

லாஃதிக லாஃதால
ஆண்டு அறிகுை
ANNUAL REPORT
2020



லஃதிக லாஃதால ஸ்தல லாஃதால
லாஃதால ஸ்தல லாஃதால ஸ்தல லாஃதால
முதியோர்களுக்கான தேசிய
சபை மற்றும் தேசிய செயலகம்
National Council and Secretariat for Elders

லஃதிக லாஃதால ஸ்தல லாஃதால
முதியோர்களுக்கான தேசிய சபை
National Council for Elders

ஃலாஃதால ஸ்தல லாஃதால
சுகாதார அமைச்சு
Ministry Of Health

Index

Index.....	105
Preface.....	106
Executive Report.....	107
Introduction.....	108
National Secretariat for Elders.....	109
Vision.....	109
Mission.....	109
Organizational Chart 2020.....	110
National Council for Elders 2020.....	111
Report of the Chairman of the National Council for the Elders 2020.....	112
Report of the Director, National Secretariat for Elders 2020.....	113
Performance in the Development for the year 2020.....	121
Providing Assistance to self-employed Adults 2020.....	121
Issuance of Identity Cards for Elders 2020	122
Elder Coverage Care Programme	123
Revenue and Expenditure Details of Kataragama Resort 2020.....	125
Maintenance Board for Adults	126
Statement of Financial Position as at 31 st December 2020.....	128
Statement of Financial Performance as at the end of the year 31 st December 2020.....	130
Statement of Changes in Equity as at the end of the year 31 st December 2020.....	131
Cash Flow Statement for the year ended 31 st December 2020	132
Notes related to the financial statements for the year ended 31 st December 2020.....	133
Report of the Auditor General.....	145
Answers for the Audit Report.....	151

Preface

Ensuring the freedom, care, self-sufficiency, participation and dignity of Sri Lankan elders, the power has been vested in the National Council for Elders and the National Secretariat for Elders from the Protection of the Rights of the Elders Act No. 09 of 2000 and the Amended Act No. 5 of 2011 for the promotion of the welfare and rights of the elders.

The primary role of the National Secretariat for Elders is effectively and efficiently implementing a number of programmes to promote and protect the welfare, self-esteem, independence, participation, care, and rights of the elder community.

The objective of the Annual Report 2020 is to present the performance of the active elder welfare programmes for the promotion, protection and protection of the rights of the elder community of Sri Lanka by the year 2020 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 2020 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 be achieved in the year 2020.

Providing a public living allowance of Rs. 2,000 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 guidance of the Hon. Minister and the Hon. Deputy Minister under the Ministry of Health to overcome the existing challenges as well as the interest shown by the staff of the Ministry in this regard should be highly appreciated.

Likewise, special thanks should be extended to the staff including the Secretary to the Ministry of Health, the staff of the National Secretariat for Elders, and the staff covering subject matters in the Divisional Secretariats and District Secretariats.

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 2020. 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 Regional Revolving Loan Scheme, medical clinics, 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

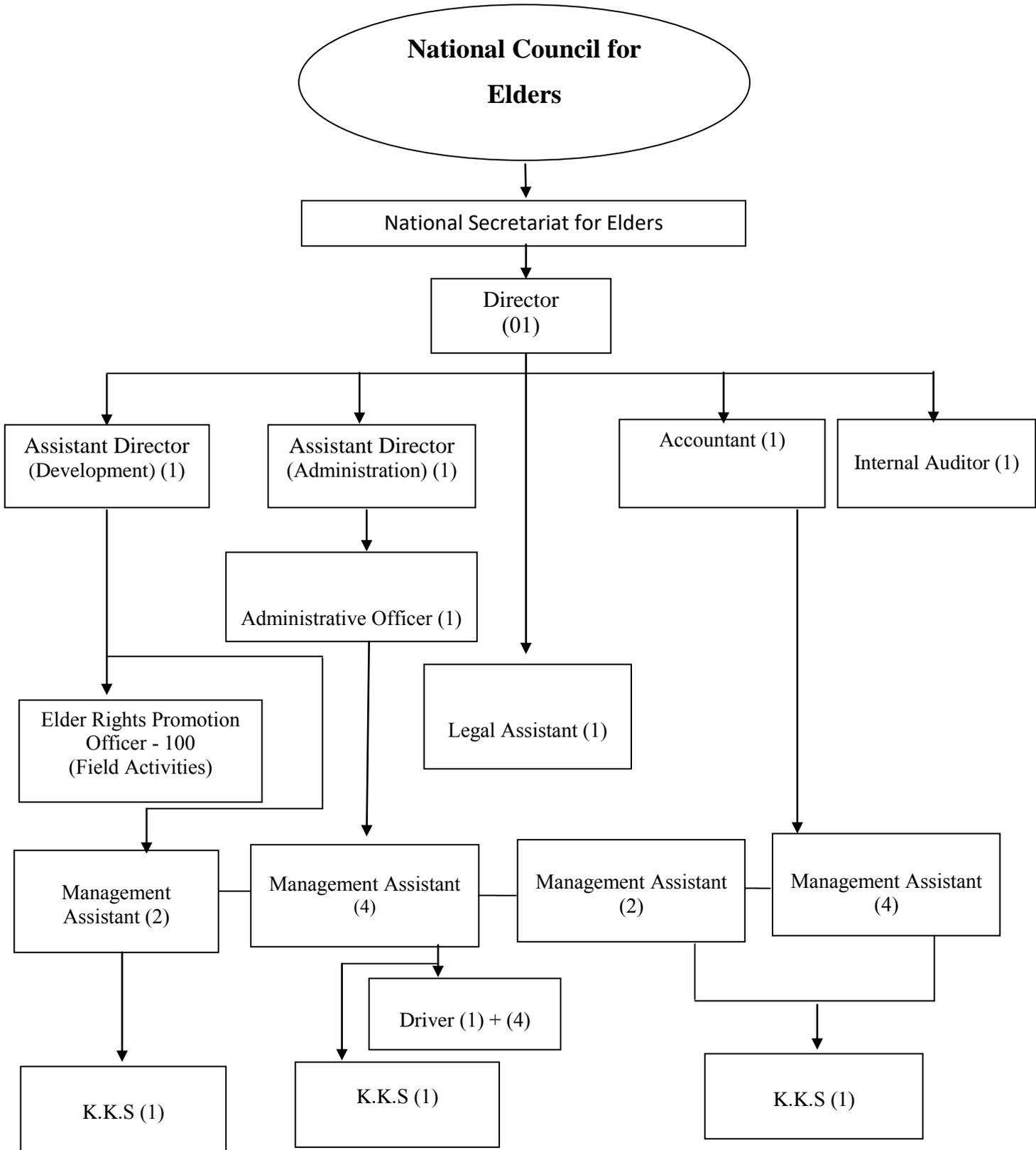
Vision

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

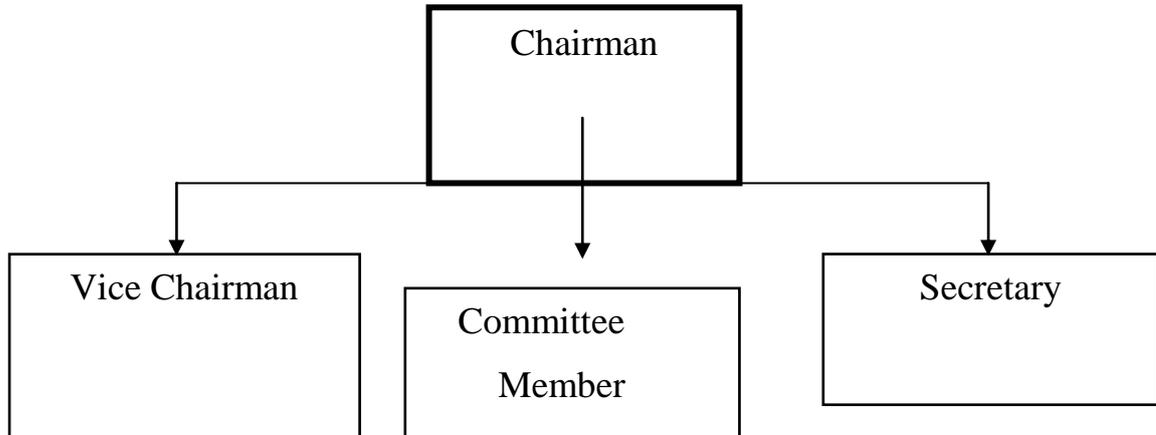
Mission

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 - 2020



National Council for the Elders - 2020



Name	Designation
1. Dr. S.H.Munasinghe	Chairman
2. Mr. D.L.U.Pieris	Vice Chairman
3. Mr. Chandana Ranaweeraarachchi	Secretary
4. Mr. Chandana Ranaweeraarachchi	Member
5. Prof. Ajith Kalyana Amarasinghe	Member
6. Prof. Padma Gunaratne	Member
7. Prof. ven. Kongasthenna Ananda Thero	Member
8. Mr. Samantha Liyanawaduge	Member
9. Mr. G.V.A.de Silva	Member
10. Mr. T.M.J.Sumedha	Member
11. Lieutenant Colonel S.M.C. Sunil Siriwardhana	Member
12. Mrs. N.T. Amaratunge	Member
13. Mr. Mahinda Madihahewa	Member
14. Senior Prof. L. Disanayake	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 Elders - 2020

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.

Dr. S.H.Munasinghe
Secretary

Health Ministry

Chairman
National Council for Elders

Report of the Director, National Secretariat for Elders - 2020

The details of the performance achieved by the National Secretariat for Elder in the year 2020 a acting in accordance with the policy decision and prescribed action of the National Council for Elders are shown below as a summary. A considerable performance could be achieved during the Covid pandemic in the country within this year.

Senior Citizen Allowances

➤ **Allowance of Rs. 2000 for senior citizens above 70 years of age.**

A financial progress of Rs. 9.868 Mn. has been achieved during the year benefiting 416,667 beneficiaries from the provision of Rs. 10,000 Mn. for the year 2020 for paying 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.

➤ **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, a provision of Rs. 24 Mn. has been allocated in the year 2020 for the payment of a monthly allowance of Rs. 5000, for all elders over 100 years of age and a financial progress of Rs. 20 Mn. has been made by providing allowances to 400 beneficiary senior citizens.

Elders' Welfare Programmes Implemented through Treasury Provisions.

01. Empowerment of Rural Committees

Supervising the financial support of the Elders' Committees established in all Grama Niladhari Divisions, Divisional Secretariats, Districts and Provincial Councils under Section 14 of the Act. For this purpose Rs. 0.930 Mn. was allocated and a financial progress of Rs. 0.928 Mn. has been achieved as at 31.12.2020.

02. Training Research and Awareness

“Children's World - Adulthood” Awareness Programme for School Children about Elders. Through this, only 2 programmes were conducted for 300 school children during the year 2020, under the school student awareness programme implemented with the objective of developing interpersonal relationships between children and elders.

03. Issuance of Elders' Identity Cards

Issuing a quality with a high standard identity card for senior citizens prepared in accordance with government regulations is done by this. A sum of Rs. 1.654 Mn. was allocated for this purpose in the year 2020 and financial progress of Rs. 1.606 Mn. has been achieved by issuing 62279 new identity cards during the year.

04. 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 small scale (cost) essential requests made to improve the condition to be able 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. 2.187 Mn. was allocated and the financial progress in Rs. 2.187 Mn. was achieved.

05. Publications

A sum of Rs. 1.2 million was allocated and a financial progress Rs. 1.182 Mn. has been made for the year 2020 for the media and publications for advertising in line with the elderly day, advertising in newspapers and publishing the Annual Report of the year.

06. Conducting Progress Review Meetings

Two District Elders Title Promotion Assistant Meetings and 01 Regional Title Promotion Assistants Meeting and 04 Progress Review Meetings were conducted. Financial progress of Rs. 0.596 Mn. has been made out of Rs. 0.6 Mn. allocated in the in 2020.

07. National Council for Elders

The National Council for Elders has been established by the Protection of the Rights of Elders Act No. 9 of 2000. Five meetings were conducted during the year 2020 and out of the Rs. 1.0 Mn. allocated, a financial progress of 0.795 has been achieved.

08. Maintenance Board for Elders

The Maintenance Board for Elders which was established under Section 24 of the Elders Protection Act No. 9 of 2000 Revised by Act No. 5 of 2011 is an institution with a judicial power that is appointed by the Judicial Service Commission of 5 Members. Its chairmanship is borne by a judge of a High Court. The Board has conducted 24 meetings during the year. A provision of Rs 1.27 Mn. was made for this and a financial progress of Rs. 1.247 Mn. has been achieved.

09. Administration Expenditure on Elders' Allowances

Providing stationery Allowances in relation to the elders' allowances given to low income elders over 70 years of age and for the duties of the National Secretariat for Elders and providing money for payment for printing of certificates and ledger relating to elder allowances have been done under this. Accordingly, an allocation of Rs. 4.10 Mn. was made for the year 2020 and out of which Rs. 3.90 Mn. has made financial progress.

10. Other Expenditure

Various activities carried out in parallel to the welfare programmes for the elders and organizing activities of various projects carried out at the state level have been done through this. (E.g., Enterprise Sri Lanka Programme, Let's Stay Together for the Country Programme.) An allocation of Rs. 0.1 Mn. was made for this purpose for the year 2020 and out of which a financial progress of Rs. 0.052 Mn has been reported.

11. Providing Elders' Self Employment Assistance

This programme functions for elder citizens to economically empower 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 Rs. 11.829 Mn. of financial progress has been obtained providing financial assistance to 322 self-employed elder persons out of the allocation of Rs.11, 950 Mn. made in the year 2020.

12. Celebration of International Elders' Day

The Elders' Day Celebration 2020 was held at the Colombo Foundation Institute with the participation of 350 elders under the theme "Elders' Challenges on the epidemics". Concurrent to that, a sum of Rs. 2.39 Mn. was allocated for the national ceremony including the conducting of press conferences, giving respect to parents over 75 years old who have the highest number of children and giving respect to mother and father who has completed 100-year- and senior sports patronage programme and a financial progress of Rs. 4.220 Mn. has been made as a whole.

13. Cancer Assistance Programme

One dry rations providing Programme for illness elders over 60 years under residential treatment at the Maharagama Apeksha Hospital has been conducted under this. There was an allocation of Rs. 0.444 Mn. in the year 2020 for this and a financial progress of Rs. **0.442** Mn. has been achieved.

14. Audit and Management Committees.

Two Audit and Management Committees have been conducted during the year 2020 and out of the approved provision of Rs. 0.065 Million for this, a financial expenditure of Rs. 0.064 Million has been reported.

Elderly Welfare Programmes 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

It has been planned to provide Rs. 02 million for standardization of all Elders' Homes Sri Lanka Standard 1506: 2015 / Sri Lanka Standard for Elders' Nursing Homes, standardization to conform to Sri Lanka Standards Institution and for the repair of houses and providing of equipment for 50 Elders' Homes function throughout Sri Lanka.

In this, funds are providing up to a maximum of Rs. 2 million for each Elders' 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 Mn. was allocated for this purpose in the year 2020 and a financial progress of Rs. 4.00 Mn. has been achieved during the year.

Implementing Health Based Programmes Based on Elders' Homes.

Funds were provided subject to a maximum of Rs. 15,000 to 61 selected Elders' Homes at District level for the Health Exercise Programmes, Correct Diet Awareness Programmes, Counseling Programmes and Religious and Spiritual Programmes for Adult Home Residents. A sum of Rs. 1.00 Mn. was allocated for this purpose for the year 2020 and a financial progress of Rs. 0.907 Mn. has been achieved during the year.

02. Providing Contact Lenses and Hearing Aids.

The donation of contact lenses and hearing aids for adults, suffering from eye and hearing impairments was carried out. A sum of Rs.15.50 Mn. was allocated for this purpose during this year and financial progress of Rs. 0.190 Mn. has been made. A number of 295 hearing aids have been provided during this year.

03. Conduction of Medical Camps

The medical camps were conducted covering the Districts of Kegalle, Ratnapura, Hambantota and Moneragala during his year and accordingly, an allocation of Rs. 66.20 Mn. was made for the year 2020 and a financial progress of Rs. 0.898 Mn. has been reported.

04. Providing Assistance for Elders' Day Centers.

Providing assistance on request for equipment (tables, cupboards etc.), repairs and new constructions (up to a maximum of Rs. 2.5 Mn.) for the Elders' Day Centers is being carried out by this. A provision of Rs.175.00 Mn. was allocated for this purpose during the year and a financial progress of Rs. 57.56 Mn. has been made assisting in the construction of 26 new day centers and procurement of equipment for one day center.

05. Regional Revolving Loan Scheme.

In this, building a loan funding scheme using local authorities with the aim of organizing adults for an active adulthood and creating the environment they need to live with self-esteem in the economic, social, political, and cultural context by becoming empowered individuals, is being done by Regional Circular Loan Scheme . A provision of Rs. 1.00 Mn. was allocated for this purpose for the year 2020 and only basic organizational works have been done.

06. Empowerment of Rural Elder Committees.

Providing financial assistance to the village committees (subject to a maximum of Rs.1 lakh) for strengthening the elders' committees under the empowerment of the Village 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 135 Committees for the year 2020 to procure the necessary equipment. A sum of Rs. 20.00 Mn. was allocated for this purpose for the year 2020 and a financial progress of Rs. 13.25 Mn. has been reported.

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

Funds have been provided to nearly 1800 persons in 230 Divisional Secretariats subject to a maximum of Rs.0.3 Mn. per Divisional Secretariat on requests for providing the minimum living facilities and sanitary items (commode, bed, mattress, handrail, and home repairs) for seniors over 60 years of age. Out of the allocation of Rs. 99.30 Mn. made for the year 2020, a financial progress of Rs. 53.011 Mn. has been reported.

08. Conducting District Progress Review Meetings.

A sum of Rs. 50,000.00 is given once a year on request for conducting progress review meetings of officers who are covering the subject of elders at District Level. Funds have been provided to 25 Districts at the rate of Rs. 25,000 / - for 06 months for the year 2020 and the progress review meeting has been held 15 times. A sum of Rs. 1.25 Mn. was allocated for this purpose and a financial progress of Rs. 0.789 Mn. has been recorded.

09. Administrative Expenditure.

This has incurred the administrative expenses for adult welfare programmes functioned by the Social Security Fund. For this purpose, a sum of Rs. 5.00 Mn. and Rs. 1.200 Mn. has been borne for the year.

10. Projects Prepared at the Level of Divisional Secretariats.

A sum of Rs.1.00 Mn. was allocated for the year 2020 and no financial progress has been reported for projects such as home gardening, confectionery, Gokkola related decoration, Kochchi cultivation, ornamental floriculture, provision of agricultural seedlings and providing plants, musical instrument distribution programmes which are functioned at the Divisional Level under the supervision of the Divisional Secretariat and District Secretariat Officers.

11. Maintenance of Pannala Welcome Home for the Elders.

A sum of Rs. 27.50 Mn. was allocated by the National Secretariat for Elders for the daily activities and other activities of the Pannala Welcome Village Elders' Home for the year 2020 and a financial progress of Rs. 6.106 Mn. has been reported for the year.

12. Organization of Elders' Travels.

Provisions have been made for 18 elders' tours with a maximum of Rs. 50,000 per annum for religious pilgrimages for elders' organizations. A sum of Rs. 2.50 Mn. was allocated for this purpose for the year 2020 and a financial progress of Rs. 0.894 Mn. has been reported.

13. Construction of New Elders' Home in Kataragama

A financial cost of Rs. 0.0515 Mn. has been incurred during the year for the initial phase of construction of the new Elders' Home in Kataragama. A sum of Rs. 550.00 Mn. has been allocated for the year 2020 for the Construction of Kataragama Elders' Home, Construction of Tangalle Yaya wathata Interim Detention Center, and Construction of Colombo Interim Detention Center.

14. "Surakuma" Self-employment Scheme

Empowering of income generated programmes related to Elders' Day Centers are carried out under this. By this, financial assistance up to a maximum of Rs. 30,000 for self-employment for individuals or groups is provided. Accordingly, Rs. 3.00 Mn. was allocated for the year 2020 and no financial progress could be achieved.

15. A one-time financial assistance of Rs. 25,000 / - per person is provided for cancer, kidney, paralysis etc. under this program which was commenced in the year 2020. It is mandatory to have completed 60 years of age and this assistance is provided for medical examinations, purchase of medicines, transport facilities etc. A financial progress of Rs. 4.975 Mn. was achieved by providing assistance to 186 persons during the year 2020 and a sum of Rs. 4.95 Mn. was allocated for this purpose.

Chandana Ranaweera Arachchi
Director of Social Services
(Acting) National Secretariat for Elders

Development Performance for the year- 2020

Providing Assistance to Self-employed Elders - 2020

Province	District	No. of Beneficiaries
Western	Kalutara	11
	Colombo	05
	Gampaha	13
Central	Matale	08
	Kandy	08
	Nuwaraeliya	01
Southern	Galle	10
	Matara	10
	Hambantota	06
North-east	Batticaloa	20
	Ampara	19
	Trincomalee	04
North -west	Kurunegala	40
	Puttlam	13
North-central	Anuradhapura	11
	Polonnaruwa	03
Uva	Badulla	09
	Monaragala	31
Sabaragamuwa	Ratnapura	20
	Kegalle	47
North	Mannar	-
	Mulativu	09
	Vavunia	02
	Jaffna	18
	Kilinochchi	04
Total		322

Issuance of Elders' identity cards - 2020

Province	District	No. of Beneficiaries
Western	Kalutara	3215
	Colombo	5234
	Gampaha	6100
Central	Matale	850
	Kandy	4241
	Nuwaraeliya	2025
Southern	Galle	4562
	Matara	3189
	Hambantota	1774
North-east	Batticaloa	2155
	Ampara	2345
	Trincomalee	1201
North -west	Kurunegala	4318
	Puttlam	2400
North-central	Anuradhapura	1982
	Polonnaruwa	1454
Uva	Badulla	739
	Monaragala	1028
Sabaragamuwa	Ratnapura	2672
	Kegalle	5386
North	Mannar	377
	Mulativu	215
	Vavunia	578
	Jaffna	1202
	Kilinochchi	303
Total		59545
Number of Identity Cards issued by the Head Office on mobile services		2734
Total number of Identity Cards issued		62279

‘Wedihiti Awarana Kepakaru’ Programme

This Wedihiti Awarana Kepakaru Programme has been commenced by the National Secretariat for Elders as per 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 elders 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, payments will be made to the beneficiary by the Divisional Secretariats.

Our officer (Elder Rights Promotion officer / 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 there is anybody who wish to contribute to this program, your donations may be credited to Account No. 228075 of Battaramulla Bank of Ceylon named ‘Wedihiti Awarana Kepakaru’ (Sponsorship) Scheme and when depositing money in such way, a copy of the receipt to be issued for depositing money in

Because this is a great charity work done for needs of helpless elders, the programme aims to 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 2020 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	Thabuttegama
02	Account	01	W.G. Gunawathie	Kundasale
03		01	T.W.G. Ango	Mawanella
04		01	B.D. Jane Nona	Ridigama
05		01	D. M.Dingiri Amma	Maspoth
06		02	Idurage nandathilake	Minuwangoda
07			M.K. Soma Gunawardane	Minuwangoda
08		01	M. Nobert Wimalaratne	Kesbewa
09		01	I.Ensy Nona	Kelaniya
10		01	E. Piyaseeli	Kaduwela
11		03	E. Hemapala Perera	Maharagama
12			Leelawathie Weerasinghe	Maharagama
13			M. A. Hemalathe Perera	Maharagama
14		01	H.M.Herath Menike	Ibbagamuwa
15		01	A.G.Dharmawardhana	Deraniyagala
16		01	J.P. Laisa	Warakapola
17		03	Warnapulige Nandadasa	Seethawaka
18			Paswennaage Preethilatha	Seethawaka
19			H. Kusum Perera	Seethawaka
20		01	E.G.Dingiri Banda	Delthota

Revenue and Expenditure Details of Kataragama Resort – 2020

Month	No, of Rooms Reserved	Income Rs.	Expenditure	
			Water Bills Rs.	Electricity Bills Rs.
January	03 (1 DAY)	4,500.00	2,966.70	7,275.60
February	13 (1 DAY)	19,500.00	4,815.00	9,549.72
March	07 (17 DAY)	178,500.00	6,352.00	-
April	-	-	1,338.00	1,771.20
May	-	-	-	7,479.00
June	-	-	3,003.30	12,031.20
July	08 (1 DAY)	12,000.00	3,954.90	7,829.94
August	04 (1 DAY)	6,000.00	2,381.10	9,547.20
September	-	-	5,931.30	-
October	-	-	1,960.20	7,358.40
November	-	-	660.90	4,023
December	-	-	532.80	3,862.80
	35	220,500.00	33,896.20	70,728.06

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 retired High Court Judge. The role of this is to provide some maintenance for the neglected, over 60-year-old, aged parents from those neglected children to live. Accordingly, in the event of a complaint 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 Elderly 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.

Here, 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 Elderly.

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 -2020

Number of complaints received in the year 2020	78
Number of complaints resolved	22
Complaints under investigation	48
Number of meetings held	24
The amount spent	1,239,985/-

Members of the Maintenance Board for the Elderly

Mr.Dudley Abeysiri Karunaratne	Chairman
Mr. MG Punchi Banda	Secretary

Members of the Board

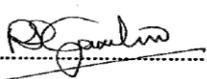
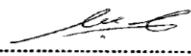
1. Dr. Leel Gunasekera
2. Specialist Dr. Hillary Cooray
3. Mrs. Geetha de Fonseka
4. Mrs. Ramya Sooriyarachchi

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2020

	Notes	2020 Rs.	2019 Rs.
ASSETS			
Non-Current Assets			
Property Plant & Equipment - WDV	02	98,191,550.40	101,886,935.08
Current Assets			
Investments	03	2,019,776,871.21	1,708,227,066.89
Staff Loans	04	6,933,113.00	6,526,199.00
Staff Advances	05	45,950.00	80,362.76
Inventories	06	883,334.76	618,843.95
Other Receivables	07	43,070,116.52	40,371,631.46
Cash and Cash Equivalent	08	406,082,997.50	201,178,630.79
Total Current Assets		2,476,792,382.99	1,957,002,734.85
Total Assets		<u>2,574,983,933.39</u>	<u>2,058,889,669.93</u>
EQUITY			
Capital Contributed by Government Entities	09	38,236,465.22	46,311,747.80
Capital Donation	10	80,261,400.00	82,254,800.00
Revaluation Reserve	11	324,615.28	(6,701,884.72)
Accumulated Surplus/(Deficit)	12	(35,186,151.44)	(26,262,035.37)
Total Equity		83,636,329.06	95,602,627.71
LIABILITIES			
Non-Current Liabilities			
Employee Benefits (Gratuity)	13	29,141,217.50	23,568,970.50
Staff Loan Fund	14	1,951,624.58	1,398,017.85
Elders Security Fund	15	2,446,938,177.47	1,931,745,249.19
Wadihity Awarana Kapakaru Fund	16	26,984.35	70,984.35
Total Non-Current Liabilities		2,478,058,003.90	1,956,783,221.89
Current Liabilities			
Accrued Expenses	17	9,165,308.20	1,000,909.57
General Deposit	18	3,572,292.23	1,870,431.91
Provisions and other Payables	19	552,000.00	1,017,400.00
Last Year Surcharge		-	2,615,078.85
Total Current Liabilities		13,289,600.43	6,503,820.33
Total Equity & Liabilities		<u>2,574,983,933.39</u>	<u>2,058,889,669.93</u>

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

The Accounting policies on pages 133 to 136 and Notes on pages 136 to 144 from an integral part of these financial statement. The members of council are responsible for the preparation and presentation of this financial Statement.

 ----- Chief Accounting Officer Secretary State Ministry of Primary Health Care, Epidemics and Covid Disease Control Sunethra Gunawardhana Secretary State Ministry of Primary Health Care, Epidemics and COVID Disease Control "Suwasiripaya" 385, Rev. Baddegama Wimalawansa Thero Mawatha, Colombo 10.	 ----- Accounting Officer Director National Secretariat for Elders Chandana Ranaweera Arachchi Director (Acting) National Secretariat for Elders 2 nd Floor, Block D "Sethsiripaya" II Stage, Battaramulla	 ----- Accountant Accountant National Secretariat Elders U. G. L. Madusanka Accountant National Secretariat for Elders 2 nd Floor, Block - D, Sethsiripaya - II Stage Battaramulla.
 ----- Chairman National Council for Elders Sunethra Gunawardhana Secretary State Ministry of Primary Health Care, Epidemics and COVID Disease Control "Suwasiripaya" 385, Rev. Baddegama Wimalawansa Thero Mawatha, Colombo 10.	 ----- Member National Council for Elders ඉතිරි මිනිසුන්ගේ වයස සේවා, පළාත් සභා හා පළාත් පාලන සමාජ සේවාවන් උපදෙස එස්. ඩී. අමරතුංග සහකාර අධ්‍යක්ෂ මුදල් අමාත්‍යාංශය කොළඹ 01.	 ----- Member National Council for Elders එස්. ඩී. අමරතුංග සහකාර අධ්‍යක්ෂ මුදල් අමාත්‍යාංශය කොළඹ 01.

.....
 2021/03/24

 Colombo

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	2020 Rs.	2019 Rs.
REVENUE			
Grant from the Government of Sri Lanka	20	159,695,000.00	138,761,556.00
Other Income	21	424,049.18	355,449.33
Differed Revenue	22	10,068,682.58	11,004,480.84
Total Revenue		170,187,731.76	150,121,486.17
LESS: EXPENSES			
Elders benefited Programs	23	33,694,827.10	52,034,708.32
Employee Cost	24	115,411,313.50	76,112,226.98
Depreciation on Property, Plant and Equipment	25	10,721,884.68	11,657,682.94
Travel Expenses	26	2,868,681.00	3,069,978.08
Supplies	27	2,074,562.57	2,412,779.53
Maintenance Expenses	28	5,096,336.23	2,733,385.96
Contractual Services	29	11,721,032.85	3,866,157.41
Training and Capacity Building		473,395.00	1,096,466.44
Total Expenses		182,062,032.93	152,983,385.66
SURPLUS/(DEFICIT) FOR THE YEAR		(11,874,301.17)	(2,861,899.49)

NATIONAL SECRETARIAT FOR ELDERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2020

Description	Capital Contributed by		Capital Donation	Revaluation Reserve	Accumulated Surplus
	Capital Imprest	Capital Grant			
Balance as at 31st December 2018	40,778,420.08	11,590,875.00	84,248,200.00	(4,892,549.83)	(17,007,024.88)
Prior year Adjustment	-	-	-	(3,439,772.89)	(6,393,111.00)
Adjustment During the Year	(3,642,422.28)	(2,415,125.00)	(1,993,400.00)	1,630,438.00	-
Surplus/Deficit for the Year	-	-	-	-	(2,861,899.49)
Balance as at 31st December 2019	37,135,997.80	9,175,750.00	82,254,800.00	(6,701,884.72)	(26,262,035.37)
Prior year Adjustment	-	-	-	-	(427,500.00)
Adjustment During the Year	(5,110,157.58)	(2,965,125.00)	(1,993,400.00)	7,026,500.00	3,377,685.10
Surplus/Deficit for the Year	-	-	-	-	(11,874,301.17)
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)

NATIONAL SECRETARIAT FOR ELDER'S
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 Rs.	2019 Rs.
Surplus / (Deficit) Before Taxation	(11,874,301.17)	(2,861,899.49)
Adjustments for		
Deferred Revenue	(10,068,682.58)	(11,004,480.84)
Depreciation on property, plant and Equipment	10,721,884.68	11,657,682.94
Provision / (Reversal) of Gratuity	5,886,467.00	4,857,921.00
Revaluation Reserve	-	1,630,438.00
Prior Year Adjustment Account	(427,500.00)	(9,832,884.39)
Adjustment during the year (Last year Receipts)	3,377,685.10	-
Net Cash inflow / (outflow) Before working capital changes	(2,384,446.97)	(5,553,222.78)
(Increase)/Decrease in Investment (Fixed Deposits)	(311,549,804.32)	(223,628,023.50)
(Increase)/Decrease in Inventories	(264,490.81)	163,083.39
(Increase)/Decrease in Staff Loans	(406,914.00)	(76,412.00)
(Increase)/Decrease in Staff Advances	34,412.76	194,097.24
(Increase)/Decrease in Other Receivables	(2,698,485.06)	(33,551,020.46)
Increase/(Decrease) in Provisions and Other Payables	(465,400.00)	(42,090.00)
Increase/(Decrease) in Staff Loan Fund	553,606.73	261,690.22
Increase/(Decrease) in General Deposit	1,701,860.32	62,500.00
Increase/(Decrease) in Accrued Expenses	8,164,398.63	(288,333.46)
Increase/(Decrease) in Last Year Surcharge	(2,615,078.85)	222,570.85
Net cash inflow / (outflow) Generated from Operations	(309,930,341.57)	(262,235,160.50)
Gratuity Paid	(314,220.00)	(413,876.00)
Net cash inflow / (outflow) From Operating Activities	(310,244,561.57)	(262,649,036.50)
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	-	(4,248,249.71)
Net cash inflow / (outflow) From Investing Activities	-	(4,248,249.71)
Cash Flow from Financing Activities		
Government Grant (Capital)	-	2,953,533.56
Wadihity Awarana Sponsorship Scheme	(44,000.00)	(59,000.00)
Elders Security Fund	515,192,928.28	411,312,307.74
Net cash inflow / (outflow) From Financing Activities	515,148,928.28	414,206,841.30
Net (Decrease)/ Increase in cash and cash Equivalents	204,904,366.71	147,309,555.09
Cash and cash Equivalents at the beginning of the year	201,178,630.79	53,869,075.70
Cash and cash Equivalents at the end of the year	406,082,997.50	201,178,630.79
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent	406,082,997.50	201,178,630.79

THE NATIONAL SECRETARIAT FOR ELDERS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. Domicile and legal form

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 less accumulated depreciation and impairment losses.

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 Secretariat 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 an accrual 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 an accrual basis.

(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 - 2020				
Description	Open Balance	Additions/R.Val	Disposal/W.off	Close Balance
Land	38,400,000.00	-	-	38,400,000.00
Buildings	50,880,552.92	-	-	50,880,552.92
Vehicle	25,951,250.00	5,500,000.00	(1,800,000.00)	29,651,250.00
Furniture & Office Equipment	19,756,328.10	74,000.00	(5,101,411.02)	14,728,917.08
Plant & Machinery	22,356,523.80	1,452,500.00	(5,075,800.55)	18,733,223.25
	157,344,654.82	7,026,500.00	11,977,211.57	152,393,943.25

Depreciation - 2020				
Description	Open Balance	Dep. Charge	Disposal	Close Balance
Buildings	5,890,917.98	2,035,222.12	-	7,926,140.10
Vehicle	17,043,750.00	2,965,125.00	(1,800,000.00)	18,208,875.00
Furniture & Office Equipment	15,628,398.46	1,974,892.91	(5,101,411.02)	12,501,880.35
Plant & Machinery	16,894,653.30	3,746,644.65	(5,075,800.55)	15,565,497.40
	55,457,719.74	10,721,884.68	11,977,211.57	54,202,392.85

Cost - 2019				
Description	Open Balance	Additions/R.Val	Disposal/W.off	Close Balance
Land	38,400,000.00	-	-	38,400,000.00
Buildings	50,880,552.92	-	-	50,880,552.92
Vehicle	25,951,250.00	-	-	25,951,250.00
Furniture & Office Equipment	19,142,215.89	614,112.21	-	19,756,328.10
Plant & Machinery	18,722,386.30	3,634,137.50	-	22,356,523.80
	153,096,405.11	4,248,249.71	-	157,344,654.82

Depreciation - 2019				
Description	Open Balance	Dep. Charge	Disposal/W.off	Close Balance
Buildings	3,855,695.86	2,035,222.12	-	5,890,917.98
Vehicle	14,628,625.00	2,415,125.00	-	17,043,750.00
Furniture & Office Equipment	12,920,019.80	2,708,378.66	-	15,628,398.46
Plant & Machinery	12,395,696.14	4,498,957.16	-	16,894,653.30
	43,800,036.80	11,657,682.94	-	55,457,719.74

03 Investments

Bank	Acc. Number	2020	2019
BOC	83184804	9,734,533.42	8,877,597.00
BOC	84267474	-	441,265,085.79
BOC	84548377	-	658,990,294.33
BOC	84610903	-	296,928,484.28
BOC	85956728	720,405,155.97	-
BOC	86015670	324,525,706.62	-
BOC	86597211	480,841,235.56	-
Peoples	2086001000246661	54,264,743.79	-
Peoples	2086001000228120	-	71,997,543.59
Peoples	2086001000223030	-	49,767,688.35
Peoples	2086001000252993	77,617,164.01	-
Peoples	2086001000260350	77,567,359.71	-
NSB	200801575970	-	109,205,966.55
NSB	200801563670	-	71,194,407.00
NSB	200801606344	156,375,000.00	-
NSB	200801608614	118,445,972.13	-
Total		2,019,776,871.21	1,708,227,066.89

04 Staff Loans

	2020	2019
Opening Balance	6,526,199.00	6,449,787.00
Issued loans during the year	2,100,000.00	2,430,000.00
Less: Installments received during the year	(1,693,086.00)	(2,353,588.00)
Total <i>(See the Schedule No.01)</i>	6,933,113.00	6,526,199.00

05 Staff Advances

	2020	2019
Festival Advance	38,750.00	17,500.00
Special Advance	7,200.00	-
Flood Advance	-	62,862.76
Total <i>(See the Schedule No.02)</i>	45,950.00	80,362.76

06 Inventories *(See the Schedule No.03)***07 Other Receivable**

	2020	2019
Interest Receivable	43,070,116.52	39,944,131.46
Unsettled Advance	-	427,500.00
Total	43,070,116.52	40,371,631.46

08 Cash and Cash Equivalent

	2020	2019
Cash Balance at A/C No 5234881	12,169,372.50	8,153,144.90
Cash Balance at A/C No 9179076	146,692.72	321,519.71
Cash Balance at A/C No 228075	393,766,932.28	192,703,966.18
Total	406,082,997.50	201,178,630.79

09 Capital Contributed by Government Entities

	2020	2019
Opening Balance	82,330,745.29	79,377,211.73
Treasury Grant Capital - 2019	-	2,953,533.56
Treasury Grant Capital - 2020	-	-
	82,330,745.29	82,330,745.29
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)	-
Closing Balance	38,236,465.22	46,311,747.80

10 Capital Donations

	2020	2019
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		
For the year 2017	(1,993,400.00)	(1,993,400.00)
For the year 2018	(1,993,400.00)	(1,993,400.00)
For the year 2019	(1,993,400.00)	(1,993,400.00)
For the year 2020	(1,993,400.00)	-
Total	80,261,400.00	82,254,800.00

11 Revaluation Reserve

	2020	2019
Opening Balance	(6,701,884.72)	(4,892,549.83)
Revaluation Surplus/Deficit	7,026,500.00	1,630,438.00
Prior year Adjustment	-	(3,439,772.89)
Closing Balance	324,615.28	(6,701,884.72)

12 Accumulated Surplus/(Deficit)

	2020	2019
Opening Balance	(26,262,035.37)	(17,007,024.88)
Previous year adjustment	(427,500.00)	(6,393,111.00)
Adjustment during the year	3,377,658.10	-
Surplus/Deficit for the Year	(11,874,301.17)	(2,861,899.49)
Closing Balance	(35,186,178.44)	(26,262,035.37)

13 Employee Benefits (Gratuity)

	2020	2019
Opening Balance	23,568,970.50	19,124,925.50
Less: Paid to Retired Officers	(314,220.00)	(413,876.00)
Provision for the year	5,886,467.00	4,857,921.00
Closing Balance <i>(See the Schedule No.04)</i>	29,141,217.50	23,568,970.50

14 Staff Loan Fund

	2020	2019
Opening Balance	1,398,017.85	1,136,327.63
Interest for Distress loans	553,606.73	261,690.22
Closing Balance	1,951,624.58	1,398,017.85

15 Elders Security Fund

	2020	2019
Opening Balance	1,931,745,249.19	1,520,432,941.45
Receipt from DS Office	477,200,000.00	502,813,900.00
Interest income from FDs	164,129,962.18	205,724,788.21
	2,573,075,211.37	2,228,971,629.66
Less: Expenditure <i>(See the Schedule No.05)</i>	(126,137,033.90)	(297,226,130.47)
Bank Charges	-	(250.00)
Closing Balance	2,446,938,177.47	1,931,745,249.19

16 Wadihity Awarana Kapakaru Fund

	2020	2019
Opening Balance	70,984.35	129,984.35
Total Receipt	47,000.00	59,000.00
	117,984.35	188,984.35
Less: Payments	(91,000.00)	(118,000.00)
Closing Balance	26,984.35	70,984.35

17 Accrued Expenses

	2020	2019
Issuing of Elders Identity Cards to recognize & Provide Privilege Services	-	4,010.00
Providing aids for elder's homes	-	2,080.00
Inspection of Elders Homes to Provide better Service for Elders of Elders Homes	-	14,984.68
Monitoring & Evaluation of Programs Conducted for Elders	-	240,760.00
Employee Cost	47,410.00	20,172.32
Travelling Expenses	361,911.00	394,927.00
Supplies	4,110.00	91,878.00
Maintenance Expenses	-	-
Services	8,751,877.20	232,097.57
Total	9,165,308.20	1,000,909.57

18 General Deposits

	2020	2019
Opening Balance	1,870,431.91	1,807,931.91
Total Receipt	3,878,353.26	5,172,634.55
	5,748,785.17	6,980,566.46
Less: Payments	(2,176,492.94)	(5,110,134.55)
Closing Balance	3,572,292.23	1,870,431.91

19 Provisions and Other Payables

Audit Fee	2020	2019
Opening Balance	1,017,400.00	1,059,490.00
Less: Paid fee	(552,000.00)	(42,090.00)
Provision for the year	86,600.00	-
Closing Balance	552,000.00	1,017,400.00

20 Grant from the Government of Sri Lanka

	2020	2019
Recurrent	159,695,000.00	134,711,556.00
Capital	-	4,050,000.00
Total	159,695,000.00	138,761,556.00

21 Other Income

	2020	2019
Interest on Fix Deposits	224,332.42	252,318.33
Circuit Bungalow income	145,335.00	93,793.00
Interest on Special Advance	2,671.76	1,658.00
Income from Flag sale	-	7,680.00
Disposal Items	51,710.00	-
Total	424,049.18	355,449.33

22 Differed Revenue

	2020	2019
Depreciation for Building	2,035,222.12	2,035,222.12
Depreciation for Vehicle	2,965,125.00	2,415,125.00
Depreciation for Furniture & Office Equipment	1,974,892.91	2,708,378.66
Depreciation for Plant & Machinery	3,093,442.55	3,845,755.06
Total	10,068,682.58	11,004,480.84

23 Elders Benefited Programs

	2020	2019
Establishment of Village Level Committees	928,473.00	1,794,322.70
* Training & Awareness programs	1,237,706.73	8,676,172.12
Issuing of Elders Identity Cards to recognize & Provide privilege Services	1,603,602.12	1,894,155.61
Medical Assistant for Elders	5,317,222.00	999,635.80
Standardizing, Construction, Renovation & Registration of Elder Homes for better service	2,187,162.72	1,344,976.55
Self-Employment Assistant	11,829,575.00	10,946,693.10
Jeshta Harasara Sport Sponsorship Program	274,999.00	-
Providing Legal Facilities for Elders	2,107,244.00	1,244,552.50
Administration, Monitoring & Evaluation	4,656,438.00	3,427,490.00
Media & Publications	1,183,129.97	2,089,054.88
International Elders day	2,316,974.56	12,352,525.89
Other Expenses	52,300.00	428,366.98
Inspection of Elders Homes to Provide better Service for Elders of Elders Homes	-	480,560.59
Monitoring & Evaluation of programs Conducted for Elders	-	1,151,611.42
Making Divisions for ensuring Welfare & Right of the Elders	-	694,176.20
Providing aids for elder's homes	-	4,357,723.98
Audit Committee meeting	-	152,690.00
Total	33,694,827.10	52,034,708.32

* Cost of print and distribution of "Adaraya Karunawai" books Rs. 1,162,528.00 include in Training & Awareness programs in the year 2020

24 Employee Cost

	2020	2019
Salaries & Wages	77,396,765.58	47,478,443.22
EPF Contribution	7,547,505.30	6,844,815.77
ETF Contribution	1,886,876.30	1,711,203.78
Overtime & Holiday Payments	947,160.14	870,889.01
Other Allowances	21,746,539.18	14,336,583.78
Property Loan Installment	-	12,370.42
Provision for Gratuity	5,886,467.00	4,857,921.00
Total	115,411,313.50	76,112,226.98

25 Depreciation on Property, Plant and Equipment

	2020	2019
Building	2,035,222.12	2,035,222.12
Vehicle	2,965,125.00	2,415,125.00
Furniture & Office Equipment	1,974,892.91	2,708,378.66
Plant & Machinery	3,746,644.65	4,498,957.16
Total	10,721,884.68	11,657,682.94

26 Travel Expenses

	2020	2019
Domestic	2,868,681.00	3,034,293.98
Foreign	-	35,684.10
Total	2,868,681.00	3,069,978.08

27 Supplies

	2020	2019
Stationary & Office Requisites	755,380.45	1,369,555.46
Fuel	1,149,430.28	1,035,224.07
Diets & Uniforms	20,000.00	8,000.00
Other	149,751.84	-
Total	2,074,562.57	2,412,779.53

28 Maintenance Expenses

	2020	2019
Vehicles	4,736,433.23	2,455,764.71
Plant, Machinery & Equipment	359,903.00	277,621.25
Total	5,096,336.23	2,733,385.96

29 Services

	2020	2019
Transport	279,499.00	333,097.00
Postal and Telecommunication	1,048,434.44	1,390,480.27
Electricity and Water	1,372,197.26	1,706,423.52
Rent	8,568,416.43	-
Other	365,885.72	436,156.62
Provision for Audit fee	86,600.00	-
Total	11,721,032.85	3,866,157.41

30 Lease Commitments

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

31 Capital Commitments

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

32 Related Party Transactions

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

33 Contingent Liabilities

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

34 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.

35 Comparative Figures

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

36 Council members' Responsibility

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

NATIONAL AUDIT OFFICE

Director
National Council for Elders

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Council for Elders for the year ended 31st December 2020 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Council for Elders for the year ended 31st December 2020 comprising the statement of financial position as at 31st December 2020 and the statement of financial comprehensive income, 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 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my 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 National Council for Elders as at 31st December 2020 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) Even though the value entered in the statement of financial performance as fixed deposit interest income of the Elders Protection Fund was Rs.164,129,962, thus that value was Rs. 150,185,456 as per the calculations made by the audit according to the deposit certificates, it was observed that the interest income for the year was overstated by Rs.13,944,506 as stated in the statement of financial performance and interest receivables.
- (b) Although the balance stated in the financial statements as at 31st December 2019 relating to a bank account was Rs.192, 703,966, due to an error in taking Rs. 192,814,950 as the opening balance in the cash book as at 01st January 2020, a difference of Rs. 110,984 was observed in the opening balance. Similarly, even though the balance of this account as at 31st December 2020 was Rs.393,833,916, as a result of that value was stated as Rs. 393,766,932 as per the financial statements, a difference of Rs. 66,984 was observed in the balance as per the financial statements and cash book. Nevertheless, the necessary adjustments had not been made to the financial statements by checking of those differences.

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 2020 of the National Council**

The other information comprises the information included in the Annual Report 2020 of the National Council, 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.

If I conclude that there is a material misstatement in reviewing the Annual Report 2020 of the National Council, I am required to report that fact to those charged with governance for the correction purpose. If there are further uncorrected errors, they will be included in the report that I will table in Parliament in due course in accordance with 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 National Council'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 National Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the National Council'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 National Council.

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

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

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

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Though an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances was obtained, it was not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Concluded on the appropriateness of the Management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Council'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 Specific 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, proper accounting records had been kept by the National Council 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 Institute is consistent with the preceding year as per the requirement of Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

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

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

2.2.1 To state that any member of the governing body has any direct or indirect interest in any contract entered into 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 Institute has not complied with any applicable written law, general and special directions issued by the governing body of the Institute as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018 .
- 2.2.3** To state that it had not performed according to National Council's powers, functions and duties as per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018.
- 2.2.4** To state that the resources of the National Council had not 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 .

3. Other Matters

A provision of Rs. 11,950,000 had been made for the Self Employment Assistance Programme during the year under review. A number of 375 elders were provided assistance under this in a manner of covering 141 Divisional Secretariats. The relevant documents were not submitted to prove that the Funds were received in respect of the Rs. 2,605,000 provided under the Self Employment Assistance Programme out of which for 97 persons in 39 Divisional Secretariats. Further, although quarterly reports should be submitted after providing self-employment assistance, those reports had not been submitted in respect of 264 persons who had obtained self-employment assistance in 94 Divisional Secretariats.

W.P.C. Wickramarathne
Auditor General

Detailed Management Audit Report of the Auditor General on the affairs of the National Council for the Elderly including the Financial Statements for the year ended 31 December 2020 to the Chairman in terms of Section 13 (7) (a) of the Finance Act , No.38 of 1971

1.4.2 Accounting Policies

Audit Observation	Comments of the Management	Recommendation	Current Status
<p>The balance stated in the statement of financial position under current liabilities as staff Loan Fund was Rs. 1,398,018. This balance has formed by adding the interest received on the money paid as distress loan. Since there is no information on how this Fund was commenced, it was observed that there was a problem with the legitimacy of maintaining such a balance.</p>	<p>A loan has been obtained to pay the distress loans to the officers who work in the institution. Accordingly, loans are being provided by that and repayment of loans is done by using the installments charged from the borrowers. The interest thus collected in the preparation of the accounts is credited annually to a separate account as the Employee Credit Fund. However, I kindly inform you that such a fund does not physically exist. Accordingly, actions will be taken to correct the books of accounts based on the recommendations given by the audit in future.</p>	<p>Accounts should be properly prepared and submitted.</p>	<p>The amount of Rs. 1,951,624.58 credited to the staff Loan Fund up to 31.12.2020 has been added to the accumulated surplus and actions have been taken to account for the interest charged on staff loans from the year 2021 under other income. Further, the relevant adjustments have been made in the financial statements of the year 2021.</p>

1.4.3 Accounting Deficiencies

	Audit Observation	Comments of the Management	Recommendation	Current Status
(a)	Although the value entered in the statement of financial performance as fixed deposit interest income of the Elders Security Fund was 164,129,962, thus that value was Rs. 150,185,445 according to the calculations made by the auditor as per the fixed deposit certificates, it was observed that the interest income for the year had been stated as Rs. 13,944,506 in the statement of financial performance and interest receivable.	Actions are being taken to obtain confirmation from banks in future for the interest receives for the year from fixed deposits exists under the Elders Social Security Fund.	The interest amount pertaining to the year should be accurately calculated and specified.	The interest income for the year has been calculated by adjusting the accrued interest at the end of the year on the interest received in cash at maturity during the year. But the actual interest receive on maturity is different from the interest calculated above. The reason for this is the basis used by banks in calculating interest. Although the interest on deposits has been requested by the end of the year as per the recommendations of the audit, the banks have informed that it could not be so provided. Accordingly, actions have been taken to enter the interest income for the year in the accounts by adding accrued interest calculated based on the deposit period to the interest received in cash during the year.

(b)	<p>Although the balance stated in the financial statements as at 31st December 2019 relating to a bank account was Rs.192, 703,966, a difference of Rs. 110,984 was observed in the opening balance because a sum of Rs. 192,814,950 was considered as the opening balance of the cash book as at 01 January 2020 by a mistake. Similarly, although the balance in this account as at 31 December 2020 was Rs.393,833,916, a difference of Rs. 66,984 was observed in between the financial statements and the cash book because of the value stated in the financial statements was Rs. 393,766,932 . However, the necessary adjustments had not been made in the financial statements by looking into those differences.</p>	<p>It is informed that these balances have changed due to clerical errors in preparing the cash book for the Elders' Social Security Fund and actions will be taken to rectify them.</p>	<p>The reconciliations should be made in between accounts and schedules in the preparation of financial statements.</p>	<p>The Wedihiti Awrana Kapakaru balance of 26,984.35 which was included in the balance of the book and mistaken of deductible the balance of remittance of Rs. 100 from senior citizen allowance totalled to Rs. 39,999.77 from the financial statements has led to this difference. Arrangements have been made to take the relevant values into the financial statements and steps have been taken to rectify this error. Further, the relevant adjustments have been made by the financial statements of the year 2021.</p>
-----	--	--	---	--

3. Operating Review

3.1 Operational Inefficiencies

Audit Observation	Comments of the Management	Recommendation	Current Status
<p>The provisions of Rs. 11,950,000 had been made available for the Self Employment Assistance Programme during the year under review. Under this, assistance had been provided to 375 elders covering 141 Divisional Secretariats. Out of that, relevant documents were not submitted to prove the receipt of funds in respect of a sum of Rs. 2,605,000 provided for 97 persons in 39 Divisional Secretariats under the Self Employment Assistance Programme. Further, although the quarterly reports are required to be submitted after the provision of self-employment assistance, those reports had not been submitted in respect of 264 persons who obtained self-employment assistance in 94 Divisional Secretariats.</p>	<p>A reminder letter has been sent on 28.04.2021 to obtain reports confirming receipt of funds for self-employment assistance programmes and accordingly, relevant reports should be received from 97 persons in 39 other Divisional Secretariats. Similarly, the reminder letters have been sent on 28.04.2021 regarding the receipt of quarterly reports on this programme and the relevant reports should be received from 264 persons in 94 other Divisional Secretariats accordingly.</p>	<p>Confirmation regarding the expenditure of money should be obtained properly.</p>	<p>The progress has been received by 114 Divisional Secretariats and as the quarterly reports of the officers of 27 Divisional Secretariats have not been received by now, it is further informed that the attention would be paid to provide the salary increment for those officers with regard to the year 2021.</p>


 K.G. Lenarol
 Director
 National Secretariat for Elders