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ஆண்டு அறிக்கை
ANNUAL REPORT
2022

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சபை மற்றும் தேசிய செயலகம்
National Council and Secretariat for Elders

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National Council For Elders And National Secretariat For Elders

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மகளிர், சிறுவர் அலுவல்கள் மற்றும் சமூக வலுப்படுத்துகை அமைச்சு
Ministry of Women, Child Affairs and Social Emplowerment

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Preface

The Authority has been delegated to the National Council for the 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.

The main task of the National Elder Secretariat is to implement a number of programmes more effectively and efficiently to promote and protect the welfare, self-dignity, independence, participation, care, and rights of the elder community. Accordingly, it is a matter of happiness to be able to perform many effective services for the Sri Lankan elder community in the year 2022 especially by understanding and acting on the objectives of the current government and the role of the National Elders Secretariat.

The objective of the Annual Report 2022 is to present the performance of elders' welfare programmess to promote and protect the welfare, rights of the Sri Lankan elder community in 2022 to the Hon. Members of Parliament of the Democratic Socialist Republic of Sri Lanka.

Executive Report

Although various programmes and projects were implemented by the National Secretariat for Elders in the year 2022 throughout Sri Lanka and were committed to the promotion of the welfare and rights of the elder community, due to the situation of Covid pandemic in the country during that period, the expected objectives and progress could not be achieved. Accordingly, considerable physical and financial progress could not be achieved in the year 2022.

Providing a public living allowance of two thousand rupees for the elder community over 70 years of age was the main objective of the present government's "National Policy of Vistas of Prosperity and Splendor" and the interest shown by the Honorable Minister and the Ministerial staff under the Ministry of Women, Children Affairs and Social Empowerment to overcome the existing challenges should also be highly appreciated. Similarly, I gratefully remember the support received from the Secretary of the Ministry of Women, Children Affairs and Social Empowerment and the staff of that Ministry and the staff of the National Elders Secretariat.

Likewise, special thanks should be given to the officers who cover the duties related to the subject in the District Secretariats and Divisional Secretariats.

However, the relevant information about the performance we achieved in relation to the physical and financial targets of the year 2022 is shown in detail in the following pages.

Introduction

Due to the social and economic development that has taken place over the last few decades, there has been a gradual growth in the areas of health, nutrition and educations. As a result, the death and birth rates have dropped and life expectancy has increased, indicating a rapid increase in the Sri Lankan elder population. Accordingly, the adult population, which is currently at around 14.6%, is expected to increase to approximately 21% in the next decade.

Development of welfare facilities and safeguarding their rights are required to uplift the living standards of the elderly community. The National Secretariat for Elders is committed to this end. Various measures were taken to empower the adult community in the year 2022. Providing assistance for self-employment for senior citizens, empowerment of Rural Elders' Committees, Divisional Elders' Boards and District Elders' Boards, payment of Public Allowance of Rs. 2000 for low income elders and payment of public allowance Rs. 5000 for Senior Citizens above 100 years of age have been done. Further, the projects such as provision of eye lenses and hearing equipment, standardization of elders' homes, minimal facilities for improving the hygiene of the elders etc. have been carried out under the Elders' Social Security Fund. Similarly, implementing psychological counseling programmes for the mental and spiritual development of elders and training of elder care-givers takes precedence among them.

Our intention is to protect their rights by preventing the isolation of elders and to enhance their social participation through physical, mental and spiritual development.

National Secretariat for Elders

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

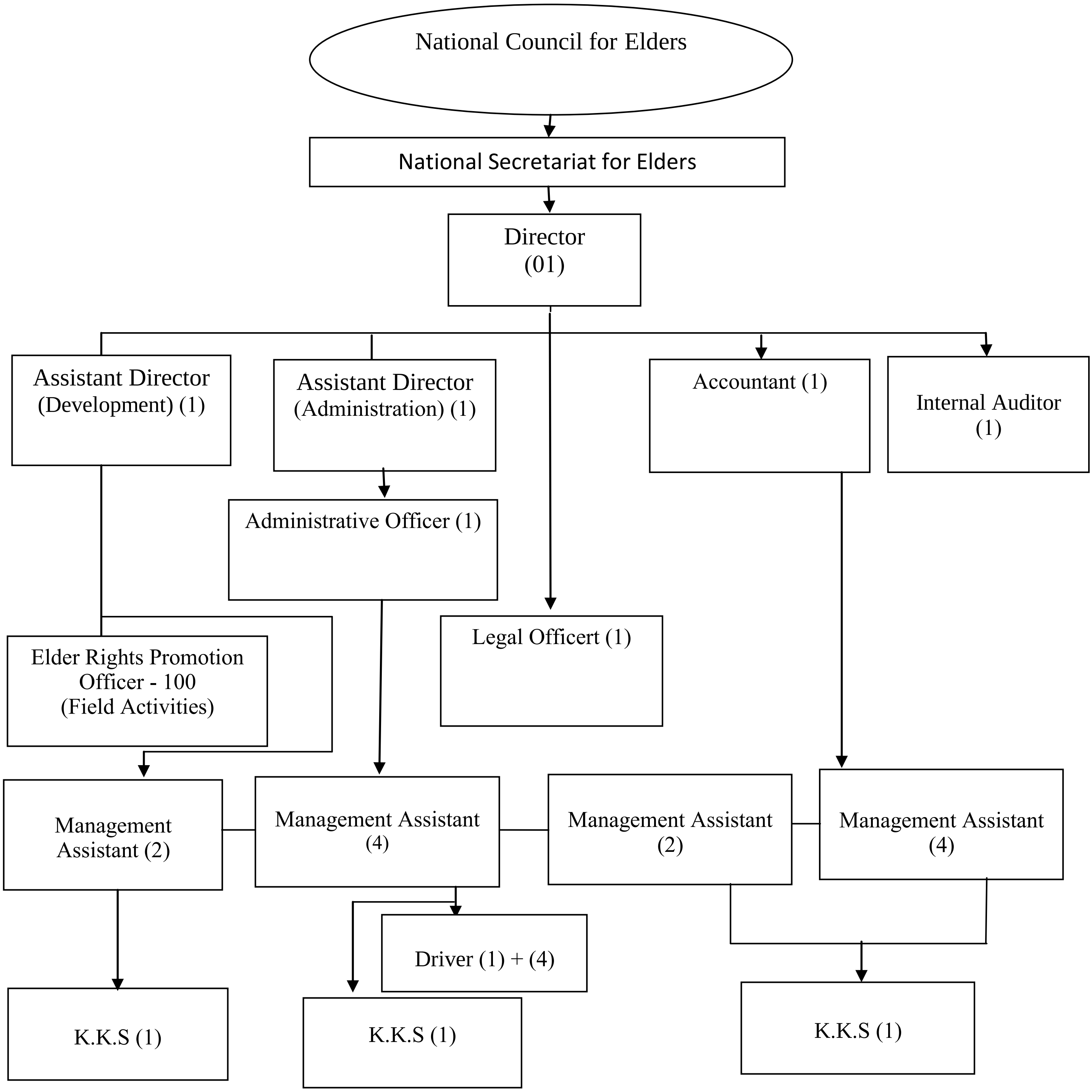
Vision

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

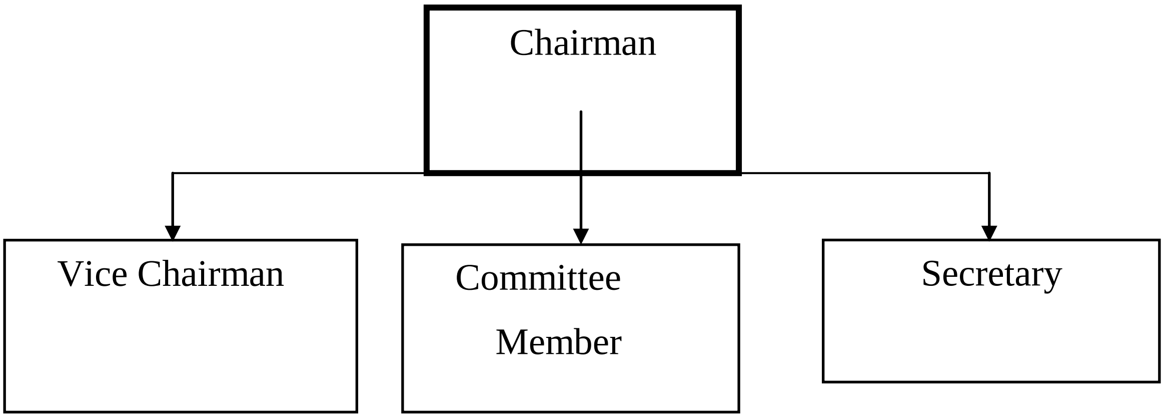
Mission

Pur 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 - 2022



National Council for the Elders - 2022



	Name	Designation
1.	Mr. Neel Bandara Hapuhinna	Chairman
2.	Mr. C.D. Kaluarachchi	Vice Chairman
3.	Mr. K.G. Lenarol	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.	Attorney at Law Mr. T.M.J.Sumedha	Member
11.	Lieutenant Colonel S.M.C. Sunil Siriwardhana	Member
12.	Dr. Padma Gunaratne	Member
13.	Mr. Mahinda Madihewa	Member
14.	Mrs. D.T Sutharshan	Member
15.	Mrs. H. Wajira Sri Swarna Bandara	Member
16.	Mr. A.D.R.A.W. Gnanasiri	Member

Report of the Chairman of the National Council for the Elders -2022

The growth of the elder population has grown to the point where it is a social problem at present. Our Ministry is primarily responsible for making plans for the welfare and care of the elder community so as the rapidly growing elder population is not to be a problem in the future.

The National Council for Elders makes policy decisions in this regard to perform this function in accordance with the powers vested in it by the “Act No. 05 of 2011 amended and the Protection of the Rights of the Elderly Act No. 09 of 2000 " Accordingly, the National Secretariat for the Elders which was established to carry out these functions, organizes and implements a number of programmes and the elder welfare services were launched in a broader sense with the expectation of positive outcomes by the "National Fund for the Welfare of the Elders" which has been active since 2019 .

The dedicated service of the National Council for the Elders and the staff including the Director of the National Secretariat for Elders, who are primarily responsible for fulfilling this role, should be appreciated and other private and non-governmental organizations also appreciate the time and effort they put into the betterment of the elderly community and I extend my gratitude to all these persons.

However, restricting of the welfare and security over 3 Million elder population of Sri Lanka to such an institution is currently a major challenge as well as a difficult task and I feel that the time has come to act to work for the creation of a secure future for the elders by committing to the welfare and security of the rapidly growing elder population by the whole society with the family as the primary focus of economic stability.

Neel Bandara Hapuhinna
Secretary

Ministry of Women, Child Affairs and Social Empowerment,

Chairman
National Council for the Elders

Report of the Director, National Secretariat for Elders - 2022

The details of the performance achieved by the National Secretariat for Elders in the year 2022 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 senior citizens over 70 years of age for the purpose of enhancing the living standards of the proud senior citizens with the objective of providing them with respect and with the objective of 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 5,000/- rupees for all the elders above the age of 100, and to give an additional (TOP UP) allowance of 2,500/- rupees to the beneficiaries who receive the regular allowance of 5,000/- rupees.

Elders' Welfare Programmes Implemented through Treasury Provisions.

01. Training Research and Awareness.

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

An allocation of Rs. 0.70 million was made, implementing 17 programmes and afinancial progress of Rs. 0.48 has been achieved for the year 2022 under the school childrens' awareness programme implement with the objective of developing interpersonal relationships between children and elders.

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. 2.55 Mn. has been allocated for this purpose in the year 2022 and financial progress of Rs. 2.16 Mn. has been achieved by issuing 50,082 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.

It assists in the repair, equipment and other necessities of every Elders' Home in the island based on the essential requests made to improve the condition to be enable to provide a quality, efficient and effective service to their clients in order to enable the elders to spend their old age in a meaningful, happy and safe manner, they are being cared for in 306 Elders' Homes island wide.

Similarly, the aim of this is to provide a good and effective service by regularly monitoring and inspect 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 Kataragama Government Elders' Home and Maligashenna Echjin Nona Elders' Home controlled by the National Elders' Secretariat are done by this. For this purpose, a sum of Rs. 1.56 Mn. was allocated and the financial progress in Rs. 1.54 Mn. has been achieved for the year 2022.

04. Media and Publications.

An allocation of Rs. 3.51 million was made for media and publications activities such as printing the book "Pathway to a Successful Adult Life", purchasing new books for maintaining the library and a financial progress of Rs. 1.37 has been achieved for the year 2022.

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.6.40 million has been made for the year 2022 and a financial progress of Rs. 5.15 has been achieved.

06. Providing Legal Facilities for Elders.

The National Council for the Elders was established by the Protection of the Rights of the Elderly Act No. 9 of 2000. Accordingly, expenses have been incurred for holding the National Council, paying social allowances and related activities. Likewise, the Maintenance Board for Elders which was established under Section 24 of the Elders Protection Act No. 9 of 2000 amended by Act No. 5 of 2011 is an institution with a judicial power appointed by the Judicial Service Commission of 5 Members. The payments of its members' allowances and entertainment expenses have been done with this. Furthermore, financial allocation of Rs. 3.78 million has been allocated in the year 2022 for conducting Audit and Management Committees etc. and a financial progress of Rs. 2.98 million has been achieved.

07 Providing Elders' Self Employment Assistance.

This programme functions to economically empower the elder citizens based on self-creative abilities and experience. Self-employment assistance up to a maximum of Rs. 30,000/- was provided for senior citizens over 60 years of age. Accordingly, a financial progress of Rs. 5.22 Mn. has been obtained by providing financial sponsorship to 182 self-employed elder persons out of the allocation of Rs. 5.22 Mn. made in the year 2022.

08. Empowering Rural Elders' Organizations.

A series of new rules have been prepared to empower Rural Elders' Organizations under this. An allocation of Rs. 1.52 Mn. was made for this, and a financial expenditure of Rs. 1.33 million has been incurred.

09. Celebration of International Day of Elders.

An allocation of Rs. 0.5 million has been made for holding the International Elderly Day Festival and the District Secretariat Offices for the Elders in the year 2022 and a financial expenditure of Rs. 0.18 million has been incurred for that.

10. Other Expenditure.

An allocation of Rs. 0.6 Mn. was made for the year 2022 for organizing programmes for the welfare of the elders and out of which a financial progress of Rs. 0.06 Mn. has been reported.

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.

An allocation of Rs. 25.0 Mn. has been made for home repairs and provision of equipment for standardization of each elders' home to comply with Sri Lanka Standards 1506:2015 / Sri Lanka Standard for Nursing Homes for the Elders in accordance with Sri Lanka Standards Institute and a financial progress of 11.96 has been achieved during the 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.100.00 Mn. was allocated for this purpose in the year 2022 and a financial progress of Rs. 19.01 Mn. has been achieved during the year.

2. Providing of Hearing Aids.

The donation of hearing aids for adults, suffering from hearing impairments were carried out. A sum of Rs.5.43 Mn. was allocated for this purpose during the year 2022 and a financial progress of Rs. 5.43 Mn. has been obtained. A number of 300 elders in 123 Divisional Secretariats have been given equipment during this year,

3. 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. 0.5 Mn.) for the Elders' Day Centers have been carried out by this. A provision of Rs. 175.0 Mn. was made for this purpose during the year and a financial progress of Rs. 56.34 Mn. has been obtained by assisting in getting the necessary equipment for the elders' day centers in 25 Divisional Secretariats.

4. Empowering Rural Elders' Committees.

Providing financial assistance to the village 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 671 Committees for the year 2022 to procure the necessary equipment. A sum of Rs. 99.9 Mn. was allocated for this purpose for the year 2022 and a financial progress of Rs. 67.43 Mn. has been reported.

5. Formulation of Strategic Plan.

An allocation of Rs.0.5 million has been made in the year 2022 for the preparation of the Strategic Plan for the next 05 years of the National Elders' Secretariat, and a financial progress of Rs.0.32 million has been achieved.

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

Funds have been provided to nearly 2518 persons in 219 Divisional Secretariats subject to a maximum of Rs.0.45 Mn. for each Divisional Secretariat on requests for providing 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. 112.25 Mn. made for the year 2022, a financial progress of Rs. 112.08 Mn. has been reported.

07. Conducting District Progress Review Meetings.

An allocation of Rs.1.3 Mn.has been made for conducting progress review meetings of officers who are covering the subject of elders at District Level and 25 meetings have been held in 25 Districts, for the year 2022 and an allocation of Rs. 1.3 Mn. has been made for this purpose and a financial progress of Rs. 0.34 Mn. has been recorded.

08. Administrative Expenses.

This has incurred the administrative expenses for elders' welfare programmes functioned by the Social Security Fund. For this purpose, an allocation of Rs. 0.02 Mn. has been made and Rs. 0.02 Mn. has been spent for the year.

09. Maintenance works at Pannala Welcome Elders' Home.

The provision of Rs. 10.00 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 2022 and a financial progress of Rs. 9.99 Mn.has been reported.

10. Construction of New Elders' Home in Kataragama.

An allocation of Rs. 195.0 has been made during the year, for the construction works of Kataragama New Elders' Home Rs. 189.93 million for capital expenditure and Rs. 1.84 million for recurrent expenditure has been incurred in the year 2022.

11. Arogya Health Programme.

Under this programme, which was started in the year 2022, a financial assistance of Rs. 25,000 is given to each person only once for diseases like cancer, kidney disease, paralysis 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 996 people in the year 2022, a financial progress of Rs. 24.98 Mn. was achieved and an amount of Rs. 25.00 Mn. was allocated for this.

12. Elder Care Services.

This programme was implemented in the Districts of Kalutara, Kegalle, and Jaffna, and the National Elders' Secretariat has conducted an elders' training care programme for the wardens of the elders' homes in the year 2022. An amount of Rs. 2.00 million has been allocated for this purpose, out of which a financial progress of Rs. 1.52 million has been achieved.

13. Land Development in Maragahalanda, Gampaha.

An amount of Rs.0.73 Mn. has been allocated in the year 2022 to build and develop the fence and gate for the protection of the Maragahalanda land in Gampaha belonging to the National Elders Secretariat and a financial cost of Rs.0.73 Mn. has been borne by this.

14. Diriya Piyasa Housing Scheme.

A sum of Rs.25.00 Mn. has been allocated in the year 2022 for the construction or renovation of houses (Rs. 0.3 Mn. per house) for low-income families with elderly persons entitled to social security and a financial progress of Rs. 25.00 Mn. has been achieved by constructing 50 houses.

15. Providing Assistance to Affected Elders' Homes.

Dry food and hygiene materials have been provided to the homeless elders in order to protect the homeless elders in the view of the Corona epidemic. For this purpose, an amount of Rs. 2.00 million has been allocated in the year 2022, and a financial progress of Rs. 0.46 million has been achieved.

16. Pilgrimage Programme.

This programme has been implemented with the aim of improving spiritual healing, for which Rs. 6.50 million has been allocated for the year 2022 and 135 pilgrimages were launched and a financial progress of Rs. 6.49 million has been achieved.

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

A sum of Rs. 0.22 million has been allocated to pay the salary to the warden for running the activities of Dehi Attakandiya Sarana Elders' Home and a financial progress of Rs. 0.22 million has been achieved in the year 2022.

18. Elders' Insurance Coverage Programme.

In the first phase, an insurance coverage scheme has been introduced in the year 2022 for the elders' beneficiaries to whom receiving an allowance of Rs. 2000/- and for that, a sum of Rs.0.15 million has been allocated for the initial phase activities, and a financial progress of Rs. 0.08 million has been achieved .

19. Digital Literacy and Motivational Job Creation Programme.

This Project was started with the aim of contributing to the digital literacy, yoga exercises and economic process for adults and 05 programmes were launched with Doluwa Divisional Secretariat as the pilot project. An allocation of Rs. 0.75 million has been made and a financial progress of Rs. 0.59 million have been achieved.

20. Rural Elders' Committee Treasurer Awareness Programme.

Under this, 24 awareness programmes have been conducted for the Chairman, Secretaries and Treasurers of Rural Elders' Committee Organizations about financial audit. A sum of Rs. 0.70 million has been allocated, of which a financial progress of Rs. 0.64 million has been achieved.

21. Carrying out Administrative Works at Kataragama Elders' Home.

An allocation of Rs. 0.5 million has been made in the year 2022 for providing alms and sanitary materials for the elders' at the Kataragama Elders' Home in the year 2022 and out of which, a financial progress of Rs. 0.41 million has been achieved.

K.G. Lenarol
Director
National Secretariat for Elders

Development Performance for the year- 2022
Providing Assistance to Self-employed Elders - 2022

Province	District	No. of Beneficiaries
Western	Kalutara	06
	Colombo	07
	Gampaha	09
Central	Matale	09
	Kandy	13
	Nuwaraeliya	06
Southern	Galle	18
	Matara	02
	Hambantota	10
North-east	Batticoloa	07
	Ampara	09
	Trincomalee	02
North -west	Kurunegala	13
	Puttlam	-
North-central	Anuradhapura	22
	Polonnaruwa	05
Uva	Badulla	-
	Monaragala	09
Sabaragamuwa	Ratnapura	11
	Kegalle	10
North	Mannar	04
	Mulativu	06
	Vavunia	-
	Jaffna	04
	Kilinochchi	-
Total		**182**

Issuance of Elders' identity cards - 2022

Province	District	No. of Beneficiaries
Western	Kalutara	3235
	Colombo	8319
	Gampaha	4164
Central	Matale	1388
	Kandy	2984
	Nuwaraeliya	3227
Southern	Galle	3250
	Matara	1357
	Hambantota	1046
North-east	Batticoloa	889
	Ampara	998
	Trincomalee	766
North -west	Kurunegala	3111
	Puttlam	1575
North-central	Anuradhapura	1438
	Polonnaruwa	1233
Uva	Badulla	1277
	Monaragala	1143
Sabaragamuwa	Ratnapura	3914
	Kegalle	2728
North	Mannar	281
	Mulativu	225
	Vavunia	334
	Jaffna	454
	Kilinochchi	160
Total		**49,496**
Number of Identity Cards issued by the Head Office on Mobile Services		586
Total Number of Identity Cards issued		**50,082**

Wedihiti Awarana Kepakaru Programme.

This Wedihiti Awarana Kepakaru Programme has been commenced by the National Secretariat for Elders as per the proposal made by the National Council for the Elders with a view of providing assistance to the very helpless poor elders over the age of 70 years.

Everyone can donate money to this programme and the actions have been taken to provide financial assistance of Rs. 250 / - per month or Rs. 500 / - per month for the poorest of the poor selected at the Divisional Secretariat level from the money donated by the donors so. When disbursing money to the beneficiaries, a sum of Rs.1000 / - or Rs.2000 / - per beneficiary is paid to the Divisional Secretariats every 4 months and payments will be made to the beneficiary by the Divisional Secretariats.

Our officer (Elder Rights Promotion Assistant / Social Service Officer / Development Officer) in the Divisional Secretariat checks the information about these beneficiaries every three months and donors are notified whenever money is given to beneficiaries.

Similarly, in providing assistance under this programme, the donor also has the ability to select one or a few people of his choice or to nominate one or more people in an area of his choice. If not, the selection will be made by this office and our office will work to provide the donor with information, including the beneficiary's name and address.

If you are interested in contributing to this programme, your donations can be made to the account number 228075 of the Bank of Ceylon, Battaramulla, "National Fund for the Welfare of the Elders" and a copy of the cash deposit receipt should be given to us when depositing money. If not, you can come to the office and hand over your cash donations.

Because this is a great charity work done for needs of helpless elders, the programme aims to further expand furthermore and serve a large number of elders.

Accordingly, the donors, beneficiaries and relevant Divisional Secretariats of the Wedihiti Awarana Kepakaru Programme for the year 2022 are mentioned below.

Serial No.	Donor's Name	No. of Beneficiaries	Name of the Beneficiary	Divisional Secretariat
01	Mrs. W.M. Wathsala	01	M.G. Violet	Thambuththegama
02	Account	01	W.G. Gunawathie	Kundasalaya
03		01	B.D. Jane Nona	Rideegama
04		01	D. M.Dingiri Amma	Maspotha
05		01	M.K. A. Soma Gunawardane	Miniwangoda
06		01	M. Nobert Wimalaratne	Kesbewa
07		01	I. Ensy Nona	Kelaniya
08		01	E. Piyaseeli	Kaduwela
09		03	A. Hemapala Perera	Maharagama
10			Leelawathie Weerasinghe	Maharagama
11			M. A. Hemalathe Perera	Maharagama
12		01	H.M.Herath Menike	Ibbagamuwa
13		01	J.P. Laisa	Warakapola
14		01	Warnapulige Nandadasa	Seethawaka
15		01	Paswennaage Preethilatha	Seethawaka
16		01	H. Kusum Perera	Seethawaka
17		01	E.G.Dingiri Banda	Delthota
18		01	A.G Dayawathie	Kotte
Total		**18**		

Revenue and Expenditure Details of Kataragama Resort – 2022

Month	No, of Rooms Reserved	Income Rs.	Expenditure	
			Water Bills Rs.	Electricity Bills Rs.
January			6,631.20	935.40
February			6,058.80	935.40
March			10,992.96	2,454.30
April				
May				
June				
July				
August				
September				
October				
November				
December				
			23,682.96	**4,325.01**

- Since the renovation work was done in the Kataragama Tourist Resort in the months of January, February and March of 2022, accommodation has not been provided and due to the commencement of construction works on the Kataragama New Elders' Home between April and December, administrative work of Kataragama Elders' Home is done in this tourist resort according to the Decision of the National Elders' Secretariat.

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. It is currently chaired by a Lawyeress.

The role of this is to provide some maintenance for the neglected, over 60-year-old, aged parents to make a living from those neglected children. 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 -2022

Number of complaints received in the year 2022	92
Number of complaints resolved	61
Complaints under investigation	31
Number of meetings held	43
The amount spent Rs.	1,425,500.00

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

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2022

	Notes	2022 Rs.	2021 Rs.
ASSETS			
Non-Current Assets			
Property Plant & Equipment - WDV	02	119,719,624.53	102,968,737.08
WIP - Katharagama New Elders Home	03	189,958,694.93	-
Current Assets			
Fixed Deposits	04	2,952,533,614.97	2,483,498,750.16
Staff Loans	05	7,442,642.00	7,273,127.00
Staff Advances	06	2,500.00	2,500.00
Inventories	07	1,832,089.65	1,071,816.90
Other Receivables	08	417,123,686.71	58,779,251.23
Cash and Cash Equivalent	09	14,896,175.16	363,508,955.29
Total Current Assets		**3,393,830,708.49**	**2,914,134,400.58**
Total Assets		**3,703,509,027.95**	**3,017,103,137.66**
EQUITY			
Capital Contributed by the Government	10	24,177,724.85	31,320,644.40
Capital Donation	11	76,274,600.00	78,268,000.00
Revaluation Reserve	12	40,822,197.28	14,203,010.28
Accumulated Surplus/(Deficit)	13	(33,413,331.40)	(33,754,724.67)
Total Equity		**107,861,190.73**	**90,036,930.01**
LIABILITIES			
Non-Current Liabilities			
Employee Benefits (Gratuity)	14	34,880,630.00	32,064,667.50
Elders Security Fund	15	3,557,523,896.48	2,888,661,598.14
Wadihity Awarana Kapakaru Programe	16	4,984.35	12,984.35
Total Non-Current Liabilities		**3,592,409,510.83**	**2,920,739,249.99**
Current Liabilities			
Accrued Expenses	17	375,934.48	644,861.33
General Deposit	18	2,010,391.91	5,406,096.33
Provisions and other Payables	19	852,000.00	276,000.00
Total Current Liabilities		**3,238,326.39**	**6,326,957.66**
Total Equity & Liabilities		**3,703,509,027.95**	**3,017,103,137.66**

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

The Accounting policies on pages 29 to 31 and Notes on pages 32 to 39 from an integral part of these financial statement.The members of council are responsible for the preparation and presentation of these financial Statemen

28/02/2023		
Chief Accounting Officer	**Accounting Officer**	**Accountant**
Secretary Ministry of Women, Child Affairs And Social Empowerment	Director National Secretariat for Elders	Accountant National Secretariat 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 2nd Floor, Block D, "Sethsiripaya" Stage II Battaramulla.	U. G. L. Madusanka Accountant National Secretariat for Elders 2nd Floor, Block - D, Sethsiripaya - II Stage Battaramulla.

28/02/2023		
Chairperson	**Member**	**Member**
National Council for Elders	National Council for Elders	National Council for Elders
Yamuna Perera Secretary Ministry of Women, Child Affairs and Social Empowerment 5th Floor, "Sethsiripaya" - Stage II, Battaramulla.	Mrs. D. T. Sutharshan Deputy Director Department of Trade & Investment Policy General Treasury Colombo 01.	**Mahinda Madihahewa** **Justice of the peace (Whole Island)** **574, High Level Road,** **Nugegoda.**

28 / 02 / 2023

Colombo

NATIONAL SECRETARIAT FOR ELDERS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 Rs.	2021 Rs.
REVENUE			
Grant from the Government - Recurrent	20	158,360,000.00	166,900,000.00
Other Income	21	1,809,058.71	1,027,108.76
Differed Revenue	22	11,136,319.55	9,585,870.82
Total Revenue		**171,305,378.26**	**177,512,979.58**
LESS: EXPENSES			
Elders benefited Programs	23	20,474,498.91	15,568,541.82
Employee Cost	24	104,715,699.36	120,449,831.41
Depreciation on Property, Plant and Equipment	25	11,136,319.55	9,585,870.82
Travel Expenses	26	3,593,953.60	2,835,159.00
Supplies	27	1,977,796.00	2,746,597.17
Maintenance Expenses	28	5,235,956.38	3,292,493.42
Contractual Services	29	23,657,473.38	23,698,913.10
Rehabilitation of Capital Assets	30	612,378,89	176,650.00
Training and Capacity Building		115,000.00	-
Total Expenses		**171,519,076.07**	**178,354,056.74**
SURPLUS/(DEFICIT) FOR THE YEAR		**(213,697.81)**	**(841,077.16)**

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2022

Description	Capital Contributed by		Capital Donation	Revaluation Reserve	Accumulated Surplus
	Capital Imprest Rs.	Capital Grant Rs.	Rs.	Rs.	Rs.
Balance as at 31st December 2020	**32,025,840.22**	**6,210,625.00**	**80,261,400.00**	**324,615.28**	**(35,186,151.44)**
Prior year Adjustment	-	-	-	-	1,951,624.58
Adjustment During the Year	(3,968,195.82)	(2,947,625.00)	(1,993,400.00)	13,878,395.00	320,879.35
Surplus/Deficit for the Year	-	-	-	-	(841,077.16)
Balance as at 31st December 2021	**28,057,644.40**	**3,263,000.00**	**78,268,000.00**	**14,203,010.28**	**(33,754,724.67)**
Prior year Adjustment	-	-	-	-	-
Adjustment During the Year	(3,515,919.55)	(3,627,000.00)	(1,993,400.00)	26,619,187.00	555,091.08
Surplus/Deficit for the Year	-	-	-	-	(213,697.81)
Balance as at 31st December 2022	**24,541,724.85**	**(364,000.00)**	**76,274,600.00**	**40,822,197.28**	**(33,413,331.40)**

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 Rs.	**2021 Rs.**
Surplus / (Deficit) Before Taxation	**(213,697.81)**	**(841,077.16)**
Adjustments for		
Deferred Revenue	(11,136,319.55)	(9,585,870.82)
Depreciation on property, plant and Equipment	11,136,319.55	9,585,870.82
Provision / (Reversal) of Gratuity	2,943,972.50	3,121,472.50
Prior Year Adjustment Account	-	1,951,624.58
Adjustment during the year	555,091.08	320,879.35
Net Cash inflow / (outflow) Before working capital changes	**3,285,365.77**	**4,552,899.27**
(Increase)/Decrease in Investment (Fixed Deposits)	(469,034,864.81)	(463,721,878.95)
(Increase)/Decrease in Inventories	(760,272.75)	(188,482.14)
(Increase)/Decrease in Staff Loans	(169,515.00)	(340,014.00)
(Increase)/Decrease in Staff Advances	-	43,450.00
(Increase)/Decrease in Other Receivables	(358,344,435.48)	(15,709,134.71)
Increase/(Decrease) in Provisions and Other Payables	576,000.00	(276,000.00)
Increase/(Decrease) in Staff Loan Fund	-	(1,951,624.58)
Increase/(Decrease) in General Deposit	(3,395,704.42)	1,833,804.10
Increase/(Decrease) in Accrued Expenses	(268,926.85)	(8,520,446.87)
Net cash inflow / (outflow) Generated from Operations	**(828,112,353.54)**	**(484,277,427.88)**
Gratuity Paid	(128,010.00)	(198,022.50)
Net cash inflow / (outflow) From Operating Activities	**(828,240,363.54)**	**(484,475,450.38)**
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(1,268,020.00)	(484,662.50)
WIP - Katharagama New Elders Home	(189,958,694.93)	-
Net cash inflow / (outflow) From Investing Activities	**(191,226,714.93)**	**(484,662.50)**
Cash Flow from Financing Activities		
Government Grant (Capital)	2,000,000.00	676,650.00
Wadihity Awarana Sponsorship Scheme	(8,000.00)	(14,000.00)
Elders Security Fund	668,862,298.34	441,723,420.67
Net cash inflow / (outflow) From Financing Activities	**670,854,298.34**	**442,386,070.67**
Net (Decrease)/ Increase in cash and cash Equivalents	(348,612,780.13)	(42,574,042.21)
Cash and cash Equivalents at the beginning of the year	363,508,955.29	406,082,997.50
Cash and cash Equivalents at the end of the year	**14,896,175.16**	**363,508,955.29**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**14,896,175.16**	**363,508,955.29**

NATIONAL SECRETARIAT FOR ELDERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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, 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 Properties, Plant & Equipment

Cost - 2022					
Description	**Open Balance**	**Additions**	**Re-valued**	**Write-off**	**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**	**Write-off**	**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**

Cost - 2021					
Description	**Open Balance**	**Additions**	**Re-valued**	**Write-off**	**Close Balance**
Land	38,400,000.00	-	-	-	38,400,000.00
Buildings	50,880,552.92	-	-	-	50,880,552.92
Vehicle	29,651,250.00	-	4,675,000.00	(4,850,000.00)	29,476,250.00
Furniture & Office Equip.	14,728,917.08	289,262.50	1,229,754.00	(4,688,892.99)	11,559,040.59
Plant & Machinery	18,733,223.25	195,400.00	7,973,641.00	(11,430,539.25)	15,471,725.00
	152,393,943.25	**484,662.50**	**13,878,395.00**	**(20,969,432.24)**	**145,787,568.51**

Depreciation - 2021				
Description	**Open Balance**	**Dep. Charge**	**Write-off**	**Close Balance**
Buildings	7,926,140.10	2,035,222.12	-	9,961,362.22
Vehicle	18,208,875.00	2,947,625.00	(4,850,000.00)	16,306,500.00
Furniture & Office Equip.	12,501,880.35	1,508,678.70	(4,688,892.99)	9,321,666.06
Plant & Machinery	15,565,497.40	3,094,345.00	(11,430,539.25)	7,229,303.15
	54,202,392.85	**9,585,870.82**	**(20,969,432.24)**	**42,818,831.43**

03 WIP - Katharagama New Elders Home

	2022	**2021**
Construction Payments - GDP Engineering Pvt. Ltd.	173,855,241.23	**-**
Consultancy Payments - Central Engineering Consultancy Bureau	12,821,543.62	-
Plan Approval Charges - Urban Development Authority	154,786.04	-
Electricity Connection Fee - Ceylon Electricity Board	2,851,411.54	-
Sewerage Charges - National Water Supply & Drainage Board	275,712.50	**-**
Total	**189,958,694.93**	**-**

04 Fixed Deposits

Bank	Acc. Number	2022	2021
BOC	88226543	10,832,186.73	9,697,329.32
BOC	89202965 / 87638575	816,839,904.59	763,564,994.03
BOC	89251242 / 87695248	367,494,733.64	342,710,115.58
BOC	88906968 / 88067250	527,821,956.39	506,473,741.30
BOC	89438922 / 87389279	375,000,000.00	350,000,000.00
Peoples	27835-0	-	57,572,045.42
Peoples	33802-7 / 26953-8	88,740,995.03	81,844,315.24
Peoples	32091-9 / 28999-0	84,951,865.56	81,693,094.45
Peoples	35337-9	314,518,356.16	-
Peoples / NSB	33803-6 / 35786	178,760,601.72	164,893,039.47
Peoples / NSB	34302-0 / 37550	137,573,015.15	125,050,075.35
NSB	03285	50,000,000.00	-
Total		**2,952,533,614.97**	**2,483,498,750.16**

05 Staff Loans

	2022	2021
Opening Balance	**7,273,127.00**	**6,933,113.00**
Issued loans during the year	2,278,150.00	2,634,280.00
Less: Installments received during the year	(2,108,635.00)	(2,294,266.00)
Total ***(See the Schedule No.01)***	**7,442,642.00**	**7,273,127.00**

06 Staff Advances

	2022	2021
Festival Advance	2,500.00	2,500.00
Total ***(See the Schedule No.02)***	**2,500.00**	**2,500.00**

07 Inventories ***(See the Schedule No.03)***

08 Other Receivable

	2022	2021
Rs. 100/= Deduction from Elders Allowance	72,910,400.00	-
Interest on Fixed Deposits	344,213,286.71	58,779,251.23
Total	**417,123,686.71**	**58,779,251.23**

09 Cash and Cash Equivalent

	2022	2021
Cash Balance at A/C No 5234881	6,137,004.81	7,572,047.97
Cash Balance at A/C No 9179076	223,071.30	90,251.93
Cash Balance at A/C No 228075	8,536,099.05	355,846,655.39
Total	**14,896,175.16**	**363,508,955.29**

10 Capital Contributed by the Government

	2022	2021
Opening Balance	**83,007,395.29**	**82,330,745.29**
Grant from the Government - Capital	2,000,000.00	676,650.00
	85,007,395.29	**83,007,395.29**
Less: Deferred Revenue - 2016	(9,630,951.51)	(9,630,951.51)
Less: Deferred Revenue - 2017	(8,056,724.59)	(8,056,724.59)
Less: Deferred Revenue - 2018	(9,320,240.55)	(9,320,240.55)
Less: Deferred Revenue - 2019	(9,011,080.84)	(9,011,080.84)
Less: Deferred Revenue - 2020	(8,075,282.58)	(8,075,282.58)
Less: Deferred Revenue - 2021	(7,592,470.82)	(7,592,470.82)
Less: Deferred Revenue - 2022	(9,142,919.55)	-
Closing Balance	**24,177,724.85**	**31,320,644.40**

11 Capital Donations

	2022	2021
Malwathu Hiripitya Land	4,200,000.00	4,200,000.00
Maragahalanda Land	13,000,000.00	13,000,000.00
Katharagama Land	18,000,000.00	18,000,000.00
Haaragama Land	3,200,000.00	3,200,000.00
Maaligathanna Elder home	16,122,000.00	16,122,000.00
Katharagama Elder home	33,713,000.00	33,713,000.00
	88,235,000.00	**88,235,000.00**
Less: Deferred Revenue - 2017	(1,993,400.00)	(1,993,400.00)
Less: Deferred Revenue - 2018	(1,993,400.00)	(1,993,400.00)
Less: Deferred Revenue - 2019	(1,993,400.00)	(1,993,400.00)
Less: Deferred Revenue - 2020	(1,993,400.00)	(1,993,400.00)
Less: Deferred Revenue - 2021	(1,993,400.00)	(1,993,400.00)
Less: Deferred Revenue - 2022	(1,993,400.00)	-
Closing Balance	**76,274,600.00**	**78,268,000.00**

12 Revaluation Reserve

	2022	2021
Opening Balance	**14,203,010.28**	**324,615.28**
Revaluation Surplus/Deficit	26,619,187.00	13,878,395.00
Closing Balance	**40,822,197.28**	**14,203,010.28**

13 Accumulated Surplus/(Deficit)

	2022	2021
Opening Balance	**(33,754,724.67)**	(35,186,151.44)
Previous year adjustment	-	1,951,624.58
Adjustment during the year	555,091.08	320,879.35
Surplus/Deficit for the Year	(213,697.81)	(841,077.16)
Closing Balance	**(33,413,331.40)**	**(33,754,724.67)**

14 Employee Benefits (Gratuity)

	2022	2021
Opening Balance	**32,064,667.50**	**29,141,217.50**
Less: Paid to Retired Officers	(128,010.00)	(198,022.50)
Provision for the year	2,943,972.50	3,121,472.50
Closing Balance ***(See the Schedule No.04)***	**34,880,630.00**	**32,064,667.50**

15 Elders Security Fund

	2022	2021
Opening Balance	**2,888,661,598.14**	**2,446,938,177.47**
Rs. 100/= Deduction from elders allowance	546,423,700.00	461,913,099.77
Interest income from Fixed deposits	466,855,899.66	129,656,681.91
	3,901,941,197.80	**3,038,507,959.15**
Less: Expenditure ***(See the Schedule No.05)***	(344,417,301.32)	(149,846,361.01)
Closing Balance	**3,557,523,896.48**	**2,888,661,598.14**

16 Wadihity Awarana Kapakaru Program

	2022	2021
Opening Balance	**12,984.35**	**26,984.35**
Total Receipt	47,000.00	76,000.00
	59,984.35	**102,984.35**
Less: Payments	(55,000.00)	(90,000.00)
Closing Balance	**4,984.35**	**12,984.35**

17 Accrued Expenses

	2022	2021
Issuing of Elders Identity Cards to recognize & Provide Privilege Services	-	3,316.00
Standardizing, Construction, Renovation & Registration of Elder Homes for better Service	-	973.70
Administration, Monitoring & Evaluation	-	7,627.00
Employee Cost	23,131.00	31,779.00
Travelling Expenses	173,105.00	435,698.00
Supplies	-	11,859.00
Services	179,698.48	153,608.63
Total	**375,934.48**	**644,861.33**

18 General Deposit

	2022	2021
Opening Balance	**5,406,096.33**	**3,572,292.23**
Total Receipt	872,793.15	13,633,667.71
	6,278,889.48	**17,205,959.94**
Less: Payments	(4,268,497.57)	(11,799,863.61)
Closing Balance	**2,010,391.91**	**5,406,096.33**

19 Provisions and Other Payables

Audit Fee	2022	2021
Opening Balance	**276,000.00**	**552,000.00**
Less: Paid fee	-	(828,000.00)
Provision for the year	576,000.00	552,000.00
Closing Balance	**852,000.00**	**276,000.00**

20 Grant from the Government - Recurrent

	2022	2021
Elders Benefited Programs	26,840,000.00	16,475,000.00
Establishment Expenditure	131,520,000.00	150,425,000.00
Total	**158,360,000.00**	**166,900,000.00**

21 Other Income

	2022	2021
Interest on Fixed Deposit (Acc No-88226543)	1,173,140.54	720,899.35
Circuit Bungalow income	-	5,875.00
Interest on Staff Loan	302,334.37	283,573.21
Interest on Special Advance	2,348.80	1,321.20
Disposal Items	326,610.00	13,340.00
Rent for Vehicle Usage	4,200.00	2,100.00
Other	425.00	-
Total	**1,809,058.71**	**1,027,108.76**

22 Differed Revenue

	2022	2021
Depreciation for Building	2,035,222.12	2,035,222.12
Depreciation for Vehicle	3,627,000.00	2,947,625.00
Depreciation for Furniture & Office Equipment	2,104,154.93	1,508,678.70
Depreciation for Plant & Machinery	3,369,942.50	3,094,345.00
Total	**11,136,319.55**	**9,585,870.82**

23 Elders Benefited Programs

	2022	2021
Establishment of Village Level Committees	1,327,567.50	-
Training & Awareness programs	482,700.00	55,541.50
Issuing of Elders Identity Cards to recognize & Provide privilege Services	2,155,168.00	448,611.00
Medical Assistant for Elders	-	32,200.00
Standardizing, Construction, Renovation & Registration of Elder Homes for better service	1,539,973.28	1,340,034.96
Self-Employment Assistant	5,220,493.00	2,743,950.00
Providing Legal Facilities for Elders	2,976,272.00	2,214,166.00
Administration, Monitoring & Evaluation	5,153,057.29	6,802,812.50
Media & Publications	1,373,125.84	939,922.50
International Elders Day	178,942.00	946,303.36
Other Expenses	67,200.00	45,000.00
Total	**20,474,498.91**	**15,568,541.82**

24 Employee Cost

	2022	2021
Salaries & Wages	65,068,147.51	83,135,143.08
Overtime & Holiday Payments	675,456.41	797,345.08
Other Allowances	26,290,686.28	23,922,658.51
EPF Contribution	7,789,949.30	7,578,569.78
ETF Contribution	1,947,487.36	1,894,642.46
Provision for Gratuity	2,943,972.50	3,121,472.50
Total	**104,715,699.36**	**120,449,831.41**

25 Depreciation on Property, Plant and Equipment

	2022	2021
Building	2,035,222.12	2,035,222.12
Vehicle	3,627,000.00	2,947,625.00
Furniture & Office Equipment	2,104,154.93	1,508,678.70
Plant & Machinery	3,369,942.50	3,094,345.00
Total	**11,136,319.55**	**9,585,870.82**

26 Travel Expenses

	2022	2021
Domestic	2,811,013.00	2,835,159.00
Foreign	782,940.60	-
Total	**3,593,953.60**	**2,835,159.00**

27 Supplies

	2022	2021
Stationary & Office Requisites	1,007,815.25	1,444,453.37
Fuel	850,485.00	1,196,808.80
Diets & Uniforms	20,000.00	20,000.00
Other	99,495.75	85,335.00
Total	**1,977,796.00**	**2,746,597.17**

28 Maintenance Expenses

	2022	2021
Vehicles	4,447,281.73	2,498,531.96
Plant, Machinery & Equipment	788,674.65	793,961.46
Total	**5,235,956.38**	**3,292,493.42**

29 Services

	2022	2021
Transport	626,008.00	313,326.00
Postal and Telecommunication	1,039,869.61	822,229.03
Electricity and Water	1,221,878.24	1,126,654.67
Rent	19,394,821.82	20,483,071.60
Other	798,895.71	401,631.80
Provision for Audit fee	576,000.00	552,000.00
Total	**23,657,473.38**	**23,698,913.10**

30 Rehabilitation of Capital Assets

	2022	2021
Renovation expenditure - Katharagama Circuit Bungalow	612,378.89	151,650.00
Survey plan preparation - Maragahalanda Land	-	25,000.00
Total	**612,378.89**	**176,650.00**

31 Lease Commitments

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

32 Capital Commitments

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

33 Related Party Transactions

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

34 Contingent Liabilities

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

35 Events occurring after the statement of financial position

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

36 Comparative Figures

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

37 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 2022

	Notes	2022 Rs.	2021 Rs.
ASSETS			
Non-Current Assets			
WIP - Katharagama New Elders Home	02	189,958,694.93	-
Current Assets			
Fixed Deposits	03	2,941,701,428.24	2,473,801,420.84
Interest Receivables	04	344,138,871.07	58,743,118.72
Rs.100/= Deduction Receivables		72,910,400.00	-
Cash and Cash Equivalent	05	8,536,099.05	355,846,655.39
Total Current Assets		**3,367,286,798.36**	**2,888,391,194.95**
Total Assets		**3,557,245,493.29**	**2,888,391,194.95**
EQUITY			
Rs.100/= Deduction from Elders Allowance	06	3,372,576,500.00	2,826,152,800.00
Accumulated Surplus/(Deficit)	07	184,238,008.94	62,087,410.60
Total Equity		**3,556,814,508.94**	**2,888,240,210.60**
LIABILITIES			
Non-Current Liabilities			
Wadihity Awarana Kapakaru Programe	08	4,984.35	12,984.35
Total Non-Current Liabilities		**4,984.35**	**12,984.35**
Current Liabilities			
Provisions and other Payables	09	426,000.00	138,000.00
Total Current Liabilities		**426,000.00**	**138,000.00**
Total Equity & Liabilities		**3,557,245,493.29**	**2,888,391,194.95**

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

The Accounting policies on pages 45 to 47 and Notes on pages 48 to 50 from an integral part of these financial statement.The members of council are responsible for the preparation and presentation of these financial Statements.

28/02/2023	....	....
Chief Accounting Officer	**Accounting Officer**	**Accountant**
Secretary Ministry of Women, Child Affairs And Social Empowerment	Director National Secretariat for Elders	Accountant National Secretariat 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 2nd Floor, Block D, "Sethsiripaya" Stage II Battaramulla.	U. G. L. Madusanka Accountant National Secretariat for Elders 2nd Floor, Block - D, Sethsiripaya - II Stage Battaramulla.

28/02/2023	....	....
Chairperson	**Member**	**Member**
National Council for Elders	National Council for Elders	National Council for Elders
Yamuna Perera Secretary Ministry of Women, Child Affairs and Social Empowerment 5th Floor, "Sethsiripaya" - Stage II, Battaramulla.	Mrs. D. T. Sutharshan Deputy Director Department of Trade & Investment Policy General Treasury Colombo 01.	**Mahinda Madihahewa** **Justice of the peace (Whole Island)** **574, High Level Road,** **Nugegoda.**

..28.. / ..02.. / ..2023..

Colombo

SOCIAL SECURITY FUND FOR ELDERS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 Rs.	2021 Rs.
REVENUE			
Interest Income	10	466,855,899.66	129,656,681.91
Total Revenue		**466,855,899.66**	**129,656,681.91**
LESS: EXPENSES			
Developing the Strategic Plan		316,100.00	-
"Aroggya" Health Based Project		24,975,000.00	9,928,410.00
Providing Hearing aids for Elders		5,430,000.00	11,226,946.00
Caregiver Programme		1,524,351.50	-
Renovation & Administration of Welcome Village Elder Home - Pannala		9,999,272.63	5,500,000.00
Construction of New Elders home - Katharagama		1,839,214.09	(124,181.00)
“Diviyata Saviyak” Project		-	(40,954.00)
Construction & Renovation of Elders homes		19,005,572.33	7,601,437.50
Construction of Elders Day Care Centers		56,336,506.26	-
"Diriya Piyasa" Housing Project		25,000,000.00	13,800,000.00
Suwapahasu financial project		112,079,102.67	70,263,408.38
Provision of Pilgrimages Program for Elder Committees		6,499,680.00	-
Strengthening of village level Elders committees		67,433,418.48	15,658,208.16
Providing Equipment for Elders Day Care Centers		11,956,772.00	18,845,767.85
Providing assistance for an epidemic or emergency situations		459,178.00	982,885.00
Helpline for elderly people		-	-
Progress review meetings		336,670.00	261,325.00
Administrative expenses		21,874.25	338,197.50
Public Awareness Campaign for NSE Project		-	847,800.00
Administration of "Sarana Elders Home"		220,000.00	-
Elders Insurance Programme		86,780.00	-
Rehabilitation & Improvement of "Maragahalanda" Land		733,580.80	562,158.50
Digital & Yoga Training Programme for Elders in Day Centers		596,235.00	-
Training praogramme for treasures in Village elders committees		637,550.00	-
Financial Assistance for Elders over 100 years of age (Waiting List)		-	350,000.00
Administration of "Katharagama Elders Home"		408,587.00	-
Provision for Audit Fee		288,000.00	276,000.00
Total Expenses		**346,183,445.01**	**156,277,408.89**
SURPLUS/(DEFICIT) FOR THE YEAR		**120,672,454.65**	**(26,620,726.98)**

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2022

Description	Rs.100/= Deduction from Elders Allowance Rs.	Accumulated Surplus Rs.
Balance as at 31st December 2020	**2,364,239,700.23**	**82,553,089.70**
Prior year Adjustment	-	-
Adjustment During the Year	461,913,099.77	6,155,047.88
Surplus/Deficit for the Year	-	(26,620,726.98)
Balance as at 31st December 2021	**2,826,152,800.00**	**62,087,410.60**
Prior year Adjustment	-	-
Adjustment During the Year	546,423,700.00	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**

SOCIAL SECURITY FUND FOR ELDERS
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 Rs.	2021 Rs.
Surplus / (Deficit) Before Taxation	**120,672,454.65**	**(26,620,726.98)**
Adjustments for		
Adjustment during the year	1,478,143.69	6,155,047.88
Net Cash inflow / (outflow) Before working capital changes	**122,150,598.34**	**(20,465,679.10)**
(Increase)/Decrease in Investment (Fixed Deposits)	(467,900,007.40)	(463,759,083.05)
(Increase)/Decrease in Interest Receivables	(285,395,752.35)	(15,361,914.51)
(Increase)/Decrease in Rs.100/= Deduction Receivables	(72,910,400.00)	-
Increase/(Decrease) in Provisions and Other Payables	288,000.00	(232,700.00)
Net cash inflow / (outflow) Generated from Operations	**(703,767,561.41)**	**(499,819,376.66)**
Net cash inflow / (outflow) From Operating Activities	**(703,767,561.41)**	**(499,819,376.66)**
Cash Flow from Investing Activities		
WIP - Katharagama New Elders Home	(189,958,694.93)	-
Net cash inflow / (outflow) From Investing Activities	**(189,958,694.93)**	**-**
Cash Flow from Financing Activities		
Wadihity Awarana Sponsorship Scheme	(8,000.00)	(14,000.00)
Rs.100/= Deduction from Elders Allowance	546,423,700.00	461,913,099.77
Net cash inflow / (outflow) From Financing Activities	**546,415,700.00**	**461,899,099.77**
Net (Decrease)/ Increase in cash and cash Equivalents	(347,310,556.34)	(37,920,276.89)
Cash and cash Equivalents at the beginning of the year	355,846,655.39	393,766,932.28
Cash and cash Equivalents at the end of the year	**8,536,099.05**	**355,846,655.39**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**8,536,099.05**	**355,846,655.39**

SOCIAL SECURITY FUND FOR ELDERS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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 Deposit 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 WIP - Katharagama New Elders Home

	2022	2021
Construction Payments - GDP Engineering Pvt. Ltd.	173,855,241.23	-
Consultancy Payments - Central Engineering Consultancy Bureau	12,821,543.62	-
Plan Approval Charges - Urban Development Authority	154,786.04	-
Electricity Connection Fee - Ceylon Electricity Board	2,851,411.54	-
Sewerage Charges - National Water Supply & Drainage Board	275,712.50	-
Total	**189,958,694.93**	-

03 Fixed Deposits

Bank	Acc. Number	2022	2021
BOC	89202965 / 87638575	816,839,904.59	763,564,994.03
BOC	89251242 / 87695248	367,494,733.64	342,710,115.58
BOC	88906968 / 88067250	527,821,956.39	506,473,741.30
BOC	89438922 / 87389279	375,000,000.00	350,000,000.00
Peoples	27835-0	-	57,572,045.42
Peoples	33802-7 / 26953-8	88,740,995.03	81,844,315.24
Peoples	32091-9 / 28999-0	84,951,865.56	81,693,094.45
Peoples	35337-9	314,518,356.16	-
Peoples / NSB	33803-6 / 35786	178,760,601.72	164,893,039.47
Peoples / NSB	34302-0 / 37550	137,573,015.15	125,050,075.35
NSB	03285	50,000,000.00	-
Total		**2,941,701,428.24**	**2,473,801,420.84**

04 Interest Receivable

Bank	Acc. Number	2022	2021
BOC	89202965 / 87638575	100,146,810.22	20,480,277.51
BOC	89251242 / 87695248	44,023,855.42	8,469,165.04
BOC	88906968 / 88067250	85,384,239.49	6,604,972.63
BOC	89438922 / 87389279	35,784,246.58	14,960,821.92
Peoples	27835-0	-	1,424,316.63
Peoples	33802-7 / 26953-8	8,008,570.89	1,499,544.82
Peoples	32091-9 / 28999-0	10,589,890.09	304,390.71
Peoples	35337-9	29,995,572.54	-
Peoples / NSB	33803-6 / 35786	16,132,532.11	3,077,626.94
Peoples / NSB	34302-0 / 37550	9,426,578.38	1,922,002.53
NSB	03285	4,646,575.34	-
Total		**344,138,871.07**	**58,743,118.72**

05 Cash and Cash Equivalent

	2022	2021
Cash Balance at A/C No 228075	8,536,099.05	355,846,655.39
Total	**8,536,099.05**	**355,846,655.39**

06 Rs.100/= Deduction from Elders Allowance

	2022	2021
Received from District / Divisional Secretariats		
2016	427,704,100.00	427,704,100.00
2017	471,094,400.00	471,094,400.00
2018	485,467,300.00	485,467,300.00
2019	502,813,900.00	502,813,900.00
2020	477,200,000.00	477,200,000.00
2021	461,873,100.00	461,873,100.00
2022	473,513,300.00	-
	3,299,666,100.00	**2,826,152,800.00**
Receivable - 2022	72,910,400.00	-
Total	**3,372,576,500.00**	**2,826,152,800.00**

07 Accumulated Surplus/(Deficit)

	2022	2021
Opening Balance	**62,087,410.60**	**82,553,089.70**
Adjustment during the year	1,478,143.69	6,155,047.88
Surplus/Deficit for the Year	120,672,454.65	(26,620,726.98)
Closing Balance	**184,238,008.94**	**62,087,410.60**

08 Wadihity Awarana Kapakaru Programme

	2022	2021
Opening Balance	**12,984.35**	**26,984.35**
Total Receipt	47,000.00	76,000.00
	59,984.35	**102,984.35**
Less: Payments	(55,000.00)	(90,000.00)
Closing Balance	**4,984.35**	**12,984.35**

09 Provisions and Other Payables

Audit Fee	2022	2021
Opening Balance	**138,000.00**	**276,000.00**
Less: Paid fee	-	(414,000.00)
Provision for the year	288,000.00	276,000.00
Closing Balance	**426,000.00**	**138,000.00**

10 Interest Incomes

Interest on FDs	2022	2021
Received by cash during the year	181,460,147.31	113,759,083.05
Receivable at the end of the year	344,138,871.07	58,743,118.72
	525,599,018.38	**172,502,201.77**
Receivable at the beginning of the year	(58,743,118.72)	(42,845,519.86)
Total	**466,855,899.66**	**129,656,681.91**

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/2022 23 June 2023

The Chairman
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 2022 in terms of Section 12 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 National Secretariat for Elders for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in equity and the cash flow statement for the year then ended, and the notes in relation with the financial statements, including a summary of significant 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 the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Secretariat as at 31 December 2022 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

(a) The contribution which should be deducted from the elders' allowance for the Elders' Social Security Fund to credit to the Fund had been brought to accounts on cash basis in contrary to Sri Lanka Public Sector Accounting Standards. As a result, the contribution related to the Fund amounting to Rs. 75,431,300 pertaining to the period from 2016 the year the Fund was initiated, had not been accounted for up to the 31 December 2021

(b) A sum of Rs. 163,214 had been brought forward in the bank reconciliation statement as error in cash book of the bank current account No. 228075 of the Social Security Fund. Even though a 30 months had elapsed in respect of the aforesaid money which was not deposited or shortage of the money, no measure whatsoever had been taken to settle.

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 2022 of the Secretariat

The other information comprises the information included in the Annual Report 2022 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 2022 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

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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 except for the observations appear in the Paragraph on Basis for Qualified Opinion of this report. .

2.2 Based on the procedures performed and evidence obtained was 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
Section 16 (2) of National Audit Act No. 19 of 2018	The Performance Report of the Secretariat for the year under review had not been prepared and submitted to Auditor General along with the financial statements.

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.

(a) A sum of Rs. 26.84 million had been allocated for 16 activities as per the Revised Action Plan which was planned to be implementing using the Treasury provisions of the year under review. The following observations are made in this regard.

(i) Out of the provision of Rs. 50 million made for the elders' welfare programmes under Treasury provisions for the year under review, a sum of Rs. 20.525 million had been transferred for the administrative expenses without utilizing for the welfare programmes implement for elders.

(ii) Out of the activities entered into the Revised Actions Plan for the implementation for the welfare of the elders during the year under review using Treasury provisions, the progress of 03 main activities was at a very low level.

(b) If there are projects/activities which should be revised in timely manner by re-reviewing the projects/ activities of the Fund, although they should be identified and presented by revising when preparing Estimates 2022, it was observed that the submission of revisions with a few days before the end of the year without taking actions to do so is not effective. Similarly, arrangements had been made to revise the Action Plan as well due to the failure of achieving the targeted performance as per the Action Plan of the year 2022.

2.2.4 To state that the resources of the Secretariat had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of Section 12 (h) of the National Audit Act, No. 19 of 2018 except for the observations mentioned below.

(a) Actions had not been taken by obtaining the approval of the Parliament for the establishment and maintenance of the Elders' Social Security Fund after charging Rs. 100 per month per from a beneficiary from elders' allowance out of the beneficiaries who takes elders' allowance with a view to support the health, nutrition and protection of the low-income elder community in special and emergency situations and for the welfare of the elders to be legalized by an Act of Parliament published in the Government Gazette .

(i) Even though Rs. 2,902,192,100 should have been received from the elders' allowance paid for the establishment and maintenance of the Elders' Social Security Fund pertaining to the period from January 2016 to 31 December 2021, only Rs. 2,826,192,800 had been charged. No action whatsoever had been taken to recover the balance outstanding amount of Rs. 75,999,300.

(ii) Although the credits of the money raised for the Elders' Social Security Fund to the Fund had ranged from Rs.444.48 million to Rs. 546.42 million during the period of 06 years from the year 2017 to the year under review to carry out the functions of the Fund for the welfare, rights promotion, empowerment and protection of the elders, the amount retained without making expenditure during the period had ranged from Rs.444.48 million to Rs. 202 million.

(iii) From a sum of Rs. 1,476.15 million to Rs. 2,941.70 million which were not utilized to benefit the elders out of the contributions received to the Elders' Social Security Fund during the period of 05 years 2018-2022 had been invested in fixed deposits. Accordingly, it had been invested in fixed deposits to fulfill Fund's functions as per the Regulations of the Elders' Social Security Fund over the years.

(b) Unutilized funds from government grants that were given in the last 7 years had been retained in bank current account. There was an unutilized Rs. 6,137,005 as at 31 December of the year under review and a cash balance ranging from

Rs. 3,201,322 to Rs. 15,001,302 had been retained in the bank current account without being utilized during the last 7 years? Actions had not been taken to invest the surplus money in such manner as may be determined by the National Council in terms of the provisions of Section 19 of the Elders' Rights Protection Act No. 09 of 2000.

(c) Steps had not been taken to prepare a properly processed and updated data system containing the information of the elder community to identify the number and district wise distribution, age structure, health status, economic status of the elders and to take specific, accurate and effective decisions for the implementation of programmes and projects for the protection of the freedom, protection, self-perfection, participation, dignity and rights of the elders, which was the task of the Council, in a manner that makes it easy to provide benefits with equality in a transparent and formal manner at the national level in terms of the provisions of Section 13 of the Protection of Rights of Elders Act No. 9 of 2000

(d) The attention had not been drawn in the year under review also to plan and implement practices related to evaluation and follow-up on whether the main tasks of protecting the rights, protection, self-perfection, protection of dignity of the elders etc. had been effectively fulfilled through the implementation of programs and projects.

(e) Although Rs.2, 438,715 had been spent out of Rs.4,245,807 on the annual estimate allocation of government in the year 2016 to develop national policies for the elders, the activities of preparation of national policies had not been implemented even by now. The balance of Rs. 1,807,092 had been retained inactive in the general deposit account for about 06 years.

(f) Even though the Secretariat had informally incurred Rs. 1,585,521 for the repairs carried out for the jeep belonging to the Ministry of Women, Child Affairs and Social Security during the running for the Ministry, the Secretariat had incurred a loss of Rs. 1,585,521 due to the return of the jeep without taking actions to detain the Jeep for adequate driving or to recover the cost of repairs incurred. Although almost 03 years had elapsed, the Secretariat had failed to recover the expenses incurred.

(g) The following observations are made in respect of the implementation of activities by the National Secretariat for Elders regarding the payment of monthly allowances of Rs. 2,000 per month to low-income elder citizens above 70 years of age.

i. In paying a monthly allowance of Rs.2, 000 to low-income elders above 70 years of age, records containing information about the beneficiaries had not been maintained by the National Secretariat for Elders and the National Secretariat of Elders had not taken actions to prepare and maintain a data system in an updated manner including the number of grantees, the amount of grants paid and the details of the beneficiaries who did not pay during the month, etc.

ii. In the absence of a data system, it was observed that the Accountants of District Secretariat had refused to certify the said reports due to differences appear in District Secretariat detail reports with Divisional Secretariat detail reports with regard to the allowance payments of Rs.2000 for senior citizens.

2.3. Other Matters

(a) There are long-term vacancies in the main posts of senior category staff like Assistant Director (Development), Assistant Director (Administration), Legal Officer, Assistant Director (Information and Communication Technology) etc. and the post of Accountant had also been appointed on acting basis.

W.P.C. Wickramarathne
Auditor General.

Management Comments on Content Observations and Corrective Measures taken on the 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 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1.2 Basis for Audited Opinion

(a) Even though the social security contributions are shown in the accounts on a cash basis in previous years, it has been accounted for on an accrual basis in the financial statements for the financial year 2022. I inform that the contributions for the year have been classified as income and the amount receivable as current assets and included in the financial statements.

(b) The settlement was delayed due to insufficient information obtained in this regard since the officers who performed the duties related to bank arrangements at that time are not in the institution and the relevant documents cannot be found. However, I kindly inform you that immediate actions will be taken for this.

2.2.2 I would like to inform that the Draft of the Annual Report for the year 2022 has been given to the Auditor General by letter No. NSE/Dev/13/04 dated 19.06.2023. Officers have been informed to avoid such delays in the next year.

2.2.3

(a) (i) Due to the restriction of public expenditure in the year 2022, the ability to implement certain elders' welfare programmes that were planned at the beginning of the year was limited. Likewise, due to the increase in essential expenses such as fuel, water, telephone, post, electricity, etc., the provisions made in the Annual Budget Estimates were not enough to run the office of the National Secretariat for Elders. Due to this, I would like to inform that the excess provisions of elders' welfare programmes have been transferred to the institution's expenses according to the prescribed method.

(ii) The progress of the programmes was very low since the projects could not be implemented due to non-release of funds by the State Treasury to control public expenditure as per National Budget Circular No. 3/2022 issued by the Ministry of Finance under my No. BD/CBP/01/01/04-2022 and dated 26.04.2022 and also requests were not submitted during the year for providing financial assistance for senior citizens on demand. The Officers have been informed not to include programmes that do not receive requests in the future years for the Action Plan.

(b) Programmes were halted to control public spending because of the omissions in carrying out programmes due to the economic problems existing during the first 03 quarters of the year in the country and as per the Circular No. BD/CBP/01/05/04 – 2022 issued by the Ministry of Finance on 26.04.2022. Later, based on the requests received at the end of the year, actions have been taken to revise the Action Plan based on the needs of the programmes.

2.2.4

(a) This fund has been established in accordance with the first sub-section of section 19 of the Act for the Protection of the Rights of Elderly Persons No. 9 of 2000. Accordingly, the validity of this fund has been established by the Parliament's acceptance of the Act for the Protection of the Rights of the Elderly No. 09 of 2000, which is the foundation for the establishment of the Elderly Social Security Fund. And transparency has been expressed. According to your observation, although the President and the Minister of Finance did not approve this fund, the Protection of Elderly Rights Act No. 09 of 2000, which is the basis for the establishment of this fund, has been passed in the Parliament and published in the Gazette as mentioned above.

(i) The deducted amounts to be paid are remitted from the Divisional or District Secretariat Offices to the National Secretariat for Elders based on the monthly allowance payable to elderly people over 70 years old and it is informed that the money has been properly credited to the Fund. In this way, reminders have been sent to the offices that do not send deducted amounts and delay payments, and all the balances have been recovered except for 02 Divisional Secretariat offices in relation to the year 2022.

(ii) As 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. Further, since the programmes were temporarily suspended according to the CircularNo. 03/2022 issued by the Secretary of the Treasury due to the situation of the Covid epidemic in the years 2020 and 2021 and the economic problems in the year 2020, Security Fund programmes also did not take place after 26.04.2022. Likewise, the approval of the National Council had been obtained again for the implementation of those programmes. By the Council dated 22.06.2022. Therefore, stopping the programmes during that interim period was a reason for the failure of achieving the desired outputs.

(iii) The money belonging to the National Council may be invested in such manner as the National Council may decide as per Part IV of the Protection of the Rights of Elders Act No. 09 of 2000 No. 21 under Funds. Accordingly, I kindly inform you that these investments surplus money have been made under the special interest rates (higher than the normal interest rate) of the bank that offers the highest interest rate among the state banks with the prior approval of the National Council and the Fund has been further strengthened by the interest income.

(b) There is no provision for investing the money mainly given to the National Secretariat for Elders by the Treasury under the annual allocations. Due to the inability to implement certain elders' welfare programs under the limitation of public expenditure in the year 2022, a part of the money received for that had saved at the end of the year. However, I would like to inform you that this money was spent on programmes at the beginning of 2023.

(c) An Elders' Data Information System updated at the Divisional Secretariat level regarding the Rs.2, 000/- allowance has been uploaded on the official website of this institution. In addition, as indicated by the audit, officers have been informed to collect information to prepare a data system that includes the information of the elderly community.

(d) Due to the Corona epidemic situation in the country at that time and the fuel crisis, the follow-up activities in the year 2021 had to be limited under the policies taken by the government. Officers have been informed to carry out follow-up activities properly from this year.

(e) The Member of the National Council, Professor Lakshman Dissanayake, advised in the meeting held on 29.05.2023, that the matters included in the policy for the elders drafted in the year 2016 should be included in the Policy for the Elders prepared according to the Strategic Plan of the year 2022 and prepare a new policy. Accordingly, it was also notified to make changes to revise the policy series as per the necessity and to accomplish this quickly.

(f) Due to the insufficiency of the pool vehicles in the National Secretariat for Elders, this vehicle was obtained from the National Secretariat for Elders, with the approval of the Secretary of State Ministry to be used as the official vehicle of the then Director. When the Director of Social Services was providing service as the Acting Director of the National Secretariat for Elders after the Director's term of service ended, a motor vehicle belonging to the Department of Social Services was used as his official vehicle. I would like to inform that, in that situation, this vehicle was taken to the vehicles pool of the National Secretariat for Elders, and then as per the instructions of the Secretary of the Ministry of Women, Child Affairs and Social Security, the vehicle has been returned to that Ministry.

(g)

(i) Monthly summaries were prepared by the District Secretariats as per NSE/DEV/EMA/EXA-003 based on the reports provided by the Divisional Secretariats as per NSE/DEV/EMA/EXR-002, as per Section 5.3 of circular NSE/DEV/03/04/ dated 15.10.2018 and I kindly inform you that according to those reports, the information will be entered into the data system. Moreover, it is indicated that due to the Covid epidemic situation in the years 2020 and 2021, there was a delay in providing the reports by the Divisional Secretariats and it is further informed that there was a delay in providing the monthly summary reports by the District Secretariats and actions will be taken to get reports as scheduled.

(ii) Arrangements have been made to pay Rs.2, 000 allowances to the beneficiaries through post/postal offices and the balance amount to be returned to the Divisional Secretariat by money order. Therein, the balance amount to be given for the respective month is not received by the Divisional Secretariats in the month in which the allowance is paid and there are chances that the money order will be received in the following month as well and it was clear that there were differences in the records. Therefore, when recall the reports, the Divisional Secretariats were informed and instructed to get the reports scheduled for the relevant month within the same month.

2.3 Other Matters

(a) Arrangements were not made to carry out the relevant recruitments due to restriction of recruitment by Circular No. 02/2020 dated 26.10.2020 and actions will be taken to carry out further works on the immediate recruitment to those positions after receiving the government approval for new recruitment. Until then, appropriate measures have been taken to maintain the duties of the institution without interruption.

K.G. Lenarol
Director
National Secretariat for Elders.