආයතනයේ නිර්දේශිත මිල විචලනය සඳහා ගෙවීම අමාත්‍යාංශ ප්‍රසම්පාදන කමිටුව අනුමත කර ඇත.

කේ.ජී.ලැනරෝල්
අධ්‍යක්ෂ
ජාතික වැඩිහිටි මහලේකම් කාර්යාලය

වාර්ෂික වාර්තාව
ஆண்டு அறிக்கை
ANNUAL REPORT
2023

වැඩිහිටි තැනැත්තන් සඳහා වන
ජාතික සභාව සහ මහලේකම් කාර්යාලය
முதியோர்களுக்கான தேசிய
சபை மற்றும் தேசிய செயலகம்
National Council and Secretariat for Elders

වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව සහ ජාතික වැඩිහිටි මහලේකම් කාර්යාලය
முதியோர்களுக்கான தேசிய சபை மற்றும் முதியோர்களுக்கான தேசிய செயலகம்
National Council For Elders And National Secretariat For Elders

කාන්තා, ළමා කටයුතු හා සමාජ සවිබලගැන්වීම් අමාත්‍යාංශය.
மகளிர், சிறுவர் அலுவல்கள் மற்றும் சமூக வலுப்படுத்துகை அமைச்சு
Ministry of Women, Child Affairs and Social Emplowerment

பொருளடக்கம்

முகவுரை

இலங்கை முதியோர்களின் சுய கௌரவம், சுதந்திரம், பாதுகாப்பு, ஆத்ம திருப்தி, பங்களிப்பு, மற்றும் அபிமானம் உள்ளடங்களான முதியோர்களின் நலன்புரி மற்றும் உரிமைகளை மேம்படுத்துவதற்காக, 2000 ஆம் ஆண்டின் 09 ஆம் இலக்க முதியோர்களின் உரிமைகளைப் பாதுகாக்கும் சட்டம் மற்றும் 2011 ஆம் ஆண்டடின் 05 ஆம் இலக்க திருத்தச் சட்டத்தின் மூலம் முதியோர்களுக்கான தேசிய பேரவைக்கும் மற்றும் முதியோர்களுக்கான தேசிய செயலகத்திற்கும் அதிகாரம் அளிக்கப்பட்டுள்ளது.

கடந்த சில தசாப்தங்களாக சமூக மற்றும் பொருளாதார வளர்ச்சியின் காரணமாக, சுகாதாரம், ஊட்டச்சத்து மற்றும் கல்வி ஆகிய துறைகளில் படிப்படியான வளர்ச்சி ஏற்பட்டுள்ளது. இதனால், இறப்பு மற்றும் பிறப்பு விகிதம் குறைந்தது, எதிர்பார்க்கப்படும் ஆயுட்காலம் அதிகரித்திருப்பது, இந்நாட்டில் முதியோர் எண்ணிக்கையில் விரைவான வளர்ச்சியைக் குறிக்கிறது. அதன்படி, தற்போது 14.6% ஆக இருக்கும் முதியோர் சனத்தொகை எதிர்வரும் தசாப்த்தத்திற்குள் சுமார் 21%. . வரை மேலும் அதிகரிக்கும் என எதிர்பார்க்கப்படுகிறது.

இதனடிப்படையில் முதியோர்களின் நலன்புரி, சுய கௌரவம், சுதந்திரம், பங்களிப்பு, பாதுகாப்பு மற்றும் அவர்களின் உரிமைகளை மேம்படுத்துதல் மற்றும் பாதுகாப்பதற்காகப் பல்வேறு நிகழ்ச்சித் திட்டங்கள் முன்னெடுக்கப்பட்டுள்ளதுடன், மிகவும் பயனுடையதாகவும் மற்றும் திறமையாக நடைமுறைப்படுத்துவது முதியோர்களுக்கான தேசிய செயலகத்தின் பிரதான கடமையாகும். இதன்படி குறிப்பாக தற்போதைய அரசாங்கத்தின் நோக்கங்களையும் முதியோர்களுக்கான தேசிய செயலகத்தின் வகிபாகத்தையும் புரிந்து கொண்டு 2023 ஆம் ஆண்டில் இலங்கை முதியோர் சமூகத்திற்கு பல பயனுள்ள சேவைகளை செய்ய முடிந்தமை மகிழ்ச்சிக்குரிய விடயமாகும்.

2023 ஆம் ஆண்டில், முதியோர்களுக்கான தேசிய செயலகத்தின் மூலம் முதியோர் சமூகத்தை வலுவூட்டுவதற்காக பல்வேறு நடவடிக்கைகள் மேற்கொள்ளப்பட்டன. சிரேஷ்ட பிரஜைகளுக்காக சுய-தொழில் நிதி உதவி வழங்குதல், கிராமிய முதியோர் சங்கங்கள், பிரதேச முதியோர் அமைப்புக்கள் மற்றும் மாவட்ட முதியோர் அமைப்புக்கள் போன்றவற்றினை வலுவூட்டுதல், குறைந்த வருமானம் கொண்ட முதியோர்களுக்கு ரூபா. 2,000/- முதியோர் கொடுப்பனவு வழங்கும் நடவடிக்கைகள் மற்றும் 100 வயதுக்கு மேற்பட்ட சிரேஷ்ட பிரஜைகளுக்காக ரூபா. 5,000/- பொதுசன உதவி வழங்குவதற்கான நடவடிக்கைகள் மேற்கொள்ளப்பட்டுள்ளன. மேலும், கண்-வில்லைகள் மற்றும் செவிப்புலன் கருவிகள் வழங்குதல், முதியோர் இல்லங்களைத் தரப்படுத்துதல், போன்ற நிகழ்ச்சித் திட்டங்கள் சமூகப் பாதுகாப்பு நியதியத்தின் மூலம் மேற்கொள்ளப்பட்டுள்ளன. மேலும், முதியோர்களின் உடல் மற்றும் மன ஆரோக்கியத்திற்கான யோகா பயிற்சி நிகழ்ச்சிகள், மற்றும் முதியோர் பராமரிப்பு பயிற்சிகள் வழங்குதல் முதியோர்களின் சுகாதாரத்தை அதிகரிக்க குறைந்தபட்ச வசதிகள் செய்தல், திரிய பியச வீட்டுத்திட்ட அமுலாக்கம் போன்ற நிகழ்ச்சிகள் முதியோர் சமூக பாதுகாப்பு நிதியத்தின் கீழ் மேற்கொள்ளப்பட்டுள்ளன. இதுபோன்ற திட்டங்களை செயல்படுத்துவதன் மூலம் முதயோர்கள் தனிமைப்படுத்தப்படுவதைத் தடுக்கவும், அவர்களின் சமூக பங்களிப்பை மேம்படுத்தவும், உடல், மன மற்றும் ஆன்மீக வளர்ச்சியை உருவாக்குவதன் மூலம் அவர்களின் உரிமைகளைப் பாதுகாப்பதே எங்களது பிரதான நோக்கமாகும்.

கே.ஜீ.லெனரோல்

பணிப்பாளர்

முதியோர்களுக்கான தேசிய செயலகம்

முதியோர்களுக்கான தேசிய செயலகம்

2000 ஆம் ஆண்டின் 09 ஆம் இலக்க முதியோர் உரிமைகளைப் பாதுகாக்கும் சட்டத்தின் கீழ் முதியோர்களுக்கான தேசிய செயலகமும், முதியோர்களுக்கான தேசிய பேரவையும்; நிறுவப்பட்டுள்ளன.

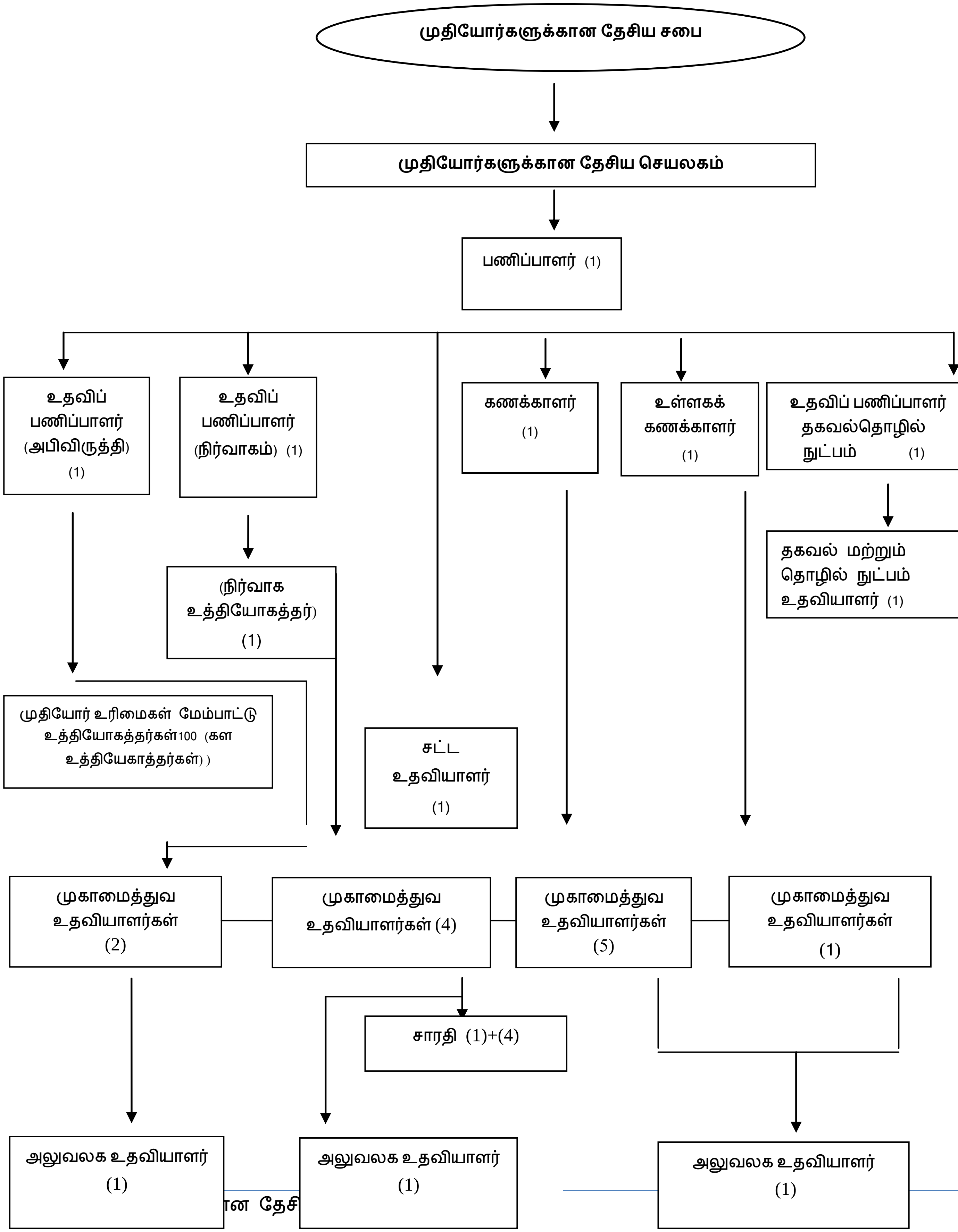
தொலை நோக்கு

இலங்கை மக்களை வினைத்திறன் மிக்கதும்
சக்தி வாய்ந்ததுமான வயோதிபமடைதலை
நோக்கிக் கொண்டு செல்லுதல்

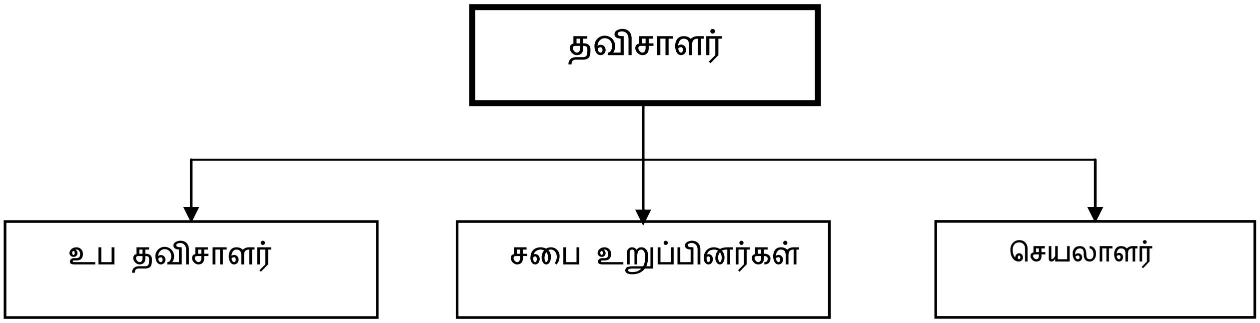
பணிக்கூற்று

"முதியோர்களின் சுதந்திரம், பாதுகாப்பு, ஆத்ம திருப்தி, பங்களிப்பு,
கௌரவத்தினை உறுதிப்படுத்துதல், சமூக அபிவிருத்திச் செயற்பாடுகளில்
முதியோர்களின் பங்களிப்பின் முக்கியத்துவத்தினை புரிய வைத்தல்
மற்றும் விழிப்புணர்வூட்டல் நிகழ்ச்சித் திட்டங்களினூடாக
முதியோர்களின் உரிமைகளைப் பாதுகாப்பது
எமது பணியாகும்"

நிறுவனக் கட்டமைப்பு 2023



முதியோர்களுக்கான தேசிய பேரவை - 2023



பெயர்	பதவி
1. திருமதி. யமுனா பெரேரா	தவிசாளர்
2. திரு. சீ.டி. களு ஆராச்சி	உப தவிசாளர்
3. திரு.கே.ஜீ. லெனரோல்	செயலாளர்
4. திருமதி.எம்.ஏ.யூ.கே. ஹேரத்	உறுப்பினர்
5. சிரேஷ்ட பேராசிரியர் திரு.எல் திசாநாயக்க	உறுப்பினர்
6. வைத்தியர் திருமதி சிரோமி மாதுவகே	உறுப்பினர்
7. பேராசிரியர் பூஜ்ய கொன்கஸ்தென்ன ஆனந்த தேரர்	உறுப்பினர்
8. திரு. சமன்த லியனவடுகே	உறுப்பினர்
9. திரு. ஜீ.வீ.ஏ.த.சில்வா	உறுப்பினர்
10. திரு. கினிமலகே குணரத்ன	உறுப்பினர்
11. சட்டத்தரணி காவிந்த நாலக பெஸ்குவல்	உறுப்பினர்
12. தீப்த்திகா சமன்மலி ரத்னாயக்க	உறுப்பினர்
13. திரு. மஹிந்த மடிஹேவா	உறுப்பினர்
14. திருமதி, டீ.டி.சுதரசன்	உறுப்பினர்
15. மருத்துவர் திரு. பீ.டப்லிவூ பனாபிடிய	உறுப்பினர்
16. ஏ.டீ.ஆர்.ஏ.டப்லியு.ஞானசிறி	உறுப்பினர்

முதியோர்களுக்கான தேசிய செயலகப் பணிப்பாளர் அவர்களின் அறிக்கை-2023

முதியோர்களுக்கான தேசிய பேரவையின் கொள்கைத் தீர்மானம் மற்றும் உறுதியான நடவடிக்கைகளின்படி முதியோர்களுக்கான தேசிய செயலகம் 2023 ஆம் ஆண்டில் அடையப்பட்ட செயல்திறன் விவரங்கள் தொடர்பான தகவல்கள் பின்வருமாறு.

சிரேஷ்ட பிரஜைகளுக்கான கொடுப்பனவு

- **70 வயதினைப் பூர்த்தியடைந்த சிரேஷ்ட பிரஜைகளுக்காக வழங்கப்படும் ரூபா. 2,000/- கொடுப்பனவு**

பெருமை வாய்ந்த சிரேஷ்ட பிரஜைகளின் வாழ்க்கைத் தரத்தை உயர்த்துவதனை நோக்கமாகக் கொண்டு, முதியோர்களின் நலனை மேம்படுத்துவதற்காக அவர்களுக்கு மரியாதைக்குரிய மற்றும் உதவிக் கரத்தை வழங்க வேண்டும் என்பதற்காக. 70 வயதினைப் பூர்த்தி செய்த மூத்த பிரஜைகளுக்காக மாதாந்தம் ரூபா. 2,000.00 கொடுப்பனவு வழங்கப்பட்டுள்ளது. மேலும் ரூபா. 2,000/- வழமையான கொடுப்பனவு வழங்கவதற்கான நடவடிக்கைகள் இடம்பெற்றுள்ளன. மேலும் ரூபா. 2,000/- வழமையான கொடுப்பனவு பெறும் பயனாளிகளுக்கு மேலதிகமாக **(TOP UP)** எனும் அடிப்படையில் ரூபா. 3,000/- நிதி வழங்கப்பட்டது. காத்திருப்புப் பட்டியலிள் உள்ள பயனாளிகளுக்கு ரூபா. 5,000/- எனும் அடிப்படையிலும் கொடுப்பனவு வழங்கும் நடவடிக்கைகள் இடம்பெற்றுள்ளன.

- **100 வயதினைப் பூர்த்தியடைந்த சிரேஷ்ட பிஜைகளுக்கான ரூபா. 5,000/- கொடுப்பனவு.**

100 வயதினைப் பூர்த்தியடைந்த சிரேஷ்ட பிரஜைகள் நாட்டின் முக்கியமான குழுவாகக் கருதவேண்டியுள்ளது. 100 வயதிற்கு மேற்பட்ட முதியோர்கள் ஒரு நாட்டின் வளர்ச்சியைப் பிரதிபலிக்கக் கூடியதும். ஒரு தேசத்தை நிறுவுவதற்கான ஒரு அளவுகோலாகக் கருதலாம், ஒரு புறம் இது தேசியப் பெருமைக்குரிய விடயமாகும். இதனடிப்படையில் 100 வயதினைப் பூர்த்தியடைந்த சகல முதியோர்களுக்கும், மாதாந்தம் ரூபா. 5,000/- கொடுப்பனவு வழங்கப்பட்டுள்ளது. ரூபா. **5,000/-** வழமையான கொடுப்பனவுப் பயனாளிகளுக்கு மேலதிகமாக (TOP UP) கொடுப்பனவு என்றடிப்படையில் ரூபா. 2,500/- நிதி வழங்குவதற்கான நடவடிக்கைகளும் இடம்பெற்றன.

<u>திறைசேரி நிதி ஒதுக்கீட்டின் மூலம் நடைமுறைப்படுத்தப்பட்ட முதியோர் நலன்புரி நிகழ்ச்சித் திட்டங்கள்.</u>

01. பயிற்சி ஆய்வு மற்றும் விழிப்புணர்வு நிகழ்ச்சிகள்.

- **“குழந்தைகளின் உலகம் – முதியோர்கள்” முதியோர்கள் தொடர்பில் பாடசாலை மாணவர்களுக்கு விழிப்புணர்வூட்டும் நிகழ்ச்சித் திட்டம் மற்றும் ஓய்வுக்கு முன்னர் ஆயத்தமாதல் நிகழ்ச்சித் திட்டம்.**

- இதனூடாக பிள்ளைகள் மற்றும் முதியோர்களுக்கிடையில் ஆளிடைத் தொடர்பினை ஏற்படுத்துவதனை நோக்காகக் கொண்டு பாடசாலை மாணவர்களுக்கு விழிப்புணர்வு செய்யும் நிகழ்ச்சித் திட்டத்தின் கீழ் 2023 ஆம் வருடத்தில் மாவட்ட செயலகங்கள் 21 இல் பயனாளிகள் 2100 பேர்களுக்கு நிகழ்ச்சி நடைமுறைப்படுத்தப்பட்டது. மேலும் 55 வயதிற்கு மேற்பட்ட ஓய்வுபெறவுள்ள அரசு, அரை அரசு அல்லது தனியார் துறையிலுள்ள உத்தியோகத்தர்களின் ஓய்வுகால வாழ்க்கையை வெற்றிகரமானதாக மாற்றும் நோக்கில் 17 மாவட்டச் செயலகங்களில் 1700 உத்தியோகத்தர்களுக்கு ஓய்வுக்கு முந்தைய விழிப்புணர்வு நிகழ்ச்சித் திட்டம் நடைமுறைப்படுத்தப்பட்டது. அதன்படி, இந்தத் திட்டங்களுக்கு ரூபா. 2.75 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டு, அதில் ரூபா. 2.64 மில்லியன் நிதி முன்னேற்றம் எட்டப்பட்டது.

02. முதியோர் அடையாள அட்டை விநியோகம்.

அரசின் **விதி**முறைகளின்படி தயாரிக்கப்பட்ட உயர்தர மற்றும் தரமான அடையாள அட்டையை சிரேஷ்ட பிரஜைகளுக்கு வழங்குவதற்கான நடவடிக்கைகள் இதனூடாக மேற்கொள்ளப்பட்டு வருகின்றது. இதன் **பொருட்டு** 2023 **ஆம்** ஆண்டு ரூபா. 1 மில்லியன் நிதி ஒதுக்கப்பட்டு, இந்த ஆண்டிற்குள் 64,024 புதிய அடையாள அட்டைகள் விநியோகிப்பதற்காக ரூபா. 0.90 மில்லியன் நிதி**யும் செலவும் செய்யப்பட்டுள்ளது**.

03. முதியோர்களுக்கு மிகவும் சிறந்த வசதிகளை வழங்கும் பொருட்டு முதியோர் இல்லங்களைப் பரிபாலனம் செய்தல், நிதி உதவி வழங்குதல் மற்றும் முதியோர் இல்லங்களை கண்காணிப்புச் செய்தலும்

நாடு பூராகவும் அமைந்துள்ள 306 முதியோர் இல்லங்களிலும் பராமரிக்கப்படும் முதியோர்கள் தங்களது வயதான காலத்தில் அர்த்தமுள்ளதாகவும், மகிழ்ச்சியாகவும் மற்றும் பாதுகாப்பாகவும் பிரயோசனமாகவும் கழிப்பதற்கு நாடு பூராகவுமுள்ள ஒவ்வொரு முதியோர் இல்லங்களின் தரத்தையும் மேம்படுத்துவதற்காக செய்யப்படும் சிறிய அளவிலான (செலவு) அத்தியவசிய கோரிக்கைகளின் அடிப்படையில் புனர்நிர்மானம் செய்தல், உபகரணங்கள் மற்றும் ஏனைய அத்திய அவசிய தேவைகளுக்காக உதவிகள் இதனூடாக வழங்கப்படுகின்றன.

மேலும் இலங்கை பூராகவும் செயற்பட்டுவரும் அரச மற்றும் தனியார் துறைகளிலுள்ள முதியோர் இல்லங்களின் நிலைமைகள், தற்சமயம் உள்ள குறைபாடுகள் மற்றும் தங்கியிருக்கும் முதியோர்களுக்கு வழங்கப்படும் சேவைகள் தொடர்பாக தொடர்ந்து கண்காணித்தல் மற்றும் மேற்பார்வை செய்வதன் மூலம் முதியோர் இல்லங்களில் வசிக்கும் முதியோர்களுக்கு நல்ல மற்றும் பயனுள்ள சேவைகளை வழங்குவதையும் இது நோக்கமாகக் கொண்டுள்ளது. மேலும், முதியோர்களுக்கான தேசிய செயலகத்தால் நிர்வகிக்கப்படும் மாளிகாதென்ன எவ்ஜின் நோனா முதியோர் இல்லத்தின் நிர்வாகச் செலவுகள், தொடர்ந்தேர்ச்சியான செலவுகள் மற்றும் அத்தியாவசிய பராமரிப்புச் செலவுகளை இதனால் மேற்கொள்ளப்படுகின்றன. இதற்காக 2023 ஆம் ஆண்டிற்காக ரூபா. 1.80 மில்லியன் நிதி ஒதுக்கப்பட்டு ரூபா. 1.79 மில்லியன் நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது.

04. முதியோர்களுக்கான தேசிய பேரவை

2000 ஆம் ஆண்டின் 09 இலக்க முதியோர்களின உரிமைகளைப் பாதுகாகும் சட்டத்தின் மூலம் முதியோர்களுக்கான தேசிய பேரவை ஸ்தாபிக்கப்பட்டுள்ளது. 2023 ஆம் வருடத்திற்குள் சபை அமர்வுகள் 11 இடம்பெற்றுள்ள அதேவேளை இதற்காக வருடத்திற்குள் ரூபா. 1.34 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டதில் ரூபா. 1.28 மில்லியன் நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது.

05. கண்காணிப்பு மற்றும் நிர்வாகச் செலவுகள்

70 வயதினைப் பூர்த்தியடைந்த குறைந்த வருமானமுடைய முதியோர்களுக்கு வழங்கப்படும் முதியோர் கொடுப்பனவுக்கும் மற்றும் முதியோர்களுக்கான தேசிய செயலகத்தின் கடமைகளை மேற்கொள்ளுவதற்குத் தேவையான எழுது கருவிகளுக்கான கொடுப்பனவு மற்றும் முதியோர் கொடுப்பனவு சான்றிதழ், லெஜர் அச்சிடுதல் போன்றவற்றிற்காக நிதி வழங்கும் செயற்பாடுகள் இதன் கீழ் இடம்பெற்றுள்ளன. இதன்படி 2023 வருடத்திற்காக ரூபா. 6.88 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டு ரூபா. 6.84 மில்லியன் நிதி முன்னேற்றம் அடையப்பட்டுள்ளது.

06. முதியோர்களுக்கு சட்ட வசதிகளை வழங்குதல்

2011 ஆம் ஆண்டின் 5 ஆம் இலக்க சட்டத்தின் திருத்தப்பட்ட 2000 ஆம் ஆண்டின் 9 ஆம் இலக்க முதியோர் பாதுகாப்புச் சட்டத்தின் 24 ஆம் பிரிவு, மூலம் ஸ்தாபிக்கப்பட்டுள்ள முதியோர்களுக்கான முதியோர் பராமரிப்பு சபையின் 5 உறுப்பினர்களைக் கொண்ட நீதித் துறைச் சேவை ஆணைக்குழுவால் நியமிக்கப்பட்ட அதிகார வரம்பாகும். இதில் உறுப்பினர்களுக்கான கொடுப்பனவு வழங்குதல் மற்றும் நிற்றுண்டி உணவுச் செலவுகள் இதனால் மேற்கொள்ளப்படுகின்றன. 2023 ஆம் ஆண்டில் 1.63 மில்லியன் ரூபா நிதி ஒதுக்கீடு செய்யப்பட்டு அதில் ரூபா 1.72 மில்லியன் நிதி முன்னேற்றம் எட்டப்பட்டுள்ளது.

07. மாவட்ட முதியோர் அமைப்பார்களுக்கான கூட்டம் நடாத்துதல்

கிராமிய முதியோர் சங்கத்தின் அங்கத்தவர்கள் மற்றும் பிரதேச முதியோர் அமைப்பின் அங்கத்தவர்களுக்கு விழிபுபணர்வு செய்தல், மாவட்ட முதியோர் அமைப்பின் தவிசாளர், செலாளர் மற்றும் பொருளாலர்களை பிரதான அலுவலகத்திற்கு வரவழைத்து கலந்துரையாடல் ஒன்று இடம்பெற்றுள்ள அதேவேளை, இதற்காக 2023 ஆம் வருடம் ரூபா. 0.50 மில்லியன் நிதி இதற்காக ஒதுக்கப்பட்டுள்ள அதேவேளை ரூபா. 0.39 மில்லியன் நதி செலவு செய்யப்பட்டுள்ளது.

08. கணக்காய்வு மற்றும் முகாமைத்துவக் கூட்டம்

2023 ஆம் வருடத்திற்குள் கணக்காய்வு மற்றும் முகாமைத்துவ கூட்டம் 04 இடம்பெற்றுள்ள அதேவேளை இதற்காக ரூபா. 0.23 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டு அதில் ரூபா 0.11 மில்லியன் நிதி செலவிடப்பட்டுள்ளது.

09. முன்னேற்ற மீளாய்வுக் கூட்டம் நடாத்துதல்

இதன்கீழ் முன்னேற்ற மீளாய்வுக் கூட்டம் 03 பிரதான அலுவலகத்தில் இடம்பெற்றுள்ள அதேவேளை 2023 ஆம் வருடத்தில் ரூபா. 1.20 மில்லியன் ஒதுக்கப்பட்டிருந்த அதேவேளை இதில் ரூபா. 0.87 மில்லியன் நிதி செலவானதாக அறிக்கைப்படுத்தப்பட்டுள்ளது.

10. களப் பரிசோதனை

2022 மற்றும் 2023 ஆம் வருடங்களில் முதியோர்களின் நலன்புரி நிகழ்ச்சித் திட்டங்களின் தரம் மற்றும் செயல்திறனை மேம்படுத்துவதற்கும் முதியோர் இல்லங்களை பரிசீலனை செய்வதற்கும், 2023 ஆம் ஆண்டில் ரூபா. 0.25 மில்லியன் ஒதுக்கீடு செய்யப்பட்டுள்ளது, இதில் ரூபா. 0.24 மில்லியன் நிதிச் செலவு செய்யப்பட்டுள்ளது.

11. வெளியீடுகள்

2021 ஆம் வருடத்தின் நிறைவேற்று அறிக்கை மற்றும் 2022 ஆம் வருடத்தின் நிர்வாக அறிக்கைகள் தயாரிப்புச் செய்யும் நடவடிக்கைகள் இதில் மேற்கொள்ளப்பட்டுள்ளன. 2023 ஆம் வருடத்திற்கு இதற்காக ரூபா. 0.20 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டு இதில் ரூபா. 0.14 மில்லியன் நிதி செயலு செய்யப்பட்டுள்ளது.

12. ஏனைய செவுகள்

முதியோர்களின் நலன்புரியினை மேம்படுத்துவதற்கான நிகழ்ச்சிகளை ஏற்பாடு செய்வதற்காக 2023 ஆம் வருடத்தின் பொருட்டு ரூபா. 0.33 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டிருந்த அதேவேளை, இதில் ரூபா. 0.04 மில்லியன் நிதி செலவிடப்பட்டுள்ளது.

<u>முதியோர் சமூகப் பாதுகாப்பு நிதியத்தின் ஊடாக நடைமுறைப்படுத்தப்படும் முதியோர் நலன்புரி நிகழ்ச்சித் திட்டங்கள்</u>

01. முதியோர் இல்லங்களை தர நிர்ணயப்படுத்துதல், பதிவு செய்தல் மற்றும் தற்சமயம் செயற்பட்டுவரும் முதியோர் இல்லங்களில் புதிய கட்டுமானப் பணிகள் மற்றும் புனர்நிர்மானம் போன்றவற்றினை மேற்கொள்வதற்கான கோரிக்கைகளுக்கு ஏற்ப நிதி வழங்கப்பட்டுள்ளது.

சகல முதியோர் இல்லங்களும் இலங்கை தர நிர்ணயமான **1506:2015** ஆம் இலக்க முதியோர் இல்லங்கள் தொடர்பிலான இலங்கை தர நிர்ணய நிருவனத்தின் தரப்படுத்தலில் உள்ளடங்கப்பட்டுள்ளவாறு தர நிர்ணயப்படுத்துதல். நாடாளாவிய ரீதியில் செயற்பட்டுவரும் 22 முதியோர் இல்லங்களுக்காக புனர் நிர்மானம் மற்றும் உபகரணங்கள் வழங்குதல் இவ்ருடத்திற்குள் இடம்பெற்றுள்ளது.

இதில் ஒரு முதியோர் இல்லத்திற்கென ரூபா. இரண்டு மில்லியன் அதிக பட்சத் தொகையின் கீழ் நிதி வழங்கப்படும். மேற்கூறப்பட்ட தர நிர்ணயத்திற்கு ஏற்ப ஒவ்வொரு முதியோர் இல்லமும் தொடர்ந்து நடைமுறைப்படுத்தப்பட்டுவரும் வகையில் தேவையான பௌதீக வளங்களான கட்டட நிர்மானத்திற்கென இந்த நிதி பயன்படுத்தப்படும். பிரதேச செயலாளர்களின் அதிகார எல்லைக்குள் பராமரிக்கப்படும் முதியோர் இல்லங்களைத் தரப்படுத்தலுக்காக விண்ணப்பங்கள் கோரப்படும் அதேவேளை, இதற்குறித்தான தகுதியான மற்றும் நிபந்தனைகளை பூர்த்தி செய்து தேர்ந்தெடுக்கப்பட்ட முதியோர் இல்லங்களுக்காக நிதி (நிதி வழங்குவதற்கான நிபந்தனைகள் உட்பட) வழங்கப்படும். இதன்படி **2023** ஆம் ஆண்டிற்குள் மேற்கொள்ளப்பட்ட கோரிக்கைகளுக்கு அமைவாக ரூபா. **60.00** நிதி ஒதுக்கப்பட்டிருந்த அதேவேளை, இவ் வருடத்திற்குள் ரூபா. **33.49** மில்லியன் நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது

02. செவிப்புலண் உபகரணம் , கண்வில்லை மற்றும் மூக்குக் கண்ணாடி வழங்குதல்

60 வயதினைப் பூர்த்தி செய்த குறைந்த வருமானத்தினையுடைய செவிப்புலண் பாதிப்புற்ற விசேட தேவையுடைய முதியோர்களுக்கு செவிப்புலண் உபகரணங்கள் 1500 வழங்கும் நிகழ்வு இந் நிகழ்ச்சித் திட்டத்தின் கீழ் இடம்பெற்றுள்ளதோடு, இதன் பொருட்டு ரூபா. 72.22 மில்லியன் நிதி ஒதுக்கீ செய்யப்பட்டு அதில் 50.68 மில்லியன் நிதி முன்னேற்றம் அடையப்பற்றிருந்தது. இதேபோன்று குறைந்த வருமானத்தினையுடைய முதியோர்களுக்கு 1000 கண்வில்லைகள் வழங்குதற்காக ரூபா. 10.07 மில்லியன் நிதி ஒதுக்கப்பட்டு அதில் ரூபா. 7.57 மில்லியன் நிதி முன்னேற்றம் எட்டப்பட்டிருந்தது. மேலும் 2023 ஆம் வருடத்திற்குள் 2054 முதியோர் பயனாளிகளுக்கான மூக்குக் கண்ணாடி வழங்கும் பொருட்டு ரூபா. 17.53 மில்லியன் நிதி ஒதுக்கப்பட்டிருந்த அதேவேளை இதில் ரூபா. 10.20 மில்லியன் நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது.

03. முதியோர் பகல்நேர மையங்களுக்கான உதவி வழங்கும் திட்டம்.

முதியோர் பகல்நேர நிலையங்களுக்குத் தேவையான உபகரணங்கள் (மேசை, அலுமாரி உள்ளடங்களான ஏனையவை) மற்றும் புனர்நிர்மாண நடவடிக்கைகள் மற்றும் புதிய கட்டிட நிர்மாணம் (அதிக பட்சம் ரூபா. மில்லியன் 3.5 இன் கீழ்) கோரிக்கைகளுக்கு அமைவாக நிதி உதவி வழங்கும் நடவடிக்கைகள் இதில் இடம்பெற்றுள்ளது. இதற்கு வருடத்திற்குள் ரூபா. 175.00 மில்லியன் நிதி ஒதுக்கப்பட்டிருந்த அதேநேரம் பிரதேச செயலகங்கள் 41 இற்கு முதியோர் பகல்நேர நிலையங்கள் புனர்நிர்மாண நடவடிக்கைகள் மற்றும் புதிய நிர்மாணிப்புகளுக்காக நிதி வழங்கும் வகையில் ரூபா. 80.25 மில்லியன் நிதி முன்னேற்றம் அடையப்பெற்றுள்ளது. மேலும் முதியோர் பகல்நேர மையங்களுக்குத் தேவையான உபகரணங்களினைப் பெற்றுக்கொள்வதற்கு நிதி வழங்கியதில் வருட இறுதிக்குள் ரூபா. 8.25 நிதி ஒதுக்கீடு செய்யப்பட்டிருந்த அதேவேளை பிரதேச செயலகங்கள் 15 ற்கு நிதி உதவி வழங்கும் வகையில் ரூபா. 8.08 மில்லியன் நிதி முன்னேற்றம் அடையப் பெற்றுள்ளது.

04. கிராமிய முதியோர் சங்கங்களை வலுவூட்டுதல்.

கிராமிய முதியோர் சங்கங்கங்களினை வலுவூட்டுதலின் கீழ் முதியோர் சங்கங்களை சக்திமிக்கதாக்கும் நோக்கத்தில் கிராமிய சங்கங்களுக்குத் தேவையான உபகரணங்கள் மற்றும் தேவையான தளபாடங்களை பெற்றுக்கொள்வதற்காக ஒரு கிராமிய முதியோர் சங்கத்திற்கென (ரூபா. 100,000/- ஒரு இலட்சம் அதிக பட்சத் தொகையின் கீழ்) நிதி பங்களிப்பு வழங்குதல் இடம்பெற்றுள்ளன. இதனடிப்படையில் 2023 ஆம் வருடத்தில் 625 சங்கங்களுக்குத் தேவையான உபகரணங்களைப் பெற்றுக் கொள்ளும் பொருட்டு நிதி வழங்கப்பட்டிருந்தது. 2023 ஆம் வருடம் இதற்காக ரூபா. 100.00 மில்லியன் நிதி ஒதுக்கப்பட்டிருந்த அதேவேளை ரூபா. 62.42 மில்லியன் நிதி செலவும் செய்யப்பட்டுள்ளதாக அறிக்கையிடப்பட்டுள்ளது.

05. கதிர்காமம் புதிய முதியோர் இல்ல கட்டட நிர்மானம்.

கதிர்காமம் புதிய முதியோர் இல்ல கட்ட நிர்மாணிப்பு நடவடிக்கைகளின் பொருட்டு வருடத்திற்குள் ரூபா. **350.00** மில்லியன் நிதி செய்யப்பட்டுள்ளதோடு, 2023 ஆம் ஆண்டில் மூலதனச் செலவினங்களுக்காக **92.44** மில்லியன் ரூபாவும், தொடர் செலவினங்களுக்காக 0.50 மில்லியன் ரூபாவும் செலவிடப்பட்டுள்ளன.

06. முதியோர்களுக்கான நடமாடும் மருத்துவ முகாம் நடாத்துதல்.

2023 வருடத்தில் முன்னோடித் திட்டமாக ஆரம்பிக்கப்பட்ட இந்த வேலைத்திட்டத்தின் கீழ் 06 மாவட்டங்களில் நடமாடும் சுகாதார வைத்திய முகாம்கள் நடத்தப்பட்டுள்ளன. இதற்கு இணையாக படுக்கையான நோயாளிகள் தெரிவு செய்யப்பட்டு நோய்நிலைமைகள் கண்டறியப்பட்டு மருந்துகள் பரிந்துரைக்கப்பட்டன. இதனிடையே 2023 ஆம் வருடம்த்தில் ரூபா. 4.50 மில்லியன் நிதி ஒதக்கப்பட்டுள்ள அதேநேரம் ரூபா. 4.22 மில்லியன் நிதி முன்னேற்றம். கிடைத்துள்ளது.

07. முதியோர்கள் தங்களது வீட்டுக்குள் வாழ்வதற்குத் தேவையான குறைந்த பட்ச மற்றும் மலசல கூட வசதிகளை வழங்குதல்.

60 வயதினைப் பூர்த்தியடைந்த முதியோர்கள் தங்களது வீட்டிற்குள் வாழ்வதற்குத் தேவையான அவசியமான குறைந்த பட்ச வசதிகள் மற்றும் மலசல கூட வசதிகள் (கொமட், கட்டில் மெத்தை, கைப்பிடி மற்றும் வீட்டினைப் புனர் நிர்மானம் செய்தல்) வழங்குவதன் நோக்கில் பிரதேச செலகங்களிலிருந்து இடம்பெறும் கோரிக்கைகளுக்கமைவாக ஒரு பிரதேச செயலகத்திற்கென ரூபா. 0.5 மில்லியன் அதிக பட்சத் தொகையின் கீழ் 227 பிரதேச செயலகங்களின் 2252 பயனாளிகளுக்கு நிதி உதவி வழங்கப்பட்டுள்ளது. 2023 ஆம் வருடத்திற்கென ரூபா. 120.00 மில்லியன் ஒதுக்கீட்டு செய்யப்பட்டு இதில் ரூபா. 119.83 மில்லியன் நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது.

08. மாவட்ட மீளாய்வுக் கூட்டம் நடாத்துதல்

மாவட்ட மட்டத்தில் முதியோர் கடமைகளை மேற்கொள்ளும் உத்தியோகத்தர்களின் முன்னேற்ற மீளாய்வுக் கூட்டம் நடாத்தும் பொருட்டு 2023 ஆம் வருடத்திற்குள் மாவட்டங்களில் 100 கூட்டத் தொடர் நடாத்தப்பட்டதற்காக வருடத்திற்குள் ரூபா 2.37 மில்லியன் ஒதுக்கப்பட்டு அதில் ரூபா. 1.13 மில்லியன் நிதி முன்னேற்றம் அறிக்கைப்படுத்தப்பட்டுள்ளது.

09. நிர்வாக செலவுகள்

சமூக பாதுகாப்பு நிதியின் மூலமாக நடைமுறைப்படுத்தப்படும் முதியோர் நலன்புரி நிகழ்ச்சித் திட்டங்களிற்கான தபால் மற்றும் தகவல் தொடர்புக் கட்டணம், எழுதுகருவிகள் கொள்வனவு செய்வதற்கான செலவுகளும், போக்குவரத்துச் செலவுகள், எரிபொருள் செலவுகள், உத்தியோகத்தர்களின் கொடுப்பனவுகள் மற்றும் கணக்காய்வுக் கட்டணம் போன்ற நிர்வாகச் செலவுகள் இதன்மூலம் ஈடுசெய்யப்பட்டுள்ளன. இதற்காக 2023 ஆம் ஆண்டில் ரூபா. . 0.50 ஒதுக்கப்பட்டு ரூபா.0.49 மில்லியன் நிதியும் செலவு செய்யப்பட்டுள்ளது.

10. பன்னல வெல்கம் விலேஜ் முதியோர் இல்லத்தினது பரிபாலன நடவடிக்கைகள்.

பன்னல வெல்கம் விலேஜ் முதியோர் இல்லத்தின் நாளாந்த நடவடிக்கைகள் மற்றும் பிற நடவடிக்கைகளுக்காக முதியோர்களுக்கான தேசிய செயலகத்தினால் 2023 ஆம் வருடத்தின் பொருட்டு ரூபா. 50.00 மில்லியன் நிதி ஒதுக்கீடு செய்யப்பட்டுள்ளதோடு, இந்த வருடத்திற்கென ரூபா. 24.11 நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது.

11. "ஆரோக்யா" மருத்துவ நிகழ்ச்சித் திட்டம்

2020 ஆம் வருடத்தில் ஆரம்பிக்கப்பட்ட இந் நிகழ்ச்சியின் கீழ் புற்றுநோய், சிறுநீரக நோய் , பக்கவாதம், இதய நோய், நரம்பியல் நோய்கள், கண் பார்வைக் குறைபாடு, நுரையீரல், கல்லீரல் மற்றும் குடல் தொடர்பான நோய்கள், முழுமையான குருட்டுத்தன்மை (பார்வை இழப்பு) மற்றும் தசை மற்றும் மூட்டு நோய்கள் போன்ற நோய்களுக்காக ஒரு நோயாளிக்கு ஒரு தடவை மாத்திரம் ரூபா. 25,000 நிதி உதவி இந் நிகழ்ச்சித் திட்டத்தின் கீழ் வழங்கப்படுகின்றது. இம் மருத்துவ உதவித் திட்டத்திற்கு உதவி பெறுபவர் 60 வயதினைப் பூர்த்தியானவராக இருப்பதோடு, மருத்துவ பரசீலனை, மருந்துகளை கொள்வனவு செய்தல், பிரயாண வசதிகள் போன்ற நடவடிக்கைகளுக்காக இந் நிதி உதவியினைப் பயன்படுத்திக் கொள்ளலாம். 2023 ஆம் வருடத்தில் 1647 பயனாளிகளுக்கு உதவி வழங்கும் பொருட்டு ரூபா. 41.18 மில்லியன் நிதி வழங்கப்பட்டுள்ளதுடன் இதன் நிமிததம் ரூபா. 50.00 மில்லியன் நிதி ஒதுக்கப்பட்டிருந்தது.

12. சரண முதியோர் இல்லத்தின் பரிபாலன நடவடிக்கைகளை மேற்கொள்ளல்.

தெஹித்தகண்டிய சரண முதியோர் இல்லத்தின் நடவடிக்கைகள் இடம்பெறுவதன் பொருட்டு அதன் நிர்வாகிகளுக்கான /பணியாளர்களுக்கான சம்பளம் வழங்குதன் பொருட்டு 2023 ஆம் வருடத்திற்குள் ரூபா. 0.24 மில்லியன் நிதி ஒதுக்கப்பட்டிருந்த அதேநேரம் அதில் ரூபா. 0.24 மில்லியன் நிதி முன்னேற்றமும் அடையப்பட்டுள்ளது.

13. முதியோர் பராமரிப்புச் சேவை

முதியோர் பராமரிப்பு சேவையை வினைத்திறனாக மேற்கொள்ளும் நோக்குடன், முதியோர் இல்லங்களில் பணிபுரியும் பராமரிப்பாளர்கள் மற்றும் பணியாளர்களுக்கு சுகாதார அமைச்சின் ஒருங்கிணைப்புடன் முதியோர்களுக்கான தேசிய செயலகத்தினால் 03 நாள் பயிற்சிப் பட்டறை மாவட்ட அடிப்படையில் நடத்தப்பட்டது. 2023 ஆம் ஆண்டில், இந்த வேலைத்திட்டம் 07 மாவட்டங்களில் நடைமுறைப்படுத்தப்பட்டதுடன், இதற்காக ரூபா 5.25 மில்லியன் ஒதுக்கப்பட்டு, அதில் ரூபா. 2.34 மில்லியன் நிதி முன்னேற்றம் எட்டப்பட்டுள்ளது.

14. திரிய பியச வீட்டுத் திட்டம்

சமூகப் பாதுகாப்பு பெறக்கூடிய நிலையிலுள்ள முதியோர்களில் குறைந்த வருமானத்தினையுடைய குடும்பத்திற்காக வீடு நிர்மாணிப்பதற்காகவோ அல்லது வீட்டினைப் புனர்நிர்மானம் செய்வதற்காக (ஒரு வீட்டுக்காக ரூபா. 0.7 மில்லியன் அடிப்படையில்) 2023 ஆம் வருடத்தில் ரூபா. 35.00 மில்லியன் ஒதுக்கப்பட்டு 49 வீடுகளை நரிமாணிப்பதற்காக ரூபா. 34.95 மில்லியன் நதி முன்னேற்றம் அடையப்பட்டுள்ளது.

15. சுற்றுலாப் பயண நிகழ்ச்சித் திட்டம்

ஆத்மீக நலனை விருத்தி செய்வதனை நோக்கமாகக் கொண்டு கிராமிய முதியோர் சங்கங்கள், பிரதேச முதியோர் அமைப்புக்கள், மாவட்ட முதியோர் அமைப்புக்கள் மற்றும் முதியோர் இல்லத்தில் வசிக்கும் முதியோர்களுக்காக இந் நிகழ்ச்சித் திட்டம் நடைமுறைப்படுத்தப்பட்டுவருகின்ற அதேவேளை, இதற்காக 2023 ஆம் வருடத்தில் ரூபா. 27.00 மில்லியன் நிதி ஒதுக்கப்பட்டு 360 சுற்றுலாப் பயணங்கள் மேற்கொள்வதற்காக ரூபா. 27.02 மில்லியன் நிதி முன்னேற்றம் அடையப்பட்டுள்ளது.

16. டிஜிட்டல் தொழில்நுட்பம் மற்றும் தொழில் ரீதியாக வருமான ஊக்குவிக்கும் நிகழ்ச்சித் திட்டம்.

முதியோர்களுக்கு டிஜிட்டல் கல்வியறிவு, யோகப் பயிற்சி மற்றும் பொருளாதார செயல்முறைகளை ஊக்குவிக்கும் நோக்கில் இத்திட்டம் ஆரம்பிக்கப்பட்டதுடன், இதற்கு இணையாக முதியோர்களை பயிற்சியாளர்களாகப் பயிற்றுவிக்கும் யோகா நிகழ்ச்சியும் செய்யப்பட்டு நடைமுறைப்படுத்தப்பட்டது. **2023** வருடம் குண்டசாலை பிரதேச செயலகம் மற்றும் பாததும்பர பிரதேச செயலகத்துடன் இணைந்து ஏற்பாடு செயய்யப்பட்டு நடைமுறைப்படுத்தப்பட்டது. இதற்காக ரூபா. **27.42** ஒதுக்கப்பட்டு ரூபா. **9.79** நிதி முன்னேற்றம் அடைந்துள்ளது.

17. கிராமிய முதியோர் சங்கத்தின் பொருளாலர்களுக்கான விழிப்புணர்வு நிகழ்ச்சித் திட்டம்

கிராமிய முதியோர் சங்கத்திலுள்ள தவிசாளர், செயலாளர் மற்றும் பொருளாலர்களுக்கு நிதி கணக்காய்வு தொடர்பான விழிப்புணர்வு செய்யும் நிகழ்ச்சித் திட்டம் இதன் கீழ் மேற்கொள்ளப்பட்டன. 2023 ஆம் வருடம் இதற்காக ரூபா. 10.78 நிதி ஒதுக்கபபட்டிருந்ததோடு, அதில் ரூபா. 4.61 மில்லியன் நிதி முன்னேற்றம் அடையப்பட்டது.

18. கதிர்காமம் முதியோர் இல்லத்தின் பரிபாலனம் நடவடிக்கைகள் மேற்கொள்ளல். .

கதிர்காமம் முதியோர் இல்லத்தில் தங்குமிட வசதிகளுடன் வாழும் முதியோர்களுக்கான அன்னதானம் வழங்குதல் மற்றும் மலசலகூட வசதிகளை மேம்படுத்துதலின் பொருட்டு 2023 ஆம் வருடத்தில் ரூபா 3.00 மில்லியன் நிதி ஒதுக்கப்பட்டிருந்த அதேவேளை அதில் ரூபா. 1.08 மில்லியன் நிதி முன்னேற்றம் அடையப்பட்டுள்ளது.

19. முதியோர்களுக்கான சுய தொழில் உதவி வழங்குதல்

சுய-படைப்பு திறன்கள் மற்றும் அனுபவங்களின் அடிப்படையில் முதியோர் சமூதாயத்தினரின் பொருளாதார வலுவூட்டலுக்காக இந்த திட்டம் செயல்படுத்தப்படுகிறது. 60 வயதுக்கு மேற்பட்ட சிரேஷ்ட பிரஜைகளுக்கு ரூபா. 50,000 அதிகபட்சத் தொகையின் கீழ் சுயதொழில் உதவி வழங்குதல் இதன்மூலம் இடம்பெற்றுள்ளது. இதன்படி, 2023 ஆம் ஆண்டு ஒதுக்கப்பட்ட 33.50 மில்லியன் ரூபா ஒதுக்கீட்டில் 525 முதியோர் சுயதொழில் பயனாளிகளுக்கு நிதியுதவி வழங்குவதன் மூலம் ரூபா 26.09 மில்லியன் நிதி முன்னேற்றம் எட்டப்பட்டுள்ளது.

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2023 ஆம் வருடத்தின் செயற்திறன் அறிக்கை.

சுய தொழில் புரியும் முதியோர்களுக்கான நிதி உதவி வழங்குதல் -2023

மாகாணம்	மாவட்டம்	பயனாளிகளின் எண்ணிக்கை
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சப்ரகமுவ மாகாணம்	இரத்தினபுரி	26
	கேகாலை	22
வட மாகாணம்	மன்னார்	07
	முல்லைத்தீவு	10
	வவுனியா	04
	யாழ்ப்பாணம்	21
	கிளிநொச்சி	10
மொத்தம்		**525**

முதியோர் அடையாள அட்டை விநியோகம்- 2023

மாகாணம்	மாவட்டம்	பயனாளிகளின் எண்ணிக்கை
மேல் மாகாணம்	களுத்துறை	3,706
	கொழும்பு	5,235
	கம்பஹா	4,857
மத்திய மாகாணம்	மாத்தளை	1,309
	கண்டி	5,497
	நுவரெலியா	615
தென் மாகாணம்	காலி	4,075
	மாத்தறை	2,260
	ஹம்பாந்தோட்டை	1,721
கிழக்கு மாகாணம்	மட்டக்களப்பு	1,645
	அம்பாறை	1,783
	திருகோணமலை	667
வடமேல் மாகாணம்	குருநாகல்	5,313
	புத்தளம்	2,307
வட மத்திய மாகாணம்	அனுராதபுரம்	1,948
	பொலனறுவை	1,233
ஊவா மாகாணம்	பதுளை	2,382
	மொனராகலை	3,268
சப்ரகமுவ மாகாணம்	இரத்தினபுரி	3,914
	கேகாலை	4,283
வட மாகாணம்	மன்னார்	511
	முல்லைத்தீவு	592
	வவுனியா	299
	யாழ்ப்பாணம்	512
	கிளிநொச்சி	398
மொத்தம்		**60,330**
பிரதான காரியாலயத்தினூடாக நடமாடும் சேவையின் ஊடாக வழங்கப்பட்ட அடையாள அட்டைகளின் எண்ணிக்கை		3,694
வழங்கப்பட்ட மொத்த அடையாள அட்டைகளின் எண்ணிக்கை		**64,024**

“திரிய பியச” வீட்டுத் திட்டத்தின் கீழ் உதவி வழங்குதல் -2023

மாகாணம்	மாவட்டம்	தயாரிக்கப்பட்டுள்ள வீடுகளின் எண்ணிக்கை
மேல் மாகாணம்	களுத்துறை	01
	கொழும்பு	01
	கம்பஹா	02
மத்திய மாகாணம்	மாத்தளை	02
	கண்டி	02
	நுவரெலியா	02
தென் மாகாணம்	காலி	03
	மாத்தறை	02
	ஹம்பாந்தோட்டை	01
கிழக்கு மாகாணம்	மட்டக்களப்பு	03
	அம்பாறை	03
	திருகோணமலை	02
வடமேல் மாகாணம்	குருநாகல்	02
	புத்தளம்	02
வட மத்திய மாகாணம்	அனுராதபுரம்	02
	பொலனறுவை	02
ஊவா மாகாணம்	பதுளை	03
	மொனராகலை	02
சப்ரகமுவ மாகாணம்	இரத்தினபுரி	01
	கேகாலை	02
வட மாகாணம்	மன்னார்	-
	முல்லைத்தீவு	02
	வவுனியா	02
	யாழ்ப்பாணம்	03
	கிளிநொச்சி	02
மொத்தம்		**49**

மூக்குக் கண்ணாடி, செவிப்புலண் கருவி மற்றும் கண்வில்லை வழங்கியமை தொடர்பான விபரங்கள் -2023

மாகாணம்	மாவட்டம்	மூக்குக் கண்ணாடி பயனாளிகளின் எண்ணிக்கை	செவிப்புலண் உபகரணம் பெற்றுக் கொண்ட பயனாளிகள்	கண்வில்லை பெற்றுக்கொண்ட பயனாளிகள்
மேல் மாகாணம்	களுத்துறை	107	129	67
	கொழும்பு	14	98	93
	கம்பஹா	403	96	19
மத்திய மாகாணம்	மாத்தளை	280	31	34
	கண்டி	352	76	05
	நுவரெலியா	19	06	06
தென் மாகாணம்	காலி	129	115	109
	மாத்தறை	34	62	376
	ஹம்பாந்தோட்டை	10	39	12
கிழக்கு மாகாணம்	மட்டக்களப்பு	08	23	-
	அம்பாறை	17	23	01
	திருகோணமலை	-	07	-
வடமேல் மாகாணம்	குருநாகல்	54	173	18
	புத்தளம்	36	52	24
வட மத்திய மாகாணம்	அனுராதபுரம்	29	45	58
	பொலனறுவை	03	15	37
ஊவா மாகாணம்	பதுளை	66	33	01
	மொனராகலை	45	44	36
சப்ரகமுவ மாகாணம்	இரத்தினபுரி	85	104	40
	கேகாலை	337	307	64
வட மாகாணம்	மன்னார்	23	09	-
	முல்லைத்தீவு	-	02	-
	வவுனியா	-	01	-
	யாழ்ப்பாணம்	02	01	-
	கிளிநொச்சி	01	09	-
மொத்தம்		**2,054**	**1,500**	**1,000**

ஆரோக்யா நிகழ்ச்சித் திட்டத்தின் கீழ் உதவி வழங்குதல்-2023

மாகாணம்	மாவட்டம்	பயனாளிகளின் எண்ணிக்கை
மேல் மாகாணம்	களுத்துறை	93
	கொழும்பு	42
	கம்பஹா	41
மத்திய மாகாணம்	மாத்தளை	73
	கண்டி	147
	நுவரெலியா	10
தென் மாகாணம்	காலி	142
	மாத்தறை	88
	ஹம்பாந்தோட்டை	47
கிழக்கு மாகாணம்	மட்டக்களப்பு	63
	அம்பாறை	125
	திருகோணமலை	18
வடமேல் மாகாணம்	குருநாகல்	150
	புத்தளம்	76
வட மத்திய மாகாணம்	அனுராதபுரம்	84
	பொலனறுவை	15
ஊவா மாகாணம்	பதுளை	44
	மொனராகலை	76
சப்ரகமுவ மாகாணம்	இரத்தினபுரி	94
	கேகாலை	119
வட மாகாணம்	மன்னார்	25
	முல்லைத்தீவு	-
	வவுனியா	10
	யாழ்ப்பாணம்	46
	கிளிநொச்சி	19
மொத்தம்		**1,647**

"சுவபஹசு" உதவித் திட்டம்-2023

மாகாணம்	மாவட்டம்	பயனாளிகளின் எண்ணிக்கை
மேல் மாகாணம்	களுத்துறை	95
	கொழும்பு	55
	கம்பஹா	75
மத்திய மாகாணம்	மாத்தளை	41
	கண்டி	50
	நுவரெலியா	39
தென் மாகாணம்	காலி	80
	மாத்தறை	120
	ஹம்பாந்தோட்டை	44
கிழக்கு மாகாணம்	மட்டக்களப்பு	161
	அம்பாறை	223
	திருகோணமலை	53
வடமேல் மாகாணம்	குருநாகல்	172
	புத்தளம்	48
வட மத்திய மாகாணம்	அனுராதபுரம்	85
	பொலனறுவை	64
ஊவா மாகாணம்	பதுளை	64
	மொனராகலை	66
சப்ரகமுவ மாகாணம்	இரத்தினபுரி	57
	கேகாலை	260
வட மாகாணம்	மன்னார்	36
	முல்லைத்தீவு	64
	வவுனியா	52
	யாழ்ப்பாணம்	192
	கிளிநொச்சி	56
மொத்தம்		**2,252**

முதியோர்களுக்கான பராமரிப்பு சபை

2000 ஆம் ஆண்டு 09 ஆம் இலக்க முதியோர்களின் உரிமைகளைப் பாதுகாக்கும் சட்டத்தின் மூலம் ஸ்தாபிக்கப்பட்டுள்ள முதியோர்களுக்கான பராமரிப்புச் சபையானது நீதிமன்றச் சேவைகள் ஆணைக்குழுவினால் நியமிக்கப்படுகின்ற தலைவர் உட்பட உறுப்பினர்கள் ஐந்து பேர்களைக் கொண்டு செயற்படுவதாகும். இதன் தற்போதைய தலைவர் ஓய்வூபெற்ற உயர் நீதிமன்ற நீதிபதியாவர்.

இதன் பணியாவது, பிள்ளைகள் மூலம் கவனிக்கப்படாத, 60 வயதுக்கு மேற்பட்ட வயோதிப பெற்றோர்களுக்கு அந்த கவனிக்காத பிள்ளைகளிடம் இருந்து வாழ்வதற்கு ஏதும் பராமரிப்பு பணம் பெற்றுக்கொடுப்பதாகும். அதன் பிரகாரம் இந்த பிள்ளைகள் மூலம் கவனிக்கப்படாத பெற்றோர்களால் பராமரிப்புச் சபைக்கு முறைப்பாடு செய்யப்படுகின்ற சந்தர்ப்பத்தில், சபையினால் முதியோர்களின் உரிமைகளைப் பாதுகாக்கும் சட்டத்தின் பிரகாரம் இரண்டு தரப்பினர்களையும் அழைத்து விசாரிக்கப்படுகிறது. பெற்றோர்களின் வருமானம் மற்றும் தங்கியிருப்பதற்கான தேவை போன்றன கவனத்தில் கொள்ளப்படுகிறது.

இங்கு பெற்றோர்களுக்கு பராமரிப்பு பணம் கோரப்படும் பொழுது தமது பிள்ளைகளிடத்திலும் தமது வளர்ப்பு பிள்ளைகளாக வளர்த்த பிள்ளைகளிடத்திலும் (Adoped Child) பராமரிப்பு பணம் கோர முடியும். மேலும் ஏதேனும் பெற்றோரின் வயது 60 க்கு குறைவாக இருக்கும் நிலையில் அவர்களின் அன்றாட பராமரிப்புக்களை செய்துகொள்ள முடியாத உடல் அங்கவீனமுற்றவர்களுக்கும் இந்தச் சட்டத்தின் 24 (I) ஆம் பிரிவின் கீழ் பராமரிப்பு பணம் கோர முடியும்.

முதியோர்களுக்கான பராமரிப்புச் சபையிடம் கோரிக்கை விடுப்பதற்குத் தேவையான விண்ணப்பம் பிரதேசத்தின் கிராம சேவை உத்தியோகத்தர்களிடமும் பிரதேச செயலாளர் அலுவலகத்திடம் இருந்து பெற்றுக்கொள்வதற்கான வசதிகள் முதியோர்களுக்கான தேசிய செயலகத்தின் மூலம் ஏற்படுத்தப்பட்டுள்ளது.

ஆனால் இந்த சபைக்கு குடும்ப பிணக்குகள், காணிப் பிணக்குகள் அல்லது சொத்து சம்பந்தமாக குடும்பங்களுக்கிடையிலுள்ள பிணக்குகள் போன்றவைகளை தீர்த்து வைக்கும் அதிகாரம் இந்தம் இச் சட்டத்தின் கீழ் இல்லை.

இந்த பராமரிப்புச் சபையினால் வழங்கப்படுகின்ற ஏதேனும் பராமரிப்புப் பணம் செலுத்துதல் சம்பந்தமான உத்தரவு ஒன்றை எந்தப் பிள்ளையினாலும் செய்யாதிருக்கும்போது சட்டத்தின் 32 ஆவது பிரிவின் பிரகாரம் சபைக்கு அந்த தீர்மானத்தை அமுறப்படுத்துவதற்காக நீதவான் நீதிமன்றத்திற்கு சாட்ட முடியும். அதன்போது நீதவானுக்கு அந்த உத்தரவை பராமரிப்பு கட்டளைச் சட்டத்தின் கீழ் செய்யப்பட்ட கட்டளை ஒன்றை செயற்படுத்தும் விதத்தில் அமுறப்படுத்தும் அதிகாரம் உண்டு.

முதியோர்களுக்கான பராமரிப்புச் சபை- 2023

2023 ஆம் வருடம் கிடைக்கப்பெற்றுள்ள முறைப்பாடுகள் - 129
தீர்ப்பு வழங்கப்பட்ட முறைப்பாடுகளின் எண்ணிக்கை - 92
தற்சமயம் பரிசீலனை செய்யப்பட்டுவரும் முறைப்பாடுகள் - 37

இடம்பெற்ற கூட்டத் தொடர்களின் எண்ணிக்கை - 51
செலவான முழுத் தொகை ரூபா. – 1,692,927.00

முதியோர்களுக்கான பராமரிப்புச் சபையின் உறுப்பினர்கள்

திருமதி கீதா த பொன்சேகா தவிசாளர்
திரு. எம்.ஜீ. புன்ஜி பண்டா செயலாளர்

சபை உறுப்பினர்கள்

1. திரு.கே.பீ.ரணவீர
2. திரு ஹேமால் வீரசிங்ஹ
3. திரு. எல்.கே.ஆரியரத்ன
4. திரு. காஞ்சன சில்வா

2023 ஆம் வருடத்தில் அனுமதிக்கப்பட்ட நிதி மற்றும் செலவினச் சுருக்கம்

திறைசேரி நிதியம்

விபரம்	அனுமதிக்கப்பட்ட ஒதுக்கீடு (ரூ.மி)	செலவு (ரூ.மி)
மீள் திருப்பம்	148.00	137.97
மூலதனம்	5.00	2.90

முதியோர் சமூகப் பாதுகாப்பு நிதியம்

விபரம்	அனுமதிக்கப்பட்ட ஒதுக்கீடு (ரூ.மி)	செலவு (ரூ.மி)
மூலதனம்	767.075	551.168

முதியோர்களுக்கான தேசிய செயலகம்
2023 டிசம்பர் 31 ஆம் திகதிய நிதி நிலவர அறிக்கை

	குறிப்பு	2023 ரூபா.	2022 ரூபா.
சொத்துக்கள்			
நடைமுறைச் சொத்துக்கள்			
பணமும் பணத்திற்குச் சமனானவையும்	02	3,576,002.44	6,360,076.11
ஏனைய வருமானம்	03	35,366.87	74,415.64
ஊழியர் முற்கொடுப்பனவு	04	-	2,500.00
சரக்குப் பொருட்கள்	05	1,842,642.50	1,832,089.65
மொத்த நடைமுறைச் சொத்துக்கள்		**5,454,011.81**	**8,269,081.40**
நடைமுறையற்ற சொத்துக்கள்.			
ஊழியர் கடன்	06	7,727,774.00	7,442,642.00
நிலையான வைப்பு	07	9,379,909.80	10,832,186.73
சொத்து தொழிற்சாலை & உபகரணங்கள்	08	145,759,969.60	119,719,624.53
மொத்த நடைமுறையற்ற சொத்துக்கள்		**162,867,653.40**	**137,994,453.26**
மொத்த சொத்துக்கள்		**168,321,665.21**	**146,263,534.66**
பொறுப்புகள்			
நடைமுறை பொறுப்புக்கள்			
ஏற்பாடுகள் மற்றும் பிற செலுத்த வேண்டியவை	09	535,248.00	852,000.00
திரண்ட செலவுகள்	10	304,382.71	375,934.48
பொது வைப்புக்கள்	11	1,839,811.71	2,010,391.91
மொத்த நடைமுறை பொறுப்புக்கள்		**2,679,442.42**	**3,238,326.39**
நடைமுறையற்ற பொறுப்புக்கள்			
ஊழியர் நலன்புரி (நன்கொடை)	12	37,788,192.50	34,880,630.00
மொத்த நடைமுறையற்ற பொறுப்புக்கள்		**37,788,192.50**	**34,880,630.00**
மொத்த பொறுப்புக்கள்		**40,467,634.92**	**38,118,956.39**
மொத்த நிகரச் சொத்துக்கள்		**127,854,030.29**	**108,144,578.27**
மொத்த சொத்துக்கள்/ சமமானவை			
அரசின் மூலதனப் பங்களிப்பு		109,872,031.94	109,872,031.94
மறுமதிப்பீட்டு இருப்பு		76,335,379.28	40,822,197.28
திரண்ட மேலதிகம் / (பற்றாக்குறை)		(58,353,380.93)	(42,549,650.95)
மொத்த நிகரச் சொத்துக்கள் /சமமானவை		**127,854,030.29**	**108,144,578.27**

இந்த நிதிநிலவர அறிக்கைகள் இலங்கையின் அரச பிரிவின் கணக்கியல் தர நிர்ணயத்தின்படி தயாரிக்கப்படுகின்றன.

27 முதல் 30 ஆம் பக்கங்களில் காணப்படும் கணக்கியல் கொள்கைகள் மற்றும் 31 முதல் 37 ஆம் பக்கங்களில் உள்ள குறிப்புகள் இந்த நிதி நிலவர அறிக்கைகளின் கட்டாய அங்கமாகும்.

முதியோர்களுக்கான தேசிய செயலகம்

31 டிசம்பர் 2023 ஆம் திகதிய இறுதி வருடத்தின் நிதி செயல்திறன் அறிக்கை

	குறிப்பு	2023		2022	
		வரவு செலவு ரூபா.	உண்மையான ரூபா.	வரவு செலவு ரூபா.	உண்மையான ரூபா.
வருமானம்					
அரச மானியம் - மீண்டும்	13	143,776,000.00	137,970,000.00	182,500,000.00	158,360,000.00
அரச மானியம் -மூலதனம்	14	5,000,000.00	2,900,000.00	5,000,000.00	2,000,000.00
ஏனைய வருமானம்	15	-	1,739,863.17	-	1,809,058.71
மொத்த வருமானம்		**148,776,000.00**	**142,609,863.17**	**187,500,000.00**	**162,169,058.71**
செலவுகள்					
முதியோர் நலன்புரி நிகழ்ச்சித் திட்டங்கள்	16	(18,100,000.00)	(16,953,161.44)	(26,840,000.00)	(20,474,498.91)
சர்வதேச முதியோர் தினம்		-	(2,912,911.75)	-	-
தனிப்பட்ட ஊதியங்கள்	17	(88,776,000.00)	(85,970,620.66)	(118,535,000.00)	(101,771,726.86)
வழங்கப்பட்ட நன்கடைகள்		-	(3,039,897.50)	-	(2,943,972.50)
PPE மீதான தேய்மானம்	18	-	(12,364,101.43)	-	(11,136,319.55)
பிரயாணச் செலவுகள்	19	(3,280,000.00)	(3,264,046.00)	(4,785,000.00)	(3,593,953.60)
வழங்கல்கள்	20	(2,869,000.00)	(2,695,114.65)	(3,060,000.00)	(1,977,796.00)
பராமரிப்புச் செலவுகள்	21	(3,250,000.00)	(3,240,992.93)	(5,350,000.00)	(5,235,956.38)
சேவைகள்	22	(27,501,000.00)	(27,513,681.04)	(23,930,000.00)	(23,081,473.38)
கணக்காய்வுக் கொடுப்பனவு		-	(694,788.00)	-	(576,000.00)
மூலதனச் சொத்துக்க ளின் புனரமைப்பு	23	-	-	(700,000.00)	(612,378,89)
பயிற்சிகள் மற்றும் திறன் விருத்தி		(2,100,000.00)	-	(1,000,000.00)	(115,000.00)
மொத்த செலவுகள்		**(145,876,000.00)**	**(158,649,315.40)**	**(184,200,000.00)**	**(171,519,076.07)**
வருடத்திற்கான மேலதிகம் /(பற்றாக்குறை).		**-**	**(16,039,452.23)**	**-**	**(9,350,017.36)**

முதியோர்களுக்கான தேசிய செயலகம்

31 டிசம்பர் 2023 ஆம் திகதிய இறுதி வருட நிறைவேற்று அறிக்கையின் மாற்றங்கள்

விபரம்	அரச மூலதனப் பங்களிப்பு ரூபா.	மறுமதிப்பீட்டு இருப்பு ரூபா	திரண்ட மேலதிகம் ரூபா
31 டிசம்பர் 2021 ஆம் வருட இருப்பு	**109,872,031.94**	**14,203,010.28**	**(33,754,724.67)**
PPE இன் மறு மதிப்பீடு	-	26,619,187.00	-
கடந்த வருடங்களின் மீள்திருப்பம் (அதிக கட்டணம்)	-	-	555,091.08
வருடத்திற்கான அதிகரிப்பு /பற்றாக்குறை	-	-	(9,350,017.36)
31 டிசம்பர் 2022 ஆம் வருடத்தின் இருப்பு	**109,872,031.94**	**40,822,197.28**	**(42,549,650.95)**
PPE இன் மறு மதிப்பீடு	-	35,513,182.00	-
கடந்த வருடங்களின் மீள்திருப்பம் (அதிக கட்டணம்)	-	-	235,722.25
வருடத்திற்கான அதிகரிப்பு /பற்றாக்குறை	-	-	(16,039,452.23)
31 டிசம்பர் 2023 ஆம் வருடத்தின் இருப்பு	**109,872,031.94**	**76,335,379.28**	**(58,353,380.93)**

முதியோர்களுக்கான தேசிய செயலகம்

31 டிசம்பர் 2023 ஆம் திகதிய நிதிப்பாய்ச்சல் கூற்று

	2023 ரூபா	2022 ரூபா
வரி விதிப்புக்கு முன் அதிகரிப்பு/ / (பற்றாக்குறை).	**(16,039,452.23)**	**(9,350,017.36)**
இணக்கம்		
சொத்து,தொழிற்சாலை மற்றும் உபகரணங்கள் மீதான தேய்மானம்	12,364,101.43	11,136,319.55
ஒதுக்கீடு/(திரும்பல்) நன்கொடை	3,039,897.50	2,943,972.50
வருட காலப்பகுதியின் இணக்கம்	235,722.25	555,091.08
நிகர பண வரவு / (காசுப் பாய்ச்சல்) பணி மூலதனம் மாற்றத்திற்கு முன்	**(399,731.05)**	**5,285,365.77**
அதிகரிப்பு/ முதலீட்டில் குறைதல் (நிலையான வைப்பு)	1,452,276.93	(1,134,857.41)
சரக்குப் பொருள்களின் குறைதல்/அதிகரிக்கு	(10,552.85)	(760,272.75)
அதிகரிப்பு/ ஊழியர் கடன் நிதி குறைதல்	(285,132.00)	(169,515.00)
(அதிகரிப்பு)/ ஊழியர் முற்பணத்தின் குறைதல்	2,500.00	-
(அதிகரிப்பு)/ ஏனைய வருமானங்களின் குறைதல்	39,048.77	(38,283.13)
ஒதுக்கீடு மற்றும் ஏனைய வழங்கல்களின் அதிகரிப்பு / (குறைதல்)	(316,752.00)	576,000.00
பொது வைப்பின் அதிகரிப்பு/ (குறைதல்)	(170,580.20)	(3,395,704.42)
திரண்ட செலவினங்களில் அதிகரிப்பு/(குறைவு)	(71,551.77)	(268,926.85)
நிதிசார் செயற்பாடுகளினூடான தேறிய காசுப் பாய்ச்சல்	**239,525.83**	**93,806.21**
நன்கொடை செலுத்தப்பட்டது	(132,335.00)	(128,010.00)
செயற்பாட்டு நடவடிக்கைகளிலிருந்து நிகர பண வரவு / (காசுப் பாய்ச்சல்).	**107,190.83**	**(34,203.79)**
முதலீட்டுச் செயற்பாடுகளினூடான தேறிய காசுப் பாய்ச்சல்		
சொத்துக்கள், எந்திப்பொறிகள் மற்றும் பொருத்துதல்களைக் கொள்வனவு செய்தல்.	(2,891,264.50)	(1,268,020.00)
முதலீட்டு நடவடிக்கைகளில் இருந்து நிகர பண வரவு / (காசுப் பாய்ச்சல்).	**(2,891,264.50)**	**(1,268,020.00)**
நிதிசார் செயற்பாடுகளினூடான காசுப் பாய்ச்சல்		
நிதி நடவடிக்கைகளில் இருந்து நிகர பண வரவு/ (காசுப்பாயச்சல்)	**-**	**-**
நிதி மற்றும் நிதிசார் இணக்கம் நிகர (அதிகரிப்பு/குறைதல்)	(2,784,073.67)	(1,302,223.79)
வருட ஆரம்பத்திலிருந்த நிதி மற்றும் நிதிசார் காலப்பகுதி ஆரம்பத்திலிருந்த நிதி மற்றும் நிதிசார் இணக்கம்	6,360,076.11	7,662,299.90
வருட இறுதியின் நிதி மற்றும் நிதிசார் இணக்கம்	**3,576,002.44**	**6,360,076.11**
நிதி மற்றும் நிதிசார் பாய்ச்சலின் தேறல் அதிகரித்தல்		
வருட இறுதியிலிருந்த நிதி மற்றும் நிதிசார் பாய்ச்சல்.	**3,576,002.44**	**6,360,076.11**

முதியோர்களுக்கான தேசிய செயலகம்

2023 டிசம்பர் 31 ஆம் திகதியுடன் முடிவடைந்த ஆண்டிற்கான நிதி நிலவர அறிக்கைகள் தொடர்பான குறிப்புக்கள்.

1. அமைவிடமும், சட்ட அடிப்படையும்.

முதியோர்களுக்கான தேசிய செயலகம் தாபிக்கப்பட்டிருப்பது 2011 ஆம் ஆண்டின் 05 ஆம் இலக்கத்தையுடைய சட்டத்தின் மூலம் திருத்தியமைக்கப்பட்ட 2000 ஆம் இலக்க 09 ஆம் இலக்க முதியோர்களின் உரிமைகளைப் பாதுகாக்கும் சட்டத்தின் கீழாகும். அதற்கமைய முதியோர்களுக்கான தேசிய செயலகம் சட்ட ரீதியான நிறுவனம் ஒன்றாக உறுவாக்கப்பட்டுள்ளது. முதியோர்களுக்கான தேசிய செயலக (NSE) தலைமை அலுவலகம் மற்றும் பிரதான சேவை வழங்கள் நிறுவனம் அமைந்திருப்பது, இலங்கையின் பத்தரமுல்லை பிரதேசத்தில் செத்சிறிபாயவின் கட்டம் 2 இன், இரண்டாம் மாடியில் D எனும் கட்டிடப் பிரிவிலாகும்.

1.1 பிரதான செயற்பாடுகளும் வழிநடாத்தலின் தன்மைகளும்.

முதியோர்களுக்கான தேசிய செயலகம் என்பது இலங்கையில் 60 வயதுக்கு மேற்பட்ட முதியோர் நபர்களின் நலன்கள்/ நலன்புரி தொடர்பான திட்டங்களைச் செயற்படுத்துவதனை முதன்மையாகக் கொண்டமைந்தும் மற்றும் தேசிய மட்ட நிருவாகத்தைக் கொண்ட அரச நிறுவனம் ஒன்றாகும்.

1.2 தயாரிப்புச் செய்வதற்கான அடிப்படை

1.2.1 இணக்க அறிக்கை

முதியோர்களுக்கான தேசிய செயலகத்தின் நிதி அறிக்கைகளில் உள்ளடக்கப்பட்டிருப்பது நிதி செயல்திறன் அறிக்கை, நிதி நிலவர அறிக்கை, நிதிப் பாய்ச்சல் மாற்ற அறிக்கை, பணப் புழக்க அறிக்கை மற்றும் நிதி அறிக்கை ஆகியவைகளாகும். இந்த நிதி நிலவர அறிக்கைகள் இலங்கை பட்டய கணக்காளர்கள் நிறுவனம் (ICASL) மற்றும் நிதி அமைச்சுடன் ஒன்றிணைந்த இலங்கை பொதுத் துறை கணக்கியல் தர நிர்ணயம் (SLPSAS) மற்றும் 2000 ஆம் ஆண்டின் 09 ஆம் இலக்கத்தையுடைய முதியோர்களின் உரிமைகளைப் பாதுகாப்பதற்கான சட்டத்தின் IV ஆம் பகுதியில் - காணப்படும் தேவைகளுக்கு அமைவாகும்.

1.2.2 அளவீட்டின் அடிப்படை

இந்த நிதி அறிக்கைகள் வரலாற்று செலவு சாசனத்தை அடிப்படையாகக் கொண்டவை. இந்த கணக்குகளை பாதிக்கும் பணவீக்க காரணிகள் மாற்றப்படவில்லை. பொருத்தமான தீர்மானக் கொள்கைகள் பின்வரும் குறிப்புகளில் விளக்கப்பட்டுள்ளன.

1.2.3 நேர்மை

முதியோர்களுக்கான தேசிய செயலகம் எதிர்வரும் காலங்களில் அதன் செயல்பாடுகளைத் தொடர போதுமான ஆதாரங்களைக் கொண்டிருப்பதாக தேசிய சபை உறுப்பினர்கள் திருப்தி அடைந்துள்ளனர். அதன்படி, தொடர்புடைய ஒருமைப்பாட்டின் அடிப்படையில் நிதி அறிக்கைகள் தயாரிக்கப்படுகின்றன.

1.3 சிறப்பான கணக்கியல் கொள்கைச் சுருக்கம்.

குறிப்பிடப்படாத எல்லா சந்தர்ப்பங்களின்போதும் இக் கணக்கியல் கொள்கைகள் இந் நிதிக் கூற்றுக்களில் குறிப்பிட்டுள்ள எல்லா வருடங்களுக்கும் ஒரே மாதிரியாக ஒத்தமையுமாறு பயன்படுத்தப்பட்டுள்ளது.

அ) வெளிநாட்டு நிதிக் கொடுக்கல் வாங்கள்.

இந் நிதிக் கூற்று இலங்கை ரூபாக்களினால் சமர்ப்பிக்கப்பட்டிருப்பதுடன் அது முதியோர்களுக்கான தேசிய (தலைமைக் காரியாலயம்) செயலகத்தின் நடைமுறைப் பணமாகும். வெளிநாட்டுப் பணக் கொடுக்கல் வாங்கல்கள் முதலில் குறிப்பிடப்படுவது, கொடுக்கல் வாங்கல் தினத்தில் நிலவுகின்ற நடைமுறைப் பண விகிதத்திலேயாகும்.

ஆ) சொத்துக்கள், நியதிகள், மற்றும் உபகரணங்கள்.

எல்லாச் சொத்துக்கள், இயந்திரங்கள் மற்றும் உபகரணங்கள் வரை குறிப்பிடப்பட்டிருப்பது, திரட்டிய தேய்வுகளின் கழிக்கப்பட்ட பெறுமதிகள் சேதமேட்பட்டுள்ள நட்டத் தொகை என்பன கழிக்கப்பட்டுள்ளவாறேயாகும்.

பிற்காலச் செயற்பாடுகள்

பிரதான பரிசீலனை மற்றும் புதுப்பித்தல் செலவுகள் உட்பட வெவ்வேறாக கணக்குப் பதியப்பட்டுள்ள சொத்துக்கள், முழு இயந்திரங்கள் உபகரணங்களின் அலகு ஒன்றின் பழுதுபார்ப்பதற்கு மேற்கொள்ளும் செலவு மூலதனமாக்கலாகும். ஏனைய பிற்காலச் செலவுகள் மற்றும் கருவிகள், உபகரணங்களின் அலகுகளின் உள்ளகங்கள் என்பவற்றில் எதிர்காலப் பொருளாதார பிரதி பலன்களை அதிகப்படித்தியபோது மாத்திரமே. ஏனைய எல்லாச் செலவுகளும் நிதி செயற்பாட்டு அடைவு வெளிப்பாட்டின்போது மேற்கொள்ளப்பட்ட செலவுகளாக இனங்காணப்பட்டுள்ளது. சொத்துக்களின் மதிப்பிடப்பட்ட பொருளாதார ரீதியாக பயனுள்ள ஆயுட் காலத்தின் அடிப்படையில் அமையும்போது, வருடம் ஒன்றுக்குப் பின்வரும் வீதத்தைப் பயன்படுத்தி எளிய நேர்கோட்டு வரைவு முறையின் அடிப்படையில் தேய்வு கணிக்கப்படுகின்றது. கொள்வனவு செய்யும் வருடத்திற்காக இதைவிட அதிகமாக தேய்வு வீதம் கணிக்கப்பட்டதுடன், அகற்றுவதற்காக தேய்வு கணிப்பிடப்படவில்லை

- கட்டிடங்கள் 4%
- மோட்டார் வாகனம் 10%
- மரத் தளபாடங்களும், அலுவலக உபகரணங்களும் 15%
- கருவிகள், இயந்திரங்கள், உபகரணங்கள் 20%

ஒவ்வொரு நிதி ஆண்டுகளினதும் ஆரம்பத்திலிருந்து சொத்துக்களின் பயனுள்ள ஆயுட்காலம் மீளாய்வு செய்யப்படும். எதிர்பார்ப்புக்கள் முன்னைய மதிப்பீடுகளை விட வித்தியாசப்படுமாயின், அவ்வாறான வித்தியாசங்களை ஆய்வு செய்வதற்காக மாற்றங்கள் மேற்கொள்ளப்படும்.

அவமதிப்பு

நிகழ்வுகள் அல்லது நிகழ்வுகளின் மாற்றங்கள் மூலம் ஆரம்ப பெறுமதியை மீள அறவிட முடியாத எல்லா சந்தர்ப்பங்களின்போதும், குறை மதிப்புக்காக அவமதிப்புக்காக சொத்துக்கள், இயந்திரங்கள், கருவிகள் மற்றும் உபகரணங்கள் என்பவற்றின் ஆரம்பப் பெறுமதி மீளாய்வு செய்யப்படும்.சொத்து ஒன்றின் முதல் பெருமதி, எதிர்பார்க்கப்படுகின்றதும், மீள அறவிட முடிகின்றதுமான பெறுமானத்தைவிட அதிக பெறுமானத்தைவிட கொண்டதாக இருக்கும். சந்தர்ப்பத்தில் உரிய சொத்தின் முதல் பெருமதியை உடனடியாக சொத்தின் எதிர்பார்க்கப்படுகின்றதும், மீள அறவிட முடிகின்றதுமான தொகை வரை குறைக்கப்படும். ஒரே சொத்தின் புத்தகப் பெறுமதி பின்வருமாறு உள்ளது.

(இ) முதலீடு

இலங்கையின் அரச வங்கிகளில் உள்ள நிலையான பணத்தின் மூலம் இந்த முதலீடு வைப்பு மேற்கொள்ளப்படுகின்றது. இந் நிலையான வைப்புக்கள் பெறுமதிக்கு அமைய கணக்கு பதியப்படும். இங்கு சேர்க்கப்பட்ட வட்டி, நிதி நிலைமைக் கூற்றில் திகதிக்கு குறிப்பிடப்பட்டிருப்பது கிடைக்க வேண்டிய வட்டியாகும்.

(ஈ) **சரக்குப் (பொருள் பதிவு) INVENTORY**

சரக்குப் பொருள் மொத்தம் அடங்கியிருப்பது, காகிதாதிகள், மொத்தம் மற்றும் அலுவலககங்களின் வேண்டுதல்களின் உள்ளடக்கியேயாகும். இவை செலவுகளாகவே பதியப்பட்டுள்ளது.

(உ) அறவிடப்பட வேண்டிய பணம்.

இங்கு அறவிடப்பட வேண்டிய பெறுமானங்கள் குறிப்பிடப்பட்டிருப்பது ஆரம்ப மதிப்பீட்டுப் பெறுமதிகளுக்கே ஆகும். கடன் பெற்றோர் முன்னோக்கிச் செல்கின்ற அடிப்படையில் மீளாய்வு செய்யப்படும். அறவிட முடியாக் கடன்கள் இனங்காணப்பட்ட ஆண்டிலேயே நீக்கப்படும்.

(ஊ) பணம் மற்றும் பணத்துக்குச் சமனானவை

நிதி நடைமுறை கூற்றின் நோக்கங்களுக்காக பணம் மற்றும் பணத்திற்கு சமமானவைக்கு உட்படுவது வங்கியில் உள்ள பணம், கையிறுப்புப் பணம் மற்றும் மூன்று மாதத்தை விட குறைந்த கால முதிர்ச்சியுடைய வங்கிகளில் வைப்புச் செய்துள்ள நிலையான வைப்புக்கள் என்பனவாகும்.

(எ) கடப்பாடுகளும் நிதி ஒதுக்கீடுகளும்.

வேண்டுதல்/ கோரல்களுக்கு அமைய செலுத்த வேண்டிய அல்லது நிதி நிலைமை கூற்றில் திகதியினால் வருடம் ஒன்றினுள் செலுத்தப்பட வேண்டிய கடன் அல்லது பொறுப்புகள் நிதி நிலைமை கூற்றில் நடமாடும் கடப்பாடுகள் என வகைப்படுத்தப்பட்டுள்ளது. நிதி நிலைமைக் கூற்றில் திகதியினால் வருடம் ஒன்றுக்கு பின்னர் செலுத்தப்பட வேண்டிய மீதியில் குறிப்பிடப்பட்டிருப்பது நிலையான (நடமாடாத) கடப்பாடாகவே ஆகும். தெரிந்துள்ள அனைத்துக் கடப்பாடுகளும் இந் நிதிக் கூற்றை தயாரிக்கும் போது கணக்குப் பதியப்பட்டு கடந்தகால நிகழ்வுகளின் பெறுபேறு ஒன்றாக முதியோர்களுக்கான தேசிய செயலகத்திற்கு சட்ட ரீதியாக அல்லது உடன்பாட்டு ரீதியான பிணைப்பு ஒன்று உள்ளபோது கடப்பாடுகளுக்காக நிதி ஒதுக்கீடுகளை இனங்கண்டு கொண்டுள்ளதுடன் கடப்பாட்டை செலுத்துவதற்காக பொருளாதார பிரதிபலன்கள் வெளியே மிதந்து செல்வது அவசியமாகின்றது.

(ஏ) ஊழியர் பிரதிபலன்

பங்களிப்பு பணத் திட்டத்தை வரைவிலக்கணப்படுத்துதல்.

பங்களிப்புப் பணத் திட்டத்தின் கடப்பாடுகள் வருமான் கூற்றில் செலவழிக்க வேண்டிய செலவுகளாக இனங்காணப்படும். தேசிய செயலகத்தின் அனைத்துப் பணிக் குழுவினர்களதும் ஊழியர் சேமலாப நிதி, மற்றும் ஊழியர் நம்பிக்கை நிதியின் அங்கத்தவர்களாவதுடன் இந் நிதிக்காக தேசிய செயலகம் 12% மற்றும் ஊழியர் நம்பிக்கை நிதிக்காக ஊழியர்களிடம் இருந்து அவர்களின் மொத்த சம்பளத்தில் 3% வீதம் ஆகுமாறு பங்களிப்பு வழங்குவர்.

(ஐ) வருமானங்களை இனங்காணல்.

i. இலங்கை அரசின் பங்களிப்பு

இலங்கை அரசின் பங்களிப்பை இனங்கண்டு இருப்பது, குவித்தல் முறையை அடிப்படையாகக் கொண்டே ஆகும். தேசிய செயலகத்தின் செலவுகளை குறை நிரப்புச் செய்வதன் அடிப்படையில் அவை மீண்டு வரும் பங்களிப்பு மற்றும் மூலதனப் பங்களிப்பு எனப் பிரிக்கப்பட்டுள்ளது

ii. வட்டி வருமானம்.

வட்டி வருமானக் கணக்குப் பதியப்படுவதும் பணக் குவிப்பு அடிப்படையிலேயே ஆகும்.

(ஒ) மூலதனச் செலவுகளை இனங்காணல்.

உடமையாக்கிக் கொள்வதற்காக செய்யும் செலவுகள், நிலையான தன்மையைக் கொண்ட சொத்துக்களை விரிவுபடுத்தல் அல்லது மேம்படுத்தல், சேவைகளைச் மேற்கொண்டு செல்வதற்காக ஆயினும் நிறுவனத்தின் உழைப்புக் கொள்ளலவை அதிகரிப்பதற்காக மேற்கொள்ளப்டுகின்ற எல்லாச் செலவுகளும் மூலதனச் செலவுகளாகக் கருதப்படும்.

02 பணமும் பணத்திற்குச் சமமானவையும்

	2023	2022
கணக்கு இலக்கம் **5234881** பண இருப்பு	3,341,327.70	6,137,004.81
கணக்கு இலக்கம் **9179076** பண இருப்பு	234,674.74	223,071.30
மொத்தம்	**3,576,002.44**	**6,360,076.11**

03 ஏனைய வருமானம்

	2023	2022
நிலையான வைப்பின் வட்டி	35,366.87	74,415.64

04 ஊழியர் முற்பணம்

	2023	2022
திருவிழா முற்பணம்	-	2,500.00

05 சரக்குகள் (அட்டவணை எண்.01ஐப் பார்க்கவும்)

06 ஊழியர் கடன்

	2023	2022
ஆரம்ப இருப்பு	**7,442,642.00**	**7,273,127.00**
வருடத்தில் வழங்கப்பட்ட கடன்	2,556,610.00	2,278,150.00
கழித்தல்: வருடத்தில் பெறப்பட்ட தவணைகள்	(2,271,478.00)	(2,108,635.00)
மொத்தம் (இலக்கம் 02 இப் பார்க்கவும்	**7,727,774.00**	**7,442,642.00**

07 நிலையான வைப்புக்கள்

வங்கி	கணக்கு இலக்கம்	2023	2022
இலங்கை வங்கி	92051039	4,379,909.80	10,832,186.73
இலங்கை வங்கி	92051070	5,000,000.00	
மொத்தம்		**9,379,909.80**	**10,832,186.73**

08 சொத்துக்கள்,தொழிற்சலை மற்றும் உபகணரங்கள்

செலவு - 2023					
விபரம்	**ஆரம்ப இருப்பு**	**மேலதிகம்**	**மறு-மதிப்பு**	**அகற்றுதல்**	**இறுதி இருப்பு**
காணி	38,400,000.00	-	29,650,000.00	(20,400,000.00)	47,650,000.00
கட்டடங்கள்	50,880,552.92	-	33,250,000.00	(16,122,000.00)	68,008,552.92
வாகானம்	36,270,000.00	-	-	-	36,270,000.00
தளபாடம் மற்றும் அலுவலக உபகரணங்கள்	15,287,804.73	1,040,264.50	4,188,902.00	(3,780,315.52)	16,736,655.71
தொழிற்சாலை மற்றும் இயந்திரங்கள்	16,849,712.50	1,851,000.00	1,077,000.00	(2,036,014.00)	17,741,698.50
	157,688,070.15	**2,891,264.50**	**68,165,902.00**	**(42,338,329.52)**	**186,406,907.13**

தேய்மானம் - 2023				
விபரம்	**ஆரம்ப இருப்பு**	**மறு-மதிப்பு**	**அகற்றுதல்**	**இறுதி இருப்பு**
கட்டடங்கள்	11,996,584.33	2,720,342.12	(3,869,280.00)	10,847,646.45
வாகானம்	8,630,375.00	3,627,000.00	-	12,257,375.00
தளபாடம் மற்றும் அலுவலக உபகரணங்கள்	6,922,273.14	2,468,419.61	(3,780,315.52)	5,610,377.23
தொழிற்சாலை மற்றும் இயந்திரங்கள்	10,419,213.15	3,548,339.70	(2,036,014.00)	11,931,538.85
	37,968,445.62	**12,364,101.43**	**(9,685,609.52)**	**40,646,937.53**

விபரம்	ஆரம்ப இருப்பு	மேலதிகம்	மறு-மதிப்பு	அகற்றுதல்	இறுதி இருப்பு
காணி	38,400,000.00	-	-	-	38,400,000.00
கட்டடங்கள்	50,880,552.92	-	-	-	50,880,552.92
வாகானம்	29,476,250.00	-	20,300,000.00	(13,506,250.00)	36,270,000.00
தளபாடம் மற்றும் அலுவலக உபகரணங்கள்	11,559,040.59	-	8,232,312.00	(4,503,547.86)	15,287,804.73
தொழிற்சாலை மற்றும் இயந்திரங்கள்	15,471,725.00	1,268,020.00	290,000.00	(180,032.50)	16,849,712.50
	145,787,568.51	**1,268,020.00**	**28,822,312.00**	**(18,189,830.36)**	**157,688,070.15**

தேய்மானம் - 2022				
விபரம்	ஆரம்ப இருப்பு	மறு-மதிப்பு	அகற்றுதல்	இறுதி இருப்பு
கட்டடங்கள்	9,961,362.22	2,035,222.12	-	11,996,584.33
வாகானம்	16,306,500.00	3,627,000.00	(11,303,125.00)	8,630,375.00
தளபாடம் மற்றும் அலுவலக உபகரணங்கள்	9,321,666.06	2,104,154.93	(4,503,547.86)	6,922,273.14
தொழிற்சாலை மற்றும் இயந்திரங்கள்	7,229,303.15	3,369,942.50	(180,032.50)	10,419,213.15
	42,818,831.43	**11,136,319.55**	**(15,986,705.36)**	**37,968,445.62**

09 ஒதுக்கீடு மற்றும் ஏனைய கட்டணம் செலுத்துதல்

	2023	2022
ஆரம்ப இருப்பு	**852,000.00**	**276,000.00**
கழித்தல் கட்டணம் செலுத்துதல்	(1,011,540.00)	-
வருடத்தின் ஒதுக்கீடு	694,788.00	576,000.00
இறுதி இருப்பு	**535,248.00**	**852,000.00**

10 திரட்டப்பட்ட செலவுகள்

	2023	**2022**
மாலிகாதென்ன முதியோர் இல்ல பராமரிப்பு	944.00	-
பணியாளர் செலவு	34,475.00	23,131.00
பிரயாணச் செலவுகள்	1,700.00	173,105.00
சேவைகள்	267,263.71	179,698.48
மொத்தம்	**304,382.71**	**375,934.48**

11 பொது வைப்புக்கள்

	2023	**2022**
ஆரம்ப இருப்பு	**2,010,391.91**	**5,406,096.33**
மொத்த பற்றுச் சீட்டுக்கள்	12,420,610.29	872,793.15
	14,431,002.20	**6,278,889.48**
கழித்தல்: கொடுப்பனவுகள்	(12,591,190.49)	(4,268,497.57)
இறுதி இருப்பு	**1,839,811.71**	**2,010,391.91**

12 ஊழியர் நலன்புரி (நன்கொடைகள்)

	2023	**2022**
ஆரம்ப இருப்பு	**34,880,630.00**	**32,064,667.50**
குறைவு ஓய்வூதிய ஊழியர்களுக்கானகொடுப்பனவு	(132,335.00)	(128,010.00)
கடந்த வருடத்தின் ஒதுக்கீடு	3,039,897.50	2,943,972.50
இறுதி இருப்பு இலக்கம் 03 ஐப் பார்க்கவும்	**37,788,192.50**	**34,880,630.00**

13 அரசு மானியம் - திருப்பம்

	2023	**2022**
தனிப்பட்ட ஊதியங்கள்	85,200,000.00	101,340,000.00
நிறுவனச் செலவு	35,350,000.00	30,180,000.00
முதியோர் நலன்புரித் திட்டங்கள்	17,420,000.00	26,840,000.00
மொத்தம்	**137,970,000.00**	**158,360,000.00**

14 அரச வழங்கல்- மூலதனம்

	2023	2022
பொது நிறுவனங்கள்	2,000,000.00	2,900,000.00

15 ஏனைய வருமானம்

	2023	2022
நிலையான வைப்பின் மீதான வட்டி	1,421,586.05	1,173,140.54
ஏழியர் கடன் மீதான வட்டி	296,735.44	302,334.37
விசேட முற்பணத்தின் மீதான வட்டி	2,216.68	2,348.80
அகற்றப்பட்டபொருட்கள்	15,475.00	326,610.00
வாகன உபயோகத்திற்கான வாடகை	3,850.00	4,200.00
வேறு	-	425.00
மொத்தம்	**1,739,863.17**	**1,809,058.71**

16 முதியோர் நலன்புரி நிகழ்ச்சித் திட்டங்கள்

	2023	2022
முதியோர் சங்கங்களை வலுவூட்டுதல்	386,795.00	1,327,567.50
பயிற்சிகள் மற்றும் முதுமை தொடர்பான விழிப்புணர்வு	2,643,103.00	482,700.00
சிறப்புரிமை சேவைகளை அங்கீகரித்து வழங்க முதியோர் அடையாள அட்டைகளை வழங்குதல்	900,830.69	2,155,168.00
மாலிகாதென்ன முதியோர் இல்லப் பராமரிப்பு	1,788,765.50	1,539,973.28
முதியோர்களுக்கு சுய-தொழில் உதவி	-	5,220,493.00
முதியோர்களுக்கு சட்ட உதவிகளை வழங்குதல்	3,105,448.25	2,976,272.00
நிர்வாகம், கண்காணிப்பு மற்றும் மதிப்பீடு	7,943,854.50	5,153,057.29
ஊடகம் மற்றும் வெளியீடு	143,290.00	1,373,125.84
சர்வதேச முதியோர் தினம்	-	178,942.00
ஏனைய செலவுகள்	41,074.50	67,200.00
மொத்தம்	**16,953,161.44**	**20,474,498.91**

17 தனிப்பட்ட கொடுப்பனவுகள்

	2023	2022
சம்பளம் மற்றும் ஊதியம்	54,860,177.07	65,068,147.51
மேலதிக் கொடுப்பனவு மற்றும் விடுமுறைக் கொடுப்பனவு	631,963.81	675,456.41
பிறகொடுப்பனவுகள்	20,809,658.28	26,290,686.28
EPF பங்களிப்பு	7,735,057.21	7,789,949.30
ETF பங்களிப்பு	1,933,764.29	1,947,487.36
மொத்தம்	**85,970,620.66**	**101,771,726.86**

18 தேய்மானம் -சொத்து, பொருள் மற்றும் உபகரணங்கள்

	2023	2022
கட்டடங்கள்	2,720,342.12	2,035,222.12
வாகணங்கள்	3,627,000.00	3,627,000.00
தளபாடங்கள் மற்றும் அலுவலக உபகரணங்கள்	2,468,419.61	2,104,154.93
தொழிற்சாலை மற்றும் இயந்திரங்கள்	3,548,339.70	3,369,942.50
மொத்தம்	**12,364,101.43**	**11,136,319.55**

19 போக்குவரத்துச் செலவுகள்

	2023	2022
தேசிய/ உள்நாட்டு	3,185,086.00	2,811,013.00
சர்வதேச	78,960.00	782,940.60
மொத்தம்	**3,264,046.00**	**3,593,953.60**

20 வழங்கல்கள்

	2023	2022
எழுது கருவிகள் மற்றும் அலுவலகத் தேவைகள்	1,002,900.15	1,007,815.25
எரிபொருள்	1,568,429.00	850,485.00
உணவு மற்றும் சீருடைகள்	24,000.00	20,000.00
வேறு	99,785.50	99,495.75
மொத்தம்	**2,695,114.65**	**1,977,796.00**

21 பராமரிப்பு செலவு

	2023	2022
வாகணங்கள்	2,445,261.58	4,447,281.73
தொழிற்சாலை மற்றும் இயந்திரங்கள்	795,731.35	788,674.65
மொத்தம்	**3,240,992.93**	**5,235,956.38**

22 சேவைகள்

	2023	2022
போக்குவரத்து	665,913.00	626,008.00
தபால் மற்றும் தொலைத் தொடர்பால்	1,338,367.75	1,039,869.61
மின்சாரம் மற்றும் நீர் கட்டணம்	1,305,156.99	1,221,878.24
வாடகை	23,820,959.30	19,394,821.82
ஏனையவைகள்	383,284.00	798,895.71
மொத்தம்	**27,513,681.04**	**23,081,473.38**

23 மூலதனச் சொத்துக்களின் புனரமைப்பு

	2023	2022
புனரமைப்புச் செலவுகள்- கதிர்காம்ம் சுற்றுலா விடுவதி	-	612,378.89
மொத்தம்	**-**	**612,378.89**

24 வரிவிதிப்பு

நிதி நிலவர அறிக்கையின் திகதிகளில் வரிக் கடன்கள் எதுவும் இல்லை.

25 மூலதனப் பொறுப்புக்கள்

நிதி நிலவர அறிக்கையின் திகதிகளில் எந்த மூலதனப் பெறுப்புக்களும் காணப்படவில்லை

26 தொடர்புடைய கட்சி பரிவர்த்தனைகள்

நிதி நிலவர அறிக்கையின் திகதியில் தொடர்புடைய கட்சி பரிவர்த்தனைகள் எதுவும் இல்லை.

27 இடைவிடாத பொறுப்புகள்

நிதி நிலை திகதியின் அறிக்கையில் எந்தவிதமான பொறுப்புகளும் இல்லை.

28 நிதி நிலவர அறிக்கையின் பின்னர் நிகழும் நிகழ்வுகள்

நிதி நிலவர திகதியின் அறிக்கைக்குப் பிறகு எந்த நிகழ்வுகளும் ஏற்படவில்லை, அவை நிதி அறிக்கைகளில் மாற்றங்கள் அல்லது வெளிப்பாடுகள் எந்த விதத்திலும் ஏற்படவில்லை

29 ஒப்பீட்டு புள்ளி விபரங்கள்.

முன்னிலைப்படுத்தும் நோக்கத்திற்காக தேவையான இடங்களில் ஒப்பீட்டு புள்ளிவிவரங்கள் மீண்டும் வழங்கப்பட்டுள்ளன.

30 சபை உறுப்பினர்களின் பொறுப்புக்கள்

இலங்கை அரச பிரிவின் கணக்கியல் தர நிர்ணயத்திற்கமைவாக **(SLPSAS)** இந்த நிதி நிலவர அறிக்கைகளை தயாரித்து சமர்ப்பிக்க வேண்டியது சபை உறுப்பினர்களின் பொறுப்பாகும்.

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முதியோர்களுக்கான சமூக பாதுகாப்பு நிதி

2023 டிசம்பர் 31 ஆம் திகதிய நிதி நிலவர அறிக்கை

	குறிப்பு	2023 (ரூபா.)	2022 (ரூபா.)
சொத்துக்கள்			
நடைமுறைச் சொத்துக்கள்			
பணமும் பணத்திற்குச் சமனானவையும்	02	753,535.15	8,536,099.05
ரூபா.100/= கழித்துப் பெறப்பட்டவை	03	75,970,400.00	72,910,400.00
வட்டி வரவுகள்	04	252,693,268.44	344,138,871.07
நிலையான வைப்பு	05	3,546,955,640.70	2,941,701,428.24
மொத்தச் சொத்துக்கள்		**3,876,372,844.29**	**3,367,286,798.36**
நடப்பு அல்லாத சொத்துக்கள்			
வே.ந கதிர்காமம் புதிய முதியோர் இல்லம்	06	282,401,566.16	189,958,694.93
மொத்த நடப்பு-அல்லாத சொத்துக்கள்		**282,401,566.16**	**189,958,694.93**
மொத்த சொத்துக்கள்		**4,158,774,410.45**	**3,557,245,493.29**
பொறுப்புகள்			
நடைமுறை பொறுப்புக்கள்			
ஏற்பாடுகள் மற்றும் பிற செலுத்த வேண்டியவை	07	773,394.00	426,000.00
பொது வைப்புக்கள்	08	1,800.00	-
மொத்த நடைமுறை பொறுப்புக்கள்		**775,194.00**	**426,000.00**
நடைமுறை பொறுப்புக்கள் அல்லாத்து			
முதியோர் ஆவரன கெப்பகரு நிகழ்ச்சி	09	7,984.35	4,984.35
மொத்த நடைமுறை பொறுப்புக்கள்		**7,984.35**	**4,984.35**
மொத்தப் பொறுப்புக்கள்		**783,178.35**	**430,984.35**
மொத்த நிகரச் சொத்துக்கள்		**4,157,991,232.10**	**3,556,814,508.94**
மொத்த சொத்துக்கள்/ சமமானவை			
முதியோர் கொடுப்பனவிலிருந்து கழிக்கப்படும் ரூபா.100/=		3,870,225,186.00	3,372,576,500.00
திரண்ட மேலதிகம் / (பற்றாக்குறை		287,766,046.10	184,238,008.94
மொத்த நிகரச் சொத்துக்கள் /சமமானவை		**4,157,991,232.10**	**3,556,814,508.94**

இந்த நிதிநிலவர அறிக்கைகள் இலங்கையின் அரச பிரிவின் கணக்கியல் தர நிர்ணயத்தின்படி தயாரிக்கப்படுகின்றன.

43 முதல் 46 ஆம் பக்கங்களில் காணப்படும் கணக்கியல் கொள்கைகள் மற்றும் 47 முதல் 49 ஆம் பக்கங்களில் உள்ள குறிப்புகள் இந்த நிதி நிலவர அறிக்கைகளின் கட்டாய அங்கமாகும்.

முதியோர்களுக்கான சமூக பாதுகாப்பு நிதி

31 டிசம்பர் 2023 இல் முடிவடைந்த ஆண்டிற்கான நிதி செயல்திறன் அறிக்கை

	குறிப்பு	2023		2022	
		வரவு செலவு ரூபா.	உண்மையான ரூபா.	வரவு செலவு ரூபா.	உண்மையான ரூபா.
வருமானம்					
வட்டி வருமானம்	10	-	650,569,594.28	-	466,855,899.66
மொத்த வருமானம்		**-**	**650,569,594.28**	**-**	**466,855,899.66**
செலவுகள்					
மூலோபாயத் திட்ட அபிவிருத்தி		-	-	(500,000.00)	(316,100.00)
" ஆரோக்யா" நிகழ்ச்சி		(50,000,000.00)	(41,175,000.00)	(25,000,000.00)	(24,975,000.00)
முதியோர்களுக்கான செவிப்பறை உபகரணம் மற்றும் கண்வில்லை மூக்குக் கண்ணாடி		(99,820,000.00)	(68,443,930.00)	(5,430,000.00)	(5,430,000.00)
முதியோர் பராமரிப்பு நிகழ்ச்சி		(5,250,000.00)	(2,338,677.40)	(2,000,000.00)	(1,524,351.50)
“வெல்கம் விலேஜ் முதியோர் இல்ல“ பராமரிப்பு மற்றும் நிர்வாகம்		(50,000,000.00)	(24,106,500.57)	(10,000,000.00)	(9,999,272.63)
“சரண” முதியோர் இல்ல பரிபாலனம்		(240,000.00)	(240,000.00)	(220,000.00)	(220,000.00)
கதிர்கமம் முதியோர் இல்ல பரிபாலனம்		(300,000.00)	(1,078,599.00)	(500,000.00)	(408,587.00)
புதிய கதிர்காமம் முதியோர் இல்ல கட்டுமாணம்		-	(496,143.00)	-	(1,839,214.09)
கட்டுமானம் மற்றும் முதியோர் இல்ல புனர்நிர்மானம்		(60,000,000.00)	(33,496,040.92)	(100,000,000.00)	(19,005,572.33)
முதியோர் பகல்நேர மைய நிர்மானம்		(175,000,000.00)	(80,246,478.01)	(175,000,000.00)	(56,336,506.26)
“திரிய பியச” வீட்டுத் திட்டம்		(35,000,000.00)	(34,950,000.00)	(25,000,000,00)	(25,000,000.00)
“சுவபஹசு நிகழ்ச்சி”		(120,000,000.00)	(119,833,491.39)	(112,390,000.00)	(112,079,102.67)
முதியோர் ஆத்மீகச் சுற்றுலாப்		(27,000,000.00)	(27,017,246.50)	(6,500,000.00)	(6,499,680.00)

பயணத்திற்கான நிதி உதவி					
முதியோர் சங்கங்களை வலுவூட்டுதல்		(101,000,000.00)	(62,871,464.04)	(99,900,000.00)	(67,433,418.48)
முதியோர் பகல்நேர யைங்களுக்கு உபகரணங்கள் வழங்குதல்		(8,250,000.00)	(8,082,990.00)	(25,000,000.00)	(11,956,772.00)
தொற்று நிலைமைகளின்போது உதவி வழங்குதல்.		-	-	(2,000,000.00)	(459,178.00)
மாவட்ட முன்னேற்ற மீளாய்வுக் கூட்டம்		(2,370,000.00)	(1,133,312.80)	(1,300,000.00))	(336,670.00)
நிர்வாகச் செலவு		(500,000.00)	(492,866.50)	(500,000.00)	(21,874.25)
முதியோர் காப்புறுதி நிகழ்ச்சி		(7,500,000.00)	-	(150,000.00)	(86,780.00)
"மாறகஹலந்த" காணி புனர்நிர்மானம்		-	-	(734,000.00)	(733,580.80)
முதியோர்களுக்கான டிஜிட்டல் தொழில்நுட்ப அறிவு மற்றும் யோகா நிகழ்ச்சி		(27,420,000.00)	(9,788,115.25)	(750,000.00)	(596,235.00)
கிராமிய முதியோர் சங்கத்திலுள்ள பொருளாலர்களுக்கான நி/மு நிகழ்ச்சி		(10,780,000.00)	(4,608,411.75)	(700,000.00)	(637,550.00)
முதியோர்களுக்கான சுய தொழில் உதவி		(33,500,000.00)	(26,087,659.00)	-	-
முதியோர்களுக்கான நடமாடும் மருத்துவ முகாம்		(4,500,000.00)	(4,222,757.25)	-	-
இளைஞர்களுக்கான முதுமை தொடர்பான அறிவூட்டல்.		(100,000.00)	(66,171.00)	-	-
திறமையான முதியோர்களுக்கான நிதி உதவி வழங்குதல்		(45,000.00)	(45,000.00)	-	-
கணக்காய்வுக் கொடுப்பனவு		-	(347,394.00)	-	(288,000.00)
மொத்த செலவு		**(769,075,000.00)**	**(551,168,248.38)**	**(568,574,000.00)**	**(346,183,445.01)**
ஆண்டுக்கான தேறிய அதிகப்படியான / பற்றாக்குறை			**99,401,345.90**		**120,672,454.65**

முதியோர் சமூகப் பாதுகாப்பு நிதியம்

2023 டிசம்பர் 31 ஆம் திகதிய இறுதி வருடத்திற்கான நிறைவேற்று அறிக்கையின் மாற்றங்கள்.

விபரம்	முதியோர் கொடுப்பனவிலிருந்து வழிக்கப்பட்ட ரூபா. 100/= ரூபா.	திரட்டப்பட்ட அதிகரிப்பு ரூபா.
31 டிசம்பர் 2021 நிலவரப்படி இருப்பு	**2,826,152,800.00**	**62,087,410.60**
ஆண்டுக்கான ரசீதுகள்/பற்றுச் சீட்டுகள்	546,423,700.00	-
கடந்த வருடங்களின் மீள்திருப்பம் (அதிக கட்டணம்)	-	1,478,143.69
ஆண்டுக்கான அதிகரிப்பு /பற்றாக்குறை	-	120,672,454.65
31 டிசம்பர் 2022 நிலவரப்படி இருப்பு	**3,372,576,500.00**	**184,238,008.94**
ஆண்டுக்கான ரசீதுகள்/பற்றுச்சீட்டுகள்	497,648,686.00	-
கடந்த வருடங்களின் மீள்திருப்பம் (அதிக கட்டணம்)	-	4,126,691.26
கடந்த வருடங்களின் மீள்திருப்பம் (அதிக கட்டணம்)	-	99,401,345.90
31 டிசம்பர் 2023 நிலவரப்படி இருப்பு	**3,870,225,186.00**	**287,766,046.10**

முதியோர்களுக்கான சமூகப் பாதுகாப்பு நிதியம்
2023 டிசம்பர் 31 ஆம் திகதிய நிதிப்பாய்ச்சல் கூற்று

	2023 ரூபா.	2022 ரூபா.
வரிவிதிப்பு நடவடிக்கைகளின் மேலதிகம் / பற்றாக்குறை	**99,401,345.90**	**120,672,454.65**
இணக்கம்		
ஆண்டிற்கான இணக்கம்	4,126,691.26	1,478,143.69
நிகர பண வரவு / (வெளிச் செல்லும்) மூலதன மாற்றங்களுக்கு முன்	**103,528,037.16**	**122,150,598.34**
முதலீட்டு அதிகரிப்பு/(குறைதல்) (நிலையான வைப்பு)	(605,254,212.46)	(467,900,007.40)
வட்டி வரவுகளில் அதிகரிப்பு)/குறைப்பு	91,445,602.63	(285,395,752.35)
ரூபா.100/= கழித்தலின் பெறத்தக்கவை (அதிகரிப்பு)/குறைவு	(3,060,000.00)	(72,910,400.00)
ஒதுக்கீடுகள் மற்றும் பிற கொடுப்பனவுகளின் அதிகரிப்பு / (குறைதல்)	347,394.00	288,000.00
பொது வைப்புக்களின் அதிகரிப்பு / (குறைதல்)	1,800.00	-
நிகர பண வரவு / (வெளியேறுதல்) செயல்பாடுகளிலிருந்து உருவாக்கப்படுகிறது	**(412,991,378.67)**	**(703,767,561.41)**
செயல்பாட்டு நடவடிக்கைகளிலிருந்து நிகர பண வரவு / (வெளியேற்றம்).	**(412,991,378.67)**	**(703,767,561.41)**
முதலீட்டு நடவடிக்கைகளில் இருந்து பணப்புழக்கம்		
வே.இ. கதிர்காமம் புதிய முதியோர் இல்லம்	(92,442,871.23)	(189,958,694.93)
செயல்பாட்டு நடவடிக்கைகளிலிருந்து உருவாக்கப்படும் நிகர பண வரவுகள் / வெளியேற்றங்கள்	**(92,442,871.23)**	**(189,958,694.93)**
முதலீட்டு நடவடிக்கைகளில் பணப்புழக்கம்		
முதியோர் ஆவரண கெபகரு திட்டம்	3,000.00	(8,000.00)
முதியோர் கொடுப்பனவிலிருந்து கழிக்கப்படும் ரூபா. 100/=	497,648,686.00	546,423,700.00
முதலீட்டு நடவடிக்கைகளில் இருந்து நிதிசார் பாய்ச்சலின் அதிகரித்தல் / (குறைதல்)	**497,651,686.00**	**546,415,700.00**
நிகர (குறைவு)/ பணம் மற்றும் பணத்திற்கு இணையான அதிகரிப்பு	(7,782,563.90)	(347,310,556.34)
வருட ஆரம்பத்திலிருந்த நிதி மற்றும் நிதி இணக்கம்	8,536,099.05	355,846,655.39
வருட இறுதியிலிருந்த நிதி மற்றும் நிதிசார் பாய்ச்சல்	**753,535.15**	**8,536,099.05**
நிதி மற்றும் நிதிசார் ஒப்பீடு		
வருட இறுதியிலிருந்த நிதி மற்றும் நிதி இணக்கம்	**753,535.15**	**8,536,099.05**

முதியோர் சமூகப் பாதுகாப்பு நிதியம்
31 டிசம்பர் 2023 ஆம் திகதிய இறுதி ஆண்டிற்கான நிதி நிலவர அறிக்கைகள் தொடர்பான குறிப்புக்கள்.

1. அமைவிடமும், சட்ட அடிப்படையும்.

முதியோர்களுக்கான தேசிய செயலகம் தாபிக்கப்பட்டிருப்பது 2011 ஆம் ஆண்டின் 05 ஆம் இலக்கத்தையுடைய சட்டத்தின் மூலம் திருத்தியமைக்கப்பட்ட 2000 ஆம் இலக்க 09 ஆம் இலக்க முதியோர்களின் உரிமைகளைப் பாதுகாக்கும் சட்டத்தின் கீழாகும். அதற்கமைய முதியோர்களுக்கான தேசிய செயலகம் சட்ட ரீதியான நிறுவனம் ஒன்றாக உறுவாக்கப்பட்டுள்ளது. முதியோர்களுக்கான தேசிய செயலக (NSE) தலைமை அலுவலகம் மற்றும் பிரதான சேவை வழங்கள் நிறுவனம் அமைந்திருப்பது, இலங்கையின் பத்தரமுல்லை பிரதேசத்தில் செத்சிறிபாயவின் கட்டம் 2 இன், இரண்டாம் மாடியில் D எனும் கட்டிடப் பிரிவிலாகும்.

1.1 பிரதான செயற்பாடுகளும் வழிநடாத்தலின் தன்மைகளும்.

முதியோர்களுக்கான தேசிய செயலகம் என்பது இலங்கையில் 60 வயதுக்கு மேற்பட்ட முதியோர் நபர்களின் நலன்கள்/ நலன்புரி தொடர்பான திட்டங்களைச் செயற்படுத்துவதனை முதன்மையாகக் கொண்டமைந்தும் மற்றும் தேசிய மட்ட நிருவாகத்தைக் கொண்ட அரச நிறுவனம் ஒன்றாகும்.

1.2 தயாரிப்புச் செய்வதற்கான அடிப்படை

1.2.1 இணக்க அறிக்கை

முதியோர்களுக்கான தேசிய செயலகத்தின் நிதி அறிக்கைகளில் உள்ளடக்கப்பட்டிருப்பது நிதி செயல்திறன் அறிக்கை, நிதி நிலவர அறிக்கை, நிதிப் பாய்ச்சல் மாற்ற அறிக்கை, பணப் புழக்க அறிக்கை மற்றும் நிதி அறிக்கை ஆகியவைகளாகும். இந்த நிதி நிலவர அறிக்கைகள் இலங்கை பட்டய கணக்காளர்கள் நிறுவனம் (ICASL) மற்றும் நிதி அமைச்சுடன் ஒன்றிணைந்த இலங்கை பொதுத் துறை கணக்கியல் தர நிர்ணயம் (SLPSAS) மற்றும் 2000 ஆம் ஆண்டின் 09 ஆம் இலக்கத்தையுடைய முதியோர்களின் உரிமைகளைப் பாதுகாப்பதற்கான சட்டத்தின் IV ஆம் பகுதியில் - காணப்படும் தேவைகளுக்கு அமைவாகும்.

1.2.2 அளவீட்டின் அடிப்படை

இந்த நிதி அறிக்கைகள் வரலாற்று செலவு சாசனத்தை அடிப்படையாகக் கொண்டவை. இந்த கணக்குகளை பாதிக்கும் பணவீக்க காரணிகள் மாற்றப்படவில்லை. பொருத்தமான தீர்மானக் கொள்கைகள் பின்வரும் குறிப்புகளில் விளக்கப்பட்டுள்ளன.

1.2.3 நேர்மை

முதியோர்களுக்கான தேசிய செயலகம் எதிர்வரும் காலங்களில் அதன் செயல்பாடுகளைத் தொடர போதுமான ஆதாரங்களைக் கொண்டிருப்பதாக தேசிய சபை உறுப்பினர்கள் திருப்தி அடைந்துள்ளனர். அதன்படி, தொடர்புடைய ஒருமைப்பாட்டின் அடிப்படையில் நிதி அறிக்கைகள் தயாரிக்கப்படுகின்றன.

1.3 சிறப்பான கணக்கியல் கொள்கைச் சுருக்கம்.

குறிப்பிடப்படாத எல்லா சந்தர்ப்பங்களின்போதும் இக் கணக்கியல் கொள்கைகள் இந் நிதிக் கூற்றுக்களில் குறிப்பிட்டுள்ள எல்லா வருடங்களுக்கும் ஒரே மாதிரியாக ஒத்தமையுமாறு பயன்படுத்தப்பட்டுள்ளது.

அ) வெளிநாட்டு நிதிக் கொடுக்கல் வாங்கள்.

இந் நிதிக் கூற்று இலங்கை ரூபாக்களினால் சமர்ப்பிக்கப்பட்டிருப்பதுடன் அது முதியோர்களுக்கான தேசிய (தலைமைக் காரியாலயம்) செயலகத்தின் நடைமுறைப் பணமாகும். வெளிநாட்டுப் பணக் கொடுக்கல் வாங்கல்கள் முதலில் குறிப்பிடப்படுவது, கொடுக்கல் வாங்கல் தினத்தில் நிலவுகின்ற நடைமுறைப் பண விகிதத்திலேயாகும்.

ஆ) சொத்துக்கள், நியதிகள், மற்றும் உபகரணங்கள்.

எல்லாச் சொத்துக்கள், இயந்திரங்கள் மற்றும் உபகரணங்கள் வரை குறிப்பிடப்பட்டிருப்பது, திரட்டிய தேய்வுகளின் கழிக்கப்பட்ட பெறுமதிகள் சேதமேட்பட்டுள்ள நட்டத் தொகை என்பன கழிக்கப்பட்டுள்ளவாறேயாகும்.

பிற்காலச் செயற்பாடுகள்

பிரதான பரிசீலனை மற்றும் புதுப்பித்தல் செலவுகள் உட்பட வெவ்வேறாக கணக்குப் பதியப்பட்டுள்ள சொத்துக்கள், முழு இயந்திரங்கள் உபகரணங்களின் அலகு ஒன்றின் பழுதுபார்ப்பதற்கு மேற்கொள்ளும் செலவு மூலதனமாக்கலாகும். ஏனைய பிற்காலச் செலவுகள் மற்றும் கருவிகள், உபகரணங்களின் அலகுகளின் உள்ளகங்கள் என்பவற்றில் எதிர்காலப் பொருளாதார பிரதி பலன்களை அதிகப்படித்தியபோது மாத்திரமே. ஏனைய எல்லாச் செலவுகளும் நிதி செயற்பாட்டு அடைவு வெளிப்பாட்டின்போது மேற்கொள்ளப்பட்ட செலவுகளாக இனங்காணப்பட்டுள்ளது. சொத்துக்களின் மதிப்பிடப்பட்ட பொருளாதார ரீதியாக பயனுள்ள ஆயுட் காலத்தின் அடிப்படையில் அமையும்போது, வருடம் ஒன்றுக்குப் பின்வரும் வீதத்தைப் பயன்படுத்தி எளிய நேர்கோட்டு வரைவு முறையின் அடிப்படையில் தேய்வு கணிக்கப்படுகின்றது. கொள்வனவு செய்யும் வருடத்திற்காக இதைவிட அதிகமாக தேய்வு வீதம் கணிக்கப்பட்டதுடன், அகற்றுவதற்காக தேய்வு கணிப்பிடப்படவில்லை

- கட்டிடங்கள் 4%
- மோட்டார் வாகனம் 10%
- மரத் தளபாடங்களும், அலுவலக உபகரணங்களும் 15%
- கருவிகள், இயந்திரங்கள், உபகரணங்கள் 20%

ஒவ்வொரு நிதி ஆண்டுகளினதும் ஆரம்பத்திலிருந்து சொத்துக்களின் பயனுள்ள ஆயுட்காலம் மீளாய்வு செய்யப்படும். எதிர்பார்ப்புக்கள் முன்னைய மதிப்பீடுகளை விட வித்தியாசப்படுமாயின், அவ்வாறான வித்தியாசங்களை ஆய்வு செய்வதற்காக மாற்றங்கள் மேற்கொள்ளப்படும்.

அவமதிப்பு

நிகழ்வுகள் அல்லது நிகழ்வுகளின் மாற்றங்கள் மூலம் ஆரம்ப பெறுமதியை மீள அறவிட முடியாத எல்லா சந்தர்ப்பங்களின்போதும், குறை மதிப்புக்காக அவமதிப்புக்காக சொத்துக்கள், இயந்திரங்கள், கருவிகள் மற்றும் உபகரணங்கள் என்பவற்றின் ஆரம்பப் பெறுமதி மீளாய்வு செய்யப்படும்.சொத்து ஒன்றின் முதல் பெருமதி, எதிர்பார்க்கப்படுகின்றதும், மீள அறவிட முடிகின்றதுமான பெறுமானத்தைவிட அதிக பெறுமானத்தைவிட கொண்டதாக இருக்கும். சந்தர்ப்பத்தில் உரிய சொத்தின் முதல் பெருமதியை உடனடியாக சொத்தின் எதிர்பார்க்கப்படுகின்றதும், மீள அறவிட முடிகின்றதுமான தொகை வரை குறைக்கப்படும். ஒரே சொத்தின் புத்தகப் பெறுமதி பின்வருமாறு உள்ளது.

(இ) முதலீடு

இலங்கையின் அரச வங்கிகளில் உள்ள நிலையான பணத்தின் மூலம் இந்த முதலீடு வைப்பு மேற்கொள்ளப்படுகின்றது. இந் நிலையான வைப்புக்கள் பெறுமதிக்கு அமைய கணக்கு பதியப்படும். இங்கு சேர்க்கப்பட்ட வட்டி, நிதி நிலைமைக் கூற்றில் திகதிக்கு குறிப்பிடப்பட்டிருப்பது கிடைக்க வேண்டிய வட்டியாகும்.

(ஈ) **சரக்குப் (பொருள் பதிவு)**

சரக்குப் பொருள் மொத்தம் அடங்கியிருப்பது, காகிதாதிகள், மொத்தம் மற்றும் அலுவலககங்களின் வேண்டுதல்களின் உள்ளடக்கியேயாகும். இவை செலவுகளாகவே பதியப்பட்டுள்ளது.

(உ) அறவிடப்பட வேண்டிய பணம்.

இங்கு அறவிடப்பட வேண்டிய பெறுமானங்கள் குறிப்பிடப்பட்டிருப்பது ஆரம்ப மதிப்பீட்டுப் பெறுமதிகளுக்கே ஆகும். கடன் பெற்றோர் முன்னோக்கிச் செல்கின்ற அடிப்படையில் மீளாய்வு செய்யப்படும். அறவிட முடியாக் கடன்கள் இனங்காணப்பட்ட ஆண்டிலேயே நீக்கப்படும்.

<u>(ஊ) பணம் மற்றும் பணத்துக்குச் சமனானவை</u>

நிதி நடைமுறை கூற்றின் நோக்கங்களுக்காக பணம் மற்றும் பணத்திற்கு சமமானவைக்கு உட்படுவது வங்கியில் உள்ள பணம், கையிறுப்புப் பணம் மற்றும் மூன்று மாதத்தை விட குறைந்த கால முதிர்ச்சியுடைய வங்கிகளில் வைப்புச் செய்துள்ள நிலையான வைப்புக்கள் என்பனவாகும்.

(எ) <u>கடப்பாடுகளும் நிதி ஒதுக்கீடுகளும்</u>.

வேண்டுதல்/ கோரல்களுக்கு அமைய செலுத்த வேண்டிய அல்லது நிதி நிலைமை கூற்றில் திகதியினால் வருடம் ஒன்றினுள் செலுத்தப்பட வேண்டிய கடன் அல்லது பொறுப்புகள் நிதி நிலைமை கூற்றில் நடமாடும் கடப்பாடுகள் என வகைப்படுத்தப்பட்டுள்ளது. நிதி நிலைமைக் கூற்றில் திகதியினால் வருடம் ஒன்றுக்கு பின்னர் செலுத்தப்பட வேண்டிய மீதியில் குறிப்பிடப்பட்டிருப்பது நிலையான (நடமாடாத) கடப்பாடாகவே ஆகும். தெரிந்துள்ள அனைத்துக் கடப்பாடுகளும் இந் நிதிக் கூற்றை தயாரிக்கும் போது கணக்குப் பதியப்பட்டு கடந்தகால நிகழ்வுகளின் பெறுபேறு ஒன்றாக முதியோர்களுக்கான தேசிய செயலகத்திற்கு சட்ட ரீதியாக அல்லது உடன்பாட்டு ரீதியான பிணைப்பு ஒன்று உள்ளபோது கடப்பாடுகளுக்காக நிதி ஒதுக்கீடுகளை இனங்கண்டு கொண்டுள்ளதுடன் கடப்பாட்டை செலுத்துவதற்காக பொருளாதார பிரதிபலன்கள் வெளியே மிதந்து செல்வது அவசியமாகின்றது.

<u>(ஏ) ஊழியர் பிரதிபலன்</u>

<u>பங்களிப்பு பணத் திட்டத்தை வரைவிலக்கணப்படுத்துதல்</u>.

பங்களிப்புப் பணத் திட்டத்தின் கடப்பாடுகள் வருமான் கூற்றில் செலவழிக்க வேண்டிய செலவுகளாக இனங்காணப்படும். தேசிய செயலகத்தின் அனைத்துப் பணிக் குழுவினர்களதும் ஊழியர் சேமலாப நிதி, மற்றும் ஊழியர் நம்பிக்கை நிதியின் அங்கத்தவர்களாவதுடன் இந் நிதிக்காக தேசிய செயலகம் 12% மற்றும் ஊழியர் நம்பிக்கை நிதிக்காக ஊழியர்களிடம் இருந்து அவர்களின் மொத்த சம்பளத்தில் 3% வீதம் ஆகுமாறு பங்களிப்பு வழங்குவர்.

<u>(ஐ) வருமானங்களை இனங்காணல்.</u>

I. <u>இலங்கை அரசின் பங்களிப்பு</u>

இலங்கை அரசின் பங்களிப்பை இனங்கண்டு இருப்பது, குவித்தல் முறையை அடிப்படையாகக் கொண்டே ஆகும். தேசிய செயலகத்தின் செலவுகளை குறை நிரப்புச் செய்வதன் அடிப்படையில் அவை மீண்டு வரும் பங்களிப்பு மற்றும் மூலதனப் பங்களிப்பு எனப் பிரிக்கப்பட்டுள்ளது

II. <u>வட்டி வருமானம்.</u>

வட்டி வருமானக் கணக்குப் பதியப்படுவதும் பணக் குவிப்பு அடிப்படையிலேயே ஆகும்.

(ஒ) மூலதனச் செலவுகளை இனங்காணல்.

உடமையாக்கிக் கொள்வதற்காக செய்யும் செலவுகள், நிலையான தன்மையைக் கொண்ட சொத்துக்களை விரிவுபடுத்தல் அல்லது மேம்படுத்தல், சேவைகளைச் மேற்கொண்டு செல்வதற்காக ஆயினும் நிறுவனத்தின் உழைப்புக் கொள்ளலவை அதிகரிப்பதற்காக மேற்கொள்ளப்டுகின்ற எல்லாச் செலவுகளும் மூலதனச் செலவுகளாகக் கருதப்படும்.

02 நிதி மற்றும் நிதிக்குச் சமனானவை

	2023	2022
வங்கியின் தற்போதைய கணக்கின் பண இருப்பு - க/இ 228075	753,535.15	8,536,099.05

03 ரூபா. 100/= கழிக்கப்பட்டு பெறப்பட்டவை

	2023	2022
2022 ஆம் வருடத்திற்கான	1,682,400.00	72,910,400.00
2023 ஆம் வருடத்திற்கான	74,288,000.00	-
மொத்தம்	**75,970,400.00**	**72,910,400.00**

04 பெறப்பட்ட வட்டி

வங்கி	கணக்கு இலக்கம்	2023	2022
இலங்கை வங்கி	89251242	27,033,554.46	44,023,855.42
இலங்கை வங்கி	88906968	90,650,268.90	85,384,239.49
இலங்கை வங்கி	91501378 / 89438922	14,578,767.12	35,784,246.58
மக்கள் வங்கி / இலங்கை வங்கி	39348-5 / 89202965	71,880,373.04	100,146,810.22
மக்கள் வங்கி	40299-2 / 33802-7	3,150,913.14	8,008,570.89
மக்கள் வங்கி	38902-5 / 32091-9	10,189,685.34	10,589,890.09
மக்கள் வங்கி	40133-2 / 35337-9	15,621,084.10	29,995,572.54
மக்கள் வங்கி	40300-9 / 33803-6	8,186,334.41	16,132,532.11
மக்கள் வங்கி	40793-3 / 34302- 0	3,708,817.72	9,426,578.38
தேசி சேமிப்பு வங்கி	61005 / 03285	2,433,196.23	4,646,575.34
தேசி சேமிப்பு வங்கி	37058	5,260,273.97	-
மொத்தம்		**252,693,268.43**	**344,138,871.07**

05 நிலையான வைப்பு

வங்கி	கணக்கு இலக்கம்	2023	2022
இலங்கை வங்கி	89251242	460,011,532.83	367,494,733.64
இலங்கை வங்கி	88906968	650,672,516.73	527,821,956.39
இலங்கை வங்கி	91501378 / 89438922	375,000,000.00	375,000,000.00
மக்கள் வங்கி / இலங்கை வங்கி	39348-5 / 89202965	1,010,839,381.93	816,839,904.59
மக்கள் வங்கி	40299-2 / 33802-7	88,740,995.03	88,740,995.03
மக்கள் வங்கி	38902-5 / 32091-9	103,312,087.50	84,951,865.56
மக்கள் வங்கி	40133-2 / 35337-9	402,662,125.47	314,518,356.16
மக்கள் வங்கி	40300-9 / 33803-6	230,556,486.06	178,760,601.72
மக்கள் வங்கி	40793-3 / 34302-0	137,573,015.15	137,573,015.15
தேசி சேமிப்பு வங்கி	61005 / 03285	62,587,500.00	50,000,000.00
தேசி சேமிப்பு வங்கி	37058	25,000,000.00	-
மொத்தம்		**3,546,955,640.70**	**2,941,701,428.24**

06 வே.இ.-கதிர்காமம் புதிய முதியோர் இல்லம்

	2023	2022
ஆரம்ப இருப்பு	189,958,694.93	-
கட்டுமானப கொடுப்பனவு	88,020,133.43	173,855,241.23
ஆலோசனை கொடுப்பனவுகள்	4,422,737.80	12,821,543.62
திட்ட ஒப்புதல் கட்டணங்கள்	-	154,786.04
மின்சார இணைப்பு கட்டணம்	-	2,851,411.54
கழிவுநீர் கட்டணம்	-	275,712.50
இறுதி விருப்பு	**282,401,566.16**	**189,958,694.93**

07 ஒதுக்கீடுகள் மற்றும் பிற கொடுப்பனவுகள்

கணக்காய்வு கட்டணம்	2023	2022
ஆரம்ப இருப்பு	**426,000.00**	**138,000.00**
பற்றாக்குறை - வழங்கும் கட்டணம்	-	-
வருடத்திற்கான ஒதுக்கீடு	347,394.00	288,000.00
இறுதி இருப்பு	**773,394.00**	**426,000.00**

08 பொதுவான வைப்பு

	2023	2022
ஆரம்ப இருப்பு	-	-
மொத்தப் பற்றுச் சீட்டுக்கள்	12,500.00	-
	12,500.00	-
பற்றாக் குறை/மிகைத் தொகை	(10,700.00)	-
இறுதி இருப்பு	**1,800.00**	-

09 முதியோர் ஆவரண கெப்பக்கரு நிகழ்ச்சி

	2023	2022
ஆரம்ப இருப்பு	**4,984.35**	**12,984.35**
மொத்த பற்றுச் சீட்டுக்கள்	3,000.00	47,000.00
	7,984.35	**59,984.35**
பற்றாக் குறை/மிகைத் தொகை	-	(55,000.00)
தீர்வை இருப்பு	**7,984.35**	**4,984.35**

10 வட்டி வருமானம்

	2023	2022
வருடத்தின்போது கிடைக்கப் பெற்ற தொகை	742,015,196.91	181,460,147.31
வருட இறுதியில் கிடைக்கப்பெற்றவை	252,693,268.44	344,138,871.07
	994,708,465.35	**525,599,018.38**
ஆரம்ப வருடத்தின்போது கிடைக்கப்பெற்றவை	(344,138,871.07)	(58,743,118.72)
மொத்தம்	**650,569,594.28**	**466,855,899.66**

11 தொடர்புடைய கட்சி பரிவர்த்தனைகள்

நிதி நிலவர அறிக்கையின் திகதியில் தொடர்புடைய கட்சி பரிவர்த்தனைகள் எதுவும் இல்லை.

12 இடைவிடாத பொறுப்புகள்

நிதி நிலை அறிக்கையின்படி எந்தவிதமான பொறுப்புகளும் இல்லை.

13 நிதி நிலவர அறிக்கையின் பின்னர் நிகழும் நிகழ்வுகள்

நிதி நிலவர திகதியின் அறிக்கைக்குப் பிறகு எந்த நிகழ்வுகளும் ஏற்படவில்லை, அவை நிதி அறிக்கைகளில் மாற்றங்கள் அல்லது வெளிப்பாடுகள் எந்த விதத்திலும் ஏற்படவில்லை

14 ஒப்பீட்டு புள்ளி விபரங்கள்.

முன்னிலைப்படுத்தும் நோக்கத்திற்காக தேவையான இடங்களில் ஒப்பீட்டு புள்ளிவிவரங்கள் மீண்டும் வழங்கப்பட்டுள்ளன.

15 சபை உறுப்பினர்களின் பொறுப்புக்கள்

இலங்கை அரச பிரிவின் கணக்கியல் தர நிர்ணயத்திற்கமைவாக (SLPSAS) இந்த நிதி நிலவர அறிக்கைகளை தயாரித்து சமர்ப்பிக்க வேண்டியது சபை உறுப்பினர்களின் பொறுப்பாகும்

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பணிப்பாளர்
முதியோர்களுக்கான தேசிய செயலகம்

முதியோர்களுக்கான தேசிய செயலகத்தின் 2023 ஆம் ஆண்டின் டிசம்பர் 31 ஆம் திகதிய இறுதி வருடத்தின் நிதிநிலவர அறிக்கை மற்றும் ஏனைய பௌதீக ஒழுங்குமுறை தேவைப்பாடு தொடர்பில் 2018 ஆம் ஆண்டின் 19 ஆம் இலக்கத்தையுடைய தேசிய கணக்காய்வு சட்டத்தின் 12 ஆம் பிரிவின் பிரகாரம் கணக்காய்வாளாரின் அறிக்கை.

1. நிதி அறிக்கை

1.1 கருத்து

முதியோர்களுக்கான தேசிய செயலகத்தின் 2023 ஆம் ஆண்டின் டிசம்பர் 31 ஆம் திகதிய இறுதி வருடத்தின் நிதிநிலவர அறிக்கை மற்றும் அன்றைய திகதியில் முடிவடையும் வருடத்திற்கான நிதி செயற்திறன் அறிக்கை நிகர சொத்துக்களின் மாற்றம் மற்றும் அன்றைய திகதியில் முடிவடையும் பணப்புழக்க அறிக்கை மற்றும் நிதிநிலை அறிக்கைகள் தொடர்பான குறிப்புகள் 2023 ஆம் ஆண்டின் டிசம்பர் 31 ஆம் திகதியில் முடிவடையும் வருடத்திற்கான ஆண்டிற்கான நிதி செயல்திறன் அறிக்கை, தேசிய கணக்காய்வுச் சட்டம் இலங்கை ஜனநாயக சோசலிசக் குடியரசின் அரசியலமைப்பின் 154(1) வது பிரிவு அரசியலமைப்பின் 154 (6) பிரிவின்படி, திருத்தம் செய்யப்பட்ட 2018 ஆம் ஆண்டின் 19 ஆம் இலக்கத்தினையுடையதேசிய கணக்காய்வு சட்டத்தின் மற்றும் 1971 ஆம் ஆண்டின் 38 ஆம் இலக்கத்தினையுடைய நிதி சட்டத்தின் விதிகளின் பிரகாரம் எனது வழிகாட்டுதலின் கீழ் கணக்காய்வு செய்யப்பட்டுள்ளது. இலங்கை ஜனநாயக சோசலிசக் குடியரசின் அரசியலமைப்பின் 154(6) வது பிரிவின்படி, எனது அறிக்கை உரிய நேரத்தில் நாடாளுமன்றத்தில் சமர்ப்பிக்கப்பட்டுள்ளது.

முதியோர்களுக்கான தேசிய செயலகத்தின் நிதிக் கூற்றினுள் 2023 டிசம்பர் 31 நிதி நிலைமை மற்றும் குறித்த தினத்தில் இறுதி ஆண்டிற்கான அதன் நிதிச் செயற்பாடு மற்றும் நிதிப்பாய்ச்சல் இலங்கை அரச பிரிவின் கணக்கியல்சார் தரநிர்ணயத்திற்கு ஏற்ப உண்மையான மற்றும் நியாயமான நிலைமையின் பிரதிபலிப்பு செய்யும் வகையில் காணப்படுகின்றது என்பது எனது நிலைப்பாடாகும்.

1.2 கருத்துக்கள் மற்றும்

இலங்கை கணக்காய்வு தரநிர்ணயத்திற்கேற்ப (இலங்கை, கணக்காய்வு தரநிர்ணயம்) பிரகாரம் என்னால் கணக்காய்வு மேற்கொள்ளப்பட்டது. குறித்த கணக்காய்வு தர நிர்ணயத்தின் கீழ் காணப்படக்கூடிய எனது பொறுப்புகள் இவ்வறிக்கையின் நிதிக் கூற்று கணக்காய்வு தொடர்பில் கணக்காய்வாளரின் கடமைகள் எனக்கூடிய பிரிவில் மேலும் விவரிக்கப்பட்டுள்ளது. எனது நிலைப்பாடானது காணப்படக்கூடிய இந் நிலைப்பாட்டிற்கான அடிப்படையாக கருத்திற்கொள்ளும் வகையில், என் மூலமாக பெற்றுக்கொள்ளப்பட்டுள்ள கணக்காய்வு சாட்சி போதுமானது மற்றும் பொருத்தமானது என்பது என்பது எனது நம்பிக்கையாகும்.

1.3 **முதியோர்களுக்கான தேசிய செயலகத்தின் 2023 ஆம் ஆண்டிற்கான அறிக்கையில் காணப்படும் ஏனைய தகவல்கள்.**

இந்தக் கணக்காய்வு அறிக்கையின் திகதிக்கு பின்பு எனக்கு வழங்குவதற்கு எதிர்பார்க்கப்படும் தேசிய செயலகத்தின் 2023 ஆம் ஆண்டிற்கான அறிக்கையில் உள்ளடக்கியுள்ளபோதிலும் நிதிக்கூற்று மற்றும் அது தொடர்பில் எனது கணக்காய்வு அறிக்கையில் உள்ளடக்கப்படாத தகவல்கள், ஏனைய தகவல்கள் என்பதாகவும் அர்த்தப்படுகின்றது. இந்த ஏனைய தகவல்கள் தொடர்பில் முகாமைத்துவம் பொறுப்புக் கூற வேண்டும்.

நிதிக் கூற்று தொடர்பில் எனது நிலைப்பாட்டின் ஏனைய தகவல்கள் உள்ளடங்காததோடு நான் இது தொடர்பில் எந்தவொரு வகையிலும் சான்றுதழ்ப்படுத்துவதோ அல்லது நிலைப்பாட்டை முன்வைப்பதோ அர்த்தப்படாது.

நிதிநிலை அறிக்கையில் எனது கணக்காய்வு தொடர்பாக, மேலே அடையாளம் காணப்பட்ட பிற தகவல்கள் கிடைக்கும்போது படித்து, அவ்வாறு செய்யும்போது, மற்ற தகவல்கள் நிதிநிலை அறிக்கைகளுடன் அல்லது கணக்காய்வின்போது பெறப்பட்ட எனது அறிவுக்கு முரணாக உள்ளதா என்பதைக் கருத்தில் கொள்வது எனது பொறுப்பாகும்.

தேசிய சபையின் 2023 ஆம் ஆண்டின் அறிக்கையினை வாசிக்கும்போது அதிலே அளவீடுகளை பிழையாக குறிப்பிடல் காணப்படுவதாக நான் நிலைப்பாடாக எடுக்கும் சந்தர்ப்பத்தில், நிவர்த்தித்தல் தொடர்பாக அதனை நிர்வகிக்கக்கூடிய பிரிவினருக்காக வேண்டி குறித்த காரணிகள் தொடர்பில் கலந்துரையாடுதல் மேற்கொள்ளப்பட வேண்டும். மேலும் திருத்தங்கள் மேற்கொள்ளப்படாத பிழையான கண்ணோட்டங்கள் காணப்படின்., அவை அரசியலமைப்பு சட்டத்தின் 154 (6) ஆம் யாப்பின் பிரகாரம் என்னால் உரிய நேரத்தில் பாராளுமன்றத்தில் முன்வைப்பதற்கு உரிய ஆவணத்தில் உள்ளடக்கப்படும்.

1.4 **நிதிக் கூற்று தொடர்பில் முகாமை செய்தல் மற்றும் பரிபாலனம் செய்யும் பிரிவினரது கடமைகள்.**

குறித்த நிதிக் கூற்றானது இலங்கை அரச பிரிவின் கணக்கியல் தர நிர்ணயத்திற்கு ஏற்ப ஒழுங்குபடுத்துதல் மற்றும் நியாயமான முறையில் முன்வைத்தல் மற்றும் மோசடி அல்லது பிழையான முறையில் ஏற்படக்கூடிய பெறுமான ரீதியான அசத்திய கூற்றுகள் என்பவை அன்றி நிதிக் கூற்று ஒழுங்குபடுத்துவதற்காக இயலுமான வகையில் தேவையான உள்ளக நிர்வாக ரீதியான தீர்மானங்களை மேற்கொள்தல் என்பன முகாமைத்துவ செயற்பாட்டை முன்னெடுப்போரின் கடமையாகும்.

நிதிக்கூற்றினை ஒழுங்குபடுத்தும் சந்தரப்பத்தில் தேசிய செயலகத்தினை முறையாக நடாத்திச் செல்வதன் இயலுமைகளை தீர்மானித்தல் முகாமைத்துவத்தினரின் பொறுப்பாகக் காணப்படுவதோடு, முகாமை செய்தல் தேசிய சபையை கலைக்க முடிவு செய்யும் பட்சத்தில் அல்லது வேறு மாற்று வழி காணப்படாதபோது நடாத்திச் செல்வதை நிறுத்தும் வகையில் நடவடிக்கை எடுக்கும் பட்சத்தில் அன்றி முறையாக நடாத்தி செல்தல் தொடர்பில் அடிப்படையில் கணக்கினை வைத்திருத்தல் மற்றும் தேசிய செயலகத்தினை முறையான நிலைபேறிற்கு உரிய காரணிகள் தொடர்பில் கண்டறிதல் என்பன நிர்வாகத்தின் கடமையாகும்.

தேசிய செயலகத்தின் நிதி தொடர்பான அறிக்கையிடல் செயற்பாடு தொடர்பில் பரிசோதித்தல் கடமை, நிர்வகிக்கும் பிரிவினரின் ஊடாக நடைபெறக்கூடிய ஒன்றாகும்.

2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வு யாப்பின் 16 (1) உப சட்டப் பிரிவின் பிரகாரம் தேசிய சபையின் வருடாந்த மற்றும் உரிய நேரம் சார் நிதிக்கூற்றினை ஒழுங்குபடுத்துவது இயலுமான வகையில் சுயாதீன வருமானம், செலவு, சொத்துகள் மற்றும் பொறுப்புகள் தொடர்பில் உரிய வகையில் பதிவு ஆவணங்கள் மற்றும் அறிக்கைகள் முறையாக பேணப்பட வேண்டும்.

1.4 நிதிக்கூற்று தொடர்பிலான கணக்காய்வு தொடர்பாக கணக்காய்வின் பொறுப்புகள்.

ஒட்டு மொத்தமாக நிதிக்கூற்றானது, மோசடி மற்றும் பிழை காரணமாக ஏற்படக்கூடிய அளவீடு சார்ந்த அசத்திய கூற்றுகள் அன்றியது என்பதாக நியாயமான உறுதிபடுத்தலினை வழங்குதல் மற்றும் எனது நிலைப்பாட்டினைக் கொண்ட கணக்காய்வு அறிக்கை வெளியிடல் என்பன எனது நோக்கமாகும். நியாயத்தினை நிலைநாட்டுதல் உயர்மட்டத்தில் உறுதிப்படுத்துவதாக அமையும் என்பதோடு, இலங்கை கணக்காய்வு தரநிர்ணய அடிப்படையில் கணக்காய்வினை மேற்கொள்ளும்போது அது எல்லா சந்தர்ப்பங்களிலும் போதுமான அளவில் தவறான அறிக்கைகளை கண்டறிதல் என்பதாக உறுதிப்படுத்துவதாக அமையாது. மோசடி மற்றும் தனியாக அல்லது குழுவாக தவறிழைப்பதற்கான சாத்தியப்பபாடுகளின் காணரமாக போதுமான அளவிலான பிழையான அறிக்கைகள் ஏற்பட முடியுமென்பதோடு, அதில் போதுமான அளவு குறித்த நிதிக்கூற்றினை அடிப்படையாகக் கொண்டு பரிசோதகர்களின் மூலமாக எடுக்கக்கூடிய பொருளாதார தீர்மானங்கள் தொடர்பில் ஏற்படக்கூடிய பாதிப்புக்கள் அடிப்படையினை சார்ந்துள்ளது.

இலங்கை கணக்காய்வு தரநிர்ணயத்தின் அடிப்படையில் கணக்காய்வின் பிரிவாக என்னால் கணக்காய்வின்போது தொழில்சார் தீர்மானங்கள் மற்றும் தொழில்சார் ஐயப்பாடுகளுக்கேற்ப நடவடிக்கைகள் மேற்கொள்ளப்பட்டது. என்னால் மென்மேலும்,

- வெளியிடப்பட்ட கணக்காய்வு நிலைப்பாட்டிற்கான அடிப்படையினை இலக்காகக்கொள்ளும்போது மோசடி மற்றும் பிழைகள் காரணமாக நிதிக்கூற்றில் ஏற்படக்கூடிய அளவீடுசார் பிழையான கூற்றுக்கள் ஏற்படக்கூடிய வாய்ப்புக்களை அடையாளங்காணுதல் மற்றும் மதிப்பீடு செய்தல் தொடர்பான சந்தர்ப்பத்திற்கேற்ற உரிய கணக்காய்வு நடைமுறைகள் திட்டமிடப்பட்டு நடைமுறைப்படுத்தப்பட்டது. பிழையான கண்ணோட்டத்தின் காரணமாக ஏற்படக்கூடிய அளவீடுகள் சார்ந்த பிழையான கூற்றுக்கள் ஏற்படக்கூடிய பாதிப்புக்களைவிட பாதிப்புகளை விட மோசடியினால் ஏற்படக்கூடிய பாதிப்புகள் அதிகரிக்க காரணம் அவை கூட்டணியாக, போலியான ஆவணங்களை தயாரித்தல் ஊடாக, கூலிகள் வழங்கப்பட்ட ரீதியான தவிர்த்தல்கள், பிழையாக காண்பித்தல் அல்லது உள்ளக நிர்வாக பொடுபோக்கின் காரணமாகவும் ஏற்படலாம்.
- உள்ளக நிர்வாகத்தில் உற்பத்தித்திறன் தொடர்பில் நிலைப்பாட்டினை முன்வைக்கும் நோக்கில் காணப்படாத போதிலும் , சந்தர்ப்ப சூழ்நிலைக்கு ஏற்ப உரிய கணக்காய்வு நடைமுறைகள் திட்டமிடுவதற்காக வேண்டி உள்ளக நிர்வாகம் தொடர்பில் விழிப்புணர்வொன்றினை பெற்றுக்கொள்ளப்பட்டுள்ளது.

- உபயோகிக்கப்படும் கணக்கீட்டுக் கொள்கைகளின் பொருத்தப்பாடுகள், கணக்கீட்டு மதிப்பீடுகளின் நியாயத்தன்மை மற்றும் முகாமைத்துவத்தின் ஊடாக மேற்கொள்ளப்படும் தொடர்புகள் குறித்து வெளியிடுதல் பாராட்டத்தக்கது.

- நிகழ்வுகள் அல்லது நிலைமைகள் காரணமாக தேசிய சபையின் நிலையான இருப்பு தொடர்பில் போதுமான அளிவிலான நிச்சயமற்ற தன்மை இருக்கின்றதா? என்பன தொடர்பில் பெற்றுக்கொள்ளப்பட்ட கணக்காய்வு சார்ந்த அத்தாட்சிகளின் அடிப்படையில் கணக்கியல் சார்ந்த நிறுவனத்தின் நிலையான இருப்பு தொடர்பில் அடிப்படைகளை உபயோகிப்பதன் ஊடாக தொடர்புகள் தீர்மானிக்கப்படும். போதுமான நிச்சயமற்ற தன்மை காணப்படுமிடத்து என்னால் தீர்மானத்திற்கு வரமுடியும் எனில் நிதிக்கூற்றுகளில் அது தொர்பான நிலைப்பாட்டை வெளிப்படுத்துவதற்கு எனது கணக்காய்வு அறிக்கை தொடர்பான அவதானத்தை செலுத்துவதோடு, குறித்த வெளிப்படுத்தல் போதுமான வகையில் காணப்படாதுவிடின் எனது நிலைப்பாட்டை மாற்றத்திற்கு உட்படுத்த வேண்டும். எவ்வாறெனினும், எதிர்கால நடவடிக்கைகள் மற்றும் நிலைமைகள் அடிப்படையில் தொடராக நடாத்திச் செல்லுதல் முடிவடையவும் வாய்ப்புள்ளது.

- நிதிக்கூற்றுக்களின் கட்டமைப்பு மற்றும் உள்ளடக்கம் உள்ளடங்கும் அடிப்படையிலான கொடுக்கல், வாங்கல் மற்றும் நிகழ்வுகள் முறையான மற்றும் நியாயமான முறையில் உள்ளடங்கியிருக்கக்கூடிய வகையில் மற்றும் வெளியிடுதல் உள்ளடங்களாக நிதிக்கூற்றுகளில் அனைத்தையும் முன்வைத்தல் பாராட்டுக்குரியதாகும்.

எனது கணக்காய்வின் ஊடாக அடையாளங்காணப்பட்ட தேவையான கணக்காய்வு கண்டுபிடிப்புகள், பிரதான உள்ளக நிர்வாக ரீதியிலான பலவீனங்கள் மற்றும் ஏனைய காரணிகள் தொடர்பில் நிர்வகிக்கும் பிரிவினருக்கு விழிப்புணர்வு செய்துள்ளேன்.

02. ஏனைய சட்ட ரீதியான மற்றும் ஒழுங்குமுறை தேவைகள் தொடர்பான அறிக்கை.

2.1. 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வு சட்டத்தின் கீழ்வரும் தேவைப்பாடுகள் தொடர்பில் விசேட நிதி ஒதுக்கீடு உள்ளடங்குகிறது.

2.1.1. எனது அறிக்கையின் தரத்தின் கணக்கிடப்பட்ட கருத்துக்கான அடிப்படைப் பிரிவில்

விவரித்த உண்மைகளிலிருந்து 2018 ஆம் ஆண்டிற்கான 19 ஆம் இலக்க தேசிய கணக்காய்வு யாப்பின் 12 (அ) பிரிவில் குறிப்பிடப்பட்டுள்ள தேவைப்பாட்டிற்கேற்ப, 12 (அ) பந்தியில் குறிப்பிடப்பட்டுள்ள ஆய்வின் கீழால், கணக்காய்வு தொடர்பாக தேவையான அனைத்து தகவல்கள் மற்றும் விவரித்தல் என்னால் பெற்றுக்கொள்ளப்படுவதோடு, எனது ஆய்வின் பிரகாரம் உரிய நிதி அறிக்கையானது முதியோர்களுக்கான தேசிய செயலகத்தினூடாக நடாத்திச் செல்லப்பட்டுள்ளது.

2.1.2. 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வின் யாப்புச் சட்டம் 6 (1) (ஈ) (iii) பிரிவில் குறிப்பிடப்பட்டுள்ளவாறான தேவைக்கேற்ப தேசிய சபையின் நிதிக்கூற்றானது கடந்த ஆண்டோடு ஒத்துப்போகிறது.

2.1.3. 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வு சட்டத்தின் 6 (i) (ஈ) (iv) பிரிவில் குறிப்பிடப்பட்டுள்ளவாறு தேவைப்பாட்டிற்கேற்ப நிறுவனத்தின் கடந்த ஆண்டிற்காக என் மூலமாக மேற்கொள்ளப்பட்ட பரிந்துரையில் முன்வைக்கப்பட்டுள்ள நிதிக் கூற்றுக்களில் உள்ளடங்கப்பட்டுள்ளது.

2.2 பின்பற்றப்படும் செயற்திட்டங்கள் மற்றும் பெற்றுக்கொள்ளப்படும் சாட்சிகளின் அடிப்படையில் மற்றும் போதுமான அளவிலான காரணிகளை வரையறை செய்வதனூடாக கீழ் குறிப்பிடப்பட்டுள்ள வெளியீடு செய்யும் அளவில் எந்தவொன்றும் அவதானத்திற்கு உட்படவில்லை.

2.2.1 2018 ஆம் ஆண்டின் 19 ஆம் இலக்கத்தையுடைய தேசிய கணக்காய்வு சட்டத்தின் 12 (ஈ) பிரிவில் குறிப்பிடப்பட்டுள்ள தேவைப்பாட்டிற்கேற்ப நிறுவனத்தின் நிர்வாகக் குழுவினது ஏதேனுமொரு உறுப்பினர் ஒருவருக்கு நிறுவனம் தொடர்பாகி ஏதேனுமொறு உடன்படிக்கையொன்று தொடர்பாக நேரடியாக வேறொரு வழியூடாக சாதாரண வணிக நிலைமையிலிருந்து பிரத்தியேகமான தொடர்பொன்று காணப்படுகிறது என.

2.2.2. 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வு சட்டத்தின் 12 (ஊ) பிரிவில் குறிப்பிடப்பட்டுள்ள தேவைப்பாட்டிற்கேற்ப ஏதேனும் தொடர்புடைய எழுத்து மூலமான சட்டத்திற்கு அல்லது நிறுவனத்தின் இயக்குனர்கள் (நிர்வாக) குழுவினர் மூலமாக வெளியிடப்பட்ட வேறு பொது அல்லது விசேட ஆணைகளின் இணக்கத்தின் பிரகாரம் செயற்படவில்லை எனும் அடிப்படையில்.

விதிகள் / உத்தரவுக்கான குறிப்பு

இலங்கை ஜனநாயக சோசலிச குடியரசின் நிதி ஒழுங்குமுறைக் குறியீடு 134	உள்ளக்க கணக்காய்வு நிறுவனத்தின் நிதி மற்றும் கணக்கு செயற்பாடுகள் மேற்கொள்ளும்போது ஈடுபட்டுள்ளவர்களின் நிர்வாகத்தின் விடுவிக்கப்பட்டுள்ளபோதும் வேறு விடயங்களுக்கு மேற்கொள்வதற்கு பலகொடுப்பனவுகளுக்கான முற்பணம் செலுத்தப்பட்டிருந்தம

2.2.3 2018 ஆம் ஆண்டின் 19 ஆம் இலக்கத்தினைக் கொண்ட தேசிய கணக்காய்வு சட்டத்தின் 12 (உ) பிரிவின் குறிப்பிடப்பட்டதன் பிரகாரம் கீழ் குறிப்பிடப்பட்டுள்ள ஒவ்வொரு அவதானிப்புக்களும் முதியோர்களுக்கான தேசிய செயலகத்தின் அதிகாரம், கடமைகள், மற்றும் பணிகளுக்கமையாத வகையில் நடவடிக்கைகள் மேற்கொள்ளப்பட்டிருந்தமை.

2000 ஆம் ஆண்டின் 09 அம் இலக்க முதியோர்களின் உரிமைகளைப் பாதுகாப்பதற்கான சட்டத்தின் திருத்தம் 2011 ஆம் ஆண்டின் 05 அம் இலக்க முதியோர்களின் உரிமைகளைப் பாதுகாப்பதற்கான சட்டத்தின் முதியோர்களுக்கான தேசிய செயலகத்தினால் நியமிக்கப்பட்ட 2023 டிசம்பர் 31 அம் திகதியளவில் 12 வருடங்கள் கடந்துள்ளபோதிலும் சட்டத்தின் கீழ் குறிப்பிடப்பட்டுள்ள முன்னுரிமை விடயங்கள் மேற்கொள்ளப்பட்டருக்கவில்லை.

(அ) சட்டத்தின் 13 (ஔ) பிரகாரம் முதியோர்களுக்கான சுகாராதாரக் காப்புறுதி நலன்புரித் திட்ட முறைமைகள் அறிமுகப்படுத்துதல் மற்றும் செயல்படுத்துவது பேரவையின் கடமையென்பதால, 2022 வருடத்திலிருந்து 03 சந்தர்ப்பங்கள் கடந்தும் முதியோர் காப்புறுதி நலன் முறைமைகள் நடைமுறைப்படுத்துவது தொடர்பில் தேசிய பேரவையின் உறுப்பினர்களால் கருத்துக்கள் முன்வைக்கப்பட்டிருந்தபோதும் 2023 ஆம் ஆண்டு டிசம்பர் மாதம் 31 ஆம் திகதி வரையில் முதியோர் காப்புறுதி நலன் திட்டங்கள் நடைமுறைப்படுத்தப்பட்டிருக்கவில்லை.

(ஆ) சட்டத்தின் 13 பிரிவின் (க) பிரகாரம் பொதுமக்களின் விழிப்புணர்வு முதியோர்கள் தொடர்பில் பொதுவான திறன்கள் மற்றும் திறன்கள் உள்ளடக்குவதற்கும்போது அவர்களின் பெயரளவில் நடைமுறைப்படுத்தப்பட்டுக் காணப்படாமை.

(இ) சட்டத்தின் 12 ஆது பிரிவின் பிரகாரம் பேரவையின் பிரதான கடமையாக காணப்படுவது இலங்கையில் வாழும் முதியோர்களின் நலன்புரி மற்றும் உரிமைகளை மேம்படுத்துதல் மற்றும் பாதுகாத்தல் மற்றும் முதியோர்கள் கௌரவமாகவும் சுதந்திரமாகவும் வாழ்வதற்கான சந்தர்ப்பங்களை ஏற்படுத்திக் கொடுப்பதாகும். இருந்தும் அதனடிப்படையில் முதியோர்களுக்கான தேசிய செயலகத்தின் மூலம் முதியோர்களுக்கான தேசிய கொள்கை தயாரிப்பதில் 2016 ஆம் வருடம் அரசின் வருடாந்த ஒதுக்கீட்டின் கீழ் வழங்கிய நிதியில் ரூபா. **2,438.715** நிதி விடுவிப்புச் செய்யப்பட்டிருந்தும் முதியோர்களுக்கான தேசிய கொள்கையினைத் தயாரிப்பதில் 2023 டிசம்பர் 31 வரை நடைமுறைப்படுத்தப்பட்டிருக்கவில்லை.

(ஈ) சட்டத்தின் (ஈ) பிரிவின் விதிகளின்படி பேரவையின் கடமைகளான முதியோரகளின் சுத்தந்திரம், பாதுகாப்பு, ஆத்ம திருப்த்தி , பங்கேற்றல், கண்ணியத்தை உறுதிப்படுத்துதல், உரிமைகளைப் பாதுகாத்தல் போன்ற நிகழ்ச்சித் திட்டங்களை மற்றும் திட்டங்களை தேசிய மட்டத்தில் முறையாக மற்றும் வெளிப்படையான முறையில் வழங்குவதற்கு வசதியான முறையில் நடைமுறைப்படுத்துவதற்கு முதியோர்களின் எண்ணிக்கைக்கேற்ப நிலைமைகளை அறிமுகப்படுத்துதல் மற்றும் மாவட்ட அடிப்படையில் திட்டங்களை , வயது அடிப்படையில் , சுகாதார நிலைமகைள்,பொருளாதார நிலைமைகளை அறிமுகப்படுத்துதல் மற்றும் சரியாக மற்றும் துள்ளியமாக மற்றும் பயனுறுதியான தீர்மானம் எடுத்தல் போன்றவற்றிற்காக முதியோர் சமூதாயத்தினரின் விபரங்களை உள்ளடக்குவதற்கான சரியான முறையில் பேணுவதற்கான தரவுத் தளமானது அமைக்கப்பட்டிருக்கவில்லை.

(உ) சட்டத்தின் 34 ஆம் பிரிவின் கீழ் சமூக சேவைகள் அமைச்சரின் மூலம் பிரப்பிக்கப்பட்டிருந்த 2 (1) ஆணையின் கீழ் முதியோர்களுக்கு வசிப்பிடப் பராமரிப்பை வழங்குவதற்கு எதிர்பார்க்கும் எந்த ஒரு நிறுவனமும் நிறுவதல் மற்றும் செயற்பட்டுவரும் நடவடிக்கையிளல் தீர்மாணத்திருக்கும் சகல நபர்களோ அல்லது அமைப்புக்களும் குறித்த நிறுவனத்திற்குள் முதியோர்கள் ஐந்து பேர்களுக்கு மேல் வசதித்துவருவதாக இருப்பின் முதியோர்களுக்கு தங்குமிட வசதிகளை வழங்கும் நிறுவனம் ஒன்றாக பதிவு செய்வதற்கு மிக விரைவாகக் கோரிக்கைகளை சமர்ப்பிக்குமாறு அறிவித்தல் விடுக்கப்பட்டிருந்தது. இந்த உத்தரவு வர்த்தமாணியில் அறிவித்தல் பிரசுரிக்கப்பட்டு 11 வருடங்கள் கடந்தும் இன்று இலங்கைக்குள் செயறபட்டுவரும் 349 முதியோர் இல்லங்கயளில் 2023 டிசம்பர் 31 ஆம் திகதியளவில் முதியோர்களுக்கான தேசிய செயலகத்தில் 113 முதியோர் இல்லங்கள் மாத்திரமே பாதிவு செய்யப்பட்டிருக்கின்றன.

2.3 ஏனைய விடயங்கள்

(அ) பரிசீலிக்கப்பட்ட வருடத்தின் திறைசேரியின் நிதியினைப் பயளன்படுத்தி மேற்கொள்வதற்கு திட்டமிடப்பட்டிருந்த செயற்பாடுகள் 09 இற்காகவேண்டி ரூபா. 17.42 மில்லியன் ரூபா வழங்கப்பட்டிருந்த்து. இருந்தும் இந்தப்பெறுமதியில் முதியோர்களின் நலன்புரி நடவடிக்கைகளுக்குகாக நேரடியாக செலவழிக்கப்பட்டிருந்தது ரூபா. 5,719,495 மாத்திரம் என்பதோடு, மீதமான ரூபா. 11,233,666 நிதியானது பரிசீலனை மற்றும் நிர்வாக நடவடிக்கைகளுக்காக செலவு செய்யப்படிருந்த்து. இதுமொத்த நலன்புரி செலவானது நூற்றுக்கு 66 சதவீதமாகும்.ஆகும்.

(ஆ) ரூபா. 51,713,000 பெறுதியான காணி மற்றும் கட்டிடம் , ரூபா. 15,381,188 பெறுமதியான சொத்து மதிப்புள்ள (பொருட்பதிவு) குளிரூட்டப்பட்ட 6 அறைகள் சுற்றுலா விடுதி கதிர்காம்ம் புனித வணக்கஸ்தளம் மைந்துள்ள நகரிற்கு அருகாமையில் மெனிக் கங்கைக்கு அருகாமையில் மிக அழகான இடத்தில் அமைந்நதுள்ளது. சுற்றுலாப் பயணிகளைக் கவரக்கூடய இந்த இடத்தில் சுமார் 2 ஆண்டுகளாக எந்தவித வருமானமும் ஈட்டப்பட்டிருக்கவில்லை. முதியோர் இல்லத்தில் இணைக்கப்பட்டிருந்த முதியோர்களுக்கானதேசியசெயலகத்தின் உத்தியோகத்தரினால்மேல் மாடி முழுவதும் மற்றும் கீழ் மாடி அறைகள் உத்தியோகத்தரின் குடும்ப உறுப்பினர்களின் வாழ்நதமையினால் இந்த வருமானம் இழப்பிற்கு பிரதான காரணமாக இருந்தது.பரிசீலனை இடம்பெற்றவேளையில் 2023 ஆம் வருடத்தின் ஜூலை, ஒகஸ்ட் மற்றும் செப்தம்பர் போன்ற **03** மாதங்களின் சுற்றுலா விடுதியின் மின்சாரம் மற்றும் நீர்க் கட்டணம் பயன்பாட்டினால் ரூபா. **143,799** கட்டணமாக செலுத்தப்பட்டுள்ள அதேவேளை, சுற்றுலா விடுதியில் தங்கியிருந்த உத்தியோகத்தரினால் எந்தவித வித அறவீடும் இன்றி சுற்றுலா விடுதி பயன்படுத்தப்பட்டிருந்தமை.

(இ) சட்டத்தின் 1 ஆம் பிரிவின் 2 ஆம் பிரிவின் பிரகாரம் முதியோர்களுக்கான தேசிய பேரவை ஸ்தாபகிக்கப்பட்டுள்ளது. மாதிரி பரசோதனை இடம்பெற்ற 2022 மற்றும் 2023 ஆம் வருடங்களில்தேசியபேரவையின் முதியோர்களுக்கான தேசிய கொள்கையின் தயாரித்தல் , முதியோர்களுக்கான சுகாதாரக் காப்புறுதித் திட்டம் தயாரிப்புச் செய்தல் , சகல முதியோர் இல்லங்களையும் 2023 டிசம்பர் 31 ஆம் திகதிக்குள் பதிவுசெய்து முடித்தல், முதியோர் பராமரிப்புப் பயிறிச்சித் திட்டத்தினை நடைமுறைப்படுத்துதல், உளநலம் பாதிக்கப்பட்ட முதியோர்களுக்கு உளவளத்துணை/ உள ஆலோசனை சேவைகளைப் பெற்றுக் கொடுத்தல் போன்ற முக்கியமான விடயங்கள் இவ் அறிக்கை திகதி ரையில் நடைமுறைப்படுத்தப்பட்டிருக்கவில்லை. ஒவ்வொரு தீர்மானங்களுக்கும் கலந்துரையாடல் அமர்வுகள் 2 இலிருந்து 6 வரை இடம்பெற்றுருந்தும் கலந்துரையாடல் 2022 இலிருந்து 2023 நவம்பர் வரை இடம்பெற்றிருக்கின்றது.

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கணக்காய்வாளர் நாயகம்

தேசிய கணக்காய்வு அலுவலகம்
LSW/D/SSAFE/SS/2023 08.04.2024

பணிப்பாளர்
முதயோர்களுக்கான தேசிய செயலகம்

முதியோர் சமூகப் பாதுகாப்பு நிதியத்தின் 2023 ஆம் வருடத்தின் டிசம்பர் 31 ஆம் திகதிய இறுதி ஆண்டிற்கான நிதிக் கூற்றுகள் மற்றும் வேறு சட்ட மற்றும் ஒழுங்குமுறை தேவைப்பாடு தொடர்பில் 2018 ஆம் ஆண்டின் 19 ஆம் இலக்கத்தையுடைய தேசிய கணக்காய்வு சட்டத்தின் 11 (1) ஆம் பிரிவின் பிரகாரம் கணக்காய்வாளாரின் அறிக்கை.

1. நிதிக்கூற்று விபரம்

1.1 புள்ளிவிவரக் கூற்று

முதியோர் சமூகப் பாதுகாப்பு நிதியத்தின் 2023 ஆம் ஆண்டு டிசம்பர் 31 ஆம் திகதிய நிதிக்கூற்று வெளியீடு, குறித்த தினத்தன்று இறுதி ஆண்டிற்கான விரிவான வருமான வெளியீடானது உரித்து மாற்றக்கூடிய வெளியீடு, குறித்த தினத்தின் இறுதி ஆண்டிற்கான நிதிப் பாய்ச்சல் கூற்று மற்றும் நிதிக்கூற்றுக்களுக்கு உரித்தான குறிப்புகள். சாரம்சமாகக் காணக்கூடிய தேவையான கணக்கியல்சார் கொள்கைகள் உள்ளடங்கிய வகையில் 2023 ஆம் ஆண்டு டிசம்பர் 31 ஆம் திகதிய இறுதி ஆண்டிற்கான நிதிக்கூற்று வெளியீடானது இலங்கை சனநாயக சோசலிச குடியரசின் அரசியலமைப்பு யாப்பில் 154 (1) சட்டத்திருத்தத்தினோடு வாசிக்கப்பட வேண்டிய 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வு சட்டதிட்டங்களுக்கேற்ப எனது கட்டளையின் பிரகாரம் கணக்காய்விற்கு உட்படுத்தப்பட்டது. அரசியலமைப்பு சட்டத்தின் 154 (6) ஆம் யாப்பின் பிரகாரம் எனது அறிக்கை உரிய நேரத்தில் பாராளுமன்றத்திற்கு சமரப்பிக்கப்பட்டது.

எனது அறிக்கையில் புள்ளி விவரப்படுத்தப்பட்ட நிலைப்பாடு தொடர்பில் குறித்த பிரிவில் விவரிக்கப்பட்டுள்ள காரணிகளில் காணப்படும் பாதிப்புகள் தவிர்ந்த தேசிய சபையின் நிதிக் கூற்றினுள் 2023 ஆம் ஆண்டு டிசம்பர் 31 ஆம் திகதிய நிதி நிலைமை மற்றும் குறித்த தினத்தில் இறுதி ஆண்டிற்கான அதன் நிதிச் செயற்பாடு மற்றும் நிதிப்பாய்ச்சல் இலங்கை அரச பிரிவின் கணக்கியல்சார் தரநிர்ணயத்திற்கு ஏற்ப உண்மையான மற்றும் நியாயமான நிலைமையின் பிரதிபலிப்பு செய்யும் வகையில் காணப்படுகின்றது என்பது எனது நிலைப்பாடாகும்.

1.2 புள்ளி விபரவியல் கூற்றின் நிலைப்பாடு குறித்த அடிப்படை

நிலையான வைப்புத் தொகைக்கான வட்டித் தொகையில் நூற்றுக்கு 5 சதவீதத்தைக் கழித்த பிறகு செலுத்த வேண்டிய நிலையான வைப்பு வட்டியைக் கணக்கிடாததால் ரூபா. 12,634,663 பரிசீலனைக்குற்பட்டுத்தப்பட்ட ஆண்டின் வருமானம் அதிகமாகக் காணப்பட்டிருந்த்த.

இலங்கை கணக்காய்வு தரநிர்ணயத்திற்கேற்ப (இலங்கை, கணக்காய்வு தரநிர்ணயம்) பிரகாரம் என்னால் கணக்காய்வு மேற்கொள்ளப்பட்டது. குறித்த கணக்காய்வு தர நிர்ணயத்தின் கீழ் காணப்படக்கூடிய எனது பொறுப்புகள் இவ்வறிக்கையின் நிதிக் கூற்று கணக்காய்வு தொடர்பில் கணக்காய்வாளரின் கடமைகள் எனக்கூடிய பிரிவில் மேலும் விவரிக்கப்பட்டுள்ளது. எனது நிலைப்பாடானது காணப்படக்கூடிய இந் நிலைப்பாட்டிற்கான அடிப்படையாக கருத்திற்கொள்ளும் வகையில், என் மூலமாக பெற்றுக்கொள்ளப்பட்டுள்ள கணக்காய்வு சாட்சி போதுமானது மற்றும் பொருத்தமானது என்பது என்பது எனது நம்பிக்கையாகும்.

1.3 நிதிக் கூற்று தொடர்பில் முகாமை செய்தல் மற்றும் பரிபாலனம் செய்யும் பிரிவினரது கடமைகள்.

குறித்த நிதிக் கூற்றானது இலங்கை அரச பிரிவின் கணக்கியல் தர நிர்ணயத்திற்கு ஏற்ப ஒழுங்குபடுத்துதல் மற்றும் நியாயமான முறையில் முன்வைத்தல் மற்றும் மோசடி அல்லது பிழையான முறையில் ஏற்படக்கூடிய பெறுமான ரீதியான அசத்திய கூற்றுகள் என்பவை அன்றி நிதிக் கூற்று ஒழுங்குபடுத்துவதற்காக இயலுமான வகையில் தேவையான உள்ளக நிர்வாக ரீதியான தீர்மானங்களை மேற்கொள்தல் என்பன முகாமைத்துவ செயற்பாட்டை முன்னெடுப்போரின் கடமையாகும்.

நிதிக்கூற்றினை ஒழுங்குபடுத்தும் சந்தரப்பத்தில் தேசிய செயலகத்தினை முறையாக நடாத்திச் செல்வதன் இயலுமைகளை தீர்மானித்தல் முகாமைத்துவத்தினரின் பொறுப்பாகக் காணப்படுவதோடு, முகாமை செய்தல் தேசிய சபையை கலைக்க முடிவு செய்யும் பட்சத்தில் அல்லது வேறு மாற்று வழி காணப்படாதபோது நடாத்திச் செல்வதை நிறுத்தும் வகையில் நடவடிக்கை எடுக்கும் பட்சத்தில் அன்றி முறையாக நடாத்தி செல்தல் தொடர்பில் அடிப்படையில் கணக்கினை வைத்திருத்தல் மற்றும் தேசிய செயலகத்தினை முறையான நிலைபேறிற்கு உரிய காரணிகள் தொடர்பில் கண்டறிதல் என்பன நிர்வாகத்தின் கடமையாகும்.

நிதியம் தொடர்பான அறிக்கையிடல் செயற்பாடு தொடர்பில் பரிசோதித்தல் கடமை, நிர்வகிக்கும் பிரிவினரின் ஊடாக நடைபெறக்கூடிய ஒன்றாகும்.

2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வு யாப்பின் 16 (1) உப சட்டப் பிரிவின் பிரகாரம் நிதியத்தின் வருடாந்த மற்றும் உரிய நேரம் சார் நிதிக்கூற்றினை ஒழுங்குபடுத்துவது இயலுமான வகையில் சுயாதீன வருமானம், செலவு, சொத்துகள் மற்றும் பொறுப்புகள் தொடர்பில் உரிய வகையில் பதிவு ஆவணங்கள் மற்றும் அறிக்கைகள் முறையாக பேணப்பட வேண்டும்.

1.4 நிதிக்கூற்று தொடர்பிலான கணக்காய்வு தொடர்பாக கணக்காய்வின் பொறுப்புகள்.

ஒட்டு மொத்தமாக நிதிக்கூற்றானது, மோசடி மற்றும் பிழை காரணமாக ஏற்படக்கூடிய அளவீடு சார்ந்த அசத்திய கூற்றுகள் அன்றியது என்பதாக நியாயமான உறுதிபடுத்தலினை வழங்குதல் மற்றும் எனது நிலைப்பாட்டினைக் கொண்ட கணக்காய்வு அறிக்கை வெளியிடல் என்பன எனது நோக்கமாகும். நியாயத்தினை நிலைநாட்டுதல் உயர்மட்டத்தில் உறுதிப்படுத்துவதாக அமையும் என்பதோடு, இலங்கை கணக்காய்வு தரநிர்ணய அடிப்படையில் கணக்காய்வினை மேற்கொள்ளும்போது அது எல்லா சந்தர்ப்பங்களிலும் போதுமான அளவில் தவறான அறிக்கைகளை கண்டறிதல் என்பதாக உறுதிப்படுத்துவதாக அமையாது. மோசடி மற்றும் தனியாக அல்லது குழுவாக தவறிழைப்பதற்கான சாத்தியப்பாடுகளின் காணரமாக போதுமான அளவிலான பிழையான அறிக்கைகள் ஏற்பட முடியுமென்பதோடு, அதில் போதுமான அளவு குறித்த நிதிக்கூற்றினை அடிப்படையாகக் கொண்டு பரிசோதகர்களின் மூலமாக எடுக்கக்கூடிய பொருளாதார தீர்மானங்கள் தொடர்பில் ஏற்படக்கூடிய பாதிப்புக்கள் அடிப்படையினை சார்ந்துள்ளது.

இலங்கை கணக்காய்வு தரநிர்ணயத்தின் அடிப்படையில் கணக்காய்வின் பிரிவாக என்னால் கணக்காய்வின்போது தொழில்சார் தீர்மானங்கள் மற்றும் தொழில்சார் ஐயப்பாடுகளுக்கேற்ப நடவடிக்கைகள் மேற்கொள்ளப்பட்டது. என்னால் மென்மேலும்,

- வெளியிடப்பட்ட கணக்காய்வு நிலைப்பாட்டிற்கான அடிப்படையினை இலக்காகக்கொள்ளும்போது மோசடி மற்றும் பிழைகள் காரணமாக நிதிக்கூற்றில் ஏற்படக்கூடிய அளவீடுசார் பிழையான கூற்றுக்கள் ஏற்படக்கூடிய வாய்ப்புக்களை அடையாளங்காணுதல் மற்றும் மதிப்பீடு செய்தல் தொடர்பான சந்தர்ப்பத்திற்கேற்ற உரிய கணக்காய்வு நடைமுறைகள் திட்டமிடப்பட்டு நடைமுறைப்படுத்தப்பட்டது. பிழையான கண்ணோட்டத்தின் காரணமாக ஏற்படக்கூடிய அளவீடுகள் சார்ந்த பிழையான கூற்றுக்கள் ஏற்படக்கூடிய பாதிப்புக்களைவிட பாதிப்புகளை விட மோசடியினால் ஏற்படக்கூடிய பாதிப்புகள் அதிகரிக்க காரணம் அவை கூட்டணியாக, போலியான ஆவணங்களை தயாரித்தல் ஊடாக, கூலிகள் வழங்கப்பட்ட ரீதியான தவிர்த்தல்கள், பிழையாக காண்பித்தல் அல்லது உள்ளக நிர்வாக பொடுபோக்கின் காரணமாகவும் ஏற்படலாம்.
- உள்ளக நிர்வாகத்தில் உற்பத்தித்திறன் தொடர்பில் நிலைப்பாட்டினை முன்வைக்கும் நோக்கில் காணப்படாத போதிலும் , சந்தர்ப்ப சூழ்நிலைக்கு ஏற்ப உரிய கணக்காய்வு நடைமுறைகள் திட்டமிடுவதற்காக வேண்டி உள்ளக நிர்வாகம் தொடர்பில் விழிப்புணர்வொன்றினை பெற்றுக்கொள்ளப்பட்டுள்ளது.
- உபயோகிக்கப்படும் கணக்கீட்டுக் கொள்கைகளின் பொருத்தப்பாடுகள், கணக்கீட்டு மதிப்பீடுகளின் நியாயத்தன்மை மற்றும் முகாமைத்துவத்தின் ஊடாக மேற்கொள்ளப்படும் தொடர்புகள் குறித்து வெளியிடுதல் பாராட்டத்தக்கது.
- நிகழ்வுகள் அல்லது நிலைமைகள் காரணமாக தேசிய சபையின் நிலையான இருப்பு தொடர்பில் போதுமான அளிவிலான நிச்சயமற்ற தன்மை இருக்கின்றதா? என்பன தொடர்பில் பெற்றுக்கொள்ளப்பட்ட கணக்காய்வு சார்ந்த அத்தாட்சிகளின் அடிப்படையில் கணக்கியல் சார்ந்த நிறுவனத்தின் நிலையான இருப்பு தொடர்பில் அடிப்படைகளை உபயோகிப்பதன் ஊடாக தொடர்புகள் தீர்மானிக்கப்படும். போதுமான நிச்சயமற்ற தன்மை காணப்படுமிடத்து என்னால் தீர்மானத்திற்கு வரமுடியும் எனில் நிதிக்கூற்றுகளில் அது தொர்பான நிலைப்பாட்டை வெளிப்படுத்துவதற்கு எனது

கணக்காய்வு அறிக்கை தொடர்பான அவதானத்தை செலுத்துவதோடு, குறித்த வெளிப்படுத்தல் போதுமான வகையில் காணப்படாதுவிடின் எனது நிலைப்பாட்டை மாற்றத்திற்கு உட்படுத்த வேண்டும். எவ்வாறெனினும், எதிர்கால நடவடிக்கைகள் மற்றும் நிலைமைகள் அடிப்படையில் தொடராக நடாத்திச் செல்லுதல் முடிவடையவும் வாய்ப்புள்ளது.

- நிதிக்கூற்றுக்களின் கட்டமைப்பு மற்றும் உள்ளடக்கம் உள்ளடங்கும் அடிப்படையிலான கொடுக்கல், வாங்கல் மற்றும் நிகழ்வுகள் முறையான மற்றும் நியாயமான முறையில் உள்ளடங்கியிருக்கக்கூடிய வகையில் மற்றும் வெளியிடுதல் உள்ளடங்களாக நிதிக்கூற்றுகளில் அனைத்தையும் முன்வைத்தல் பாராட்டுக்குரியதாகும்.

எனது கணக்காய்வின் ஊடாக அடையாளங்காணப்பட்ட தேவையான கணக்காய்வு கண்டுபிடிப்புகள், பிரதான உள்ளக நிர்வாக ரீதியிலான பலவீனங்கள் மற்றும் ஏனைய காரணிகள் தொடர்பில் நிர்வகிக்கும் பிரிவினருக்கு விழிப்புணர்வு செய்துள்ளேன்.

2. செயல்பாட்டு மதிப்பாய்வு

2.1 சட்ட, விதிகள் மற்றும் ஒழுங்குமுறைகளுக்கு இணங்காதது

விதிகள் / உத்தரவுக்கான குறிப்பு	அவதானிப்புகள்
28 ஆகஸ்ட் 2020 திகதிய 01/2020 ஆம் இலக்கத்தினையுடைய அரச நிதிச் சுற்றறிக்கையின் 15 ஆம் பிரிவின் மூலம் நிறுவப்பட்ட இலங்கை ஜனநாயக சோசலிச நிதி சுற்ற்றிக்கையின் 877(1) (ஆ).	பரிசீலனைக்கு உட்பட்ட ஆண்டிற்கான வரவு செலவுத் திட்ட ஆவணம் தயாரிக்கப்பட்டிருந்தாலும், அமைச்சின் செயலாளரின் அங்கீகாரத்துடன் நிதிமைச்சின் அங்கீகாரத்திற்காக தேசிய வரவு செலவுத் திட்ட பணிப்பாளர் நாயகத்திற்கு அனுப்பி வைக்கப்பட்டு அதன் பிரதியை அரச நிதிப் பணிப்பாளர் நாயகத்திற்கு அனுப்பி அதற்கமைவாக நடவடிக்கை மேற்கொள்ளப்பட்டிருக்கவில்லை.

2.2 முகாமைத்துவ நடவடிக்கைகள்

(அ) கறைந்த வருமானம் முதியோர் பிஜைகளின் விசேட மற்றும் அவசர சந்தர்ப்பங்களின்போது சுகாதார,போசாக்கு மற்றும் பாதுகாப்பு செலவுகளை ஈடு செய்தல் மற்றும் முதியோர்களின் நலன்புரி நியதித்தினை நோக்காக்கொண்டு தாபிக்கப்பட்ட 2016 வருடத்திலிருந்து 2023 ஆம் வருடம் டிசம்பர் 31 ஆம் திகதி ரையில் ஒரு முதியோரிடமிருந்து ரூபா. 100 எனும் அடிப்படையில் கொடுப்பனவிலிருந்து மாதாந்தம் கழிக்கப்பட்டு ரூபா.3,870.2 மில்லியன் நிதியம் வசூலிக்கப்பட்டிருந்தது. 10 விடயங்களினைப் பிரதானப்படுத்தி சேகரிக்கப்பட்ட இந் நிதியில் 2016 அம் வருடத்திலிருந்து 2018 ஆம் வருடம் வரை எந்தவித நிகழ்ச்சித் திட்டங்களும் நடைமுறைப்படுத்தப்பட்டிருக்கவில்லை. இதன்படி 7 வருடங்களில்மொத்த பங்களிப்புதொகை ரூபா. 3,870.2 மில்லியன் நிதியளவில் இருந்த அதேவேளை அந்தக் காலத்திற்குள் நலன்புரி நிகழ்ச்சிகளுக்கானசெலவு ரூபா. 1468.6 மில்லியனானதோடு, சேகரிக்கப்பட்டிருந்த்து. ரூபா. 3546.9 மில்லியன் இது ஒரு சதவீதம என்றடிப்படையில் நூற்றுக்கு 91.6 சதவீதமாகும். இதனால், முதியோர் நலனுக்காக இந்த நிதியை பயன்படுத்தப்பட்டிருந்த்து போதுமானதாக இல்லை என்பது அவதானிக்கப்பட்டது.

(ஆ) முதியோர்களின் சமூகப் பாதுகாப்பு நிதியம் தொடர்பில் முதியோர் கொடுப்பிலிருந்து சேகரிக்கப்படும் நிதி பிரதேச செயலகங்களினால் மீள நியத்திற்குப் பெற்றுக்கொள்ளப்படுதல் வேண்டும் ஆனால் 2022 ஆம் வருடம் பெறப்பட வேண்டிய ரூபா. 1,682,400 நிதி இவ் அறிக்கையின் திகதி வரையில் குறித்த பிரதேச்செயலகத்தலிருந்து மீண்டும்பெற்றுக்கொள்ளப்பட்டிருக்கவில்லை.

(இ) 2027 ஆம் ஆண்டின் 24 ஆம் இலக்கத்தையுடைய தேசிய வருமானச் சட்டத்தில் அறிமுகப்படுத்தப்பட்ட 2021 ஆம் ஆண்டின் 10 ஆம் இலக்க உள்நாட்டு வருவாய் திருத்தச் சட்டத்தில் ||| உப அட்டவணையின்படி, 01. ஏப்ரல் 2021 தகதிக்கு பிறகு ஒரு சங்கம் ஒன்றுக்கு பெறும் வட்டிக்கு வருமான வரி விலக்கு அளிக்கப்பட்டுள்ளது, ஆனால் வங்கிகள் வைத்திருக்கும் 5 சதவீத வரித் தொகையை நிரந்தர வைப்புத் தொகைக்கான வட்டியிலிருந்து விலக்கு அளிக்க நிதி நிர்வாகம் நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை. அதன்படி 2023 வருடத்தில் முதிர்ச்சியடைந்த ரூபா. 2,941,701,428 நிலையான வைப்புத் தொகையில் பெறப்பட்ட வட்டியிலிருந்து ருபா. 39,053,431 ரூபாயை நிதி இழக்கப்பட்டு இருந்தது.

2.3 கொள்முதல்

I. முதியோர் சமூக பாதுகாப்பு நிதியத்தின் கீழ் கதிர்காமம் முதியோர் இல்லத்தை நிர்மாணித்தல் தொடர்பில் தனியார் நிறுவனத்திற்கு ரூபா. 298,684,667 வரி இல்லாத தொகைக்கு மாற்றப்பட்டது. ஒப்பந்தத்தின்படி, இப்பணியானது 15 மார்ச் 2022 இல் ஆரம்பித்து 12 செப்டம்பர், 2023 இல் முடிக்கப்படுதல் வேண்டும். முதல் நீடிப்புக் காலம் 76 தினங்களிலும் 31 ஜனவரி 2024 ஆம் திகதி வரை 65 நாட்களும் வழங்கப்பட்டு இருந்தது. அதன்படி ஒப்பந்த காலம் முடிவடைந்தும்வேலைத்த்திட்டத்தின் பாதியளவு கூட நிறைவடையவில்லை.

II. 2006 கொல்முதல் வழிமுறைகளில் 5.4.4 (i) பிரிவின் பிரகாரம் எற்றக்கொள்ளக்கூடிய சாத்தியமான முற்பணம் செலுத்தும் காப்புறுதி வழங்கல், ஒப்பந்த்தொகையின் நூற்றுக்கு 20% அதிகபட்ச முற்பணம் எற்றடிப்படையில் 2022 மார்ச் 28 மற்றும் 2022 மே 18 திகதிளில் ரூபா. 58,806,933 ஒரு தொகை முற்பணம் என வெளியிடப்பட்டது. ஆனால் இதற்குமேலாக அந்த முற்பணத் தொகையில் 2022 டிசம்பர் 28 அன்று ரூபா. 41,600,046செலுத்தப்பட்டிருக்கவில்லை மீண்டும் 2022 டிசம்பர் 28 திகதி ரூபா. 35,949,264 தொகைபொருள் முற்பணமாக விடுவிக்கப்பட்டிருந்தது. 2024 ஜனவரி 29 அன்று ஒருவேளை கணித்த சந்தர்ப்பம் வரும் போது

மேற்குறிப்பிட்ட பணம் விடுவிக்கப்பட்டு ஒரு வருடத்திற்கு மேலான காலம் எடுக்கப்பட்டிருந்தும் அதற்குறித்தான வேலைகள் நிறைவடையவில்லை. முற்பணம் வழங்கப்பட்டு 05 மாதங்களின் பின்னர் அந்த்தொகையில் ஒரு பகுதி பயன்படுத்தி முதலாவது டயில்ஸ் (மாபிள்)தொகையாக 2023 ஜூன் மாதம் 02 ஆம் திகதிகொள்வனவுசெய்யப்பட்டிருந்தது. பின்னர் நேர்திற்கு நேரம் டயிள்ஸ் கொள்வனவு செய்யப்பட்டிருந்த அதேவேளை இறுதி டயில்ஸ்தொகை ஒன்று 2024 ஜனவரி மாதம் 05 ஆம் திகதியளவில் கொள்வனவு செய்யப்பட்டிருந்தது. கணக்காய்வு இடம்பெற்ற திகதியன்று 2024 ஜனவரி 29 ஆம் திகதியளவிலும் கூட டயில்ஸ்களின் பெருமளவான தொகைகள் பயன்படுத்தாமல் ஒரு இடத்தில் குமிக்கப்பட்டிருந்தமை பரிசீலிக்கப்பட்டுள்ளது. இதன்படி ஒப்பந்தக்கார்ருடன் மிதமான ரூபா. 18,369,827 முற்பண நிதி ஒரு வருடத்திற்குமேலாக தடுத்து வைக்கப்பட்டிருந்தது. .

III. கணக்காய்வின்போது ஒப்பந்ததாரர் வழங்கிய இடைக்கால விலையின் (IPC 19) பிரதானவேலைகளில் 10 இல்வேலைகள் 04 கூட தொடங்கப்படவில்லை. அல்லது தொடங்கப்படவில்லை. ஆரம்பிக்கப்பட்ட வேலைத் திட்டங்களில் இருந்து 02 வேலைத் திட்டங்களில் தொடர்பான 05 உப வேலைத் திட்டங்களுக்காக ரூபா. 2,558,000 பெறுமதியான வேலைத் திட்டங்கள் கைவிடப்பட்டிருத்தன. இந்த ரத்து செய்யப்பட்ட வேலைத் திட்டங்களில் இந்த ரத்து செய்யப்பட்ட வேலைத் திட்டங்களை ஆம்பிப்பதற்கு மேலதிக வேலைத் திட்டங்களை ஒப்பந்ததாரரை அனுமதித்ததன் காரணமாக, ரூபா. 361,900 **தொகையினை** பொறியியல் மதிப்பீட்டில் சேர்க்கப்பட்டு வேலைத் திட்டங்களை ரூபா. 3,748,259 மேலதிக வேலைத் திட்டங்களுக்காக செலுத்தப்பட்டிருக்கின்றது.

IV. 2006 கொள்முதல் வழிகாட்டுதலின் குறியீட்டு இலக்கம் 8.13.3 ஆம் பிரிவின் பிரகாரம் தற்செயலான ஏற்பாடு ஒப்பந்த்த்தொகையில் நூற்றுக்கு 10 அதிகரிக்காமல் இருப்பதோடு, ஒப்பந்த்தின் பிரகாரம் நூற்றுக்கு 7 சதவீத்தை வழங்குவதற்கு 10 சதவீதத்திற்கு மிகாமல் இருக்க வேண்டும் மற்றும் ஒப்பந்தத்தின்படி 7 சதவீதத்தை வழங்க ஒப்புக்கொண்டனர், மாறாக 38.79 சதவீதம் அதாவது ரூபா. 115,860,352 ஒப்பந்த விலையை அதிகரிக்க அமைச்சக கொள்முதல் குழு அங்கீகாரம் வழங்கப்பட்டிருக்கின்றது.

டப்வியூ.பீ.சீ. விக்ரமரத்ன
கணக்காய்வாளர் நாயகம்

<u>முதியோர்களுக்கான தேசிய செயலகத்தின் 2023 டிசம்பர் மாதம் 31 ஆம் திகதி முடிவடையும் ஆண்டிற்கான நிதிநிலை அறிக்கைகள் மற்றும் முதியோர்களுக்கான தேசிய செயலகத்தின் ஏனைய சட்ட ஒழுங்குமுறைத் தேவைகள் தொடர்பான 2018 ஆம் ஆண்டின் தேசிய கணக்காய்வுச் சட்டத்தின் 19 ஆம் இலக்கத்தின் பிரிவு 12 இன் பிரகாரம், கணக்காய்வாளர் நாயகம் அவர்களின் அறிக்கையில் உள்ளடக்கப்பட்டுள்ள அவதானிப்புகள் மற்றும் குறித்த முகாமைத்துவக் கருத்துகள் மற்றும் திருத்தம் செய்யப்படவேண்டிய நடவடிக்கைகள்.</u>

<u>2.2.2</u>

(அ) 2023 ஆம் ஆண்டின் நிறுவனத்தின் **2023** ஆம் ஆண்டில், நிறுவனத்தில் போதிய எண்ணிக்கையிலான பணியாளர்கள் இல்லாத காரணத்தினாலும், பெறப்பட்ட முற்பணங்களைத் தீர்ப்பதற்கு முன்னர் ஏனைய திட்டங்களுக்கான முற்பணங்களைப் பெற வேண்டியிருந்ததாலும், உள்ளகக் கணக்காய்வாளரின் பெயரில் முற்பணங்கள் பெறப்பட்டன. கணக்காய்வில் குறிப்பிடப்பட்டுள்ளபடி, ஏனைய விடயங்களுக்கு முற்பணத்தைப் பெறமுடியாது என ஆலோசனை வழங்கப்பட்டிருந்தமை.

<u>2.2.3</u>

(அ) இலங்கை காப்புறுதி கூட்டுத்தாபனத்துடன் மற்றும் எமது நிறுவனத்துடனும் காப்புறுதி உடன்படிக்கை இது வரையில் தயாரிக்கப்பட்டிருக்கின்ற அதேநேரம் அதனை விரைவாக தயாரித்து முடிப்பது தொடர்பாக காப்புறுதிக் கூட்டுத்தாபனத்துக்கு அறிவித்தல் கொடுக்கப்பட்டுள்ளது.

(ஆ) முதியோர்களின் இயலுமை ஆற்றல் மற்றும் திறன்களை உள்ளடக்குவதற்காக குறித்த பிரதேச முதியோர் அமைப்புக்கள் மற்றும் பிரதேச செயலகங்களில் முதியோர் விடயத்திற்குப் பொறுப்பாளர்களிடமிருந்து பெறப்பட்ட விபரங்களின் அடிப்படையில் தரவுத் தளம் தயாரிக்கப்பட்டுள்ள அதேவேளை தரவுகளை மிக விரைவாக உள்ளடக்குமாறு சகல கிராமிய முதியோர் சங்கங்களுக்கும் விழிப்புணர்வு செய்யப்பட்டுள்ளது.

(ஆ) அமைச்சின் செயலாளர் அவர்களின் ஆலோசனையின் பிரகாரம் அனுபவம் வாய்ந்த ஓய்வு பெற்ற செயலாளர் ஒருவரின் மூலமாக இந்த தேசிய கொள்கையை மீண்டும் திருத்தியமைப்பதோடு, அதற்குறித்தான இறுதி வரைவினை 03 மாதங்களுக்குள் தயாரித்து எமக்கு வழங்குவதற்கு தீர்மாணிக்ககப்படவுள்ளது.

(இ) முதியோர்களுக்கான தரவுத் தளத்தினைத் தயாரிப்பது தொடர்பாக இது வரையில் மாவட்ட முதியோர் அமைப்புக்களினூடாக பிரதேச முதியோர் அமைப்புக்கு விழிப்புணர்வு செய்யப்பட்டுள்ள அதே சமயம் குறித்த கிராமிய முதியோர் சங்கங்களுக்கு விழிப்புணர்வு செய்வது இந் நிகழ்ச்சி ஆரம்பிக்கப்பட்டள்ளது. மேலும் சனத்தொகை மற்றும் புள்ளி விபரவியல் திணைக்களத்தினால் தற்போது நடைபெற்றுவரும் கணக்கெடுப்புடன் விபரங்களை தந்துதவுமாறு கோரிக்கை விடுக்கப்பட்டுள்ளது.

(ஈ) சகல முதியோர் இல்லங்களும் 2023 டிசம்பர் 31 ஆம் திகதிக்குள் பதிவு செய்து முடித்தல் தொடர்பாக - 2024 டிசம்பர் 30 ஆம் திகதிக்கு முன்னர் சகல முதியோர் இல்லங்களும் பதிவு செய்திருத்தல் வேண்டும் என முதியோர்களுக்கான தேசிய பேரவையின் மூலமாக தீர்மானம் எடுத்துள்ள அதேசேமயம் அது தொடர்பாக மாகாண சமூக சேவைகள் திணைக்களம், மாவட்ட செயலகங்கள் மற்றும் பிரதேச செயலகங்களுக்கு விழிப்புணர்வு செய்யப்பட்டுள்ளது.

2.3 ஏனைய விடங்கள்

(அ) கணக்காய்வு அறிக்கையில் காணப்படுவதுபோன்று ரூபா. **11,233,666** செலவு முதியோர்களுக்கான தேசிய செயலகத்தினால் தீர்மானம் எடுப்பது தொடர்பான நிர்வாக செலவு ((முதியோர்களுக்கான தேசிய பேரவையினை நடாத்துதல், கணக்காய்வு மற்றும் முகாமைத்துவக் குழுவினை நடாத்துதல், பராமரிப்பு சபையினை நடாத்துதல், ஊடகம் மற்றும்வெ ளியீடு, சிரேஷ்ட பிரஜைகளுக்கு ரூபா. 2,000/- பொடுப்பனவுதொடர்பான நிர்வாகச்செலவு உள்ளடங்களாக நிறுவனத்தின் அவசியமான நிர்வாகச் செலவு)தொடர்பில்செலவுசெய்யப்பட்டதாக அறியப்பட்டுள்ளது.மேலும் தங்களின் மூலமாக சுட்டிக்காட்டப்பட்டுள்ளதன் படி திறைசேரியின் நிதியினைப் பயன்படுத்தி ரூபா. 11,233,666 மேற்பார்வை மற்றும் நிர்வாக நடவடிக்கைகளுக்காவேண்டி செலவு செய்யப்பட்டிருந்தாலும் சமுகப் பாதுகாப்பு நிதியத்தில் உள்ளடங்கப்பட்டுள்ள ஏனைய மூலங்களிலிருந்து கிடைக்கப்பெறும் நிதியினைப் பயன்படுத்தி சுமார் ரூபா. 649 மில்லியனளவில் முதியோர்களின் நலன்புரி நிகழ்ச்சிகள் மேற்கொள்ளப்பட்டுள்ளதாக மேற்குறிப்பிடப்பட்டிருந்த மேற்பார்வை மற்றும் நிர்வாக நடவடிக்கைகள் தொடர்பில் செலவு செய்யப்பட்டுள்ள நிதி மொத்த நலன்புரிச் செலவில் 25% மாத்திரம் என்பதாக அறியப்படுத்துகின்றேன்.

(ஆ) தற்போது நிர்மாணிக்கப்பட்டு வரும் முதியோர் இல்லத்தில் முதியோர்களை பதிவுசெய்து மிகவிரைவில் நிறைவடையும் என எதிர்பார்க்கப்படுவதால், அதன் பின்னர் சுற்றுலா பங்களா வருமானம் ஈட்டுவதற்கு நடவடிக்கைகள் எடுக்கப்படும் என தெரிவிப்பதோடு, சுற்றுலா விடுதி வழங்கப்பட்டுள்ள நிலையப் பொறுப்புதாறி மற்றும் முதியோர் இல்லப் பொறுப்புதாரி அவர்களுக்கு வழங்குவதற்கு முன்னர் பயன்படுத்தப்பட்டுள்ள மின்சாரக் கட்டணம் மற்றும் அவர்களுக்கு வழங்கப்பட்டதன் பின்னர் பயன்படுத்தப்பட்ட மின் கட்டணத்தைப் பரிசீலித்துப் பார்த்து அதிகரித்து வரும் யூனிட்டுகளுக்கு ஏற்ப, மின் கட்டணத்தை, நிலையப் பொறுப்பதிகாரி மற்றும் வீட்டு வார்டன் ஆகியோரிடம் அறவிடுவதற்கு முடிவு செய்யப்பட்டுள்ளது. மேலும், தற்போது, முதியோர் இல்ல கட்டுமான ஒப்பந்ததாரரே நீர்க்கட்டணத்தைச் செலுத்தி வருகிறார்.

(ஆ)

01. தேசிய கொள்ளை தயாரிப்பு - தற்போது, இறுதி வரைவுத் தயாரிப்பின் இறுதிக் கட்டப் பணிகள் நடைபெற்று வருகின்ற அதேவேளை, பாராளுமன்ற அங்கீகாரத்தினைப் பெற்றுக்கொள்வதற்கான நிலுவையில் உள்ளது.

02. முதியோர் சுகாதாரக் காப்புறுதி நிகழ்ச்சி ஒன்றினைத் தயாரித்தல் - இலங்கை காப்புறுதிக் கூட்டுத்தாபனம் மற்றும் எமது நிறுவனத்துடன் காப்புறுதி ஒப்பந்தத்தினை தற்சமயம் தயாரித்து வருவதோடு, அதனை விரைவாக தயாரித்து முடிப்பதாக காப்புறுதிக் கூட்டுத்தாபனத்தினால் அறிவிக்கப்பட்டுள்ளது.

03. சகல முதியோர் இல்லங்களும் 2023 டிசம்பர் 31 ஆம் திகதியளவில் பதிவு செய்து முடித்தல் - 2024 செப்தம்பர் 30 ஆம் திகதிக்கு முன்னர் சகல முதியோர் இல்லங்களும் பதிவு செய்தல் வேண்டும் என முதியோர்களுக்கான தேசிய பேரவையினால் தீர்மானிக்கப்பட்டிருந்த அதேவேளை அது தொடர்பில் சமூக சேவைகள் திணைக்களத்திற்கும், மாவட்ட செயலகத்திற்கும், பிரதேச செயலகத்திற்கும் விழிப்புணர்வு செய்யப்பட்டுள்ளது.

04. முதியோர் பராமரிப்பு பயிற்சி நிகழ்ச்சித் திட்டத்தினை நடைமுறைப்படுத்துதல். - எமது நிறுவனத்தின் தலையீட்டுடன் சுகாதார அமைச்சு மற்றும் கொழும்பு பல்கலைக்கழகத்துடன் இணைந்து இப் பயிற்சியினை மேற்கொள்வதற்கு கலந்துரையாடப்பட்டுள்ளது.

05.உள-நோயாளிகளான முதியோர்களுக்கு உளவளத்துணை சேவையினை வழங்குதல். - அங்கோட உள-நல வைத்தியசாலையின் குறித்த உத்தியோகத்தர்களுடன் கலந்துரையாடப்பட்டுள்ள அதேவேளை சுகாதார அமைச்சின் மூலம் இது தொடர்பில் பரிசீலித்து இது தொடர்பில் மேற்கொள்ளப்படும் வழிமுறைகள் தொடர்பாக எமக்கு அறியத் தருவதாக குறிப்பிடப்பட்டிருந்தது.

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பணிப்பாளர்
முதியோர்களுக்கான தேசிய செயலம்

சமூகப் பாதுகாப்பு நிதியத்தின் 2023 ஆம் வருடத்தின் டிசம்பர் 31 ஆம் திகதிய இறுதி வருடத்தின் நிதி அறிக்கை மற்றும் ஏனைய சட்ட ஒழுங்குமுறைத் தேவைகள் தொடர்பான 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் பிரிவு 11 (1) இன் பிரகாரம் கணக்காய்வாளர் நாயகம் அவர்களின் அறிக்கையில் உள்ளடக்கப்பட்டுள்ள அவதானிப்புகள் மற்றும் எடுக்கப்பட்ட திருத்த நடவடிக்கைகள் குறித்த முகாமைத்துவக் கருத்துகள் மற்றும் திருத்தம் செய்யப்படவேண்டிய நடவடிக்கைகள்.

2. செயல்பாட்டு மதிப்பாய்வு

2.1

2024 ஆம் வருடத்தின் வரவு செலவு திட்டமானது அரச நிதிப் பணிப்பாளருக்கு அனுப்பி வைக்கப்பட்டிருந்த அதேவேளை எதிர்காலத்தில் வரவு செலவுத் திட்டம் உரிய திகதியில் அரச நிதித் திணைக்களத்திற்கு அனுப்பி வைக்குமாறு உரிய உத்தியோகத்தர்களுக்கு அறிவுறுத்தப்பட்டுள்ளது.

2.2

(அ) சமூகப் பாதுகாப்பு நிதியத்தின் முதலாவது செயல் திட்டம் 2019 ஆம் ஆண்டு தயாரிக்கப்பட்டு அங்கீகாரம் அளிக்கப்பட்டதால், அந்த நிதி தொடர்பான முதியோர் நலன்புரித் திட்டங்கள் 2017 மற்றும் 2018 ஆம் ஆண்டுகளில் அந்த நிதியத்தின் மூலம் முதியோர் நலன்புரித் திட்டங்கள் செயல்படுத்தப்படவில்லை. 2020 மற்றும் 2021 ஆம் வருடங்களில் இடம்பெற்ற கொவிட் தொற்று நிலைமைகள் மற்றும் **2020** ஆம் ஆண்டில் இடம்பெற்ற பொருளாதாரப் பிரச்சினைகளின் காரணமாக திறைசேரியின் செயலாளர் அவர்களின் மூலமாக வெளியிடப்பட்டிருந்த **03/2022** சுற்று நிரூபத்தின் பிரகாரம் நிகழ்ச்சித் திட்டங்கள் தற்காலிகமாக இடை நிறுத்தப்பட்டிருந்தமையினால் **2022.06.22** ஆம் திகதி இடம்பெற்ற தேசிய பேரவையினால் மீண்டும் நிகழ்ச்சித் திட்டங்களை அரம்பிக்குமாறு அனுமதி வழங்கப்பட்டிருந்தது. எனவே, அந்த இடைப்பட்ட கால கட்டங்களில் நாட்டில் ஏற்பட்ட சமூக, பொருளாதார, அரசியல் பிரச்சினைகளால் எதிர்பார்த்த முடிவுகளை அடைய முடியாமல் போனது.

(ஆ) முதியோர் கொடுப்பனவிலிருந்து சமூகப் பாதுகாப்பு நிதியத்திற்கு கழிக்கப்பட்டுக் கிடைக்கும் நிதியானது **வலப்பன** மற்றும் **கொத்மலை** பிரதேச செயலகங்களில் இருந்து பெற்றுக்கொள்வதற்காக **2023/12/21, 2024/03/05** ஆம் திகதிகளில் கடிதம் ஊடாக நினைவூட்டல் அனுப்பி வைக்கப்பட்டுள்ளது.

(இ) எங்களால் வங்கிகளில் வைப்புச் செய்யப்படும் நிலையான வைப்புத் தொகைக்காக **5%** பிடித்து வைக்கப்பட்டு குறைக்கப்படுவது குறித்து விளக்கமளிக்குமாறு **2024.04.29** ஆம் திகதிய **NSE/ACC/03/** ஆம் பொது இலக்கத்தினையுடைய கடிதம் சமர்ப்பிக்கப்பட்டிருந்து.

2.3

(i) இந் நிகழ்ச்சித் திட்டங்களின் பின்னர் கொவிட் தொற்றுப் பாதிப்புகள், எரிபொருள் தட்டுப்பாடு, ரேசன் அடிப்படையில் எரிபொருள் விநியோகம், நீடித்த மின்வெட்டு, அவ்வப்போது போக்குவரத்துக் கட்டுப்பாடுகள் மற்றும் மக்கள் போராட்டங்கள் போன்ற அசாதாரண சூழ்நிலைகளின் போது இந்த திட்டம் ஒரு வரம்பிற்குள் நடைமுறைப்படுத்தப்பட்டது. இது சாதாரண பொருளாதார மற்றும் சமூக சூழலில் பொருத்தமற்றதாகையால், மேற்கூறியவற்றுக்கு ஒப்பந்க்காரர் **127** நாட்களைக் கோரியிருந்தனர், ஆலோசனை நிறுவனம் **76** நாட்களை பரிந்துரைத்தது. மேலும், நாட்டில் நிலவும் மக்கள் போராட்டத்தால் கட்டுமானப் பணிகளுக்கு அவசியமான பொருள் கிடைப்பதால் ஏற்படும் காலதாமதம், போக்குவரத்து, ஊழியர்களின் மனப்பான்மையின் ஸ்திரமற்ற தன்மைகள் ஆகியவை திட்டத்துக்கு பெரும் தடையாக இருந்தாலும், அவற்றை கணக்கிட தரமான முறை இல்லாததால், தாமதம் ஏற்படுகிறது. அதன் காரணமாக புறக்கணிக்கப்பட வேண்டியிருந்தது.

(ii) முற்பணம் ஒப்பந்ததாரருக்கு வழங்கப்பட்டிருந்த நேரத்தில் நாட்டில் நிலவிய பொருளாதார ஸ்திரமின்மையால் திட்டம் பாதியில் நிற்காமல் தடுக்க, ஒப்பந்ததாரரால் கொள்வனவு செய்ய முடியாத டைல்ஸ், கழிவறை உபகரணங்கள் மற்றும் மின்பளுதூக்கி போன்ற பொருட்களை கொள்வனவு செய்வதற்குத் தேவையான நிதி மாத்திரமே வழங்கப்பட்ட அதேவேளை, அதன் வேலைத் திட்டங்களை நிறைவேற்ற முற்பணமாக பணம் எதுவும் வழங்கப்பட்டிருக்கவில்லை.

(iii) மேற்கொள்ளப்படாத வேலைகளுக்கு பொறியியல் செலவு மதிப்பீட்டிற்கு உள்ளடக்கப்படாத அதேவேளை ஒப்பந்த சந்தர்ப்பத்தில் அனுமதிக்கப்பட்டிருந்த திட்டத்திற்கேற்பவே சீரமைக்கப்பட்டிருந்தது. ஆனால் வேலைத் திட்டங்களை அரம்பித்து மேற்கொள்ளும் சந்தர்ப்பங்களின்போது பல்வேறு நடைமுறை காரணங்களால் மாற்றங்கள் ஏற்பட்டன. எனவே அந்த பொருட்கள் வேலை செய்யாத விடயங்களின் கீழ் வரும். அந்த ஒப்பந்தங்களைச் சமர்ப்பித்த நேரத்தில் ஒப்பந்தம் எடுத்தவர்களை அடையாளம் காண இயலாது என்பதை தெரிவித்துக் கொள்கின்றேன்.

(IV) நாட்டில் ஏற்பட்டுள்ள எதிர்பாராத பொருளாதார ஸ்திரமின்மை காரணமாக, **CIDA** வழங்கிய விலை முறைகளின்படி செலுத்த வேண்டியிருந்ததால், ஆலோசனை நிறுவனம் பரிந்துரைத்த விலை மாறுபாட்டிற்கான கட்டணத்தை செலுத்துவதற்கு அமைச்சு கொள்முதல் குழு அங்கீகாரம் அளித்துள்ளது.

கே.ஜீ.லெனரோல்
பணிப்பாளர்
முதியோர்களுக்கான தேசிய செயலம்

වාර්ෂික වාර්තාව
ஆண்டு அறிக்கை
ANNUAL REPORT
2023

වැඩිහිටි තැනැත්තන් සඳහා වන
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முதியோர்களுக்கான தேசிய
சபை மற்றும் தேசிய செயலகம்
National Council and Secretariat for Elders

වැඩිහිටි තැනැත්තන් සඳහා වූ ජාතික සභාව සහ ජාතික වැඩිහිටි මහලේකම් කාර්යාලය
முதியோர்களுக்கான தேசிய சபை மற்றும் முதியோர்களுக்கான தேசிய செயலகம்
National Council For Elders And National Secretariat For Elders

කාන්තා, ළමා කටයුතු හා සමාජ සවිබලගැන්වීම් අමාත්‍යාංශය.
மகளிர், சிறுவர் அலுவல்கள் மற்றும் சமூக வலுப்படுத்துகை அமைச்சு
Ministry of Women, Child Affairs and Social Emplowerment

Index

Introduction

The authority has been delegated to the National Council for Elders and the National Secretariat for Elders by ensuring the freedom, protection, self-fulfillment, participation and dignity of the Sri Lankan elders in order to promote the welfare and rights of the elders from the Protection of the Rights of the Elders Act No. 09 of 2000 and the amended Act No. 5 of 2011.

There has been a gradual growth in the areas such as health, nutrition and education due to the social and economic development over the last few decades. As a result, a rapid growth is shown in the elder population of this country with the fall of death and birth rates and rise of life expectancy. Accordingly, the elder population, which currently stands at around 14.6%, is expected to rise to approximately 21% in the next decade.

Accordingly, implementation of multiple programmes more effectively and efficiently to promote and protect the welfare, self-esteem, independence, participation, care, and rights of the elder community was a prominent function of the National Secretariat for Elders. Accordingly, it is a matter of happiness to be able to perform many effective services for the Sri Lankan elder community in the year 2023, especially by fully understanding the objectives of the current government and the role of the National Secretariat for elders.

Various measures were taken by the National Secretariat for Elders in the year 2023 to empower the elder community. Providing assistance for self-employment for senior citizens, empowering Village Elders' Committees, Regional Elders Organizations and District Elders Organizations etc., payment of Rs.2,000/- for low-income elders and payment of Rs.5,000/- public allowance for senior citizens above 100 years of age has been made. Further, programmes such as provision of contact lenses and hearing aids, standardization of old elders' homes, provision of minimum facilities to increase the hygiene of the elders, implementation of Diriya Piyasa Housing Scheme etc. have been carried out under the Elders Social Security Fund. Likewise, things such as yoga training programs and training of elders' care takers have taken a prominent place among them. Our intention is to prevent the isolation of the elders by implementing such programmes, develop their social participation, and protect their rights by creating physical, mental and spiritual development.

K.G. Lenarolle
Director
National Secretariat for Elders

National Secretariat for Elders

National Council for Elders and National Secretariat for Elders have been established under the Protection of the Rights of the Elders Act No. 09 of 2000

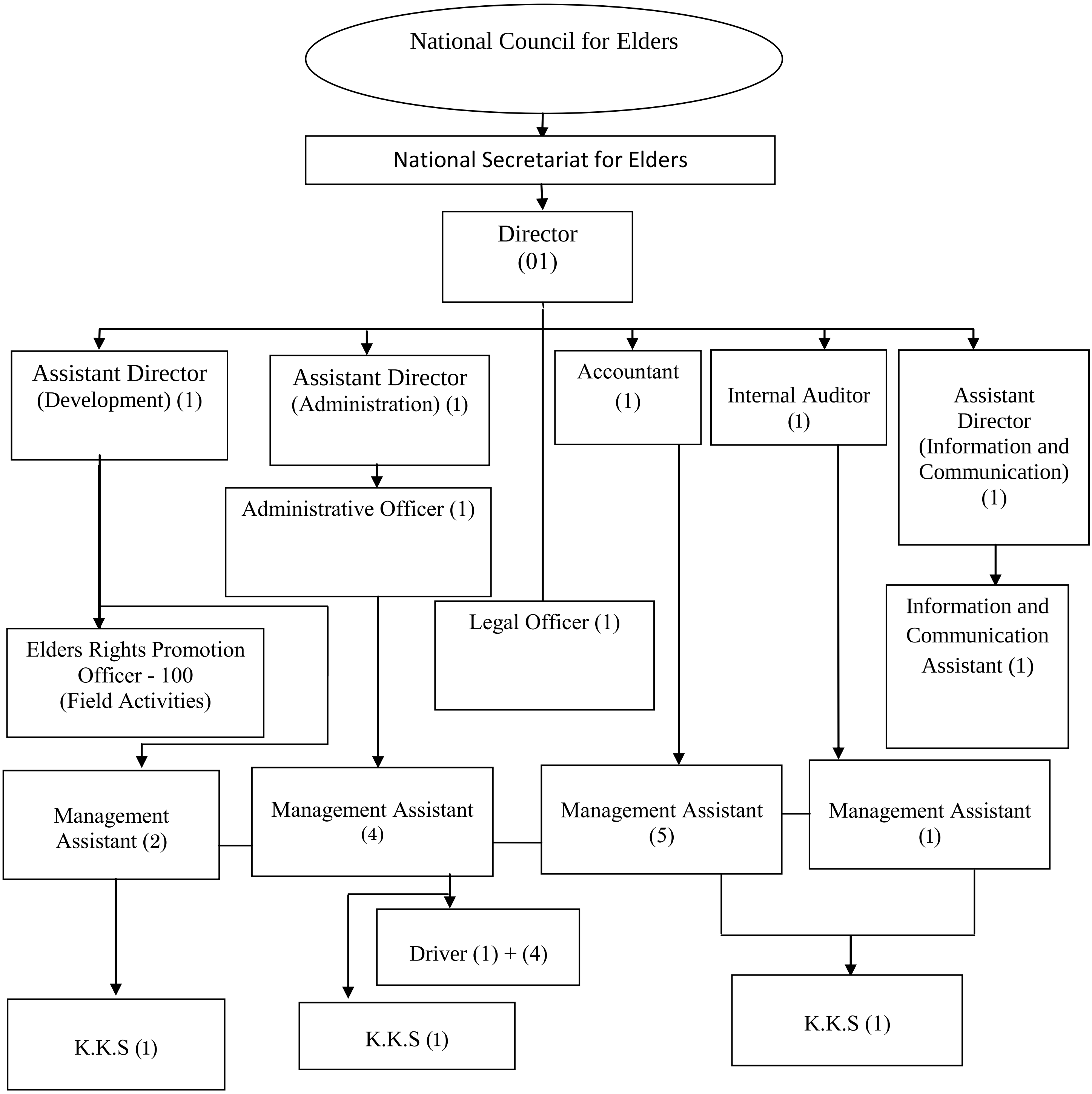
Vision

To take people of Sri Lanka towards an active, productive and dynamic ageing through caring

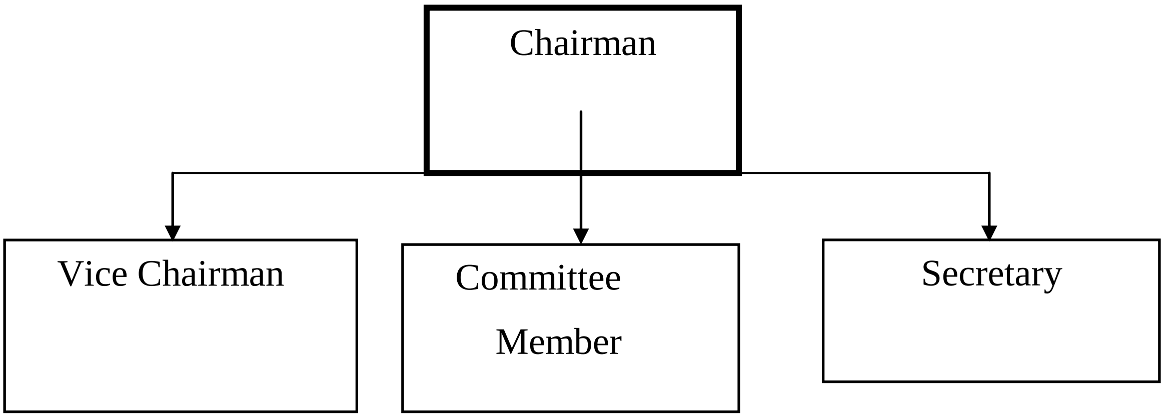
Mission

Our Mission is to encourage participation of elder persons in social development and to ensure their independence, care, participation, self-fulfillment, and dignity and to protect the rights of the elders through awareness programmes

Organizational Plan - 2023



National Council for Elders - 2023



	Name	Designation
1.	Mrs. Yamuna Perera	Chairman
2.	Mr. C.D. Kaluarachchi	Vice Chairman
3.	Mr. K.G. Lenarolle	Secretary
4.	Mrs. H.M.A.U.K. Herath	Member
5.	Senior Prof. L. Disanayake	Member
6.	Dr. Shiromi Maduvage	Member
7.	Prof. Ven. Kongasthenna Ananda Thero	Member
8.	Mr. Samantha Liyanawaduge	Member
9.	Mr. G.V.A.de Silva	Member
10.	Mr. Ginimalage Gunaratne	Member
11.	Mr. Kavinda Nalaka Pasqual - Atterney At Law	Member
12.	Mrs. Deepthika Samanmali Rathnayake	Member
13.	Mr. Mahinda Madihewa	Member
14.	Mrs. D.T Sutharshan	Member
15.	Dr. P.W.C.Panapitiya	Member
16.	Mr. A.D.R.A.W. Gnanasiri	Member

Message of the Director, National Secretariat for Elders - 2023

The details of the performance achieved by the National Secretariat for Elders in the year 2023 by acting in accordance with the policy decision and prescribed measures of the National Council for Elders are shown below as a summary.

Senior Citizen's Allowances

- **Allowance of Rs. 2000 for Senior Citizens above 70 years of age.**

  Arrangements have been made to pay an allowance of Rs. 2000/- per month for the citizens over 70 years of age with the objective of enhancing the living standards of the proud senior citizens for the purpose of providing them a helping hand for that respectfully and enhancing the welfare of the elders. Likewise, actions have been taken to provide an amount of Rs.3,000/- as an additional (TOP UP) allowance to the beneficiaries receiving the regular allowance of Rs.2,000/- and also to provide an allowance of Rs.5,000/- to the beneficiaries who are on the waiting list.

- **The Allowance of Rs.5000/ for Senior Citizens above 100 years of age**

  The elders over the age of 100 can be considered as very important group in a country. Elders over the age of 100 can be considered as a benchmark for ensuring that a country reflects its development, especially a healthy nation and on the one hand, it can be considered as a matter of national pride of a country. Accordingly, arrangements have been made to pay a monthly allowance of Rs. 5,000/- for all the elders above the age of 100, and to give an additional (TOP UP) allowance of Rs. 2,500/- to the beneficiaries who receive the regular allowance of Rs. 5,000/- .

Elders' Welfare Programmes Implemented through Treasury Provisions.

01. Training Research and Awareness

"Children's World - Adulthood" Awareness Programme for School Children about Elders and Pre-retirement Awareness Programme.

The school students' awareness programme implemented with the aim of developing interpersonal relationships between children and adults was implemented for 2100 beneficiaries of 21 District Secretariats in the year 2023 through this. Similarly, the pre-retirement awareness programme for government, semi-government or private sector officers who are about to retire above 55 years of age was implemented for 1700 officers in 17 District Secretariats. Accordingly, a sum of Rs. 2.75 Mn Was allocated and out of which, it was able to achieve financial progress of Rs. 2.64 Mn.

02. Issuance of Elders' Identity Cards

Issuing a quality identity card with a high standard for senior citizens prepared in accordance with government regulations is done by this. A sum of Rs. 1 Mn. has been allocated for this purpose in the year 2023 and a financial progress of Rs. 0.90 Mn. has been achieved by issuing 64,024 new identity cards during the year.

03. Maintenance of Elders' Homes, Provision of Assistance and Inspection of Elders' Homes to Provide Better Facilities for the Elders.

based on the necessary requests, assistance is being done for its new additions in order to improve the status of every old age home in the island, provision of equipment and other essentials in order to provide a quality, efficient and effective service to the elders who are being cared for in 306 elder people's homes located all over the island, so that they can spend their time meaningfully, happily and safely.

Similarly, the aim of this is to provide a good and effective service by regularly monitoring and inspecting the condition, existing irregularities, services provided to resident elders of the public and private sector Elders' Homes throughout Sri Lanka. Further, incurring administrative expenses, recurrent expenditure and essential maintenance costs of Maligashenna Echjin Nona Elders' Home administered by the National Elders' Secretariat are done by this. For this purpose, a sum of Rs. 1.80 Mn. was allocated and a financial progress of Rs. 1.79 Mn. has been achieved for the year 2023.

04. National Council for the Elders

The National Council for the Elders was established by the Protection of the Rights of the Elders Act No. 09 of 2000. Eleven meetings have been held in the year 2023, and for this purpose, a financial progress of Rs. 1.28 Mn. out of the allocation of Rs. 1.34 million made, have been achieved.

05. Supervisory and Administrative Expenses

Disbursement of money in relation to the elders' allowance given to low-income adults above 70 years of age and for printing of necessary stationery allowances and certificates related to seniority allowance, ledgers for the duties of the National Secretariat for Elders. Accordingly, a provision of Rs.6.88 Mn has been made for the year 2023 and a financial progress of Rs. 6.84 Mn. has been achieved.

06. Providing Legal Facilities for Elders

The Maintenance Board for Elders is an institution established under Section 24 of the Protection of Elders Act No. 9 of 2000 amended by Act No. 5 of 2011 with a judicial power, appointed by the Judicial Service Commission consisted of 5 Members.The payments of its members' allowances and entertainment expenses have been done with this. Financial allocation of Rs. 1.63 Mn. has been allocated in the year 2023 for conducting Audit and Management Committees etc. and a financial progress of Rs. 1.72 Mn. has been achieved.

07. Conducting District Elders Organizations Meeting

The Chairman, Secretary and Treasurer of the District Elders' Organizations were called and one meeting was held at the Head Office to make aware the members of the Rural Elders Societies and the members of the Regional Elders Organizations and for this, an amount of Rs. 0.50 Mn. was allocated for this, and a financial expenditure of Rs. 0.39 Mn was incurred.

08. Audit and Management Committees

Four Audit and Management Committees have been held during the year 2023 and For this, a financial expenditure of Rs. 0.11 Mn. has been incurred out of the approved allocation of Rs. 0.23 Mn.

09. Conducting Progress Review Meetings

Three Progress Review Meetings have been held at the Head Office under this and a provision of Rs. 1.20 Mn. has been allocated for the year 2023 and a financial progress of Rs. 0.87 Mn. Has been reported.

10. Field Inspection

The inspection on effectiveness of the programmes implemented and the homes of the elders have been carried out for the development of the quality and effectiveness of Elders Welfare Programmes in the years 2022 and 2023.An amount of Rs. 0.25 Mn. Was allocated in the year 2023 and of which, a financial expenditure of Rs. 0.24 Mn. was incurred.

11. Publications

Activities on preparation of Annual Report 2021 and 2022 Annual Report have been done by this. An amount of Rs. 0.20 Mn. has been allocated for this and a financial expenditure of Rs. 0.14 Mn. has been incurred.

12. Other Expenses

A provision of Rs. 0.33 Mn has been allocated for the year 2023 for the organization of programmes for the welfare of the elders and of which, a financial expenditure of Rs. 0.04 Mn. has been incurred.

Welfare Programmes for Elders functioned by the Social Security Fund

01. Provisions made as per the requests made for standardization and registration of Elders' Homes and new construction and renovation of existing Elders' Homes

Standardization of every nursing home to comply with 1506:2015 / Sri Lanka Standard for Nursing Homes for the Elders and providing housing repairs and equipment for 22 elders homes run throughout Sri Lanka have been done during this year.

In this, funds are providing up to a maximum of two million rupees for each Elder's Home. These funds will be used to build the physical resources required for the continuous maintenance of every Elder's Home in accordance with the above standards. Applications are called through the Divisional Secretaries for the standardization of Elders' Home maintained in the relevant administered area and payments are made (including terms for providing money) for selected Elders' Homes that meet the relevant qualifications and conditions. A sum of Rs. 60.00 Mn. was allocated for this purpose in the year 2023 and a financial progress of Rs. 33.49 Mn. has been achieved during the year.

02. Providing of Hearing Aids , Contact Lenses and Spectacles

Providing of 1,500 hearing aids have been made for adults over the age of 60 with low income and hearing disabilities and an amount of Rs. 72.22 Mn. has been allocated for that and a financial progress of Rs. 50.68 have been achieved. Similarly, a sum of Rs.10.07 Mn. was allocated for 1000 contact lenses for low-income elders and a financial progress of Rs. 7.57 Mn. Has been achieved out of that. Further, an amount of Rs. 17.53 Mn. has been allocated to provide spectacles to 2054 beneficiaries in the year 2023, and a financial progress of Rs.10.20 Mn. has been achieved.

03. Provision of Financial Assistance to Elderly Day Care Centres

This program includes providing financial assistance for requests related to the purchase of necessary equipment (such as tables, cupboards, and other essential items), renovation activities, and the construction of new buildings for elderly day care centres — with a maximum allocation of up to Rs. 3.5 million per centre. For this purpose, a total of Rs. 175.00 million was allocated for the year. Out of this, Rs. 80.25 million in financial progress was achieved through 41 Divisional Secretariats, which received funds for the renovation and construction of elderly day care centres. In addition, Rs. 8.25 million was allocated for providing equipment required for elderly day care centres. By the end of the year, Rs. 8.08 million in financial progress was recorded through 15 Divisional Secretariats that received assistance for the procurement of such equipment.

03. Providing Assistance for Elders' Day Centers.

Providing assistance on request for equipment (including tables, cupboards etc.), repairs and new constructions (up to a maximum of Rs. 3.5 Mn.) for the Elders' Day Centers have been carried out by this. A provision of Rs. 175, 0.00 Mn. was made for this purpose during the year and a financial progress of Rs. 80.25 Mn. has been obtained by assisting in getting the necessary equipment for the elders' day centers in 41 Divisional Secretariats.

04. Empowering of Rural Elders' Committees.

Providing financial assistance to the Rural Committees (subject to a maximum of one lakh rupees) for strengthening the Elders' Committees under the empowerment of the Rural Elders' Committees and obtaining the necessary equipment and supplies etc. under the empowerment of Rural Elders' Committees is carried out by this. Accordingly, Funds have been provided to 625 Committees for the year 2023 to procure the necessary equipment and goods. A sum of Rs. 100 Mn. was allocated for this purpose for the year 2023 and a financial progress of Rs. 62.42 Mn. has been reported.

05. Construction of New Elders' Home in Kataragama

An allocation of Rs.350.00 Mn has been made during the year, for the construction works of Kataragama New Elders' Home and a sum of Rs. 92.44 million for capital expenditure and a sum of Rs. 0.50 million for recurrent expenditure has been incurred in the year 2023.

06. Conducting Mobile Health Clinic

Mobile health clinics have been conducted in 06 Districts under this programme, which was started as a pilot project in the year 2023. Likewise, along with that, selection of bedridden patients and diagnosing, prescribing of medicines has been carried out. An amount of Rs. 4.50 Mn. was allocated for this purpose in the year 2023, and a financial progress of Rs. 4.22 Mn. has been achieved.

07. Providing the Minimum Facilities and Sanitary Items Required for the Elders to Live in Their Own Homes.

Funds have been provided to nearly 2252 persons in 227 Divisional Secretariats subject to a maximum of Rs.0.5 Mn. for each Divisional Secretariat on requests for supplying of the minimum living facilities and sanitary items (commode, beds, mattress, handrail, and home repairs) for seniors over 60 years of age. Out of the allocation of Rs. 120.00 Mn. made for the year 2023, a financial progress of Rs. 119.83 Mn. has been reported.

08. Conducting District Progress Review Meetings.

An allocation of Rs. 2.37 Mn has been made for conducting 100 progress review meetings for the officers who are covering the subject of elders at District Level in 25 Districts, for the year 2023 and a financial progress of Rs. 1.13 Mn. has been recorded.

09. Administrative Expenses.

Administrative expenses such as postal and communication fees, stationery expenses, transportation expenses, fuel expenses, officers' allowances and audit fees etc. for the elders welfare programmes implemented by the Social Security Fund have been incurred by this. A sum of Rs. 0.50 was allocated and an expense of Rs.0.49 million has been incurred for this, for the year 2023.

10. Maintenance works at Pannala Welcome Elders' Home

The provision of Rs. 50.00 Mn has been made available for the day-to-day activities and other activities of the Pannala Welcome Village Elderly Home by the National Elder Secretariat for the year 2023 and a financial progress of Rs. 24.11 Mn.Has been reported.

11. Arogya Health Programme

Under this programme, which was started in the year 2020, a financial assistance of Rs. 25,000 is given to each person only once for diseases like cancer, kidney related diseases, paralysis, cardiac diseases, neurological diseases, lungs related diseases, liver and intestinal related diseases, total blindness and musculoskeletal diseases etc.. It is compulsory to have completed 60 years of age and this assistance is offered for medical tests, purchase of medicines, providing the of transport facilities etc.. Providing assistance to 1647 people in the year 2023, a financial progress of Rs. 41.18 Mn. was achieved and an amount of Rs. 50.00 Mn. was allocated for this.

12. Carrying out Administrative Activities at Sarana Elders' Home.

A sum of Rs. 0.24 Mn. has been allocated to pay the salary to the warden for running the activities of Dehiattakandiya Sarana Elders' Home and a financial progress of Rs. 0.24 Mn has been achieved in the year 2023.

13. Elder Care Services

A 03-day training workshop was conducted on a District Basis by the National Elders Secretariat in coordination with the Ministry of Health for the controllers and wardens working in the elders' homes with the aim of carrying out the elders care service at an effective level. This program was implemented in 07 Districts in the year 2023 and an amount of Rs. 5.25 Mn. has been allocated for this purpose and out of which, a financial progress of Rs. 2.34 Mn. Has been achieved.

14. Diriya Piyasa Housing Scheme

A sum of Rs. 35.00 Mn. has been allocated in the year 2023 for the construction or renovation of houses (Rs. 0.7 Mn. per house) for low-income families with elder persons entitled to receive social security and a financial progress of Rs. 34.95 Mn. has been achieved by constructing 49 houses.

15. Pilgrimage Programme

This programme has been implemented with the aim of improving spiritual healing, for Rural Elders' Committees, Regional Elders Organizations, District Elders Organizations and the elders in elders homes and a sum of Rs. 27.00 million has been allocated for the year 2023 and 360 pilgrimages were launched and a financial progress of Rs. 27.02 million has been achieved.

16. Digital Literacy and Motivational Job Creation Programme

This Project was started with the aim of improving digital literacy, yoga exercises for elders and contributing them to the economic process and in parallel with that, the yoga program to train adults as trainers was also organized and implemented in the year 2023 in association with Kundasale Divisional Secretariat and Pathadumbara Divisional Secretariat. An allocation of Rs. 27.42 Mn. has been made and a financial progress of Rs. 9.79 Mn. has been achieved.

17. Awareness Programme for the Treasurers of Rural Elders' Committee

Under this, an awareness programme has been conducted for the Chairman, Secretaries and Treasurers of Rural Elders' Committee Organizations about financial audit. A sum of Rs. 10.78 Mn has been allocated and of which a financial progress of Rs. 4.61 Mn has been achieved.

18. Carrying out Administrative Works at Kataragama Elders' Home

An allocation of Rs. 3.00 Mn. has been made in the year 2023for providing alms and sanitary materials for the elders at the Kataragama Elders' Home in the year 2023 and out of which, a financial progress of Rs. 1.08 Mn. Has been achieved.

19. Provision of Self-Employment Assistance for Elders

This programme is being implemented for the economic empowerment of senior citizens based on self-creative abilities and experiences. Self-employment assistance has been provided subject to a maximum of Rs. 50,000 for senior citizens above 60 years of age. Accordingly, A financial progress of Rs.26.09 Mn. has been achieved by providing financial assistance to 525 elder self-employed beneficiaries from the allocation of Rs.33.50 Mn. made in the year 2023.

K.G. Lenarol
Director
National Secretariat for Elders

Development Performance for the year - 2023
Providing Assistance to Self-employed Elders - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	32
	Colombo	22
	Gampaha	26
Central	Matale	15
	Kandy	41
	Nuwaraeliya	10
Southern	Galle	31
	Matara	27
	Hambantota	16
Eastern	Batticoloa	29
	Ampara	43
	Trincomalee	12
North -west	Kurunegala	48
	Puttlam	17
North-central	Anuradhapura	21
	Polonnaruwa	02
Uva	Badulla	17
	Monaragala	16
Sabaragamuwa	Ratnapura	26
	Kegalle	22
North	Mannar	07
	Mulativu	10
	Vavunia	04
	Jaffna	21
	Kilinochchi	10
Total		**525**

Issuance of Identity Cards for Elders - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	3,706
	Colombo	5,235
	Gampaha	4,857
Central	Matale	1,309
	Kandy	5,497
	Nuwaraeliya	615
Southern	Galle	4,075
	Matara	2,260
	Hambantota	1,721
Eastern	Batticoloa	1,645
	Ampara	1,783
	Trincomalee	667
North -west	Kurunegala	5,313
	Puttlam	2,307
North-central	Anuradhapura	1,948
	Polonnaruwa	1,233
Uva	Badulla	2,382
	Monaragala	3,268
Sabaragamuwa	Ratnapura	3,914
	Kegalle	4,283
North	Mannar	511
	Mulativu	592
	Vavunia	299
	Jaffna	512
	Kilinochchi	398
Total		**60,330**
Number of Identity Cards issued by the Head Office on Mobile Services		**3,694**
Total Number of Identity Cards issued		**64,024**

Disbursement of assistance under "Diriya Piyasa" Housing Scheme - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	01
	Colombo	01
	Gampaha	02
Central	Matale	02
	Kandy	02
	Nuwaraeliya	02
Southern	Galle	03
	Matara	02
	Hambantota	01
Eastern	Batticoloa	03
	Ampara	03
	Trincomalee	02
North -west	Kurunegala	02
	Puttlam	02
North-central	Anuradhapura	02
	Polonnaruwa	02
Uva	Badulla	03
	Monaragala	02
Sabaragamuwa	Ratnapura	01
	Kegalle	02
North	Mannar	-
	Mulativu	02
	Vavunia	02
	Jaffna	03
	Kilinochchi	02
Total		**49**

Information on Provision of Spectacles, Hearing Aids and Contact Lenses – 2023

Province	District	Number of Spectacles Beneficiaries	Number of hearing aid Beneficiaries	Number of Contact Lenses Beneficiaries
Western	Kalutara	107	129	67
	Colombo	14	98	93
	Gampaha	403	96	19
Central	Matale	280	31	34
	Kandy	352	76	05
	Nuwaraeliya	19	06	06
Southern	Galle	129	115	109
	Matara	34	62	376
	Hambantota	10	39	12
Eastern	Baticoloa	08	23	-
	Ampara	17	23	01
	Trincomalee	-	07	-
North - west	Kurunegala	54	173	18
	Puttlam	36	52	24
North Central	Anuradhapura	29	45	58
	Polonnaruwa	03	15	37
Uva	Badulla	66	33	01
	Monaragala	45	44	36
Sabaragamuwa	Ratnapura	85	104	40
	Kegalle	337	307	64
North	Mannar	23	09	-
	Mulativu	-	02	-
	Vauniya	-	01	-
	Jaffna	02	01	-
	Kilinochchi	01	09	-
Total		**2,054**	**1,500**	**1,000**

Provision of Assistance under Arogya Programme - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	93
	Colombo	42
	Gampaha	41
Central	Matale	73
	Kandy	147
	Nuwaraeliya	10
Southern	Galle	142
	Matara	88
	Hambantota	47
Eastern	Batticoloa	63
	Ampara	125
	Trincomalee	18
North -west	Kurunegala	150
	Puttlam	76
North-central	Anuradhapura	84
	Polonnaruwa	15
Uva	Badulla	44
	Monaragala	76
Sabaragamuwa	Ratnapura	94
	Kegalle	119
North	Mannar	25
	Mulativu	-
	Vavunia	10
	Jaffna	46
	Kilinochchi	19
Total		**1,647**

"Suwapahasu" Financial Assistance Scheme – 2023

Province	District	No. of Beneficiaries
Western	Kalutara	95
	Colombo	55
	Gampaha	75
Central	Matale	41
	Kandy	50
	Nuwaraeliya	39
Southern	Galle	80
	Matara	120
	Hambantota	44
Eastern	Batticoloa	161
	Ampara	223
	Trincomalee	53
North -west	Kurunegala	172
	Puttlam	48
North-central	Anuradhapura	85
	Polonnaruwa	64
Uva	Badulla	64
	Monaragala	66
Sabaragamuwa	Ratnapura	57
	Kegalle	260
North	Mannar	36
	Mulativu	64
	Vavunia	52
	Jaffna	192
	Kilinochchi	56
Total		**2,252**

Maintenance Board for Elders

The Maintenance Board for the Elders which was established by the Protection of the Rights of the Elders Act No. 09 of 2000 is consisted of a Chairman and five members appointed by the Judicial Service Commission and functioned. At present, the Chairman is a lady lawyer.

The role of this is to provide some maintenance to elderly parents who are neglected by their children and over 60 years of age, to live on from children those have neglected their parents. Accordingly, in the event of a complaint received to the Board from the parents who have been neglected by these children, the Board summons the complainant and the respondent in accordance with the Protection of the Rights of the Elders Act and conducts an inquiry and prescribes a maintenance amount sufficient for the monthly dependence of the parents. In making such a decision, all factors such as the income and dependency needs of the children as well as the parents are taken into consideration.

In this, parents can request maintenance from their children as well as from their adopted children. Further, even if a parent is not over 60 years of age if he / she suffer from physical or mental disability due to inability to provide his / her daily maintenance, it is possible to request maintenance under Section 24 (1) of this Act.

The National Secretariat for Elders has provided the facility to obtain the required applications from the Grama Niladhari of the area or the Divisional Secretariat to submit a request to the Maintenance Board for the Elders.

However, the Board does not have the legal authority under the Act to resolve family disputes as well as disputes between families over lands or properties.

In the event that a child neglects to comply with any maintenance payment order issued by this Maintenance Board in terms of the Section 32 of the Act, the Board has the power to refer the matter to the Magistrate's Court for enforcement. In that case, a Magistrate has the power to execute an order made under the Maintenance Ordinance in the same manner as an order made.

Maintenance Board for Elders -2023

Number of complaints received in the year 2023	129
Number of complaints resolved	92
Complaints under investigation	37
Number of meetings held	51
The amount spent Rs.	1,692,927.00

Members of the Maintenance Board for the Elders

Mrs. Geetha de Fonseka	Chairman
Mr. M.G Punchi Banda	Secretary

Members of the Board

1. Mr. K.B. Ranaweera
2. Mr. Hemal Weerasinghe
3. Mr. L.K. Ariyarathne
4. Mr. Kanchana Silva

Summary of Appropriations and expenditures for the Year 2023

Treasury Fund -

Description	Approred Provisiond (Rs)	Expenses (Rs)
Recurrent	148.00	137.97
Cpital	5.00	2.90

Social Securty Fund for Elders -

Description	Approred Provisiond (Rs)	Expenses (Rs)
Cpital	769.075	551.168

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023

	Notes	2023 Rs.	2022 Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalent	02	3,576,002.44	6,360,076.11
Other Receivables	03	35,366.87	74,415.64
Staff Advances	04	-	2,500.00
Inventories	05	1,842,642.50	1,832,089.65
Total Current Assets		**5,454,011.81**	**8,269,081.40**
Non-Current Assets			
Staff Loans	06	7,727,774.00	7,442,642.00
Fixed Deposits	07	9,379,909.80	10,832,186.73
Property Plant & Equipment	08	145,759,969.60	119,719,624.53
Total Non-Current Assets		**162,867,653.40**	**137,994,453.26**
Total Assets		**168,321,665.21**	**146,263,534.66**
LIABILITIES			
Current Liabilities			
Provisions and other Payables	09	535,248.00	852,000.00
Accrued Expenses	10	304,382.71	375,934.48
General Deposits	11	1,839,811.71	2,010,391.91
Total Current Liabilities		**2,679,442.42**	**3,238,326.39**
Non-Current Liabilities			
Employee Benefits (Gratuity)	12	37,788,192.50	34,880,630.00
Total Non-Current Liabilities		**37,788,192.50**	**34,880,630.00**
Total Liabilities		**40,467,634.92**	**38,118,956.39**
Total Net Assets		**127,854,030.29**	**108,144,578.27**
NET ASSETS / EQUITY			
Capital Contributed by the Government		109,872,031.94	109,872,031.94
Revaluation Reserve		76,335,379.28	40,822,197.28
Accumulated Surplus / (Deficit)		(58,353,380.93)	(42,549,650.95)
Total Net Assets / Equity		**127,854,030.29**	**108,144,578.27**

These financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting standards.

The Accounting policies on pages 27 to 30 and Notes on pages 30 to 35 from an integral part of this financial statement.

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U. G. L. Madusanka
Accountant
National Secretariat for Elders

U. G. L. Madusanka
Accountant
National Secretariat for Elders
2nd Floor, Block - D,
Sethsiripaya - II Stage
Battaramulla.

The members of council are responsible for the preparation and presentation of this financial Statement

26/02/2024
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Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
Chairperson
National Council for Elders

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
5th Floor, "Sethsiripaya" - Stage II, Battaramulla.

....

K. G. Lanerolle
Director
National Secretariat for Elders
Secretary
National Council for Elders

K.G. Lanerolle
Director
National Secretariat for Eld
2nd Floor, Block D,
"Sethsiripaya" Stage II
Battaramulla.

....

G. W. A. De Silva
Member
National Council for Elders

....

Mahinda Madihewa
Member
National Council for Elders

26 / 02 / 2024

Colombo

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023		2022	
		Budgeted Rs.	**Actual Rs.**	**Budgeted Rs.**	**Actual Rs.**
REVENUE					
Government Grant - Recurrent	13	143,776,000.00	137,970,000.00	182,500,000.00	158,360,000.00
Government Grant - Capital	14	5,000,000.00	2,900,000.00	5,000,000.00	2,000,000.00
Other Income	15	-	1,739,863.17	-	1,809,058.71
Total Revenue		**148,776,000.00**	**142,609,863.17**	**187,500,000.00**	**162,169,058.71**
EXPENDITURE					
Elders benefited Programs	16	(18,100,000.00)	(16,953,161.44)	(26,840,000.00)	(20,474,498.91)
International Elders Day		-	(2,912,911.75)	-	-
Personal Emoluments	17	(88,776,000.00)	(85,970,620.66)	(118,535,000.00)	(101,771,726.86)
Provision for Gratuity		-	(3,039,897.50)	-	(2,943,972.50)
Depreciation on PPE	18	-	(12,364,101.43)	-	(11,136,319.55)
Travelling Expenses	19	(3,280,000.00)	(3,264,046.00)	(4,785,000.00)	(3,593,953.60)
Supplies	20	(2,869,000.00)	(2,695,114.65)	(3,060,000.00)	(1,977,796.00)
Maintenance Expenditure	21	(3,250,000.00)	(3,240,992.93)	(5,350,000.00)	(5,235,956.38)
Services	22	(27,501,000.00)	(27,513,681.04)	(23,930,000.00)	(23,081,473.38)
Provision for Audit fee		-	(694,788.00)	-	(576,000.00)
Rehabilitation of Capital Assets	23	-	-	(700,000.00)	(612,378,89)
Training and Capacity Building		(2,100,000.00)	-	(1,000,000.00)	(115,000.00)
Total Expenditure		**(145,876,000.00)**	**(158,649,315.40)**	**(184,200,000.00)**	**(171,519,076.07)**
SURPLUS/(DEFICIT) FOR THE YEAR		**-**	**(16,039,452.23)**	**-**	**(9,350,017.36)**

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2023

Description	Capital Contributed by the Government Rs.	Revaluation Reserve Rs.	Accumulated Surplus Rs.
Balance as at 31st December 2021	**109,872,031.94**	**14,203,010.28**	**(33,754,724.67)**
Re-Valuation of PPE	-	26,619,187.00	-
Returns of previous years (Surcharge)	-	-	555,091.08
Surplus / Deficit for the Year	-	-	(9,350,017.36)
Balance as at 31st December 2022	**109,872,031.94**	**40,822,197.28**	**(42,549,650.95)**
Re-Valuation of PPE	-	35,513,182.00	-
Returns of previous years (Surcharge)	-	-	235,722.25
Surplus / Deficit for the Year	-	-	(16,039,452.23)
Balance as at 31st December 2023	**109,872,031.94**	**76,335,379.28**	**(58,353,380.93)**

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 Rs.	2022 Rs.
Surplus / (Deficit) Before Taxation	**(16,039,452.23)**	**(9,350,017.36)**
Adjustments for		
Depreciation on property, plant and Equipment	12,364,101.43	11,136,319.55
Provision / (Reversal) of Gratuity	3,039,897.50	2,943,972.50
Adjustment during the year	235,722.25	555,091.08
Net Cash inflow / (outflow) Before working capital changes	**(399,731.05)**	**5,285,365.77**
(Increase)/Decrease in Investment (Fixed Deposits)	1,452,276.93	(1,134,857.41)
(Increase)/Decrease in Inventories	(10,552.85)	(760,272.75)
(Increase)/Decrease in Staff Loans	(285,132.00)	(169,515.00)
(Increase)/Decrease in Staff Advances	2,500.00	-
(Increase)/Decrease in Other Receivables	39,048.77	(38,283.13)
Increase/(Decrease) in Provisions and Other Payables	(316,752.00)	576,000.00
Increase/(Decrease) in General Deposit	(170,580.20)	(3,395,704.42)
Increase/(Decrease) in Accrued Expenses	(71,551.77)	(268,926.85)
Net cash inflow / (outflow) Generated from Operations	**239,525.83**	**93,806.21**
Gratuity Paid	(132,335.00)	(128,010.00)
Net cash inflow / (outflow) From Operating Activities	**107,190.83**	**(34,203.79)**
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(2,891,264.50)	(1,268,020.00)
Net cash inflow / (outflow) From Investing Activities	**(2,891,264.50)**	**(1,268,020.00)**
Cash Flow from Financing Activities		
Net cash inflow / (outflow) From Financing Activities	**-**	**-**
Net (Decrease)/ Increase in cash and cash Equivalents	(2,784,073.67)	(1,302,223.79)
Cash and cash Equivalents at the beginning of the year	6,360,076.11	7,662,299.90
Cash and cash Equivalents at the end of the year	**3,576,002.44**	**6,360,076.11**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**3,576,002.44**	**6,360,076.11**

NATIONAL SECRETARIAT FOR ELDERS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Domicile and legal from

The National Secretariat for Elders was established under the Protection of the rights of Elders Act No. 09 of 2000 amended by Act No. 05 of 2011, and was formally set up as a legal entity. The National Secretariat for Elders (NSE) Head office and the principal place of service is situated at Wine D, 2nd Floor, Sethsiripaya II Stage, and Battaramulla, Sri Lanka.

1.1. Principal activities and nature of operations

The National Secretariat for Elders is the prime and national level administrative government body engaged in implementing programs related to the welfare of the elderly people above age 60 in Sri Lanka.

1.2. Basis of preparation

1.2.1 Statement of compliance

The financial statements of The National Secretariat for Elders comprise of, the statement of financial performance, statement of financial position, statement of changes in equity, statement of cash flow and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) for public sector entities published jointly by the institute of Chartered Accountants of Sri Lanka (ICASL) and the Ministry of Finance and the requirements lay down in section IV - Finance in the Protection of the rights of Elders Act No. 09 of 2000.

1.2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis, unless otherwise stated.

1.2.3 Going concern

The Members of the Council are satisfied that the Secretariat has adequate resources to continue its operations in the foreseeable future. Accordingly, the financial statements are prepared based on the going concern basis.

1.3. Summary of significant accounting policies

The Policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Foreign currency transactions

These Financial Statements are presented in Sri Lanka Rupees, which is Secretariat's functional currency. Transaction in foreign currencies is initially recorded at the functional currency rate prevailing at the date of the transaction.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost or Re-valued amount less accumulated depreciation.

Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. Other subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditure is recognized in the statement of financial performance as an expense as incurred.

Depreciation is calculated on the straight-line method using the following rates per annum, based on the estimated useful economic life of the Asset. Further Depreciation was calculated fully for the purchasing year and no Depreciation for the disposing.

Buildings	4%
Motor Vehicles	10%
Furniture & Office Equipment	15%
Plant, Machinery & Equipment	20%

The useful life of the assets is reviewed at the beginning of each financial year if expectations are differ from previous estimates changes are made to reflect such changes.

Impairment

Carrying value of property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An asset's carrying value is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Investments

These investments comprise of Fixed Deposits in State banks in Sri Lanka. These fixed Deposits are accounted at cost. Interest accrued as at the statement of financial position date is shown as interest receivable.

(d) Inventories

Inventory consists of stock of stationeries and office requests. Those are stated at cost.

(e) Receivables

Receivables are carried at anticipated realizable value. Debtors are reviewed on an ongoing basis. Debts which are known to be uncollectable are written off during the year in which they are identified.

(f) Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise of cash at bank, cash in hand, fixed deposits with banks which have a maturity of less than three months.

(g) Liability and 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 date of the statement of the financial position. Non-current liabilities are those balances that fall due for payment after one year from the statement of financial position date. All known liabilities have been accounted for in preparing these financial statements.

Provision for liabilities is recognized when the secretariat has a legal or constructive obligation as a result of past events and it is probable that an outflow of economic benefits will be required to settle the obligation.

(h) Employee benefits

Defined Contribution Plans

All the employees of the Sectarian are members of the Employees Provident Fund and Employees Trust fund to which the institute contributes 12% and 3% respectively of such employees' basic wage or salary.

(i) Revenue Recognition

i. Contribution from the Government of Sri Lanka

The Contribution from the Government of Sri Lanka is recognized on the cash basis. It has divided in to Recurrent (Imprest) and Capital Grant on the basis of meeting the expenses of the Secretariat.

ii. Interest income

Interest Income is accounted for on the accrual basis, based on the time period.

(j) Recognition of Capital Expenditure

Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature by means of which to carry on the services or for increasing the earning capacity of the entity has been treated as capital expenditure.

02 Cash and Cash Equivalent

	2023	**2022**
Cash Balance at Bank Current Acc - No 5234881	3,341,327.70	6,137,004.81
Cash Balance at Bank Current Acc - No 9179076	234,674.74	223,071.30
Total	**3,576,002.44**	**6,360,076.11**

03 Other Receivable

	2023	**2022**
Interest on Fixed Deposits	35,366.87	74,415.64

04 Staff Advances

	2023	**2022**
Festival Advance	-	2,500.00

05 Inventories ***(See the Schedule No.01)***

06 Staff Loans

	2023	**2022**
Opening Balance	**7,442,642.00**	**7,273,127.00**
Issued loans during the year	2,556,610.00	2,278,150.00
Less: Installments received during the year	(2,271,478.00)	(2,108,635.00)
Total ***(See the Schedule No.02)***	**7,727,774.00**	**7,442,642.00**

07 Fixed Deposits

Bank	Acc. Number	2023	2022
BOC	92051039	4,379,909.80	10,832,186.73
BOC	92051070	5,000,000.00	
Total		**9,379,909.80**	**10,832,186.73**

08 Properties, Plant & Equipment

Cost - 2023					
Description	**Open Balance**	**Addition**	**Re-value**	**Disposal**	**Close Balance**
Land	38,400,000.00	-	29,650,000.00	(20,400,000.00)	47,650,000.00
Buildings	50,880,552.92	-	33,250,000.00	(16,122,000.00)	68,008,552.92
Vehicle	36,270,000.00	-	-	-	36,270,000.00
Furniture & Office Equip.	15,287,804.73	1,040,264.50	4,188,902.00	(3,780,315.52)	16,736,655.71
Plant & Machinery	16,849,712.50	1,851,000.00	1,077,000.00	(2,036,014.00)	17,741,698.50
	157,688,070.15	**2,891,264.50**	**68,165,902.00**	**(42,338,329.52)**	**186,406,907.13**

Depreciation - 2023				
Description	**Open Balance**	**Dep. Charge**	**Disposal**	**Close Balance**
Buildings	11,996,584.33	2,720,342.12	(3,869,280.00)	10,847,646.45
Vehicle	8,630,375.00	3,627,000.00	-	12,257,375.00
Furniture & Office Equip.	6,922,273.14	2,468,419.61	(3,780,315.52)	5,610,377.23
Plant & Machinery	10,419,213.15	3,548,339.70	(2,036,014.00)	11,931,538.85
	37,968,445.62	**12,364,101.43**	**(9,685,609.52)**	**40,646,937.53**

Cost - 2022					
Description	**Open Balance**	**Addition**	**Re-value**	**Disposal**	**Close Balance**
Land	38,400,000.00	-	-	-	38,400,000.00
Buildings	50,880,552.92	-	-	-	50,880,552.92
Vehicle	29,476,250.00	-	20,300,000.00	(13,506,250.00)	36,270,000.00
Furniture & Office Equip.	11,559,040.59	-	8,232,312.00	(4,503,547.86)	15,287,804.73
Plant & Machinery	15,471,725.00	1,268,020.00	290,000.00	(180,032.50)	16,849,712.50
	145,787,568.51	**1,268,020.00**	**28,822,312.00**	**(18,189,830.36)**	**157,688,070.15**

Depreciation - 2022				
Description	**Open Balance**	**Dep. Charge**	**Disposal**	**Close Balance**
Buildings	9,961,362.22	2,035,222.12	-	11,996,584.33
Vehicle	16,306,500.00	3,627,000.00	(11,303,125.00)	8,630,375.00
Furniture & Office Equip.	9,321,666.06	2,104,154.93	(4,503,547.86)	6,922,273.14
Plant & Machinery	7,229,303.15	3,369,942.50	(180,032.50)	10,419,213.15
	42,818,831.43	**11,136,319.55**	**(15,986,705.36)**	**37,968,445.62**

09 Provisions and Other Payables

	2023	2022
Opening Balance	**852,000.00**	**276,000.00**
Less: Paid fee	(1,011,540.00)	-
Provision for the year	694,788.00	576,000.00
Closing Balance	**535,248.00**	**852,000.00**

10 Accrued Expenses

	2023	2022
Maintenance of Maligathanna Elders Home	944.00	-
Employee Cost	34,475.00	23,131.00
Travelling Expenses	1,700.00	173,105.00
Services	267,263.71	179,698.48
Total	**304,382.71**	**375,934.48**

11 General Deposits

	2023	2022
Opening Balance	**2,010,391.91**	**5,406,096.33**
Total Receipt	12,420,610.29	872,793.15
	14,431,002.20	**6,278,889.48**
Less: Payments	(12,591,190.49)	(4,268,497.57)
Closing Balance	**1,839,811.71**	**2,010,391.91**

12 Employee Benefits (Gratuity)

	2023	2022
Opening Balance	**34,880,630.00**	**32,064,667.50**
Less: Paid to Retired Officers	(132,335.00)	(128,010.00)
Provision for the year	3,039,897.50	2,943,972.50
Closing Balance ***(See the Schedule No.03)***	**37,788,192.50**	**34,880,630.00**

13 Government Grant - Recurrent

	2023	2022
Personal Emoluments	85,200,000.00	101,340,000.00
Establishment Expenditure	35,350,000.00	30,180,000.00
Elders Benefited Programs	17,420,000.00	26,840,000.00
Total	**137,970,000.00**	**158,360,000.00**

14 Government Grant - Capital

	2023	2022
Public Institutions	2,000,000.00	2,900,000.00

15 Other Income

	2023	2022
Interest on Fixed Deposit	1,421,586.05	1,173,140.54
Interest on Staff Loan	296,735.44	302,334.37
Interest on Special Advance	2,216.68	2,348.80
Disposal Items	15,475.00	326,610.00
Rent for Vehicle Usage	3,850.00	4,200.00
Other	-	425.00
Total	**1,739,863.17**	**1,809,058.71**

16 Elders Benefited Programs

	2023	2022
Establishment of Village Level Committees	386,795.00	1,327,567.50
Training & Awareness programs of Aging	2,643,103.00	482,700.00
Issuing of Elders Identity Cards to recognize & Provide privilege Services	900,830.69	2,155,168.00
Maintenance of Maligathanna Elders Home	1,788,765.50	1,539,973.28
Self-Employment Assistant for Elders	-	5,220,493.00
Providing Legal Facilities for Elders	3,105,448.25	2,976,272.00
Administration, Monitoring & Evaluation	7,943,854.50	5,153,057.29
Media & Publications	143,290.00	1,373,125.84
International Elders Day	-	178,942.00
Other Expenses	41,074.50	67,200.00
Total	**16,953,161.44**	**20,474,498.91**

17 Personal Emoluments

	2023	2022
Salaries & Wages	54,860,177.07	65,068,147.51
Overtime & Holiday Payments	631,963.81	675,456.41
Other Allowances	20,809,658.28	26,290,686.28
EPF Contribution	7,735,057.21	7,789,949.30
ETF Contribution	1,933,764.29	1,947,487.36
Total	**85,970,620.66**	**101,771,726.86**

18 Depreciation on PPE

	2023	2022
Building	2,720,342.12	2,035,222.12
Vehicle	3,627,000.00	3,627,000.00
Furniture & Office Equipment	2,468,419.61	2,104,154.93
Plant & Machinery	3,548,339.70	3,369,942.50
Total	**12,364,101.43**	**11,136,319.55**

19 Travelling Expenses

	2023	2022
Domestic	3,185,086.00	2,811,013.00
Foreign	78,960.00	782,940.60
Total	**3,264,046.00**	**3,593,953.60**

20 Supplies

	2023	2022
Stationary & Office Requisites	1,002,900.15	1,007,815.25
Fuel	1,568,429.00	850,485.00
Diets & Uniforms	24,000.00	20,000.00
Other	99,785.50	99,495.75
Total	**2,695,114.65**	**1,977,796.00**

21 Maintenance Expenditure

	2023	2022
Vehicles	2,445,261.58	4,447,281.73
Plant, Machinery & Equipment	795,731.35	788,674.65
Total	**3,240,992.93**	**5,235,956.38**

22 Services

	2023	2022
Transport	665,913.00	626,008.00
Postal and Telecommunication	1,338,367.75	1,039,869.61
Electricity and Water	1,305,156.99	1,221,878.24
Rent	23,820,959.30	19,394,821.82
Other	383,284.00	798,895.71
Total	**27,513,681.04**	**23,081,473.38**

23 Rehabilitation of Capital Assets

	2023	2022
Renovation expenditure - Katharagama Circuit Bungalow	-	612,378.89
Total	**-**	**612,378.89**

24 Lease Commitments

No lease commitments as at the statement of financial position date.

25 Capital Commitments

No Capital commitments as at the statement of financial position date.

26 Related Party Transactions

There were no related party transactions as at the statement of financial position date.

27 Contingent Liabilities

There were no contingent liabilities as at the statement of financial position date.

28 Events occurring after the statement of financial position

No events occurred after the statement of financial position date which requires adjustments to or disclosures in the financial statements.

29 Comparative Figures

Comparative figures have been restated where necessary for the purpose of presentation.

30 Council members' Responsibility

The Council members are responsible for the preparation and presentation of these financial statements in accordance with SLPSAS.

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023

	Notes	2023 Rs.	2022 Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalent	02	753,535.15	8,536,099.05
Rs.100/= Deduction Receivables	03	75,970,400.00	72,910,400.00
Interest Receivables	04	252,693,268.44	344,138,871.07
Fixed Deposits	05	3,546,955,640.70	2,941,701,428.24
Total Current Assets		**3,876,372,844.29**	**3,367,286,798.36**
Non-Current Assets			
WIP - Katharagama New Elders Home	06	282,401,566.16	189,958,694.93
Total Non-Current Assets		**282,401,566.16**	**189,958,694.93**
Total Assets		**4,158,774,410.45**	**3,557,245,493.29**
LIABILITIES			
Current Liabilities			
Provisions and other Payables	07	773,394.00	426,000.00
General Deposits	08	1,800.00	-
Total Current Liabilities		**775,194.00**	**426,000.00**
Non-Current Liabilities			
Wadihity Awarana Kapakaru Programe	09	7,984.35	4,984.35
Total Non-Current Liabilities		**7,984.35**	**4,984.35**
Total Liabilities		**783,178.35**	**430,984.35**
Total Net Assets		**4,157,991,232.10**	**3,556,814,508.94**
NET ASSETS / EQUITY			
Rs.100/= Deduction from Elders Allowance		3,870,225,186.00	3,372,576,500.00
Accumulated Surplus / (Deficit)		287,766,046.10	184,238,008.94
Total Net Assets / Equity		**4,157,991,232.10**	**3,556,814,508.94**

These financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting standards.

The Accounting policies on pages 41 to 44 and Notes on pages 44 to 46 from an integral part of this financial statement.

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U. G. L. Madusanka
Accountant
National Secretariat for Elders

U. G. L. Madusanka
Accountant
National Secretariat for Elders
2nd Floor, Block - D,
Sethsiripaya - II Stage
Battaramulla.

The members of council are responsible for the preparation and presentation of this financial Statement

26/02/2024

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
Chairperson
National Council for Elders

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
5th Floor, "Sethsiripaya" - Stage II, Battaramulla.

....

K. G. Lanerolle
Director
National Secretariat for Elders
Secretary
National Council for Elders

K.G. Lanerolle
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Battaramulla.

....

G. W. A. De Silva
Member
National Council for Elders

....

Mahinda Madihewa
Member
National Council for Elders

26 / 02 / 2024

Colombo

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023		2022	
		Budgeted Rs.	**Actual Rs.**	**Budgeted Rs.**	**Actual Rs.**
REVENUE					
Interest Income	10	-	650,569,594.28	-	466,855,899.66
Total Revenue		**-**	**650,569,594.28**	**-**	**466,855,899.66**
EXPENDITURE					
Developing the Strategic Plan		-	-	(500,000.00)	(316,100.00)
"Aroggya" Programe		(50,000,000.00)	(41,175,000.00)	(25,000,000.00)	(24,975,000.00)
Hearing Aids, Eye lenses & Spectacles for Elders		(99,820,000.00)	(68,443,930.00)	(5,430,000.00)	(5,430,000.00)
Elderly Caregiver Programme		(5,250,000.00)	(2,338,677.40)	(2,000,000.00)	(1,524,351.50)
Maintenance & Admin of "Welcome Village"		(50,000,000.00)	(24,106,500.57)	(10,000,000.00)	(9,999,272.63)
Administration of "Sarana" Elders Home		(240,000.00)	(240,000.00)	(220,000.00)	(220,000.00)
Administration of Katharagama Elders Home		(300,000.00)	(1,078,599.00)	(500,000.00)	(408,587.00)
Construction of Katharagama New Elders home		-	(496,143.00)	-	(1,839,214.09)
Construction & Renovation Elders home		(60,000,000.00)	(33,496,040.92)	(100,000,000.00)	(19,005,572.33)
Construction of Elders Day Care Centers		(175,000,000.00)	(80,246,478.01)	(175,000,000.00)	(56,336,506.26)
"Diriya Piyasa" Housing Project		(35,000,000.00)	(34,950,000.00)	(25,000,000,00)	(25,000,000.00)
“Suwapahasu “ Programe		(120,000,000.00)	(119,833,491.39)	(112,390,000.00)	(112,079,102.67)
Financial Assistance for Elders religious tours		(27,000,000.00)	(27,017,246.50)	(6,500,000.00)	(6,499,680.00)
Empowerment of village Elders committees		(101,000,000.00)	(62,871,464.04)	(99,900,000.00)	(67,433,418.48)
Providing Equipment for Elders Day Care Centers		(8,250,000.00)	(8,082,990.00)	(25,000,000.00)	(11,956,772.00)
Assistance for an epidemic Situations		-	-	(2,000,000.00)	(459,178.00)
Conducting Districts Progress review meetings		(2,370,000.00)	(1,133,312.80)	(1,300,000.00))	(336,670.00)
Administrative expenses		(500,000.00)	(492,866.50)	(500,000.00)	(21,874.25)
Elders Insurance Programme		(7,500,000.00)	-	(150,000.00)	(86,780.00)
Rehabilitation "Maragahalanda" Land		-	-	(734,000.00)	(733,580.80)
Digital Literacy & Yoga Programme for Elders		(27,420,000.00)	(9,788,115.25)	(750,000.00)	(596,235.00)
C.B. Programe for Treasures in Rural Elders Societies		(10,780,000.00)	(4,608,411.75)	(700,000.00)	(637,550.00)
Fin. Assistance for Self-Employment of Elders		(33,500,000.00)	(26,087,659.00)	-	-
Mobile Health Camp for Elders		(4,500,000.00)	(4,222,757.25)	-	-
Educational Programe for Youth about Aging		(100,000.00)	(66,171.00)	-	-
Financial Assistance for Talented Elders		(45,000.00)	(45,000.00)	-	-
Provision for Audit Fee		-	(347,394.00)	-	(288,000.00)
Total Expenditure		**(769,075,000.00)**	**(551,168,248.38)**	**(568,574,000.00)**	**(346,183,445.01)**
SURPLUS / (DEFICIT) FOR THE YEAR			**99,401,345.90**		**120,672,454.65**

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2023

Description	Rs.100/= Deduction from Elders Allowance Rs.	Accumulated Surplus Rs.
Balance as at 31st December 2021	**2,826,152,800.00**	**62,087,410.60**
Receipts for the year	546,423,700.00	-
Returns of previous years (Surcharge)	-	1,478,143.69
Surplus / Deficit for the Year	-	120,672,454.65
Balance as at 31st December 2022	**3,372,576,500.00**	**184,238,008.94**
Receipts for the year	497,648,686.00	-
Returns of previous years (Surcharge)	-	4,126,691.26
Surplus / Deficit for the Year	-	99,401,345.90
Balance as at 31st December 2023	**3,870,225,186.00**	**287,766,046.10**

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 Rs.	2022 Rs.
Surplus / (Deficit) Before Taxation	**99,401,345.90**	**120,672,454.65**
Adjustments for		
Adjustment during the year	4,126,691.26	1,478,143.69
Net Cash inflow / (outflow) Before working capital changes	**103,528,037.16**	**122,150,598.34**
(Increase)/Decrease in Investment (Fixed Deposits)	(605,254,212.46)	(467,900,007.40)
(Increase)/Decrease in Interest Receivables	91,445,602.63	(285,395,752.35)
(Increase)/Decrease in Rs.100/= Deduction Receivables	(3,060,000.00)	(72,910,400.00)
Increase/(Decrease) in Provisions and Other Payables	347,394.00	288,000.00
Increase/(Decrease) in General Deposit	1,800.00	-
Net cash inflow / (outflow) Generated from Operations	**(412,991,378.67)**	**(703,767,561.41)**
Net cash inflow / (outflow) From Operating Activities	**(412,991,378.67)**	**(703,767,561.41)**
Cash Flow from Investing Activities		
WIP - Katharagama New Elders Home	(92,442,871.23)	(189,958,694.93)
Net cash inflow / (outflow) From Investing Activities	**(92,442,871.23)**	**(189,958,694.93)**
Cash Flow from Financing Activities		
Wadihity Awarana Sponsorship Scheme	3,000.00	(8,000.00)
Rs.100/= Deduction from Elders Allowance	497,648,686.00	546,423,700.00
Net cash inflow / (outflow) From Financing Activities	**497,651,686.00**	**546,415,700.00**
Net (Decrease)/ Increase in cash and cash Equivalents	(7,782,563.90)	(347,310,556.34)
Cash and cash Equivalents at the beginning of the year	8,536,099.05	355,846,655.39
Cash and cash Equivalents at the end of the year	**753,535.15**	**8,536,099.05**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**753,535.15**	**8,536,099.05**

SOCIAL SECURITY FUND FOR ELDERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Domicile and legal from

The National Secretariat for Elders was established under the Protection of the rights of Elders Act No. 09 of 2000 amended by Act No. 05 of 2011, and was formally set up as a legal entity. The National Secretariat for Elders (NSE) Head office and the principal place of service is situated at Wine D, 2nd Floor, Sethsiripaya II Stage, and Battaramulla, Sri Lanka.

1.1. Principal activities and nature of operations

The National Secretariat for Elders is the prime and national level administrative government body engaged in implementing programs related to the welfare of the elderly people above age 60 in Sri Lanka.

1.2. Basis of preparation

1.2.1. Statement of compliance

The financial statements of The National Secretariat for Elders comprise of, the statement of financial performance, statement of financial position, statement of changes in equity, statement of cash flow and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) for public sector entities published jointly by the institute of Chartered Accountants of Sri Lanka (ICASL) and the Ministry of Finance and the requirements laid down in section IV - Finance in the Protection of the rights of Elders Act No. 09 of 2000.

1.2.2. Basis of measurement

The financial statements have been prepared on the historical cost basis, unless otherwise stated.

1.2.3. Going concern

The Members of the Council are satisfied that the Secretariat has adequate resources to continue its operations in the foreseeable future. Accordingly, the financial statements are prepared based on the going concern basis.

1.3. Summary of significant accounting policies

The Policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Foreign currency transactions

These Financial Statements are presented in Sri Lanka Rupees, which is Secretariat's functional currency. Transaction in foreign currencies is initially recorded at the functional currency rate prevailing at the date of the transaction.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost or Re-valued amount less accumulated depreciation.

Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. Other subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditure is recognized in the statement of financial performance as an expense as incurred.

Depreciation is calculated on the straight-line method using the following rates per annum, based on the estimated useful economic life of the Asset. Further Depreciation was calculated fully for the purchasing year and no Depreciation for the disposing.

Buildings	4%
Motor Vehicles	10%
Furniture & Office Equipment	15%
Plant, Machinery & Equipment	20%

The useful life of the assets is reviewed at the beginning of each financial year if expectations are differ from previous estimates changes are made to reflect such changes.

Impairment

Carrying value of property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An asset's carrying value is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Investments

These investments comprise of Fixed Deposits in State banks in Sri Lanka. These fixed Deposits are accounted at cost. Interest accrued as at the statement of financial position date is shown as interest receivable.

(d) Inventories

Inventory consists of stock of stationeries and office requests. Those are stated at cost.

(e) Receivables

Receivables are carried at anticipated realizable value. Debtors are reviewed on an ongoing basis. Debts which are known to be uncollectable are written off during the year in which they are identified.

(f) Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise of cash at bank, cash in hand, fixed deposits with banks which have a maturity of less than three months.

(g) Liability and 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 date of the statement of the financial position. Non-current liabilities are those balances that fall due for payment after one year from the statement of financial position date. All known liabilities have been accounted for in preparing these financial statements.

Provision for liabilities is recognized when the secretariat has a legal or constructive obligation as a result of past events and it is probable that an outflow of economic benefits will be required to settle the obligation.

(h) Employee benefits

Defined Contribution Plans

All the employees of the Sectarian are members of the Employees Provident Fund and Employees Trust fund to which the institute contributes 12% and 3% respectively of such employees' basic wage or salary.

(i) Revenue Recognition

i. Contribution from the Government of Sri Lanka

The Contribution from the Government of Sri Lanka is recognized on the cash basis. It has divided in to Recurrent (Imprest) and Capital Grant on the basis of meeting the expenses of the Secretariat.

ii. Interest income

Interest Income is accounted for on the accrual basis, based on the time period.

(j) Recognition of Capital Expenditure

Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature by means of which to carry on the services or for increasing the earning capacity of the entity has been treated as capital expenditure.

02 Cash and Cash Equivalent

	2023	2022
Cash Balance at Bank Current Acc - No 228075	753,535.15	8,536,099.05

03 Rs.100/= Deduction Receivables

	2023	2022
For 2022	1,682,400.00	72,910,400.00
For 2023	74,288,000.00	-
Total	**75,970,400.00**	**72,910,400.00**

04 Interest Receivable

Bank	Acc. Number	2023	2022
BOC	89251242	27,033,554.46	44,023,855.42
BOC	88906968	90,650,268.90	85,384,239.49
BOC	91501378 / 89438922	14,578,767.12	35,784,246.58
Peoples / BOC	39348-5 / 89202965	71,880,373.04	100,146,810.22
Peoples	40299-2 / 33802-7	3,150,913.14	8,008,570.89
Peoples	38902-5 / 32091-9	10,189,685.34	10,589,890.09
Peoples	40133-2 / 35337-9	15,621,084.10	29,995,572.54
Peoples	40300-9 / 33803-6	8,186,334.41	16,132,532.11
Peoples	40793-3 / 34302- 0	3,708,817.72	9,426,578.38
NSB	61005 / 03285	2,433,196.23	4,646,575.34
NSB	37058	5,260,273.97	-
Total		**252,693,268.43**	**344,138,871.07**

05 Fixed Deposits

Bank	Acc. Number	2023	2022
BOC	89251242	460,011,532.83	367,494,733.64
BOC	88906968	650,672,516.73	527,821,956.39
BOC	91501378 / 89438922	375,000,000.00	375,000,000.00
Peoples / BOC	39348-5 / 89202965	1,010,839,381.93	816,839,904.59
Peoples	40299-2 / 33802-7	88,740,995.03	88,740,995.03
Peoples	38902-5 / 32091-9	103,312,087.50	84,951,865.56
Peoples	40133-2 / 35337-9	402,662,125.47	314,518,356.16
Peoples	40300-9 / 33803-6	230,556,486.06	178,760,601.72
Peoples	40793-3 / 34302-0	137,573,015.15	137,573,015.15
NSB	61005 / 03285	62,587,500.00	50,000,000.00
NSB	37058	25,000,000.00	-
Total		**3,546,955,640.70**	**2,941,701,428.24**

06 WIP - Katharagama New Elders Home

	2023	2022
Opening Balance	189,958,694.93	-
Construction Payments	88,020,133.43	173,855,241.23
Consultancy Payments	4,422,737.80	12,821,543.62
Plan Approval Charges	-	154,786.04
Electricity Connection Fee	-	2,851,411.54
Sewerage Charges	-	275,712.50
Closing Balance	**282,401,566.16**	**189,958,694.93**

07 Provisions and Other Payables

Audit Fee	2023	2022
Opening Balance	**426,000.00**	**138,000.00**
Less: Paid fee	-	-
Provision for the year	347,394.00	288,000.00
Closing Balance	**773,394.00**	**426,000.00**

08 General Deposits

	2023	2022
Opening Balance	**-**	**-**
Total Receipt	12,500.00	-
	12,500.00	-
Less: Payments	(10,700.00)	-
Closing Balance	**1,800.00**	**-**

09 Wadihity Awarana Kapakaru Programme

	2023	2022
Opening Balance	**4,984.35**	**12,984.35**
Total Receipt	3,000.00	47,000.00
	7,984.35	**59,984.35**
Less: Payments	-	(55,000.00)
Closing Balance	**7,984.35**	**4,984.35**

10 Interest Incomes

	2023	2022
Received by cash during the year	742,015,196.91	181,460,147.31
Receivable at the end of the year	252,693,268.44	344,138,871.07
	994,708,465.35	**525,599,018.38**
Receivable at the beginning of the year	(344,138,871.07)	(58,743,118.72)
Total	**650,569,594.28**	**466,855,899.66**

11 Related Party Transactions

There were no related party transactions as at the statement of financial position date.

12 Contingent Liabilities

There were no contingent liabilities as at the statement of financial position date.

13 Events occurring after the statement of financial position

No events occurred after the statement of financial position date which requires adjustments to or disclosures in the financial statements.

14 Comparative Figures

Comparative figures have been restated where necessary for the purpose of presentation.

15 Council members' Responsibility

The Council members are responsible for the preparation and presentation of these financial statements in accordance with SLPSAS.

LSW/D/NSE/FS/2023 08 April 2024

Director,
National Secretariat for Elders

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Secretariat for Elders for the year ended 31 December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

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1. Financial Statements

1.1 Opinion

The audit of the financial statements of the National Secretariat for Elders for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes in relation with the financial statements, including relevant information on quantitative accounting policies was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No.38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, , the accompanying financial statements give a true and fair view of the financial position of the National Secretariat for Elders as at 31 December 2023 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1. 2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAUSS). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Other Information Included in the Annual Report 2023 of the Secretariat

The other information comprises the information included in the Annual Report 2023 of the Secretariat , but does not include the financial statements and my auditor’s report thereon, which I have obtained prior to the date of this auditor’s report. The Management is responsible for these other information.My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When reading the Annual Report 2023 of the Secretariat on the financial statements, if I conclude that there are material misstatements, the same should be communicated to the controlling parties for correction. If there are uncorrected misstatements appear furthermore, they will be included in the report tabled by me in Parliament in due course in terms of Article 154 (6) of the Constitution.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, Management is responsible for assessing the Secretariat’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Secretariat or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Secretariat’s financial reporting process.
As per Section 16(1) of the National Audit Act No. 19 of 2018, it is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Secretariat.

1.5 **Auditor's Responsibilities for the Audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Though an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances was obtained, it was not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Concluded on the appropriateness of the Management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Secretariat's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause to cease to continue as a going concern.

- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. **Report on Other Legal and Regulatory Requirements**

2.1 Special provisions for following requirements are included in the National Audit Act, No. 19 of 2018.

2.1.1 I have obtained all the information and explanation that required for the audit and as far as appears from my examination except for the impact of the matters described in the section on the Basis for the Qualified Opinion in my report and proper accounting records had been kept by the Secretariat as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018 .

2.1.2 The financial statements presented by the Secretariat is consistent with the preceding year as per the requirement of Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of Section 6 (i) (d) (iv) of the National Audit Act, No. 19 of 2018 .

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention to make declaration on following;

2.2.1 To state that any member of the governing body of the Secretariat has any direct or indirect interest in any contract entered into by the Secretariat which are out of the normal cause of business as per the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018 .

2.2.2 To state that the Secretariat has not complied with any applicable written law, general and special directions issued by the Governing Body of the Secretariat as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018 except for the observations appear below.

Reference to Laws /Rules Directive	**Observations**
(a) Financial Regulation 134 of Democratic Socialist Republic of Sri Lanka	Although the Internal Auditor should be independent on control of those who are responsible for or are actually carrying out the financial and accounting operation of the institution, taking advances had been made for miscellaneous payments for performing other duties.

2.2.3 To state that it had not performed according to Secretariat's powers, functions and duties as per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018 except for the observations mentioned below.

Even though 12 years had elapsed by 31 December 2023 after the establishment of National Secretariat for Elders from the Protection of Rights of Elders Act No. 5 of 2011 as amended by Protection of Rights of Elders Act No. 9 of 2000, the following major activities had not been achieved.

(a) Although the introducing of a Health Insurance Beneficiary Scheme for Elders and implementation is a function of the Council in terms of 13 (k) of the Act and also the Members of the National Council had made proposals for the implementation of an Insurance Beneficiary Scheme for Elders in 03 occasions from the year 2022, an Insurance Beneficiary Scheme for Elders had not been implemented even up to 31 December 2023.

(b) A directory of elders according to their talent and expertise for the reference of the public had not been maintained in terms of Section 13 (n) of the Act.

(c) The principal function of the Council shall be the promotion and protection of the welfare and the rights of elders in Sri Lanka and to assist elders to live with self respect, independence and dignity in terms of Section 12 of the Act. However, even though a sum of Rs. 2,438,715 had been spent from the amount received under annual provision of the government in the year 2016 to formulate a National Policy for Elders by the National Secretariat for Elders for that, formulation of a National Policy had not been implemented even by 31 December 2023. The balance of Rs. 1,807,092 had been retained in the general deposit account for about 07 years without being used.

(d) An updated properly prepared data base including information of elder community for identifying the number of elders and extension as Districts, age structure , health status, economical status and for effective making decisions had not been prepared for the implementation of programmes to assure the freedom of elders, security, self-perfection, participation, assurance of pride, to secure rights and to provide the benefits of the projects in national level with transparency, properly and equally facilitate for which the function of the Council in terms of Section 13 (f) of the Act.

(e) Every person or an organization for which occupies in establishment of an institution expected to provide residential care for elder persons if more than 05 elder persons in the relevant institution are resided, it had been announced that a request should be submitted immediately for the registration of such institutions covering residential care for elder persons in terms of Regulation 2 (1) made by the Social Services Minister under Section 34 of the Act. Even though 11 years had elapsed after publishing these regulations by a Gazette Notification, only 113 houses had been registered in the National Secretariat for Elders as at 31 December 2023 out of 349 elder homes functioning in Sri Lanka at present.

2.3 Other Matters

(a) The Treasury had provided Rs. 17.42 million for 09 activities planned to be implemented using Treasury provisions during the year under review. However, only Rs. 5,719,495 had directly been spent from that amount for the welfare activities of elders and the balance of Rs. 11,233,666 had been spent for the supervision and administration activities. It was 66 per cent from total welfare expenses.

(b) The circuit bungalow with 06 air conditioned rooms consisted of lands and buildings valued at Rs. 51,713,000 and assets (Inventories) valued at Rs. 15,381,188 has situated near the Kataragama sacred city with a beautiful surrounding of Menik Ganga area. This place where the attraction of tourists can be obtained without failure had not earned any income for a period of 02 years. Living of officers of the National Secretariat for Elders assigned to the Elders' Home in the entire upstairs and in a room of the ground floor with their family members had mainly attributed to the loss of the income. Although the expenditure for the utilizing of electricity and water of the circuit bungalow for the 03 months of July, August, and September 2023 undergone for the audit test check was Rs. 143,799, the circuit bungalow had been given for their use without charging any amount from the officers who are residing in the circuit bungalow at present.

(c) The National Council for Elders had been established in terms of Section 2 of Part 1 of the Act. The important decisions such as formulating a National Policy for elders by the National Council in the years 2022 and 2023 undergone for audit test check, formulating a health insurance programme for elders, completion of registering of all the elders' homes by 31 December 2023, implementation of an elders' care service training, providing consultancy services for mentally ill elders Taken had been impossible to implement up to the date of this report. The terms of making discussion on each decision had existed ranging from 2 to 6 terms and the discussions f had been carried out from February 2022 to November 2023.

W.P.C. Wickramaratne
Auditor General.

LSW/D/SSFE/FS/2023 **08 April 2024**

Director
National Secretariat for Elders

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Social Security Fund for Elders, for the year ended 31 December 2023 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Elders' Social Security Fund for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements including of information on quantitative accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the, National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Fund as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

The income of the year under review had been overstated by Rs. 12,634,663 due to failure of calculating the receivable fixed deposit interest by deducting withholding tax of 5 per cent from the interest for fixed deposits.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAUSS). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Fund is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Fund.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- To identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of Fund's internal control.

- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Concluded on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I aware the parties those administered on significant audit findings, major internal control weaknesses and other matters identified during my audit.

2. Operational Review

2.1 Non-compliance with Laws, Rules and Regulations

Reference to Laws, Rules / Orders	Recommendation
Financial Regulation 877 (1) (c) of Democratic Socialists Republic of Sri Lanka published by Paragraph 15 of Public Finance Circular No. 01/2020 dated 28 August 2020	Even though the Budget had been prepared for the year under review and also it should refer to the Director General National Budget for obtaining the approval of the General Treasury with the approval of the Secretary of the Ministry and a copy of that should be submitted to the Director General Public Finance, actions had not been taken accordingly.

2.2 Management Activities

(a) Funds amounted to Rs. 3,870.2 million had been collected by charging a Rs. 100 per elder from elders' allowance from the year 2016 to 31 December 2023 from the Fund established with the view of spending for health, nutrition and security at the events of special and emergencies of low income elder community and welfare of elders . No programme whatsoever had been implemented from the year 2016 to 2018 from this Fund which collected with prioritizing 10 activities. Accordingly, the total contribution for 7 years was Rs. 3,870.2 million and although the welfare expenditure for that period was Rs. 1468.6 million, the investment was Rs. 3546.9 million. It was 91.6 per cent as a percentage. Accordingly, it was observed that the using of this Fund for elders' welfare was not sufficient.

(b) Although the amounts recovered from elders' allowance for the Elders' Social Security Fund should be returned to the Fund by the Divisional Secretariat, the amount of Rs. 1,682,400 to be handed over pertaining to the year 2022 had not been returned by the respective Divisional Secretariats up to the date of this report.

(c) Even though the interest which is accrued and earned by the Society has exempted from income tax liability after 01 April 2021 as per the Schedule III of Inland Revenue Amendment Act No.10 of 2021 introduced to Inland Revenue Act No.24 of 2017, the Management of the Fund had not taken actions to get exempted the tax of 5 per cent retained by the bank from the interest for the fixed deposits of the Elders' Social Security Fund. Accordingly, a sum of Rs.39, 053,431 from the interest received on matured fixed deposit amounted to Rs. 2,941,701,428 in the year 2023 had been lost by the Fund.

2.3 Procurement

I. The construction of Kataragama Elders Home on the provision of Elders' Social Security Fund had been handed over to a private company for a tax free amount of Rs. 298,684,667. According to the Agreement, the work should have been commenced on 15 March 2022 and completed on 12 September 2023. The first extension had been given by 76 days and by 65 days up to 31 January 2024. Accordingly, even though the contract period had elapsed, even a half of the work had not been completed.

II. A sum of Rs. 58,806,933 had been released as a maximum amount of twenty per cent (20%) from contract amount as advances on the dates of 28 March 2022 and 18 May 2022 on the submission of an acceptable security for payment of advances as per Section 5.4.4 (i) of Procurement Guideline 2006. However, in addition to that, despite a sum of Rs. 41,600,046 had not been settled as at 28 December 2022 from the above advance amount, a sum of Rs. 35,949,264 had been released on 28 December 2022 again as a material advance. Even though more than a year had elapsed after releasing above amounts even by the event of audit that is, 29 January 2024, the relevant works of respective work items thereof had not been completed. The first tile stock had been purchased on 02 June 2023 using a part of that amount after 05 months of providing advances. Later on, the tiles had been purchase from time to time and the last tile stock had been purchased on 05 January 2024. It was observed that most of the tiles had been piled up without being used even by 29 January 2024 the date of audit. Accordingly, the contractor had retained the balance of Rs. 18,369,827 for more than a year from the advance amount.

III. Four work items from main 10 work items as per Interim Price (IPC 19) provided by the contractor by the time of audit. Out of the work items commenced, the works of 05 sub-work items pertaining to 02 main work items valued at Rs. 2,558,000 had been abandoned. A sum of Rs. 361,900 as a result of allowing the contractor to complete an abandoned work item as an additional work item, and a sum of Rs. 3,748,259 for the additional work items included in the engineer estimate had been paid by increasing prices and quantity again as additional work items.

IV. The suspense provision should not exceed the 10 per cent of contracted amount in terms of Section 8.13.3 of the Procurement Guideline 2006 and despite it had agreed to provide 7 per cent, iin contrary to that, the approval of the Ministry Procurement Committee had been given to increase the contract price by 38.79 per cent that is Rs. 115,860,352.

W.P.C Wickramaratne
Auditor General.

Management comments on observations included in Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Secretariat for Elders for the year ended 31 December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018 and Steps Taken to Correct

2.2.2

(a) Due to the insufficient number of staff officers in the institution, and when it was necessary to obtain advances for other programmes before settling the advances received, advances were obtained in the name of the Internal Auditor. Instructions have been given not to take advances for other activities by name in the future as indicated by the audit.

2.2.3

(a) The insurance agreement with the Sri Lanka Insurance Company and our Company is currently being prepared and the insurance company has been informed to prepare and finalize it promptly.

(b) Collecting of the information obtained by the officers in charge of the elders of the relevant regional authorities and the Divisional Secretariat and the related data system is being prepared at present and all Rural Committees have been informed to update the data promptly.

(c) This national policy is being revised by an experienced retired secretary as per the advice of the Secretary of the Ministry and it is stipulated to prepare the final draft related to that and hand over to us within 03 months.

(d) The Regional Elders Authorities have been informed through the District Elders Authorities by now to prepare the data system for elders and making aware the relevant Rural Committees has already been commenced. Moreover, the Department of Census and Statistics has been requested to provide information about the ongoing census.

(e) Completion of Registration of all elders' homes by 31 December 2023 - The National Council for the Elders has decided that all elders' homes should be registered before 30 September 2024 and the Provincial Social Services Departments, District Secretariats and Divisional Secretariats have also been informed about it.

2.3 Other Matters

(a) As stated in the audit report, I inform that the expenditure of Rs. 11,233,666 has been made for the administrative expenses (essential administrative expenses of the institution including holding of National Council for Elders, holding of Audit and Management Committees, holding of Maintenance Board, media and publications, administrative expenses of 2000/- allowance for senior citizens) related to the decision-making of the National Elders Secretariat. Further, although an amount of Rs. 11,233,666 has been spent for monitoring and administrative activities using the Treasury allocation as you have informed, since nearly Rs. 649 million worth elders' welfare programmes have been carried out using funds from other sources including the Social Security Fund, it is informed that the amount spent for the above mentioned supervision and administrative work is only 2% of the total welfare expenditure.

(b) As it is expected to complete the settlement of the elders in the elders home which is currently under construction and after that, it is informed that the actions will be taken to utilize circuit bungalow to generate income and it has been decided that the electricity bill to be charged according to the increased number of units which should be collected from the officer – in - charge and the warden by considering the number of electricity units used before handing over the circuit bungalow and the number of electricity units used after handing over to them from the officer-in-charge and warden to whom the circuit bungalow has been given and moreover, it is informed that all water bills are currently being paid by the construction contractor of the elders' home .

(c)

01. Formulation of the National Policy - The final stage of preparation of the final draft is being carried out at present and it is stipulated to receive approval of the Parliament.

02. Formulation of an Elders' Health Insurance Programme - The insurance agreement with the Sri Lanka Insurance Company and our organization is currently being prepared and the insurance company has been informed to prepare and finalize it promptly.

03. Completion of Registration of all elders homes by 31 December, 2023 - The National Council for the Elders has decided that all elders' homes should be registered before 30 September 2024, and the Provincial Social Services Departments, District Secretariats and Divisional Secretariats have also been aware of this.

04. Implementation of an Elder Care Training Programme - With the intervention of our institution, discussions are being carried out to implement this programme together with the Ministry of Health and the University of Colombo.

05. Provision of Counseling Services for mentally ill adults - Discussions have been made with the relevant officers of Mental Hospital in Angoda and it was mentioned that the Ministry of Health will also be made inquiries about this and inform us about the measures to be taken in the future.

K. G. Lenaroll
Director
National Secretariat for Elders

Management comments on observations included in Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Social Security Fund for the year ended 31 December 2023 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018 and Steps Taken to Correct

2. Operational Review

2.1

The Budget for the year 2024 has been forwarded to the Director General of Public Finance and instructions have been given to the relevant officers to forward the Budget to the Department of Public Finance on the due date.

2.2

(a) Since the first Action Plan of the Social Security Fund was prepared and approved in the year 2019 the elders' welfare programmes related to that fund were not implemented in the years 2017 and 2018. Due to the severe economic problems of 2020 and 2021 due to the Covid epidemic conditions, the programmes had to be temporarily suspended as per circular 03/2022 issued by the Secretary of the Treasury and the permission had been received to implement the said works again from the National Council for Elders held on 22.06.2022. Therefore, the desired results could not be achieved due to the social, economic, political issues in the country during those interim periods.

(b) Reminders have been sent through letters dated 21/12/2023, 05/03/2024 to collect the deducted amount receivable to the Social Security Fund from the Elder Allowances of the Divisional Secretariats of Walapane and Kothmale.

(c) The Letter No. NSE/ACC/03/ Common dated 29.04.2024 has been submitted inquiring about deduction of 5% withholding tax levied on fixed deposit amounts deposited by us in banks.

2.3

(i) The project was implemented during a period of extraordinary circumstances such as post-Covid effects, fuel shortages, fuel rationing, extended power cuts, periodic movement restrictions and people's struggles. Although the contractor has requested 127 days for the above matters which is not frequent in a normal economic and social environment,76 days were recommended by the consultancy company. Further, although there is a considerable obstacle due to procurement of construction material, transportation and lack of good morale of the workers for the project due to the people's struggle in the country, as there was no standard method to calculate them, the delays caused by it had to be ignored.

(ii) The advance amount was provided to the contractor only to provide the necessary financial facilities for the purchase of tiles, toilet sanitary equipment and fixtures and elevators which the contractor could not afford to avoid stopping the project due to the economic instability of the country at that time and money has not been given as advance for the execution of its work items.

(iii) The works which do not perform shall not be included in the engineering estimate and has been lined up as per the plan approved at the time of tender. However, Changes therein happen due to various reasons arising in practice during the commencement and execution of work items. Therefore, those items fall into the non-working category. I inform that it is not possible to identify at the time of awarding of tenders.

(iv) Due to the unexpected economic instability in the country, as the payment had to be made according to the price formula presented by CIDA, the Procurement Committee of the Ministry has approved the payment of the consultancy firm's recommended price variation.

K.G. Lenaroll
Director
National Secretariat for Elders

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Introduction

The authority has been delegated to the National Council for Elders and the National Secretariat for Elders by ensuring the freedom, protection, self-fulfillment, participation and dignity of the Sri Lankan elders in order to promote the welfare and rights of the elders from the Protection of the Rights of the Elders Act No. 09 of 2000 and the amended Act No. 5 of 2011.

There has been a gradual growth in the areas such as health, nutrition and education due to the social and economic development over the last few decades. As a result, a rapid growth is shown in the elder population of this country with the fall of death and birth rates and rise of life expectancy. Accordingly, the elder population, which currently stands at around 14.6%, is expected to rise to approximately 21% in the next decade.

Accordingly, implementation of multiple programmes more effectively and efficiently to promote and protect the welfare, self-esteem, independence, participation, care, and rights of the elder community was a prominent function of the National Secretariat for Elders. Accordingly, it is a matter of happiness to be able to perform many effective services for the Sri Lankan elder community in the year 2023, especially by fully understanding the objectives of the current government and the role of the National Secretariat for elders.

Various measures were taken by the National Secretariat for Elders in the year 2023 to empower the elder community. Providing assistance for self-employment for senior citizens, empowering Village Elders' Committees, Regional Elders Organizations and District Elders Organizations etc., payment of Rs.2,000/- for low-income elders and payment of Rs.5,000/- public allowance for senior citizens above 100 years of age has been made. Further, programmes such as provision of contact lenses and hearing aids, standardization of old elders' homes, provision of minimum facilities to increase the hygiene of the elders, implementation of Diriya Piyasa Housing Scheme etc. have been carried out under the Elders Social Security Fund. Likewise, things such as yoga training programs and training of elders' care takers have taken a prominent place among them. Our intention is to prevent the isolation of the elders by implementing such programmes, develop their social participation, and protect their rights by creating physical, mental and spiritual development.

K.G. Lenarolle
Director
National Secretariat for Elders

National Secretariat for Elders

National Council for Elders and National Secretariat for Elders have been established under the Protection of the Rights of the Elders Act No. 09 of 2000

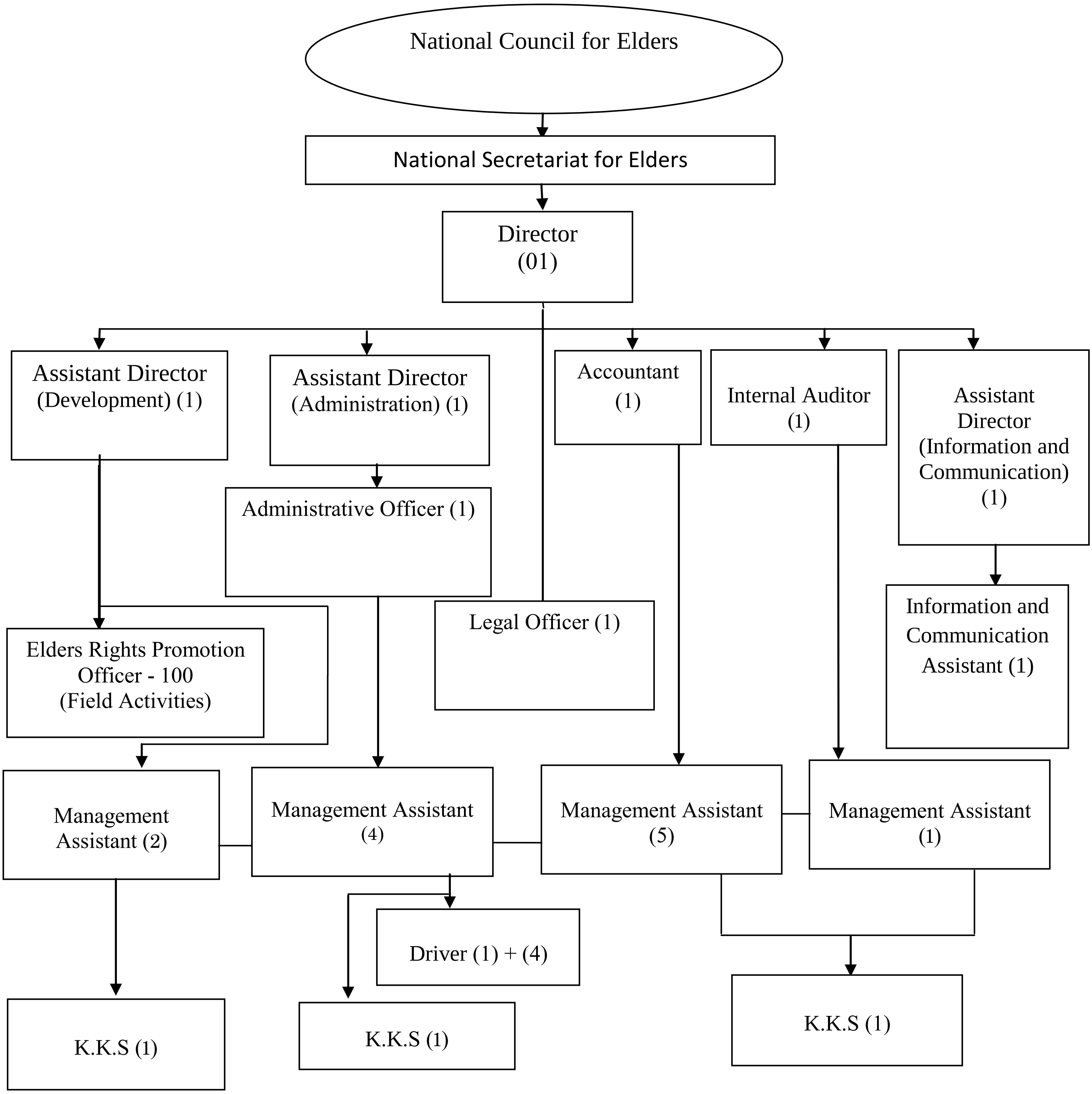
Vision

To take people of Sri Lanka towards an active, productive and dynamic ageing through caring

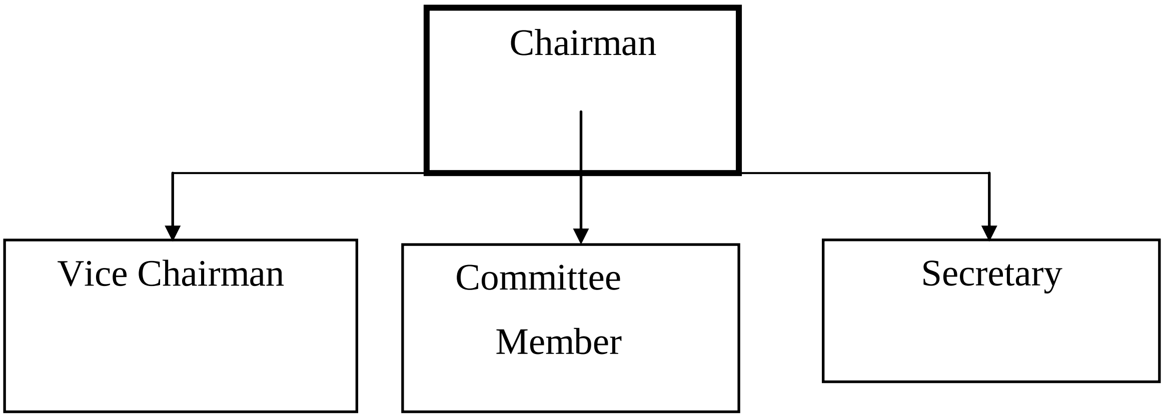
Mission

Our Mission is to encourage participation of elder persons in social development and to ensure their independence, care, participation, self-fulfillment, and dignity and to protect the rights of the elders through awareness programmes

Organizational Plan - 2023



National Council for Elders - 2023



	Name	Designation
1.	Mrs. Yamuna Perera	Chairman
2.	Mr. C.D. Kaluarachchi	Vice Chairman
3.	Mr. K.G. Lenarolle	Secretary
4.	Mrs. H.M.A.U.K. Herath	Member
5.	Senior Prof. L. Disanayake	Member
6.	Dr. Shiromi Maduvage	Member
7.	Prof. Ven. Kongasthenna Ananda Thero	Member
8.	Mr. Samantha Liyanawaduge	Member
9.	Mr. G.V.A.de Silva	Member
10.	Mr. Ginimalage Gunaratne	Member
11.	Mr. Kavinda Nalaka Pasqual - Atterney At Law	Member
12.	Mrs. Deepthika Samanmali Rathnayake	Member
13.	Mr. Mahinda Madihewa	Member
14.	Mrs. D.T Sutharshan	Member
15.	Dr. P.W.C.Panapitiya	Member
16.	Mr. A.D.R.A.W. Gnanasiri	Member

Message of the Director, National Secretariat for Elders - 2023

The details of the performance achieved by the National Secretariat for Elders in the year 2023 by acting in accordance with the policy decision and prescribed measures of the National Council for Elders are shown below as a summary.

Senior Citizen's Allowances

- **Allowance of Rs. 2000 for Senior Citizens above 70 years of age.**

  Arrangements have been made to pay an allowance of Rs. 2000/- per month for the citizens over 70 years of age with the objective of enhancing the living standards of the proud senior citizens for the purpose of providing them a helping hand for that respectfully and enhancing the welfare of the elders. Likewise, actions have been taken to provide an amount of Rs.3,000/- as an additional (TOP UP) allowance to the beneficiaries receiving the regular allowance of Rs.2,000/- and also to provide an allowance of Rs.5,000/- to the beneficiaries who are on the waiting list.

- **The Allowance of Rs.5000/ for Senior Citizens above 100 years of age**

  The elders over the age of 100 can be considered as very important group in a country. Elders over the age of 100 can be considered as a benchmark for ensuring that a country reflects its development, especially a healthy nation and on the one hand, it can be considered as a matter of national pride of a country. Accordingly, arrangements have been made to pay a monthly allowance of Rs. 5,000/- for all the elders above the age of 100, and to give an additional (TOP UP) allowance of Rs. 2,500/- to the beneficiaries who receive the regular allowance of Rs. 5,000/- .

Elders' Welfare Programmes Implemented through Treasury Provisions.

01. Training Research and Awareness

"Children's World - Adulthood" Awareness Programme for School Children about Elders and Pre-retirement Awareness Programme.

The school students' awareness programme implemented with the aim of developing interpersonal relationships between children and adults was implemented for 2100 beneficiaries of 21 District Secretariats in the year 2023 through this. Similarly, the pre-retirement awareness programme for government, semi-government or private sector officers who are about to retire above 55 years of age was implemented for 1700 officers in 17 District Secretariats. Accordingly, a sum of Rs. 2.75 Mn Was allocated and out of which, it was able to achieve financial progress of Rs. 2.64 Mn.

02. Issuance of Elders' Identity Cards

Issuing a quality identity card with a high standard for senior citizens prepared in accordance with government regulations is done by this. A sum of Rs. 1 Mn. has been allocated for this purpose in the year 2023 and a financial progress of Rs. 0.90 Mn. has been achieved by issuing 64,024 new identity cards during the year.

03. Maintenance of Elders' Homes, Provision of Assistance and Inspection of Elders' Homes to Provide Better Facilities for the Elders.

based on the necessary requests, assistance is being done for its new additions in order to improve the status of every old age home in the island, provision of equipment and other essentials in order to provide a quality, efficient and effective service to the elders who are being cared for in 306 elder people's homes located all over the island, so that they can spend their time meaningfully, happily and safely.

Similarly, the aim of this is to provide a good and effective service by regularly monitoring and inspecting the condition, existing irregularities, services provided to resident elders of the public and private sector Elders' Homes throughout Sri Lanka. Further, incurring administrative expenses, recurrent expenditure and essential maintenance costs of Maligashenna Echjin Nona Elders' Home administered by the National Elders' Secretariat are done by this. For this purpose, a sum of Rs. 1.80 Mn. was allocated and a financial progress of Rs. 1.79 Mn. has been achieved for the year 2023.

04. National Council for the Elders

The National Council for the Elders was established by the Protection of the Rights of the Elders Act No. 09 of 2000. Eleven meetings have been held in the year 2023, and for this purpose, a financial progress of Rs. 1.28 Mn. out of the allocation of Rs. 1.34 million made, have been achieved.

05. Supervisory and Administrative Expenses

Disbursement of money in relation to the elders' allowance given to low-income adults above 70 years of age and for printing of necessary stationery allowances and certificates related to seniority allowance, ledgers for the duties of the National Secretariat for Elders. Accordingly, a provision of Rs.6.88 Mn has been made for the year 2023 and a financial progress of Rs. 6.84 Mn. has been achieved.

06. Providing Legal Facilities for Elders

The Maintenance Board for Elders is an institution established under Section 24 of the Protection of Elders Act No. 9 of 2000 amended by Act No. 5 of 2011 with a judicial power, appointed by the Judicial Service Commission consisted of 5 Members.The payments of its members’ allowances and entertainment expenses have been done with this. Financial allocation of Rs. 1.63 Mn. has been allocated in the year 2023 for conducting Audit and Management Committees etc. and a financial progress of Rs. 1.72 Mn. has been achieved.

07. Conducting District Elders Organizations Meeting

The Chairman, Secretary and Treasurer of the District Elders' Organizations were called and one meeting was held at the Head Office to make aware the members of the Rural Elders Societies and the members of the Regional Elders Organizations and for this, an amount of Rs. 0.50 Mn. was allocated for this, and a financial expenditure of Rs. 0.39 Mn was incurred.

08. Audit and Management Committees

Four Audit and Management Committees have been held during the year 2023 and For this, a financial expenditure of Rs. 0.11 Mn. has been incurred out of the approved allocation of Rs. 0.23 Mn.

09. Conducting Progress Review Meetings

Three Progress Review Meetings have been held at the Head Office under this and a provision of Rs. 1.20 Mn. has been allocated for the year 2023 and a financial progress of Rs. 0.87 Mn. Has been reported.

10. Field Inspection

The inspection on effectiveness of the programmes implemented and the homes of the elders have been carried out for the development of the quality and effectiveness of Elders Welfare Programmes in the years 2022 and 2023.An amount of Rs. 0.25 Mn. Was allocated in the year 2023 and of which, a financial expenditure of Rs. 0.24 Mn. was incurred.

11. Publications

Activities on preparation of Annual Report 2021 and 2022 Annual Report have been done by this. An amount of Rs. 0.20 Mn. has been allocated for this and a financial expenditure of Rs. 0.14 Mn. has been incurred.

12. Other Expenses

A provision of Rs. 0.33 Mn has been allocated for the year 2023 for the organization of programmes for the welfare of the elders and of which, a financial expenditure of Rs. 0.04 Mn. has been incurred.

Welfare Programmes for Elders functioned by the Social Security Fund

01. Provisions made as per the requests made for standardization and registration of Elders' Homes and new construction and renovation of existing Elders' Homes

Standardization of every nursing home to comply with 1506:2015 / Sri Lanka Standard for Nursing Homes for the Elders and providing housing repairs and equipment for 22 elders homes run throughout Sri Lanka have been done during this year.

In this, funds are providing up to a maximum of two million rupees for each Elder's Home. These funds will be used to build the physical resources required for the continuous maintenance of every Elder's Home in accordance with the above standards. Applications are called through the Divisional Secretaries for the standardization of Elders' Home maintained in the relevant administered area and payments are made (including terms for providing money) for selected Elders' Homes that meet the relevant qualifications and conditions. A sum of Rs. 60.00 Mn. was allocated for this purpose in the year 2023 and a financial progress of Rs. 33.49 Mn. has been achieved during the year.

02. Providing of Hearing Aids , Contact Lenses and Spectacles

Providing of 1,500 hearing aids have been made for adults over the age of 60 with low income and hearing disabilities and an amount of Rs. 72.22 Mn. has been allocated for that and a financial progress of Rs. 50.68 have been achieved. Similarly, a sum of Rs.10.07 Mn. was allocated for 1000 contact lenses for low-income elders and a financial progress of Rs. 7.57 Mn. Has been achieved out of that. Further, an amount of Rs. 17.53 Mn. has been allocated to provide spectacles to 2054 beneficiaries in the year 2023, and a financial progress of Rs.10.20 Mn. has been achieved.

03. Provision of Financial Assistance to Elderly Day Care Centres

This program includes providing financial assistance for requests related to the purchase of necessary equipment (such as tables, cupboards, and other essential items), renovation activities, and the construction of new buildings for elderly day care centres — with a maximum allocation of up to Rs. 3.5 million per centre. For this purpose, a total of Rs. 175.00 million was allocated for the year. Out of this**,** Rs. 80.25 million in financial progress was achieved through 41 Divisional Secretariats**,** which received funds for the renovation and construction of elderly day care centres. In addition, Rs. 8.25 million was allocated for providing equipment required for elderly day care centres. By the end of the year, Rs. 8.08 million in financial progress was recorded through 15 Divisional Secretariats that received assistance for the procurement of such equipment.

03. Providing Assistance for Elders' Day Centers.

Providing assistance on request for equipment (including tables, cupboards etc.), repairs and new constructions (up to a maximum of Rs. 3.5 Mn.) for the Elders' Day Centers have been carried out by this. A provision of Rs. 175, 0.00 Mn. was made for this purpose during the year and a financial progress of Rs. 80.25 Mn. has been obtained by assisting in getting the necessary equipment for the elders' day centers in 41 Divisional Secretariats.

04. Empowering of Rural Elders' Committees.

Providing financial assistance to the Rural Committees (subject to a maximum of one lakh rupees) for strengthening the Elders' Committees under the empowerment of the Rural Elders' Committees and obtaining the necessary equipment and supplies etc. under the empowerment of Rural Elders' Committees is carried out by this. Accordingly, Funds have been provided to 625 Committees for the year 2023 to procure the necessary equipment and goods. A sum of Rs. 100 Mn. was allocated for this purpose for the year 2023 and a financial progress of Rs. 62.42 Mn. has been reported.

05. Construction of New Elders' Home in Kataragama

An allocation of Rs.350.00 Mn has been made during the year, for the construction works of Kataragama New Elders' Home and a sum of Rs. 92.44 million for capital expenditure and a sum of Rs. 0.50 million for recurrent expenditure has been incurred in the year 2023.

06. Conducting Mobile Health Clinic

Mobile health clinics have been conducted in 06 Districts under this programme, which was started as a pilot project in the year 2023. Likewise, along with that, selection of bedridden patients and diagnosing, prescribing of medicines has been carried out. An amount of Rs. 4.50 Mn. was allocated for this purpose in the year 2023, and a financial progress of Rs. 4.22 Mn. has been achieved.

07. Providing the Minimum Facilities and Sanitary Items Required for the Elders to Live in Their Own Homes.

Funds have been provided to nearly 2252 persons in 227 Divisional Secretariats subject to a maximum of Rs.0.5 Mn. for each Divisional Secretariat on requests for supplying of the minimum living facilities and sanitary items (commode, beds, mattress, handrail, and home repairs) for seniors over 60 years of age. Out of the allocation of Rs. 120.00 Mn. made for the year 2023, a financial progress of Rs. 119.83 Mn. has been reported.

08. Conducting District Progress Review Meetings.

An allocation of Rs. 2.37 Mn has been made for conducting 100 progress review meetings for the officers who are covering the subject of elders at District Level in 25 Districts, for the year 2023 and a financial progress of Rs. 1.13 Mn. has been recorded.

09. Administrative Expenses.

Administrative expenses such as postal and communication fees, stationery expenses, transportation expenses, fuel expenses, officers' allowances and audit fees etc. for the elders welfare programmes implemented by the Social Security Fund have been incurred by this. A sum of Rs. 0.50 was allocated and an expense of Rs.0.49 million has been incurred for this, for the year 2023.

10. Maintenance works at Pannala Welcome Elders' Home

The provision of Rs. 50.00 Mn has been made available for the day-to-day activities and other activities of the Pannala Welcome Village Elderly Home by the National Elder Secretariat for the year 2023 and a financial progress of Rs. 24.11 Mn.Has been reported.

11. Arogya Health Programme

Under this programme, which was started in the year 2020, a financial assistance of Rs. 25,000 is given to each person only once for diseases like cancer, kidney related diseases, paralysis, cardiac diseases, neurological diseases, lungs related diseases, liver and intestinal related diseases, total blindness and musculoskeletal diseases etc.. It is compulsory to have completed 60 years of age and this assistance is offered for medical tests, purchase of medicines, providing the of transport facilities etc.. Providing assistance to 1647 people in the year 2023, a financial progress of Rs. 41.18 Mn. was achieved and an amount of Rs. 50.00 Mn. was allocated for this.

12. Carrying out Administrative Activities at Sarana Elders' Home.

A sum of Rs. 0.24 Mn. has been allocated to pay the salary to the warden for running the activities of Dehiattakandiya Sarana Elders' Home and a financial progress of Rs. 0.24 Mn has been achieved in the year 2023.

13. Elder Care Services

A 03-day training workshop was conducted on a District Basis by the National Elders Secretariat in coordination with the Ministry of Health for the controllers and wardens working in the elders' homes with the aim of carrying out the elders care service at an effective level. This program was implemented in 07 Districts in the year 2023 and an amount of Rs. 5.25 Mn. has been allocated for this purpose and out of which, a financial progress of Rs. 2.34 Mn. Has been achieved.

14. Diriya Piyasa Housing Scheme

A sum of Rs. 35.00 Mn. has been allocated in the year 2023 for the construction or renovation of houses (Rs. 0.7 Mn. per house) for low-income families with elder persons entitled to receive social security and a financial progress of Rs. 34.95 Mn. has been achieved by constructing 49 houses.

15. Pilgrimage Programme

This programme has been implemented with the aim of improving spiritual healing, for Rural Elders' Committees, Regional Elders Organizations, District Elders Organizations and the elders in elders homes and a sum of Rs. 27.00 million has been allocated for the year 2023 and 360 pilgrimages were launched and a financial progress of Rs. 27.02 million has been achieved.

16. Digital Literacy and Motivational Job Creation Programme

This Project was started with the aim of improving digital literacy, yoga exercises for elders and contributing them to the economic process and in parallel with that, the yoga program to train adults as trainers was also organized and implemented in the year 2023 in association with Kundasale Divisional Secretariat and Pathadumbara Divisional Secretariat. An allocation of Rs. 27.42 Mn. has been made and a financial progress of Rs. 9.79 Mn. has been achieved.

17. Awareness Programme for the Treasurers of Rural Elders' Committee

Under this, an awareness programme has been conducted for the Chairman, Secretaries and Treasurers of Rural Elders' Committee Organizations about financial audit. A sum of Rs. 10.78 Mn has been allocated and of which a financial progress of Rs. 4.61 Mn has been achieved.

18. Carrying out Administrative Works at Kataragama Elders' Home

An allocation of Rs. 3.00 Mn. has been made in the year 2023for providing alms and sanitary materials for the elders at the Kataragama Elders' Home in the year 2023 and out of which, a financial progress of Rs. 1.08 Mn. Has been achieved.

19. Provision of Self-Employment Assistance for Elders

This programme is being implemented for the economic empowerment of senior citizens based on self-creative abilities and experiences. Self-employment assistance has been provided subject to a maximum of Rs. 50,000 for senior citizens above 60 years of age. Accordingly, A financial progress of Rs.26.09 Mn. has been achieved by providing financial assistance to 525 elder self-employed beneficiaries from the allocation of Rs.33.50 Mn. made in the year 2023.

K.G. Lenarol
Director
National Secretariat for Elders

Development Performance for the year - 2023
Providing Assistance to Self-employed Elders - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	32
	Colombo	22
	Gampaha	26
Central	Matale	15
	Kandy	41
	Nuwaraeliya	10
Southern	Galle	31
	Matara	27
	Hambantota	16
Eastern	Batticoloa	29
	Ampara	43
	Trincomalee	12
North -west	Kurunegala	48
	Puttlam	17
North-central	Anuradhapura	21
	Polonnaruwa	02
Uva	Badulla	17
	Monaragala	16
Sabaragamuwa	Ratnapura	26
	Kegalle	22
North	Mannar	07
	Mulativu	10
	Vavunia	04
	Jaffna	21
	Kilinochchi	10
Total		**525**

Issuance of Identity Cards for Elders - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	3,706
	Colombo	5,235
	Gampaha	4,857
Central	Matale	1,309
	Kandy	5,497
	Nuwaraeliya	615
Southern	Galle	4,075
	Matara	2,260
	Hambantota	1,721
Eastern	Batticoloa	1,645
	Ampara	1,783
	Trincomalee	667
North -west	Kurunegala	5,313
	Puttlam	2,307
North-central	Anuradhapura	1,948
	Polonnaruwa	1,233
Uva	Badulla	2,382
	Monaragala	3,268
Sabaragamuwa	Ratnapura	3,914
	Kegalle	4,283
North	Mannar	511
	Mulativu	592
	Vavunia	299
	Jaffna	512
	Kilinochchi	398
Total		**60,330**
Number of Identity Cards issued by the Head Office on Mobile Services		**3,694**
Total Number of Identity Cards issued		**64,024**

Disbursement of assistance under "Diriya Piyasa" Housing Scheme - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	01
	Colombo	01
	Gampaha	02
Central	Matale	02
	Kandy	02
	Nuwaraeliya	02
Southern	Galle	03
	Matara	02
	Hambantota	01
Eastern	Batticoloa	03
	Ampara	03
	Trincomalee	02
North -west	Kurunegala	02
	Puttlam	02
North-central	Anuradhapura	02
	Polonnaruwa	02
Uva	Badulla	03
	Monaragala	02
Sabaragamuwa	Ratnapura	01
	Kegalle	02
North	Mannar	-
	Mulativu	02
	Vavunia	02
	Jaffna	03
	Kilinochchi	02
Total		**49**

Information on Provision of Spectacles, Hearing Aids and Contact Lenses – 2023

Province	District	Number of Spectacles Beneficiaries	Number of hearing aid Beneficiaries	Number of Contact Lenses Beneficiaries
Western	Kalutara	107	129	67
	Colombo	14	98	93
	Gampaha	403	96	19
Central	Matale	280	31	34
	Kandy	352	76	05
	Nuwaraeliya	19	06	06
Southern	Galle	129	115	109
	Matara	34	62	376
	Hambantota	10	39	12
Eastern	Baticoloa	08	23	-
	Ampara	17	23	01
	Trincomalee	-	07	-
North - west	Kurunegala	54	173	18
	Puttlam	36	52	24
North Central	Anuradhapura	29	45	58
	Polonnaruwa	03	15	37
Uva	Badulla	66	33	01
	Monaragala	45	44	36
Sabaragamuwa	Ratnapura	85	104	40
	Kegalle	337	307	64
North	Mannar	23	09	-
	Mulativu	-	02	-
	Vauniya	-	01	-
	Jaffna	02	01	-
	Kilinochchi	01	09	-
Total		**2,054**	**1,500**	**1,000**

Provision of Assistance under Arogya Programme - 2023

Province	District	No. of Beneficiaries
Western	Kalutara	93
	Colombo	42
	Gampaha	41
Central	Matale	73
	Kandy	147
	Nuwaraeliya	10
Southern	Galle	142
	Matara	88
	Hambantota	47
Eastern	Batticoloa	63
	Ampara	125
	Trincomalee	18
North -west	Kurunegala	150
	Puttlam	76
North-central	Anuradhapura	84
	Polonnaruwa	15
Uva	Badulla	44
	Monaragala	76
Sabaragamuwa	Ratnapura	94
	Kegalle	119
North	Mannar	25
	Mulativu	-
	Vavunia	10
	Jaffna	46
	Kilinochchi	19
Total		**1,647**

"Suwapahasu" Financial Assistance Scheme – 2023

Province	District	No. of Beneficiaries
Western	Kalutara	95
	Colombo	55
	Gampaha	75
Central	Matale	41
	Kandy	50
	Nuwaraeliya	39
Southern	Galle	80
	Matara	120
	Hambantota	44
Eastern	Batticoloa	161
	Ampara	223
	Trincomalee	53
North -west	Kurunegala	172
	Puttlam	48
North-central	Anuradhapura	85
	Polonnaruwa	64
Uva	Badulla	64
	Monaragala	66
Sabaragamuwa	Ratnapura	57
	Kegalle	260
North	Mannar	36
	Mulativu	64
	Vavunia	52
	Jaffna	192
	Kilinochchi	56
Total		**2,252**

Maintenance Board for Elders

The Maintenance Board for the Elders which was established by the Protection of the Rights of the Elders Act No. 09 of 2000 is consisted of a Chairman and five members appointed by the Judicial Service Commission and functioned. At present, the Chairman is a lady lawyer.

The role of this is to provide some maintenance to elderly parents who are neglected by their children and over 60 years of age, to live on from children those have neglected their parents. Accordingly, in the event of a complaint received to the Board from the parents who have been neglected by these children, the Board summons the complainant and the respondent in accordance with the Protection of the Rights of the Elders Act and conducts an inquiry and prescribes a maintenance amount sufficient for the monthly dependence of the parents. In making such a decision, all factors such as the income and dependency needs of the children as well as the parents are taken into consideration.

In this, parents can request maintenance from their children as well as from their adopted children. Further, even if a parent is not over 60 years of age if he / she suffer from physical or mental disability due to inability to provide his / her daily maintenance, it is possible to request maintenance under Section 24 (1) of this Act.

The National Secretariat for Elders has provided the facility to obtain the required applications from the Grama Niladhari of the area or the Divisional Secretariat to submit a request to the Maintenance Board for the Elders.

However, the Board does not have the legal authority under the Act to resolve family disputes as well as disputes between families over lands or properties.

In the event that a child neglects to comply with any maintenance payment order issued by this Maintenance Board in terms of the Section 32 of the Act, the Board has the power to refer the matter to the Magistrate's Court for enforcement. In that case, a Magistrate has the power to execute an order made under the Maintenance Ordinance in the same manner as an order made.

Maintenance Board for Elders -2023

Number of complaints received in the year 2023	129
Number of complaints resolved	92
Complaints under investigation	37
Number of meetings held	51
The amount spent Rs.	1,692,927.00

Members of the Maintenance Board for the Elders

Mrs. Geetha de Fonseka	Chairman
Mr. M.G Punchi Banda	Secretary

Members of the Board

1. Mr. K.B. Ranaweera
2. Mr. Hemal Weerasinghe
3. Mr. L.K. Ariyarathne
4. Mr. Kanchana Silva

Summary of Appropriations and expenditures for the Year 2023

Treasury Fund -

Description	Approred Provisiond (Rs)	Expenses (Rs)
Recurrent	148.00	137.97
Cpital	5.00	2.90

Social Securty Fund for Elders -

Description	Approred Provisiond (Rs)	Expenses (Rs)
Cpital	769.075	551.168

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023

	Notes	2023 Rs.	2022 Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalent	02	3,576,002.44	6,360,076.11
Other Receivables	03	35,366.87	74,415.64
Staff Advances	04	-	2,500.00
Inventories	05	1,842,642.50	1,832,089.65
Total Current Assets		**5,454,011.81**	**8,269,081.40**
Non-Current Assets			
Staff Loans	06	7,727,774.00	7,442,642.00
Fixed Deposits	07	9,379,909.80	10,832,186.73
Property Plant & Equipment	08	145,759,969.60	119,719,624.53
Total Non-Current Assets		**162,867,653.40**	**137,994,453.26**
Total Assets		**168,321,665.21**	**146,263,534.66**
LIABILITIES			
Current Liabilities			
Provisions and other Payables	09	535,248.00	852,000.00
Accrued Expenses	10	304,382.71	375,934.48
General Deposits	11	1,839,811.71	2,010,391.91
Total Current Liabilities		**2,679,442.42**	**3,238,326.39**
Non-Current Liabilities			
Employee Benefits (Gratuity)	12	37,788,192.50	34,880,630.00
Total Non-Current Liabilities		**37,788,192.50**	**34,880,630.00**
Total Liabilities		**40,467,634.92**	**38,118,956.39**
Total Net Assets		**127,854,030.29**	**108,144,578.27**
NET ASSETS / EQUITY			
Capital Contributed by the Government		109,872,031.94	109,872,031.94
Revaluation Reserve		76,335,379.28	40,822,197.28
Accumulated Surplus / (Deficit)		(58,353,380.93)	(42,549,650.95)
Total Net Assets / Equity		**127,854,030.29**	**108,144,578.27**

These financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting standards.

The Accounting policies on pages 27 to 30 and Notes on pages 30 to 35 from an integral part of this financial statement.

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U. G. L. Madusanka
Accountant
National Secretariat for Elders

U. G. L. Madusanka
Accountant
National Secretariat for Elders
2nd Floor, Block - D,
Sethsiripaya - II Stage
Battaramulla.

The members of council are responsible for the preparation and presentation of this financial Statement

..........26/02/2024..........

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
Chairperson
National Council for Elders

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and
Social Empowerment
5th Floor, "Sethsiripaya" - Stage II, Battaramulla.

....

K. G. Lanerolle
Director
National Secretariat for Elders
Secretary
National Council for Elders

K.G. Lanerolle
Director
National Secretariat for Eld
2nd Floor, Block D,
"Sethsiripaya" Stage II
Battaramulla.

....

G. W. A. De Silva
Member
National Council for Elders

....

Mahinda Madihewa
Member
National Council for Elders

26 / 02 / 2024

Colombo

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023		2022	
		Budgeted Rs.	Actual Rs.	Budgeted Rs.	Actual Rs.
REVENUE					
Government Grant - Recurrent	13	143,776,000.00	137,970,000.00	182,500,000.00	158,360,000.00
Government Grant - Capital	14	5,000,000.00	2,900,000.00	5,000,000.00	2,000,000.00
Other Income	15	-	1,739,863.17	-	1,809,058.71
Total Revenue		**148,776,000.00**	**142,609,863.17**	**187,500,000.00**	**162,169,058.71**
EXPENDITURE					
Elders benefited Programs	16	(18,100,000.00)	(16,953,161.44)	(26,840,000.00)	(20,474,498.91)
International Elders Day		-	(2,912,911.75)	-	-
Personal Emoluments	17	(88,776,000.00)	(85,970,620.66)	(118,535,000.00)	(101,771,726.86)
Provision for Gratuity		-	(3,039,897.50)	-	(2,943,972.50)
Depreciation on PPE	18	-	(12,364,101.43)	-	(11,136,319.55)
Travelling Expenses	19	(3,280,000.00)	(3,264,046.00)	(4,785,000.00)	(3,593,953.60)
Supplies	20	(2,869,000.00)	(2,695,114.65)	(3,060,000.00)	(1,977,796.00)
Maintenance Expenditure	21	(3,250,000.00)	(3,240,992.93)	(5,350,000.00)	(5,235,956.38)
Services	22	(27,501,000.00)	(27,513,681.04)	(23,930,000.00)	(23,081,473.38)
Provision for Audit fee		-	(694,788.00)	-	(576,000.00)
Rehabilitation of Capital Assets	23	-	-	(700,000.00)	(612,378,89)
Training and Capacity Building		(2,100,000.00)	-	(1,000,000.00)	(115,000.00)
Total Expenditure		**(145,876,000.00)**	**(158,649,315.40)**	**(184,200,000.00)**	**(171,519,076.07)**
SURPLUS/(DEFICIT) FOR THE YEAR		**-**	**(16,039,452.23)**	**-**	**(9,350,017.36)**

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2023

Description	Capital Contributed by the Government Rs.	Revaluation Reserve Rs.	Accumulated Surplus Rs.
Balance as at 31st December 2021	**109,872,031.94**	**14,203,010.28**	**(33,754,724.67)**
Re-Valuation of PPE	-	26,619,187.00	-
Returns of previous years (Surcharge)	-	-	555,091.08
Surplus / Deficit for the Year	-	-	(9,350,017.36)
Balance as at 31st December 2022	**109,872,031.94**	**40,822,197.28**	**(42,549,650.95)**
Re-Valuation of PPE	-	35,513,182.00	-
Returns of previous years (Surcharge)	-	-	235,722.25
Surplus / Deficit for the Year	-	-	(16,039,452.23)
Balance as at 31st December 2023	**109,872,031.94**	**76,335,379.28**	**(58,353,380.93)**

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 Rs.	2022 Rs.
Surplus / (Deficit) Before Taxation	**(16,039,452.23)**	**(9,350,017.36)**
Adjustments for		
Depreciation on property, plant and Equipment	12,364,101.43	11,136,319.55
Provision / (Reversal) of Gratuity	3,039,897.50	2,943,972.50
Adjustment during the year	235,722.25	555,091.08
Net Cash inflow / (outflow) Before working capital changes	**(399,731.05)**	**5,285,365.77**
(Increase)/Decrease in Investment (Fixed Deposits)	1,452,276.93	(1,134,857.41)
(Increase)/Decrease in Inventories	(10,552.85)	(760,272.75)
(Increase)/Decrease in Staff Loans	(285,132.00)	(169,515.00)
(Increase)/Decrease in Staff Advances	2,500.00	-
(Increase)/Decrease in Other Receivables	39,048.77	(38,283.13)
Increase/(Decrease) in Provisions and Other Payables	(316,752.00)	576,000.00
Increase/(Decrease) in General Deposit	(170,580.20)	(3,395,704.42)
Increase/(Decrease) in Accrued Expenses	(71,551.77)	(268,926.85)
Net cash inflow / (outflow) Generated from Operations	**239,525.83**	**93,806.21**
Gratuity Paid	(132,335.00)	(128,010.00)
Net cash inflow / (outflow) From Operating Activities	**107,190.83**	**(34,203.79)**
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(2,891,264.50)	(1,268,020.00)
Net cash inflow / (outflow) From Investing Activities	**(2,891,264.50)**	**(1,268,020.00)**
Cash Flow from Financing Activities		
Net cash inflow / (outflow) From Financing Activities	**-**	**-**
Net (Decrease)/ Increase in cash and cash Equivalents	(2,784,073.67)	(1,302,223.79)
Cash and cash Equivalents at the beginning of the year	6,360,076.11	7,662,299.90
Cash and cash Equivalents at the end of the year	**3,576,002.44**	**6,360,076.11**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**3,576,002.44**	**6,360,076.11**

NATIONAL SECRETARIAT FOR ELDERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Domicile and legal from

The National Secretariat for Elders was established under the Protection of the rights of Elders Act No. 09 of 2000 amended by Act No. 05 of 2011, and was formally set up as a legal entity. The National Secretariat for Elders (NSE) Head office and the principal place of service is situated at Wine D, 2nd Floor, Sethsiripaya II Stage, and Battaramulla, Sri Lanka.

1.1. Principal activities and nature of operations

The National Secretariat for Elders is the prime and national level administrative government body engaged in implementing programs related to the welfare of the elderly people above age 60 in Sri Lanka.

1.2. Basis of preparation

1.2.1 Statement of compliance

The financial statements of The National Secretariat for Elders comprise of, the statement of financial performance, statement of financial position, statement of changes in equity, statement of cash flow and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) for public sector entities published jointly by the institute of Chartered Accountants of Sri Lanka (ICASL) and the Ministry of Finance and the requirements lay down in section IV - Finance in the Protection of the rights of Elders Act No. 09 of 2000.

1.2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis, unless otherwise stated.

1.2.3 Going concern

The Members of the Council are satisfied that the Secretariat has adequate resources to continue its operations in the foreseeable future. Accordingly, the financial statements are prepared based on the going concern basis.

1.3. Summary of significant accounting policies

The Policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Foreign currency transactions

These Financial Statements are presented in Sri Lanka Rupees, which is Secretariat's functional currency. Transaction in foreign currencies is initially recorded at the functional currency rate prevailing at the date of the transaction.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost or Re-valued amount less accumulated depreciation.

Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. Other subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditure is recognized in the statement of financial performance as an expense as incurred.

Depreciation is calculated on the straight-line method using the following rates per annum, based on the estimated useful economic life of the Asset. Further Depreciation was calculated fully for the purchasing year and no Depreciation for the disposing.

Buildings	4%
Motor Vehicles	10%
Furniture & Office Equipment	15%
Plant, Machinery & Equipment	20%

The useful life of the assets is reviewed at the beginning of each financial year if expectations are differ from previous estimates changes are made to reflect such changes.

Impairment

Carrying value of property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An asset's carrying value is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Investments

These investments comprise of Fixed Deposits in State banks in Sri Lanka. These fixed Deposits are accounted at cost. Interest accrued as at the statement of financial position date is shown as interest receivable.

(d) Inventories

Inventory consists of stock of stationeries and office requests. Those are stated at cost.

(e) Receivables

Receivables are carried at anticipated realizable value. Debtors are reviewed on an ongoing basis. Debts which are known to be uncollectable are written off during the year in which they are identified.

(f) Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise of cash at bank, cash in hand, fixed deposits with banks which have a maturity of less than three months.

(g) Liability and 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 date of the statement of the financial position. Non-current liabilities are those balances that fall due for payment after one year from the statement of financial position date. All known liabilities have been accounted for in preparing these financial statements.

Provision for liabilities is recognized when the secretariat has a legal or constructive obligation as a result of past events and it is probable that an outflow of economic benefits will be required to settle the obligation.

(h) Employee benefits

Defined Contribution Plans

All the employees of the Sectarian are members of the Employees Provident Fund and Employees Trust fund to which the institute contributes 12% and 3% respectively of such employees' basic wage or salary.

(i) Revenue Recognition

i. **Contribution from the Government of Sri Lanka**
The Contribution from the Government of Sri Lanka is recognized on the cash basis. It has divided in to Recurrent (Imprest) and Capital Grant on the basis of meeting the expenses of the Secretariat.

ii. **Interest income**
Interest Income is accounted for on the accrual basis, based on the time period.

(j) Recognition of Capital Expenditure

Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature by means of which to carry on the services or for increasing the earning capacity of the entity has been treated as capital expenditure.

02 Cash and Cash Equivalent

	2023	**2022**
Cash Balance at Bank Current Acc - No 5234881	3,341,327.70	6,137,004.81
Cash Balance at Bank Current Acc - No 9179076	234,674.74	223,071.30
Total	**3,576,002.44**	**6,360,076.11**

03 Other Receivable

	2023	**2022**
Interest on Fixed Deposits	35,366.87	74,415.64

04 Staff Advances

	2023	**2022**
Festival Advance	-	2,500.00

05 Inventories ***(See the Schedule No.01)***

06 Staff Loans

	2023	**2022**
Opening Balance	**7,442,642.00**	**7,273,127.00**
Issued loans during the year	2,556,610.00	2,278,150.00
Less: Installments received during the year	(2,271,478.00)	(2,108,635.00)
Total ***(See the Schedule No.02)***	**7,727,774.00**	**7,442,642.00**

07 Fixed Deposits

Bank	Acc. Number	2023	2022
BOC	92051039	4,379,909.80	10,832,186.73
BOC	92051070	5,000,000.00	
Total		**9,379,909.80**	**10,832,186.73**

08 Properties, Plant & Equipment

Cost - 2023					
Description	**Open Balance**	**Addition**	**Re-value**	**Disposal**	**Close Balance**
Land	38,400,000.00	-	29,650,000.00	(20,400,000.00)	47,650,000.00
Buildings	50,880,552.92	-	33,250,000.00	(16,122,000.00)	68,008,552.92
Vehicle	36,270,000.00	-	-	-	36,270,000.00
Furniture & Office Equip.	15,287,804.73	1,040,264.50	4,188,902.00	(3,780,315.52)	16,736,655.71
Plant & Machinery	16,849,712.50	1,851,000.00	1,077,000.00	(2,036,014.00)	17,741,698.50
	157,688,070.15	**2,891,264.50**	**68,165,902.00**	**(42,338,329.52)**	**186,406,907.13**

Depreciation - 2023				
Description	**Open Balance**	**Dep. Charge**	**Disposal**	**Close Balance**
Buildings	11,996,584.33	2,720,342.12	(3,869,280.00)	10,847,646.45
Vehicle	8,630,375.00	3,627,000.00	-	12,257,375.00
Furniture & Office Equip.	6,922,273.14	2,468,419.61	(3,780,315.52)	5,610,377.23
Plant & Machinery	10,419,213.15	3,548,339.70	(2,036,014.00)	11,931,538.85
	37,968,445.62	**12,364,101.43**	**(9,685,609.52)**	**40,646,937.53**

Cost - 2022					
Description	**Open Balance**	**Addition**	**Re-value**	**Disposal**	**Close Balance**
Land	38,400,000.00	-	-	-	38,400,000.00
Buildings	50,880,552.92	-	-	-	50,880,552.92
Vehicle	29,476,250.00	-	20,300,000.00	(13,506,250.00)	36,270,000.00
Furniture & Office Equip.	11,559,040.59	-	8,232,312.00	(4,503,547.86)	15,287,804.73
Plant & Machinery	15,471,725.00	1,268,020.00	290,000.00	(180,032.50)	16,849,712.50
	145,787,568.51	**1,268,020.00**	**28,822,312.00**	**(18,189,830.36)**	**157,688,070.15**

Depreciation - 2022				
Description	**Open Balance**	**Dep. Charge**	**Disposal**	**Close Balance**
Buildings	9,961,362.22	2,035,222.12	-	11,996,584.33
Vehicle	16,306,500.00	3,627,000.00	(11,303,125.00)	8,630,375.00
Furniture & Office Equip.	9,321,666.06	2,104,154.93	(4,503,547.86)	6,922,273.14
Plant & Machinery	7,229,303.15	3,369,942.50	(180,032.50)	10,419,213.15
	42,818,831.43	**11,136,319.55**	**(15,986,705.36)**	**37,968,445.62**

09 Provisions and Other Payables

	2023	2022
Opening Balance	**852,000.00**	**276,000.00**
Less: Paid fee	(1,011,540.00)	-
Provision for the year	694,788.00	576,000.00
Closing Balance	**535,248.00**	**852,000.00**

10 Accrued Expenses

	2023	2022
Maintenance of Maligathanna Elders Home	944.00	-
Employee Cost	34,475.00	23,131.00
Travelling Expenses	1,700.00	173,105.00
Services	267,263.71	179,698.48
Total	**304,382.71**	**375,934.48**

11 General Deposits

	2023	2022
Opening Balance	**2,010,391.91**	**5,406,096.33**
Total Receipt	12,420,610.29	872,793.15
	14,431,002.20	**6,278,889.48**
Less: Payments	(12,591,190.49)	(4,268,497.57)
Closing Balance	**1,839,811.71**	**2,010,391.91**

12 Employee Benefits (Gratuity)

	2023	2022
Opening Balance	**34,880,630.00**	**32,064,667.50**
Less: Paid to Retired Officers	(132,335.00)	(128,010.00)
Provision for the year	3,039,897.50	2,943,972.50
Closing Balance ***(See the Schedule No.03)***	**37,788,192.50**	**34,880,630.00**

13 Government Grant - Recurrent

	2023	2022
Personal Emoluments	85,200,000.00	101,340,000.00
Establishment Expenditure	35,350,000.00	30,180,000.00
Elders Benefited Programs	17,420,000.00	26,840,000.00
Total	**137,970,000.00**	**158,360,000.00**

14 Government Grant - Capital

	2023	2022
Public Institutions	2,000,000.00	2,900,000.00

15 Other Income

	2023	2022
Interest on Fixed Deposit	1,421,586.05	1,173,140.54
Interest on Staff Loan	296,735.44	302,334.37
Interest on Special Advance	2,216.68	2,348.80
Disposal Items	15,475.00	326,610.00
Rent for Vehicle Usage	3,850.00	4,200.00
Other	-	425.00
Total	**1,739,863.17**	**1,809,058.71**

16 Elders Benefited Programs

	2023	2022
Establishment of Village Level Committees	386,795.00	1,327,567.50
Training & Awareness programs of Aging	2,643,103.00	482,700.00
Issuing of Elders Identity Cards to recognize & Provide privilege Services	900,830.69	2,155,168.00
Maintenance of Maligathanna Elders Home	1,788,765.50	1,539,973.28
Self-Employment Assistant for Elders	-	5,220,493.00
Providing Legal Facilities for Elders	3,105,448.25	2,976,272.00
Administration, Monitoring & Evaluation	7,943,854.50	5,153,057.29
Media & Publications	143,290.00	1,373,125.84
International Elders Day	-	178,942.00
Other Expenses	41,074.50	67,200.00
Total	**16,953,161.44**	**20,474,498.91**

17 Personal Emoluments

	2023	2022
Salaries & Wages	54,860,177.07	65,068,147.51
Overtime & Holiday Payments	631,963.81	675,456.41
Other Allowances	20,809,658.28	26,290,686.28
EPF Contribution	7,735,057.21	7,789,949.30
ETF Contribution	1,933,764.29	1,947,487.36
Total	**85,970,620.66**	**101,771,726.86**

18 Depreciation on PPE

	2023	2022
Building	2,720,342.12	2,035,222.12
Vehicle	3,627,000.00	3,627,000.00
Furniture & Office Equipment	2,468,419.61	2,104,154.93
Plant & Machinery	3,548,339.70	3,369,942.50
Total	**12,364,101.43**	**11,136,319.55**

19 Travelling Expenses

	2023	2022
Domestic	3,185,086.00	2,811,013.00
Foreign	78,960.00	782,940.60
Total	**3,264,046.00**	**3,593,953.60**

20 Supplies

	2023	2022
Stationary & Office Requisites	1,002,900.15	1,007,815.25
Fuel	1,568,429.00	850,485.00
Diets & Uniforms	24,000.00	20,000.00
Other	99,785.50	99,495.75
Total	**2,695,114.65**	**1,977,796.00**

21 Maintenance Expenditure

	2023	2022
Vehicles	2,445,261.58	4,447,281.73
Plant, Machinery & Equipment	795,731.35	788,674.65
Total	**3,240,992.93**	**5,235,956.38**

22 Services

	2023	2022
Transport	665,913.00	626,008.00
Postal and Telecommunication	1,338,367.75	1,039,869.61
Electricity and Water	1,305,156.99	1,221,878.24
Rent	23,820,959.30	19,394,821.82
Other	383,284.00	798,895.71
Total	**27,513,681.04**	**23,081,473.38**

23 Rehabilitation of Capital Assets

	2023	2022
Renovation expenditure - Katharagama Circuit Bungalow	-	612,378.89
Total	**-**	**612,378.89**

24 Lease Commitments

No lease commitments as at the statement of financial position date.

25 Capital Commitments

No Capital commitments as at the statement of financial position date.

26 Related Party Transactions

There were no related party transactions as at the statement of financial position date.

27 Contingent Liabilities

There were no contingent liabilities as at the statement of financial position date.

28 Events occurring after the statement of financial position

No events occurred after the statement of financial position date which requires adjustments to or disclosures in the financial statements.

29 Comparative Figures

Comparative figures have been restated where necessary for the purpose of presentation.

30 Council members' Responsibility

The Council members are responsible for the preparation and presentation of these financial statements in accordance with SLPSAS.

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023

	Notes	2023 Rs.	2022 Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalent	02	753,535.15	8,536,099.05
Rs.100/= Deduction Receivables	03	75,970,400.00	72,910,400.00
Interest Receivables	04	252,693,268.44	344,138,871.07
Fixed Deposits	05	3,546,955,640.70	2,941,701,428.24
Total Current Assets		**3,876,372,844.29**	**3,367,286,798.36**
Non-Current Assets			
WIP - Katharagama New Elders Home	06	282,401,566.16	189,958,694.93
Total Non-Current Assets		**282,401,566.16**	**189,958,694.93**
Total Assets		**4,158,774,410.45**	**3,557,245,493.29**
LIABILITIES			
Current Liabilities			
Provisions and other Payables	07	773,394.00	426,000.00
General Deposits	08	1,800.00	-
Total Current Liabilities		**775,194.00**	**426,000.00**
Non-Current Liabilities			
Wadihity Awarana Kapakaru Programe	09	7,984.35	4,984.35
Total Non-Current Liabilities		**7,984.35**	**4,984.35**
Total Liabilities		**783,178.35**	**430,984.35**
Total Net Assets		**4,157,991,232.10**	**3,556,814,508.94**
NET ASSETS / EQUITY			
Rs.100/= Deduction from Elders Allowance		3,870,225,186.00	3,372,576,500.00
Accumulated Surplus / (Deficit)		287,766,046.10	184,238,008.94
Total Net Assets / Equity		**4,157,991,232.10**	**3,556,814,508.94**

These financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting standards.

The Accounting policies on pages 41 to 44 and Notes on pages 44 to 46 from an integral part of this financial statement.

....
U. G. L. Madusanka
Accountant
National Secretariat for Elders
2nd Floor, Block - D,
Sethsiripaya - II Stage
Battaramulla.

U. G. L. Madusanka
Accountant
National Secretariat for Elders

The members of council are responsible for the preparation and presentation of this financial Statement

....26/02/2024..............................

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
Chairperson
National Council for Elders

Yamuna Perera
Secretary
Ministry of Women, Child Affairs and Social Empowerment
5th Floor, "Sethsiripaya" - Stage II, Battaramulla.

....

K. G. Lanerolle
Director
National Secretariat for Elders
Secretary
National Council for Elders

K.G. Lanerolle
Director
National Secretariat for Eld
2nd Floor, Block D,
"Sethsiripaya" Stage II
Battaramulla.

....

G. W. A. De Silva
Member
National Council for Elders

....

Mahinda Madihewa
Member
National Council for Elders

..26.. / ..02.. / ..2024..

Colombo

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023		2022	
		Budgeted Rs.	Actual Rs.	Budgeted Rs.	Actual Rs.
REVENUE					
Interest Income	10	-	650,569,594.28	-	466,855,899.66
Total Revenue		**-**	**650,569,594.28**	**-**	**466,855,899.66**
EXPENDITURE					
Developing the Strategic Plan		-	-	(500,000.00)	(316,100.00)
"Aroggya" Programe		(50,000,000.00)	(41,175,000.00)	(25,000,000.00)	(24,975,000.00)
Hearing Aids, Eye lenses & Spectacles for Elders		(99,820,000.00)	(68,443,930.00)	(5,430,000.00)	(5,430,000.00)
Elderly Caregiver Programme		(5,250,000.00)	(2,338,677.40)	(2,000,000.00)	(1,524,351.50)
Maintenance & Admin of "Welcome Village"		(50,000,000.00)	(24,106,500.57)	(10,000,000.00)	(9,999,272.63)
Administration of "Sarana" Elders Home		(240,000.00)	(240,000.00)	(220,000.00)	(220,000.00)
Administration of Katharagama Elders Home		(300,000.00)	(1,078,599.00)	(500,000.00)	(408,587.00)
Construction of Katharagama New Elders home		-	(496,143.00)	-	(1,839,214.09)
Construction & Renovation Elders home		(60,000,000.00)	(33,496,040.92)	(100,000,000.00)	(19,005,572.33)
Construction of Elders Day Care Centers		(175,000,000.00)	(80,246,478.01)	(175,000,000.00)	(56,336,506.26)
"Diriya Piyasa" Housing Project		(35,000,000.00)	(34,950,000.00)	(25,000,000,00)	(25,000,000.00)
“Suwapahasu “ Programe		(120,000,000.00)	(119,833,491.39)	(112,390,000.00)	(112,079,102.67)
Financial Assistance for Elders religious tours		(27,000,000.00)	(27,017,246.50)	(6,500,000.00)	(6,499,680.00)
Empowerment of village Elders committees		(101,000,000.00)	(62,871,464.04)	(99,900,000.00)	(67,433,418.48)
Providing Equipment for Elders Day Care Centers		(8,250,000.00)	(8,082,990.00)	(25,000,000.00)	(11,956,772.00)
Assistance for an epidemic Situations		-	-	(2,000,000.00)	(459,178.00)
Conducting Districts Progress review meetings		(2,370,000.00)	(1,133,312.80)	(1,300,000.00))	(336,670.00)
Administrative expenses		(500,000.00)	(492,866.50)	(500,000.00)	(21,874.25)
Elders Insurance Programme		(7,500,000.00)	-	(150,000.00)	(86,780.00)
Rehabilitation "Maragahalanda" Land		-	-	(734,000.00)	(733,580.80)
Digital Literacy & Yoga Programme for Elders		(27,420,000.00)	(9,788,115.25)	(750,000.00)	(596,235.00)
C.B. Programe for Treasures in Rural Elders Societies		(10,780,000.00)	(4,608,411.75)	(700,000.00)	(637,550.00)
Fin. Assistance for Self-Employment of Elders		(33,500,000.00)	(26,087,659.00)	-	-
Mobile Health Camp for Elders		(4,500,000.00)	(4,222,757.25)	-	-
Educational Programe for Youth about Aging		(100,000.00)	(66,171.00)	-	-
Financial Assistance for Talented Elders		(45,000.00)	(45,000.00)	-	-
Provision for Audit Fee		-	(347,394.00)	-	(288,000.00)
Total Expenditure		**(769,075,000.00)**	**(551,168,248.38)**	**(568,574,000.00)**	**(346,183,445.01)**
SURPLUS / (DEFICIT) FOR THE YEAR			**99,401,345.90**		**120,672,454.65**

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2023

Description	Rs.100/= Deduction from Elders Allowance Rs.	Accumulated Surplus Rs.
Balance as at 31st December 2021	**2,826,152,800.00**	**62,087,410.60**
Receipts for the year	546,423,700.00	-
Returns of previous years (Surcharge)	-	1,478,143.69
Surplus / Deficit for the Year	-	120,672,454.65
Balance as at 31st December 2022	**3,372,576,500.00**	**184,238,008.94**
Receipts for the year	497,648,686.00	-
Returns of previous years (Surcharge)	-	4,126,691.26
Surplus / Deficit for the Year	-	99,401,345.90
Balance as at 31st December 2023	**3,870,225,186.00**	**287,766,046.10**

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 Rs.	2022 Rs.
Surplus / (Deficit) Before Taxation	**99,401,345.90**	**120,672,454.65**
Adjustments for		
Adjustment during the year	4,126,691.26	1,478,143.69
Net Cash inflow / (outflow) Before working capital changes	**103,528,037.16**	**122,150,598.34**
(Increase)/Decrease in Investment (Fixed Deposits)	(605,254,212.46)	(467,900,007.40)
(Increase)/Decrease in Interest Receivables	91,445,602.63	(285,395,752.35)
(Increase)/Decrease in Rs.100/= Deduction Receivables	(3,060,000.00)	(72,910,400.00)
Increase/(Decrease) in Provisions and Other Payables	347,394.00	288,000.00
Increase/(Decrease) in General Deposit	1,800.00	-
Net cash inflow / (outflow) Generated from Operations	**(412,991,378.67)**	**(703,767,561.41)**
Net cash inflow / (outflow) From Operating Activities	**(412,991,378.67)**	**(703,767,561.41)**
Cash Flow from Investing Activities		
WIP - Katharagama New Elders Home	(92,442,871.23)	(189,958,694.93)
Net cash inflow / (outflow) From Investing Activities	**(92,442,871.23)**	**(189,958,694.93)**
Cash Flow from Financing Activities		
Wadihity Awarana Sponsorship Scheme	3,000.00	(8,000.00)
Rs.100/= Deduction from Elders Allowance	497,648,686.00	546,423,700.00
Net cash inflow / (outflow) From Financing Activities	**497,651,686.00**	**546,415,700.00**
Net (Decrease)/ Increase in cash and cash Equivalents	(7,782,563.90)	(347,310,556.34)
Cash and cash Equivalents at the beginning of the year	8,536,099.05	355,846,655.39
Cash and cash Equivalents at the end of the year	**753,535.15**	**8,536,099.05**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**753,535.15**	**8,536,099.05**

SOCIAL SECURITY FUND FOR ELDERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Domicile and legal from

The National Secretariat for Elders was established under the Protection of the rights of Elders Act No. 09 of 2000 amended by Act No. 05 of 2011, and was formally set up as a legal entity. The National Secretariat for Elders (NSE) Head office and the principal place of service is situated at Wine D, 2nd Floor, Sethsiripaya II Stage, and Battaramulla, Sri Lanka.

1.1. Principal activities and nature of operations

The National Secretariat for Elders is the prime and national level administrative government body engaged in implementing programs related to the welfare of the elderly people above age 60 in Sri Lanka.

1.2. Basis of preparation

1.2.1. Statement of compliance

The financial statements of The National Secretariat for Elders comprise of, the statement of financial performance, statement of financial position, statement of changes in equity, statement of cash flow and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) for public sector entities published jointly by the institute of Chartered Accountants of Sri Lanka (ICASL) and the Ministry of Finance and the requirements laid down in section IV - Finance in the Protection of the rights of Elders Act No. 09 of 2000.

1.2.2. Basis of measurement

The financial statements have been prepared on the historical cost basis, unless otherwise stated.

1.2.3. Going concern

The Members of the Council are satisfied that the Secretariat has adequate resources to continue its operations in the foreseeable future. Accordingly, the financial statements are prepared based on the going concern basis.

1.3. Summary of significant accounting policies

The Policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Foreign currency transactions

These Financial Statements are presented in Sri Lanka Rupees, which is Secretariat's functional currency. Transaction in foreign currencies is initially recorded at the functional currency rate prevailing at the date of the transaction.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost or Re-valued amount less accumulated depreciation.

Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. Other subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditure is recognized in the statement of financial performance as an expense as incurred.

Depreciation is calculated on the straight-line method using the following rates per annum, based on the estimated useful economic life of the Asset. Further Depreciation was calculated fully for the purchasing year and no Depreciation for the disposing.

Buildings	4%
Motor Vehicles	10%
Furniture & Office Equipment	15%
Plant, Machinery & Equipment	20%

The useful life of the assets is reviewed at the beginning of each financial year if expectations are differ from previous estimates changes are made to reflect such changes.

Impairment

Carrying value of property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An asset's carrying value is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Investments

These investments comprise of Fixed Deposits in State banks in Sri Lanka. These fixed Deposits are accounted at cost. Interest accrued as at the statement of financial position date is shown as interest receivable.

(d) Inventories

Inventory consists of stock of stationeries and office requests. Those are stated at cost.

(e) Receivables

Receivables are carried at anticipated realizable value. Debtors are reviewed on an ongoing basis. Debts which are known to be uncollectable are written off during the year in which they are identified.

(f) Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise of cash at bank, cash in hand, fixed deposits with banks which have a maturity of less than three months.

(g) Liability and 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 date of the statement of the financial position. Non-current liabilities are those balances that fall due for payment after one year from the statement of financial position date. All known liabilities have been accounted for in preparing these financial statements.

Provision for liabilities is recognized when the secretariat has a legal or constructive obligation as a result of past events and it is probable that an outflow of economic benefits will be required to settle the obligation.

(h) Employee benefits

Defined Contribution Plans

All the employees of the Sectarian are members of the Employees Provident Fund and Employees Trust fund to which the institute contributes 12% and 3% respectively of such employees’ basic wage or salary.

(i) Revenue Recognition

i. **Contribution from the Government of Sri Lanka**
The Contribution from the Government of Sri Lanka is recognized on the cash basis. It has divided in to Recurrent (Imprest) and Capital Grant on the basis of meeting the expenses of the Secretariat.

ii. **Interest income**
Interest Income is accounted for on the accrual basis, based on the time period.

(j) Recognition of Capital Expenditure

Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature by means of which to carry on the services or for increasing the earning capacity of the entity has been treated as capital expenditure.

02 Cash and Cash Equivalent

	2023	2022
Cash Balance at Bank Current Acc - No 228075	753,535.15	8,536,099.05

03 Rs.100/= Deduction Receivables

	2023	2022
For 2022	1,682,400.00	72,910,400.00
For 2023	74,288,000.00	-
Total	**75,970,400.00**	**72,910,400.00**

04 Interest Receivable

Bank	Acc. Number	2023	2022
BOC	89251242	27,033,554.46	44,023,855.42
BOC	88906968	90,650,268.90	85,384,239.49
BOC	91501378 / 89438922	14,578,767.12	35,784,246.58
Peoples / BOC	39348-5 / 89202965	71,880,373.04	100,146,810.22
Peoples	40299-2 / 33802-7	3,150,913.14	8,008,570.89
Peoples	38902-5 / 32091-9	10,189,685.34	10,589,890.09
Peoples	40133-2 / 35337-9	15,621,084.10	29,995,572.54
Peoples	40300-9 / 33803-6	8,186,334.41	16,132,532.11
Peoples	40793-3 / 34302- 0	3,708,817.72	9,426,578.38
NSB	61005 / 03285	2,433,196.23	4,646,575.34
NSB	37058	5,260,273.97	-
Total		**252,693,268.43**	**344,138,871.07**

05 Fixed Deposits

Bank	Acc. Number	2023	2022
BOC	89251242	460,011,532.83	367,494,733.64
BOC	88906968	650,672,516.73	527,821,956.39
BOC	91501378 / 89438922	375,000,000.00	375,000,000.00
Peoples / BOC	39348-5 / 89202965	1,010,839,381.93	816,839,904.59
Peoples	40299-2 / 33802-7	88,740,995.03	88,740,995.03
Peoples	38902-5 / 32091-9	103,312,087.50	84,951,865.56
Peoples	40133-2 / 35337-9	402,662,125.47	314,518,356.16
Peoples	40300-9 / 33803-6	230,556,486.06	178,760,601.72
Peoples	40793-3 / 34302-0	137,573,015.15	137,573,015.15
NSB	61005 / 03285	62,587,500.00	50,000,000.00
NSB	37058	25,000,000.00	-
Total		**3,546,955,640.70**	**2,941,701,428.24**

06 WIP - Katharagama New Elders Home

	2023	2022
Opening Balance	189,958,694.93	-
Construction Payments	88,020,133.43	173,855,241.23
Consultancy Payments	4,422,737.80	12,821,543.62
Plan Approval Charges	-	154,786.04
Electricity Connection Fee	-	2,851,411.54
Sewerage Charges	-	275,712.50
Closing Balance	**282,401,566.16**	**189,958,694.93**

07 Provisions and Other Payables

Audit Fee	2023	2022
Opening Balance	**426,000.00**	**138,000.00**
Less: Paid fee	-	-
Provision for the year	347,394.00	288,000.00
Closing Balance	**773,394.00**	**426,000.00**

08 General Deposits

	2023	2022
Opening Balance	**-**	**-**
Total Receipt	12,500.00	-
	12,500.00	-
Less: Payments	(10,700.00)	-
Closing Balance	**1,800.00**	**-**

09 Wadihity Awarana Kapakaru Programme

	2023	2022
Opening Balance	**4,984.35**	**12,984.35**
Total Receipt	3,000.00	47,000.00
	7,984.35	**59,984.35**
Less: Payments	-	(55,000.00)
Closing Balance	**7,984.35**	**4,984.35**

10 Interest Incomes

	2023	2022
Received by cash during the year	742,015,196.91	181,460,147.31
Receivable at the end of the year	252,693,268.44	344,138,871.07
	994,708,465.35	**525,599,018.38**
Receivable at the beginning of the year	(344,138,871.07)	(58,743,118.72)
Total	**650,569,594.28**	**466,855,899.66**

11 Related Party Transactions

There were no related party transactions as at the statement of financial position date.

12 Contingent Liabilities

There were no contingent liabilities as at the statement of financial position date.

13 Events occurring after the statement of financial position

No events occurred after the statement of financial position date which requires adjustments to or disclosures in the financial statements.

14 Comparative Figures

Comparative figures have been restated where necessary for the purpose of presentation.

15 Council members' Responsibility

The Council members are responsible for the preparation and presentation of these financial statements in accordance with SLPSAS.

LSW/D/NSE/FS/2023 08 April 2024

Director,
National Secretariat for Elders

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Secretariat for Elders for the year ended 31 December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

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1. Financial Statements

1.1 Opinion

The audit of the financial statements of the National Secretariat for Elders for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes in relation with the financial statements, including relevant information on quantitative accounting policies was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No.38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, , the accompanying financial statements give a true and fair view of the financial position of the National Secretariat for Elders as at 31 December 2023 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1. 2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAUSS). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Other Information Included in the Annual Report 2023 of the Secretariat

The other information comprises the information included in the Annual Report 2023 of the Secretariat , but does not include the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. The Management is responsible for these other information.My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When reading the Annual Report 2023 of the Secretariat on the financial statements, if I conclude that there are material misstatements, the same should be communicated to the controlling parties for correction. If there are uncorrected misstatements appear furthermore, they will be included in the report tabled by me in Parliament in due course in terms of Article 154 (6) of the Constitution.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, Management is responsible for assessing the Secretariat's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Secretariat or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Secretariat's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, it is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Secretariat.

1.5 **Auditor's Responsibilities for the Audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Though an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances was obtained, it was not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Concluded on the appropriateness of the Management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Secretariat's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause to cease to continue as a going concern.

- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. **Report on Other Legal and Regulatory Requirements**

2.1 Special provisions for following requirements are included in the National Audit Act, No. 19 of 2018.

2.1.1 I have obtained all the information and explanation that required for the audit and as far as appears from my examination except for the impact of the matters described in the section on the Basis for the Qualified Opinion in my report and proper accounting records had been kept by the Secretariat as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018 .

2.1.2 The financial statements presented by the Secretariat is consistent with the preceding year as per the requirement of Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of Section 6 (i) (d) (iv) of the National Audit Act, No. 19 of 2018 .

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention to make declaration on following;

2.2.1 To state that any member of the governing body of the Secretariat has any direct or indirect interest in any contract entered into by the Secretariat which are out of the normal cause of business as per the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018 .

2.2.2 To state that the Secretariat has not complied with any applicable written law, general and special directions issued by the Governing Body of the Secretariat as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018 except for the observations appear below.

Reference to Laws /Rules Directive	**Observations**
(a) Financial Regulation 134 of Democratic Socialist Republic of Sri Lanka	Although the Internal Auditor should be independent on control of those who are responsible for or are actually carrying out the financial and accounting operation of the institution, taking advances had been made for miscellaneous payments for performing other duties.

2.2.3 To state that it had not performed according to Secretariat's powers, functions and duties as per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018 except for the observations mentioned below.

Even though 12 years had elapsed by 31 December 2023 after the establishment of National Secretariat for Elders from the Protection of Rights of Elders Act No. 5 of 2011 as amended by Protection of Rights of Elders Act No. 9 of 2000, the following major activities had not been achieved.

(a) Although the introducing of a Health Insurance Beneficiary Scheme for Elders and implementation is a function of the Council in terms of 13 (k) of the Act and also the Members of the National Council had made proposals for the implementation of an Insurance Beneficiary Scheme for Elders in 03 occasions from the year 2022, an Insurance Beneficiary Scheme for Elders had not been implemented even up to 31 December 2023.

(b) A directory of elders according to their talent and expertise for the reference of the public had not been maintained in terms of Section 13 (n) of the Act.

(c) The principal function of the Council shall be the promotion and protection of the welfare and the rights of elders in Sri Lanka and to assist elders to live with self respect, independence and dignity in terms of Section 12 of the Act. However, even though a sum of Rs. 2,438,715 had been spent from the amount received under annual provision of the government in the year 2016 to formulate a National Policy for Elders by the National Secretariat for Elders for that, formulation of a National Policy had not been implemented even by 31 December 2023. The balance of Rs. 1,807,092 had been retained in the general deposit account for about 07 years without being used.

(d) An updated properly prepared data base including information of elder community for identifying the number of elders and extension as Districts, age structure , health status, economical status and for effective making decisions had not been prepared for the implementation of programmes to assure the freedom of elders, security, self-perfection, participation, assurance of pride, to secure rights and to provide the benefits of the projects in national level with transparency, properly and equally facilitate for which the function of the Council in terms of Section 13 (f) of the Act.

(e) Every person or an organization for which occupies in establishment of an institution expected to provide residential care for elder persons if more than 05 elder persons in the relevant institution are resided, it had been announced that a request should be submitted immediately for the registration of such institutions covering residential care for elder persons in terms of Regulation 2 (1) made by the Social Services Minister under Section 34 of the Act. Even though 11 years had elapsed after publishing these regulations by a Gazette Notification, only 113 houses had been registered in the National Secretariat for Elders as at 31 December 2023 out of 349 elder homes functioning in Sri Lanka at present.

2.3 Other Matters

(a) The Treasury had provided Rs. 17.42 million for 09 activities planned to be implemented using Treasury provisions during the year under review. However, only Rs. 5,719,495 had directly been spent from that amount for the welfare activities of elders and the balance of Rs. 11,233,666 had been spent for the supervision and administration activities. It was 66 per cent from total welfare expenses.

(b) The circuit bungalow with 06 air conditioned rooms consisted of lands and buildings valued at Rs. 51,713,000 and assets (Inventories) valued at Rs. 15,381,188 has situated near the Kataragama sacred city with a beautiful surrounding of Menik Ganga area. This place where the attraction of tourists can be obtained without failure had not earned any income for a period of 02 years. Living of officers of the National Secretariat for Elders assigned to the Elders' Home in the entire upstairs and in a room of the ground floor with their family members had mainly attributed to the loss of the income. Although the expenditure for the utilizing of electricity and water of the circuit bungalow for the 03 months of July, August, and September 2023 undergone for the audit test check was Rs. 143,799, the circuit bungalow had been given for their use without charging any amount from the officers who are residing in the circuit bungalow at present.

(c) The National Council for Elders had been established in terms of Section 2 of Part 1 of the Act. The important decisions such as formulating a National Policy for elders by the National Council in the years 2022 and 2023 undergone for audit test check, formulating a health insurance programme for elders, completion of registering of all the elders' homes by 31 December 2023, implementation of an elders' care service training, providing consultancy services for mentally ill elders Taken had been impossible to implement up to the date of this report. The terms of making discussion on each decision had existed ranging from 2 to 6 terms and the discussions f had been carried out from February 2022 to November 2023.

W.P.C. Wickramaratne
Auditor General.

LSW/D/SSFE/FS/2023 **08 April 2024**

Director

National Secretariat for Elders

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Social Security Fund for Elders, for the year ended 31 December 2023 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Elders' Social Security Fund for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements including of information on quantitative accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the, National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Fund as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

The income of the year under review had been overstated by Rs. 12,634,663 due to failure of calculating the receivable fixed deposit interest by deducting withholding tax of 5 per cent from the interest for fixed deposits.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAUSS). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Fund is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Fund.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- To identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of Fund's internal control.

- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Concluded on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I aware the parties those administered on significant audit findings, major internal control weaknesses and other matters identified during my audit.

2. Operational Review

2.1 Non-compliance with Laws, Rules and Regulations

Reference to Laws, Rules / Orders	Recommendation
Financial Regulation 877 (1) (c) of Democratic Socialists Republic of Sri Lanka published by Paragraph 15 of Public Finance Circular No. 01/2020 dated 28 August 2020	Even though the Budget had been prepared for the year under review and also it should refer to the Director General National Budget for obtaining the approval of the General Treasury with the approval of the Secretary of the Ministry and a copy of that should be submitted to the Director General Public Finance, actions had not been taken accordingly.

2.2 Management Activities

(a) Funds amounted to Rs. 3,870.2 million had been collected by charging a Rs. 100 per elder from elders' allowance from the year 2016 to 31 December 2023 from the Fund established with the view of spending for health, nutrition and security at the events of special and emergencies of low income elder community and welfare of elders . No programme whatsoever had been implemented from the year 2016 to 2018 from this Fund which collected with prioritizing 10 activities. Accordingly, the total contribution for 7 years was Rs. 3,870.2 million and although the welfare expenditure for that period was Rs. 1468.6 million, the investment was Rs. 3546.9 million. It was 91.6 per cent as a percentage. Accordingly, it was observed that the using of this Fund for elders' welfare was not sufficient.

(b) Although the amounts recovered from elders' allowance for the Elders' Social Security Fund should be returned to the Fund by the Divisional Secretariat, the amount of Rs. 1,682,400 to be handed over pertaining to the year 2022 had not been returned by the respective Divisional Secretariats up to the date of this report.

(c) Even though the interest which is accrued and earned by the Society has exempted from income tax liability after 01 April 2021 as per the Schedule III of Inland Revenue Amendment Act No.10 of 2021 introduced to Inland Revenue Act No.24 of 2017, the Management of the Fund had not taken actions to get exempted the tax of 5 per cent retained by the bank from the interest for the fixed deposits of the Elders' Social Security Fund. Accordingly, a sum of Rs.39, 053,431 from the interest received on matured fixed deposit amounted to Rs. 2,941,701,428 in the year 2023 had been lost by the Fund.

2.3 Procurement

I. The construction of Kataragama Elders Home on the provision of Elders' Social Security Fund had been handed over to a private company for a tax free amount of Rs. 298,684,667. According to the Agreement, the work should have been commenced on 15 March 2022 and completed on 12 September 2023. The first extension had been given by 76 days and by 65 days up to 31 January 2024. Accordingly, even though the contract period had elapsed, even a half of the work had not been completed.

II. A sum of Rs. 58,806,933 had been released as a maximum amount of twenty per cent (20%) from contract amount as advances on the dates of 28 March 2022 and 18 May 2022 on the submission of an acceptable security for payment of advances as per Section 5.4.4 (i) of Procurement Guideline 2006. However, in addition to that, despite a sum of Rs. 41,600,046 had not been settled as at 28 December 2022 from the above advance amount, a sum of Rs. 35,949,264 had been released on 28 December 2022 again as a material advance. Even though more than a year had elapsed after releasing above amounts even by the event of audit that is, 29 January 2024, the relevant works of respective work items thereof had not been completed. The first tile stock had been purchased on 02 June 2023 using a part of that amount after 05 months of providing advances. Later on, the tiles had been purchase from time to time and the last tile stock had been purchased on 05 January 2024. It was observed that most of the tiles had been piled up without being used even by 29 January 2024 the date of audit. Accordingly, the contractor had retained the balance of Rs. 18,369,827 for more than a year from the advance amount.

III. Four work items from main 10 work items as per Interim Price (IPC 19) provided by the contractor by the time of audit. Out of the work items commenced, the works of 05 sub-work items pertaining to 02 main work items valued at Rs. 2,558,000 had been abandoned. A sum of Rs. 361,900 as a result of allowing the contractor to complete an abandoned work item as an additional work item, and a sum of Rs. 3,748,259 for the additional work items included in the engineer estimate had been paid by increasing prices and quantity again as additional work items.

IV. The suspense provision should not exceed the 10 per cent of contracted amount in terms of Section 8.13.3 of the Procurement Guideline 2006 and despite it had agreed to provide 7 per cent, iin contrary to that, the approval of the Ministry Procurement Committee had been given to increase the contract price by 38.79 per cent that is Rs. 115,860,352.

W.P.C Wickramaratne
Auditor General.

Management comments on observations included in Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Secretariat for Elders for the year ended 31 December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018 and Steps Taken to Correct

2.2.2

(a) Due to the insufficient number of staff officers in the institution, and when it was necessary to obtain advances for other programmes before settling the advances received, advances were obtained in the name of the Internal Auditor. Instructions have been given not to take advances for other activities by name in the future as indicated by the audit.

2.2.3

(a) The insurance agreement with the Sri Lanka Insurance Company and our Company is currently being prepared and the insurance company has been informed to prepare and finalize it promptly.

(b) Collecting of the information obtained by the officers in charge of the elders of the relevant regional authorities and the Divisional Secretariat and the related data system is being prepared at present and all Rural Committees have been informed to update the data promptly.

(c) This national policy is being revised by an experienced retired secretary as per the advice of the Secretary of the Ministry and it is stipulated to prepare the final draft related to that and hand over to us within 03 months.

(d) The Regional Elders Authorities have been informed through the District Elders Authorities by now to prepare the data system for elders and making aware the relevant Rural Committees has already been commenced. Moreover, the Department of Census and Statistics has been requested to provide information about the ongoing census.

(e) Completion of Registration of all elders' homes by 31 December 2023 - The National Council for the Elders has decided that all elders' homes should be registered before 30 September 2024 and the Provincial Social Services Departments, District Secretariats and Divisional Secretariats have also been informed about it.

2.3 Other Matters

(a) As stated in the audit report, I inform that the expenditure of Rs. 11,233,666 has been made for the administrative expenses (essential administrative expenses of the institution including holding of National Council for Elders, holding of Audit and Management Committees, holding of Maintenance Board, media and publications, administrative expenses of 2000/- allowance for senior citizens) related to the decision-making of the National Elders Secretariat. Further, although an amount of Rs. 11,233,666 has been spent for monitoring and administrative activities using the Treasury allocation as you have informed, since nearly Rs. 649 million worth elders' welfare programmes have been carried out using funds from other sources including the Social Security Fund, it is informed that the amount spent for the above mentioned supervision and administrative work is only 2% of the total welfare expenditure.

(b) As it is expected to complete the settlement of the elders in the elders home which is currently under construction and after that, it is informed that the actions will be taken to utilize circuit bungalow to generate income and it has been decided that the electricity bill to be charged according to the increased number of units which should be collected from the officer – in - charge and the warden by considering the number of electricity units used before handing over the circuit bungalow and the number of electricity units used after handing over to them from the officer-in-charge and warden to whom the circuit bungalow has been given and moreover, it is informed that all water bills are currently being paid by the construction contractor of the elders' home .

(c)

01. Formulation of the National Policy - The final stage of preparation of the final draft is being carried out at present and it is stipulated to receive approval of the Parliament.

02. Formulation of an Elders' Health Insurance Programme - The insurance agreement with the Sri Lanka Insurance Company and our organization is currently being prepared and the insurance company has been informed to prepare and finalize it promptly.

03. Completion of Registration of all elders homes by 31 December, 2023 - The National Council for the Elders has decided that all elders' homes should be registered before 30 September 2024, and the Provincial Social Services Departments, District Secretariats and Divisional Secretariats have also been aware of this.

04. Implementation of an Elder Care Training Programme - With the intervention of our institution, discussions are being carried out to implement this programme together with the Ministry of Health and the University of Colombo.

05. Provision of Counseling Services for mentally ill adults - Discussions have been made with the relevant officers of Mental Hospital in Angoda and it was mentioned that the Ministry of Health will also be made inquiries about this and inform us about the measures to be taken in the future.

K. G. Lenaroll
Director
National Secretariat for Elders

Management comments on observations included in Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Social Security Fund for the year ended 31 December 2023 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018 and Steps Taken to Correct

2. Operational Review

2.1

The Budget for the year 2024 has been forwarded to the Director General of Public Finance and instructions have been given to the relevant officers to forward the Budget to the Department of Public Finance on the due date.

2.2

(a) Since the first Action Plan of the Social Security Fund was prepared and approved in the year 2019 the elders' welfare programmes related to that fund were not implemented in the years 2017 and 2018. Due to the severe economic problems of 2020 and 2021 due to the Covid epidemic conditions, the programmes had to be temporarily suspended as per circular 03/2022 issued by the Secretary of the Treasury and the permission had been received to implement the said works again from the National Council for Elders held on 22.06.2022. Therefore, the desired results could not be achieved due to the social, economic, political issues in the country during those interim periods.

(b) Reminders have been sent through letters dated 21/12/2023, 05/03/2024 to collect the deducted amount receivable to the Social Security Fund from the Elder Allowances of the Divisional Secretariats of Walapane and Kothmale.

(c) The Letter No. NSE/ACC/03/ Common dated 29.04.2024 has been submitted inquiring about deduction of 5% withholding tax levied on fixed deposit amounts deposited by us in banks.

2.3

(i) The project was implemented during a period of extraordinary circumstances such as post-Covid effects, fuel shortages, fuel rationing, extended power cuts, periodic movement restrictions and people's struggles. Although the contractor has requested 127 days for the above matters which is not frequent in a normal economic and social environment,76 days were recommended by the consultancy company. Further, although there is a considerable obstacle due to procurement of construction material, transportation and lack of good morale of the workers for the project due to the people's struggle in the country, as there was no standard method to calculate them, the delays caused by it had to be ignored.

(ii) The advance amount was provided to the contractor only to provide the necessary financial facilities for the purchase of tiles, toilet sanitary equipment and fixtures and elevators which the contractor could not afford to avoid stopping the project due to the economic instability of the country at that time and money has not been given as advance for the execution of its work items.

(iii) The works which do not perform shall not be included in the engineering estimate and has been lined up as per the plan approved at the time of tender. However, Changes therein happen due to various reasons arising in practice during the commencement and execution of work items. Therefore, those items fall into the non-working category. I inform that it is not possible to identify at the time of awarding of tenders.

(iv) Due to the unexpected economic instability in the country, as the payment had to be made according to the price formula presented by CIDA, the Procurement Committee of the Ministry has approved the payment of the consultancy firm's recommended price variation.

K.G. Lenaroll
Director
National Secretariat for Elders