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ஆண்டு அறிக்கை
ANNUAL REPORT
2021

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சபை மற்றும் தேசிய செயலகம்
National Council and Secretariat for Elders

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ප්‍රාථමික සෞඛ්‍ය සේවා, වසංගත රෝග හා කොවිඩ් රෝග පාලන කටයුතු රාජ්‍ය අමාත්‍යාංශය.

ஆரம்ப சுகாதார சேவைகள், தொற்று நோய்கள் மற்றும் கொவிட் நோய்க் கட்டுப்பாட்டு அலுவல்கள் இராஜாங்க அமைச்சு.

State Ministry Of Primary Health Care, Epidemice and Covid Disease Control.

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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 programmess to promote and protect the welfare, self-esteem, independence, participation, care, and rights of the elder community.

The objective of the Annual Report 2021 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 2021 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 2021 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 2021.

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 interest shown by the Hon. Minister and the Staff of the Minister on this under the Ministry of Primary Health Care, Epidemics and COVID Disease Control to overcome the existing challenges in this regard have to be highly appreciated.

Likewise, special thanks should be granted to the staff including the Secretary to the State Ministry of Primary Health Services, Epidemics and COVID Disease Control , the staff of the National Secretariat for Elders, and the staff who covers the 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

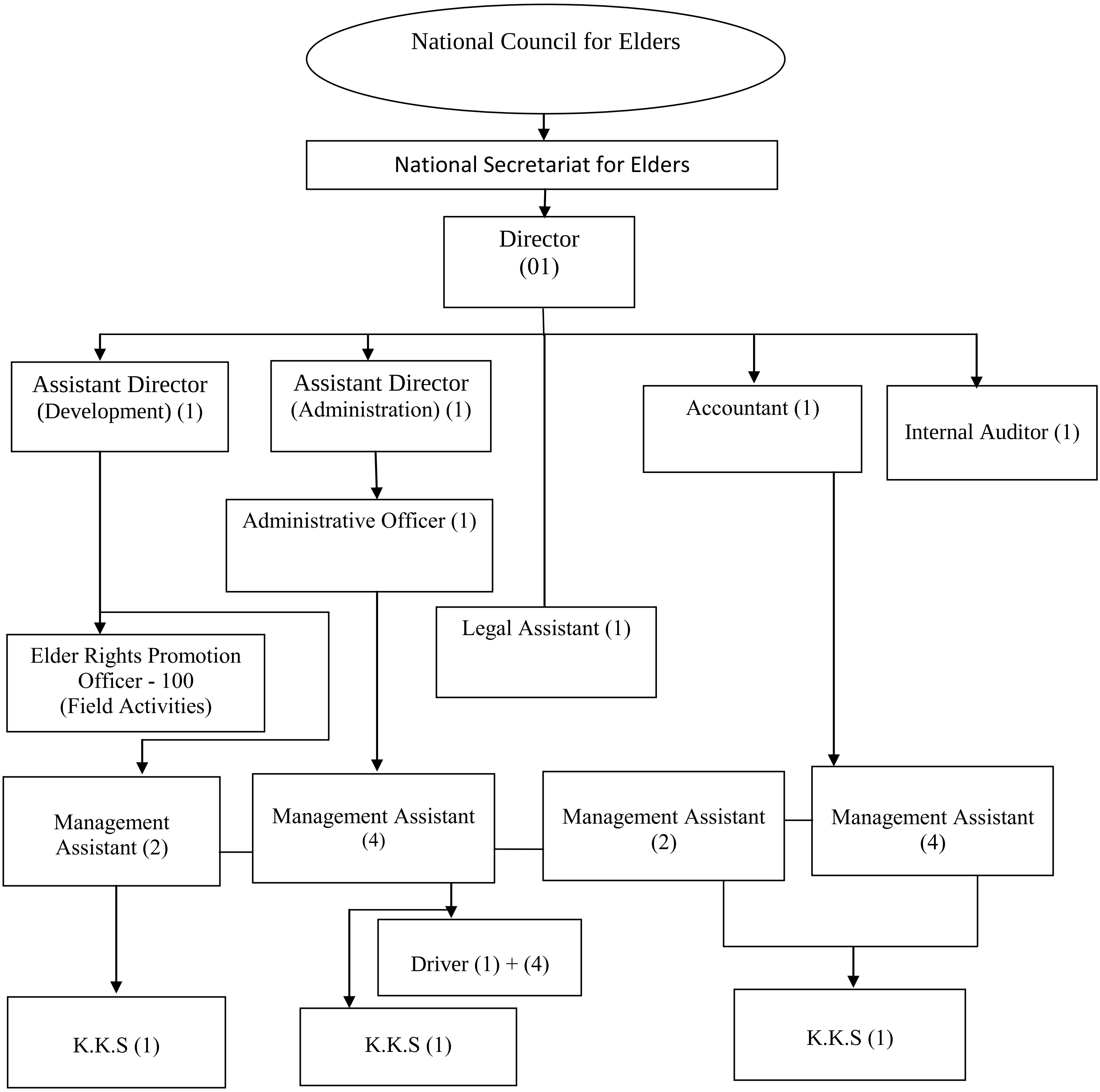
Vision

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

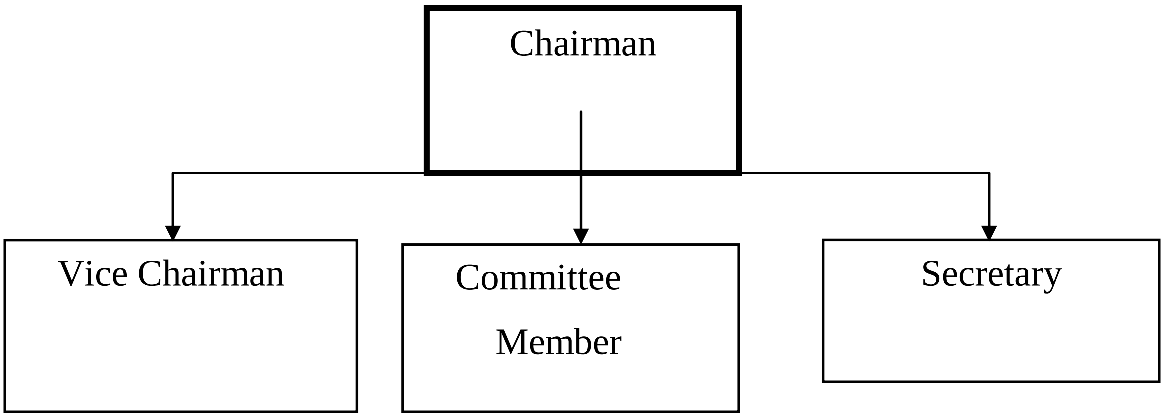
Mission

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

Organizational Plan - 2021



National Council for the Elders - 2021



	Name	Designation
1.	Mrs. Sunethra Gunawardhana	Chairman
2.	Mrs. K.M. Wathsala Priyadarshani	Vice Chairman
3.	Mr. K.G. Lenarol	Secretary
4.	Mr. Chandana Ranaweeraarachchi	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. N.T Amaratunga	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 -2021

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.

Sunethra Gunawardhana
Secretary

State Ministry of Primary Health Care, Epidemic and Covid Disease Control

Chairman
National Council for the Elderly

Report of the Director, National Secretariat for Elders - 2021

The details of the performance achieved by the National Secretariat for Elders in the year 2021 by acting in accordance with the policy decision and prescribed measures of the National Council for Elders are shown below as a summary. A considerable performance could be able to achieve during the Covid pandemic in the country within this year.

Senior Citizen's 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 2021 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. 30 Mn. has been allocated in the year 2021 for the payment of a monthly allowance of Rs. 5000, for all elders over 100 years of age and a financial progress of Rs. 27.067 Mn. has been made by providing allowances to 500 beneficiary senior citizens.

Elders' Welfare Programmes Implemented through Treasury Provisions.

01. Training Research and Awareness

"Children's World - Adulthood" Awareness Programme for School Children about Elders. Through this, an allocation of Rs. 0.2 Million was made for the year 2021 and a sum of Rs. 0.05 Million has been spent only for basic works 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. 0.7 Mn. has been allocated for this purpose in the year 2021 and financial progress of Rs. 0.45 Mn. has been achieved by issuing 43,364 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 small scale (cost) 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. 1.34 Mn. was allocated and the financial progress in Rs. 1.34 Mn. has been achieved for the year 2021.

04. Publications

A sum of Rs. 1.1 Million was allocated for the media and publications affairs such as conducting publicity activities in line with the Elders' Day, publication of newspaper advertisements and printing of the book "Path to Successful Adulthood " and a financial progress Rs. 0.93 Mn. has been made for the year 2021.

05. Conducting Progress Review Meetings

Under this, one progress review meeting was held at the Head Office and other programmes have been conducted through zoom technology. Out of Rs. 0.2 Mn. allocated in the year 2021, a financial progress of Rs. 0.09 Mn. has been made.

06. National Council for Elders

The National Council for the Elders was established by the Protection of the Rights of the Elders Act No. 9 of 2000. Nine meetings have been conducted during the year 2021 and out of Rs. 1.68 Mn. allocated during the year 2021; a financial progress of Rs1.2 Mn. has been made.

07. Maintenance Board for Elders

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. Its chairmanship is borne by a retired judge of a High Court. The Board has conducted 13 meetings during the year. A provision of Rs 1.3 Mn. was made for this and a financial progress of Rs. 0.92 Mn. has been achieved.

08. Administration Expenditure on Elders' Allowances of Rs. 2000 /-

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. 6.42 Mn. was made for the year 2021 and out of which Rs. 6.34 Mn. financial progress has been made.

09. Other Expenditure

An allocation of Rs. 0.3 Mn. was made for the year 2021 for organizing programmes for the welfare of the elders and out of which a financial progress of Rs. 0.04 Mn has been reported.

10. 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. 2.74 Mn. has been obtained providing financial assistance to 95 self-employed elder persons out of the allocation of Rs. 2.75 Mn. made in the year 2021.

11. Audit and Management Committees.

Four Audit and Management Committees have been conducted during the year 2021 and out of the approved provision of Rs. 0.16 Mn. for this; a financial expenditure of Rs. 0.09 Mn. has been reported.

12. Suva Sahana Health Programme

A sum of Rs.0.1 Million was allocated in the year 2021 to provide medicines, additional food and drinks and transportation facilities required to elder patients and out of this, assistance has been provided for one beneficiary at a financial cost of Rs.0.03 Million.

13. Field Inspection

In order to improve the quality and effectiveness of the welfare programmes for the elders, conducting of the effectiveness of the programmes and the inspection of the elders' homes have been made. An amount of Rs. 0.4 Million was allocated and a financial expenditure of Rs. 0.35 Million has been incurred.

Welfare Programmes for Elders functioned by the Social Security Fund

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

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 in line with Sri Lanka Standards Institution and for the repair of houses and providing of equipment for 04 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.10.00 Mn. was allocated for this purpose in the year 2021 and a financial progress of Rs. 7.60 Mn. has been achieved during the year.

02. Providing of Hearing Aids.

The donation of hearing aids for adults, suffering from hearing impairments were carried out. A sum of Rs.13.5 Mn. was allocated for this purpose during the year 2021 a financial progress of Rs. 11.22 Mn. has been obtained. A number of 419 hearing aids have been given during this year.

03. Providing Assistance for Elders' Day Centers.

Providing assistance on request for equipment (including tables, cupboards etc.), repairs and new constructions (up to a maximum of Rs. 0.5 Mn.) for the Elders' Day Centers have been carried out by this. A provision of Rs. 20.00 Mn. was allocated for this purpose during the year and a financial progress of Rs. 18.84 Mn. has been obtained by providing required equipment for 42 elder's day care centers.

04. Empowering Rural Elders' 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 303 Committees for the year 2021 to procure the necessary equipment. A sum of Rs. 20.00 Mn. was allocated for this purpose for the year 2021 and a financial progress of Rs. 15.66 Mn. has been reported.

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

Funds have been provided to nearly 2441 persons in 211 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. 75.00 Mn. made for the year 2021, a financial progress of Rs. 70.26 Mn. has been reported.

06. 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. Twenty five meetings have been held in 25 Districts, for the year 2021 and an expenditure of Rs. 1.25 Mn. was allocated for this purpose and a financial progress of Rs. 0.26 Mn. has been recorded.

07. Administrative Expenses.

This has incurred the administrative expenses for elders' welfare programmes functioned by the Social Security Fund. For this purpose, a sum of Rs. 0.5 Mn. was allocated and Rs. 0.34 Mn. has been spent for the year.

08 . Maintenance works at Pannala Welcome Elders' Home

The provision of Rs. 8.00 Mn. Was 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 2021 and a financial progress of Rs. 5.5 Mn. Has been recorded.

09. Construction of New Elders' Home in Kataragama.

A financial cost of Rs. 70.13 Mn. has been incurred during the year for the construction works of the new Elders' Home in Kataragama and a sum of Rs. 70.00 Mn. has been allocated for the year 2021 for this.

10. Arogya Health Programme.

Under this programme, which was started in the year 2020, a financial assistance of 25,000 rupees 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 395 people in the year 2021, a financial progress of Rs. 9.93 Mn. was achieved and an amount of Rs. 10.00 Mn. was allocated for this.

11. Centenary Grant Payments Waiting Lists

Payments have been made by this for 5 months (August - December) for 30 persons above 100 years of age and were included in the waiting list. An amount of Rs.0.75 Mn. was allocated for this purpose in the year 2021 and a financial progress of Rs.0.35 Mn. has been achieved.

12. Public Awareness Project

Media programs and advertisements to raise awareness about the projects being carried out by the National Elders Secretariat have been done under this. An amount of Rs.0.01 Mn. was allocated for this purpose in the year 2021 and a financial progress of Rs.0.84 Mn. has been achieved.

13. Land Development in Maragahalanda , Gampaha

An amount of Rs.0.56 Mn. was allocated in the year 2021 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.0.56 Mn. has been borne by this.

14. Diriya Piyasa Housing Scheme

A sum of Rs.15.00 Mn. has been allocated in the year 2021 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. 13.8 Mn. has been achieved.

15. Providing Assistance to Elders' Homes

Providing essential materials in order to protect the homebound adults in the face of the Corona Epidemic have been done under this. An amount of Rs. 0.01 Mn. was allocated for this purpose in the year 2021 and a financial progress of Rs.0.98 Mn. have been achieved.

16. Diviyata Sawiyak Project Scheme

Providing a path for walking for adults with walking disabilities is done by this project. Under this, walk sticks, walkers, wheelchairs, commodes, and crutches are provided for disabled adults. Accordingly, an amount of Rs. 10.00 Mn. was allocated in the year 2021 and a financial progress of Rs. 10.04 Mn, has been achieved.

K.G. Lenarol
Director
National Secretariat for Elders

Development Performance for the year- 2021

Providing Assistance to Self-employed Elders - 2021

Province	District	No. of Beneficiaries
Western	Kalutara	07
	Colombo	02
	Gampaha	14
Central	Matale	04
	Kandy	08
	Nuwaraeliya	-
Southern	Galle	06
	Matara	03
	Hambantota	02
North-east	Batticoloa	04
	Ampara	01
	Trincomalee	03
North -west	Kurunegala	14
	Puttlam	04
North-central	Anuradhapura	06
	Polonnaruwa	02
Uva	Badulla	-
	Monaragala	-
Sabaragamuwa	Ratnapura	11
	Kegalle	02
North	Mannar	-
	Mulativu	-
	Vavunia	-
	Jaffna	02
	Kilinochchi	-
Total		**95**

Issuance of Elders' identity cards - 2021

Province	District	No. of Beneficiaries
Western	Kalutara	1994
	Colombo	3662
	Gampaha	2983
Central	Matale	997
	Kandy	1934
	Nuwaraeliya	3299
Southern	Galle	2672
	Matara	2106
	Hambantota	684
North-east	Batticoloa	806
	Ampara	661
	Trincomalee	4365
North -west	Kurunegala	2981
	Puttlam	1071
North-central	Anuradhapura	1859
	Polonnaruwa	763
Uva	Badulla	1062
	Monaragala	1489
Sabaragamuwa	Ratnapura	2360
	Kegalle	3106
North	Mannar	442
	Mulativu	142
	Vavunia	257
	Jaffna	352
	Kilinochchi	171
Total		**42,218**
Number of Identity Cards issued by the Head Office on Mobile Services		**1146**
Total number of Identity Cards issued		**43,364**

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 2021 are mentioned below.

<table>
<tr><th>Serial No.</th><th>Donor’s Name</th><th>No. of Beneficiaries</th><th>Name of the Beneficiary</th><th>Divisional Secretariat</th></tr>
<tr><td>01</td><td>Mrs. W.M. Wathsala</td><td>01</td><td>M.G. Violet</td><td>Thabuttegama</td></tr>
<tr><td>02</td><td rowspan="18">Account</td><td>01</td><td>W.G. Gunawathie</td><td>Kundasale</td></tr>
<tr><td>03</td><td>01</td><td>B.D. Jane Nona</td><td>Redigama</td></tr>
<tr><td>04</td><td>01</td><td>D. M.Dingiri Amma</td><td>Maspoth</td></tr>
<tr><td>05</td><td rowspan="2">02</td><td>Idurage Nandathilake</td><td>Minuwangoda</td></tr>
<tr><td>06</td><td>M.K. A. Soma Gunawardane</td><td>Minuwangoda</td></tr>
<tr><td>07</td><td>01</td><td>M. Nobert Wimalaratne</td><td>Kesbewa</td></tr>
<tr><td>08</td><td>01</td><td>I. Ensy Nona</td><td>Kelaniya</td></tr>
<tr><td>09</td><td>01</td><td>E. Piyaseeli</td><td>Kaduwela</td></tr>
<tr><td>10</td><td rowspan="3">03</td><td>A. Hemapala Perera</td><td>Maharagama</td></tr>
<tr><td>11</td><td>Leelawathie Weerasinghe</td><td>Maharagama</td></tr>
<tr><td>12</td><td>M. A. Hemalathe Perera</td><td>Maharagama</td></tr>
<tr><td>13</td><td>01</td><td>H.M.Herath Menike</td><td>Ibbagamuwa</td></tr>
<tr><td>14</td><td>01</td><td>J.P. Laisa</td><td>Warakapola</td></tr>
<tr><td>15</td><td>01</td><td>Warnapulige Nandadasa</td><td>Seethawaka</td></tr>
<tr><td>16</td><td>01</td><td>Paswennaage Preethilatha</td><td>Seethawaka</td></tr>
<tr><td>17</td><td>01</td><td>H. Kusum Perera</td><td>Seethawaka</td></tr>
<tr><td>18</td><td>01</td><td>E.G.Dingiri Banda</td><td>Delthota</td></tr>
<tr><td>19</td><td>01</td><td>A.G Dayawathie</td><td>kotte</td></tr>
<tr><td colspan="2">Total</td><td>19</td><td></td><td></td></tr>
</table>

Revenue and Expenditure Details of Kataragama Resort – 2021

Month	No, of Rooms Reserved	Income Rs.	Expenditure	
			Water Bills Rs.	Electricity Bills Rs.
January	-	-	3,129.91	2,399.40
February	-	-	3,920.71	3,113.00
March	-	3,875.00	3,516.30	2,088.00
April	-	-	7,403.05	1,996.80
May	-	-	12,757.29	3,076.00
June	-	-	3,811.90	1,649.00
July	-	-	3,811.90	2,033.40
August	-	-	4,309.91	2,253.00
September	-	-	7,478.29	789.00
October	-	-	4,274.44	1,832.10
November	-	-	6,750.00	1,996.80
December	-	-	6,601.37	862.20
	03	**3,875.00**	**67,765.07**	**24,088.70**

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 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 -2021

Number of complaints received in the year 2021	65
Number of complaints resolved	16
Complaints under investigation	49
Number of meetings held	13
The amount spent Rs.	843,420.00

Members of the Maintenance Board for the Elders

Mr. Dudley Abeysiri Karunaratne	Chairman
Mr. M.G 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 2021

	Notes	2021 Rs.	2020 Rs.
ASSETS			
Non-Current Assets			
Property Plant & Equipment - WDV	02	102,968,737.08	98,191,550.40
Current Assets			
Fixed Deposits	03	2,483,498,750.16	2,019,776,871.21
Staff Loans	04	7,273,127.00	6,933,113.00
Staff Advances	05	2,500.00	45,950.00
Inventories	06	1,071,816.90	883,334.76
Other Receivables	07	58,779,251.23	43,070,116.52
Cash and Cash Equivalent	08	363,508,955.29	406,082,997.50
Total Current Assets		**2,914,134,400.58**	**2,476,792,382.99**
Total Assets		**3,017,103,137.66**	**2,574,983,933.39**
EQUITY			
Capital Contributed by the Government	09	31,320,644.40	38,236,465.22
Capital Donation	10	78,268,000.00	80,261,400.00
Revaluation Reserve	11	14,203,010.28	324,615.28
Accumulated Surplus/(Deficit)	12	(33,754,724.67)	(35,186,151.44)
Total Equity		**90,036,930.01**	**83,636,329.06**
LIABILITIES			
Non-Current Liabilities			
Employee Benefits (Gratuity)	13	32,064,667.50	29,141,217.50
Staff Loan Fund	14	-	1,951,624.58
Elders Security Fund	15	2,888,661,598.14	2,446,938,177.47
Wadihity Awarana Kapakaru Programe	16	12,984.35	26,984.35
Total Non-Current Liabilities		**2,920,739,249.99**	**2,478,058,003.90**
Current Liabilities			
Accrued Expenses	17	644,861.33	9,165,308.20
General Deposit	18	5,406,096.33	3,572,292.23
Provisions and other Payables	19	276,000.00	552,000.00
Total Current Liabilities		**6,326,957.66**	**13,289,600.43**
Total Equity & Liabilities		**3,017,103,137.66**	**2,574,983,933.39**

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

The Accounting policies on pages 139 to 142 and Notes on pages 142to 150 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	**Accounting Officer**	**Accountant**
Secretary State Ministry of Primary Health Care, Epidemics and Covid Disease Control	Director National Secretariat for Elders	Accountant National Secretariat Elders
Sunethra Gunawardhana Secretary State Ministry of Primary Health Care, Epidemics and Covid Disease Control 2nd Floor, No. 525, Union Place, Colombo 02.	**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.

....	....	....
Chairman	**Member**	**Member**
National Council for Elders	National Council for Elders	National Council for Elders
Sunethra Gunawardhana Secretary State Ministry of Primary Health Care, Epidemics and Covid Disease Control 2nd Floor, No. 525, Union Place, Colombo 02.	**මහින්ද මඩිහහේවා** ාජ්‍ය සේවා, පළාත් සභා හා පළාත් පාලන අමාත්‍යතුමාගේ උපදේශක	G. V. A. DE Silva

24.02.2022
colombo

NATIONAL SECRETARIAT FOR ELDERS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 Rs.	2020 Rs.
REVENUE			
Grant from the Government - Recurrent	20	166,900,000.00	159,695,000.00
Other Income	21	1,027,108.76	424,049.18
Differed Revenue	22	9,585,870.82	10,068,682.58
Total Revenue		**177,512,979.58**	**170,187,731.76**
LESS: EXPENSES			
Elders benefited Programs	23	15,568,541.82	33,694,827.10
Employee Cost	24	120,449,831.41	115,411,313.50
Depreciation on Property, Plant and Equipment	25	9,585,870.82	10,721,884.68
Travel Expenses	26	2,835,159.00	2,868,681.00
Supplies	27	2,746,597.17	2,074,562.57
Maintenance Expenses	28	3,292,493.42	5,096,336.23
Contractual Services	29	23,698,913.10	11,721,032.85
Rehabilitation of Capital Assets	30	176,650.00	-
Training and Capacity Building		-	473,395.00
Total Expenses		**178,354,056.74**	**182,062,032.93**
SURPLUS/(DEFICIT) FOR THE YEAR		**(841,077.16)**	**(11,874,301.17)**

NATIONAL SECRETARIAT FOR ELDERS

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2021

Description	Capital Contributed by		Capital Donation	Revaluation Reserve	Accumulated Surplus
	Capital Imprest	Capital Grant			
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)**
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)**

NATIONAL SECRETARIAT FOR ELDERS

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 Rs.	2020 Rs.
Surplus / (Deficit) Before Taxation	**(841,077.16)**	**(11,874,301.17)**
Adjustments for		
Deferred Revenue	(9,585,870.82)	(10,068,682.58)
Depreciation on property, plant and Equipment	9,585,870.82	10,721,884.68
Provision / (Reversal) of Gratuity	3,121,472.50	5,886,467.00
Prior Year Adjustment Account	1,951,624.58	(427,500.00)
Adjustment during the year	320,879.35	3,377,685.10
Net Cash inflow / (outflow) Before working capital changes	**4,552,899.27**	**(2,384,446.97)**
(Increase)/Decrease in Investment (Fixed Deposits)	(463,721,878.95)	(311,549,804.32)
(Increase)/Decrease in Inventories	(188,482.14)	(264,490.81)
(Increase)/Decrease in Staff Loans	(340,014.00)	(406,914.00)
(Increase)/Decrease in Staff Advances	43,450.00	34,412.76
(Increase)/Decrease in Other Receivables	(15,709,134.71)	(2,698,485.06)
Increase/(Decrease) in Provisions and Other Payables	(276,000.00)	(465,400.00)
Increase/(Decrease) in Staff Loan Fund	(1,951,624.58)	553,606.73
Increase/(Decrease) in General Deposit	1,833,804.10	1,701,860.32
Increase/(Decrease) in Accrued Expenses	(8,520,446.87)	8,164,398.63
Increase/(Decrease) in Last Year Surcharge	-	(2,615,078.85)
Net cash inflow / (outflow) Generated from Operations	**(484,277,427.88)**	**(309,930,341.57)**
Gratuity Paid	(198,022.50)	(314,220.00)
Net cash inflow / (outflow) From Operating Activities	**(484,475,450.38)**	**(310,244,561.57)**
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(484,662.50)	-
Net cash inflow / (outflow) From Investing Activities	**(484,662.50)**	**-**
Cash Flow from Financing Activities		
Government Grant (Capital)	676,650.00	-
Wadihity Awarana Sponsorship Scheme	(14,000.00)	(44,000.00)
Elders Security Fund	441,723,420.67	515,192,928.28
Net cash inflow / (outflow) From Financing Activities	**442,386,070.67**	**515,148,928.28**
Net (Decrease)/ Increase in cash and cash Equivalents	(42,574,042.21)	204,904,366.71
Cash and cash Equivalents at the beginning of the year	406,082,997.50	201,178,630.79
Cash and cash Equivalents at the end of the year	**363,508,955.29**	**406,082,997.50**
Reconciliation of cash and cash Equivalents		
Cash and Cash Equivalent at the end of the year	**363,508,955.29**	**406,082,997.50**

THE NATIONAL SECRETARIAT FOR ELDERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

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 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 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 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 Property, Plant & Equipment

Cost - 2021				
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	29,651,250.00	4,675,000.00	(4,850,000.00)	29,476,250.00
Furniture & Office Equipment	14,728,917.08	1,519,016.50	(4,688,892.99)	11,559,040.59
Plant & Machinery	18,733,223.25	8,169,041.00	(11,430,539.25)	15,471,725.00
	152,393,943.25	**14,363,057.50**	**(20,969,432.24)**	**145,787,568.51**

Depreciation - 2021				
Description	**Open Balance**	**Dep. Charge**	**Disposal**	**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 Equipment	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**

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/W.off**	**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**

03 Fixed Deposits

Bank	Acc. Number	2021	2020
BOC	88226543 / 83184804	9,697,329.32	9,734,533.42
BOC	87638575 / 85956728	763,564,994.03	720,405,155.97
BOC	87695248 / 86015670	342,710,115.58	324,525,706.62
BOC	88067250 / 86597211	506,473,741.30	480,841,235.56
BOC	87389279	350,000,000.00	-
Peoples	27835-0 / 24666-1	57,572,045.42	54,264,743.79
Peoples	26953-8 / 25299-3	81,844,315.24	77,617,164.01
Peoples	28999-0 / 26035-0	81,693,094.45	77,567,359.71
NSB	35786 / 06344	164,893,039.47	156,375,000.00
NSB	37550 / 08614	125,050,075.35	118,445,972.13
Total		**2,483,498,750.16**	**2,019,776,871.21**

04 Staff Loans

	2021	2020
Opening Balance	**6,933,113.00**	**6,526,199.00**
Issued loans during the year	2,634,280.00	2,100,000.00
Less: Installments received during the year	(2,294,266.00)	(1,693,086.00)
Total ***(See the Schedule No.01)***	**7,273,127.00**	**6,933,113.00**

05 Staff Advances

	2021	2020
Festival Advance	2,500.00	38,750.00
Special Advance	-	7,200.00
Total ***(See the Schedule No.02)***	**2,500.00**	**45,950.00**

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

07 Other Receivable

	2021	2020
Interest Receivable	**58,779,251.23**	**43,070,116.52**

08 Cash and Cash Equivalent

	2021	2020
Cash Balance at A/C No 5234881	7,572,047.97	12,169,372.50
Cash Balance at A/C No 9179076	90,251.93	146,692.72
Cash Balance at A/C No 228075	355,846,655.39	393,766,932.28
Total	**363,508,955.29**	**406,082,997.50**

09 Capital Contributed by the Government

	2021	2020
Opening Balance	**82,330,745.29**	**82,330,745.29**
Grant from the Government - Capital	676,650.00	**-**
	83,007,395.29	**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)	(8,075,282.58)
Less: Deferred Revenue - 2021	(7,592,470.82)	**-**
Closing Balance	**31,320,644.40**	**38,236,465.22**

10 Capital Donation

	2021	2020
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)	(1,993,400.00)
For the year 2021	(1,993,400.00)	-
Total	**78,268,000.00**	**80,261,400.00**

11 Revaluation Reserve

	2021	2020
Opening Balance	**324,615.28**	**(6,701,884.72)**
Revaluation Surplus/Deficit	13,878,395.00	7,026,500.00
Closing Balance	**14,203,010.28**	**324,615.28**

12 Accumulated Surplus/(Deficit)

	2021	2020
Opening Balance	(35,186,151.44)	**(26,262,035.37)**
Previous year adjustment	1,951,624.58	(427,500.00)
Adjustment during the year	320,879.35	3,377,658.10
Surplus/Deficit for the Year	(841,077.16)	(11,874,301.17)
Closing Balance	**(33,754,724.67)**	**(35,186,178.44)**

13 Employee Benefits (Gratuity)

	2021	2020
Opening Balance	**29,141,217.50**	**23,568,970.50**
Less: Paid to Retired Officers	(198,022.50)	(314,220.00)
Provision for the year	3,121,472.50	5,886,467.00
Closing Balance ***(See the Schedule No.04)***	**32,064,667.50**	**29,141,217.50**

14 Staff Loan Fund

	2021	2020
Opening Balance	**-**	**1,398,017.85**
Interest on Distress loans	-	553,606.73
Closing Balance *****	**-**	**1,951,624.58**

***** Closing Balance amount of **1,951,624.58** credited to the Accumulated Surplus as Prior year adjustment.

15 Elders Security Fund

	2021	2020
Opening Balance	**2,446,938,177.47**	**1,931,745,249.19**
Receipt from DS Office	461,913,099.77	477,200,000.00
Interest income from FDs	129,656,681.91	164,129,962.18
	3,038,507,959.15	**2,573,075,211.37**
Less: Expenditure ***(See the Schedule No.05)***	(149,846,361.01)	(126,137,033.90)
Closing Balance	**2,888,661,598.14**	**2,446,938,177.47**

16 Wadihity Awarana Kapakaru Program

	2021	2020
Opening Balance	**26,984.35**	**70,984.35**
Total Receipt	76,000.00	47,000.00
	102,984.35	**117,984.35**
Less: Payments	(90,000.00)	(91,000.00)
Closing Balance	**12,984.35**	**26,984.35**

17 Accrued Expenses

	2021	2020
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	31,779.00	47,410.00
Travelling Expenses	435,698.00	361,911.00
Supplies	11,859.00	4,110.00
Services	153,608.63	8,751,877.20
Total	**644,861.33**	**9,165,308.20**

18 General Deposit

	2021	2020
Opening Balance	**3,572,292.23**	**1,870,431.91**
Total Receipt	13,633,667.71	3,878,353.26
	17,205,959.94	**5,748,785.17**
Less: Payments	(11,799,863.61)	(2,176,492.94)
Closing Balance	**5,406,096.33**	**3,572,292.23**

19 Provisions and Other Payables

Audit Fee	2021	2020
Opening Balance	**552,000.00**	**1,017,400.00**
Less: Paid fee	(828,000.00)	(552,000.00)
Provision for the year	552,000.00	86,600.00
Closing Balance	**276,000.00**	**552,000.00**

20 Grant from the Government - Recurrent

	2021	2020
Elders Benefited Programs	16,475,000.00	33,200,000.00
Establishment Expenditure	150,425,000.00	126,495,000.00
Total	**166,900,000.00**	**159,695,000.00**

21 Other Income

	2021	2020
Interest on Fixed Deposit (Acc - 88226543 / 83184804)	720,899.35	224,332.42
Circuit Bungalow income	5,875.00	145,335.00
Interest on Staff Loan	283,573.21	-
Interest on Special Advance	1,321.20	2,671.76
Disposal Items	13,340.00	51,710.00
Rent for Vehicle Usage	2,100.00	-
Total	**1,027,108.76**	**424,049.18**

22 Differed Revenue

	2021	2020
Depreciation for Building	2,035,222.12	2,035,222.12
Depreciation for Vehicle	2,947,625.00	2,965,125.00
Depreciation for Furniture & Office Equipment	1,508,678.70	1,974,892.91
Depreciation for Plant & Machinery	3,094,345.00	3,093,442.55
Total	**9,585,870.82**	**10,068,682.58**

23 Elders Benefited Programs

	2021	2020
Establishment of Village Level Committees	-	928,473.00
Training & Awareness programs	55,541.50	1,237,706.73
Issuing of Elders Identity Cards to recognize & Provide privilege Services	448,611.00	1,603,602.12
Medical Assistant for Elders	32,200.00	5,317,222.00
Standardizing, Construction, Renovation & Registration of Elder Homes for better service	1,340,034.96	2,187,162.72
Self-Employment Assistant	2,743,950.00	11,829,575.00
Jeshta Harasara Sport Sponsorship Program	-	274,999.00
Providing Legal Facilities for Elders	2,214,166.00	2,107,244.00
Administration, Monitoring & Evaluation	6,802,812.50	4,656,438.00
Media & Publications	939,922.50	1,183,129.97
International Elders Day	946,303.36	2,316,974.56
Other Expenses	45,000.00	52,300.00
Total	**15,568,541.82**	**33,694,827.10**

24 Employee Cost

	2021	2020
Salaries & Wages	83,135,143.08	77,396,765.58
Overtime & Holiday Payments	7,578,569.78	947,160.14
Other Allowances	1,894,642.46	21,746,539.18
EPF Contribution	797,345.08	7,547,505.30
ETF Contribution	23,922,658.51	1,886,876.30
Provision for Gratuity	3,121,472.50	5,886,467.00
Total	**120,449,831.41**	**115,411,313.50**

25 Depreciation on Property, Plant and Equipment

	2021	2020
Building	2,035,222.12	2,035,222.12
Vehicle	2,947,625.00	2,965,125.00
Furniture & Office Equipment	1,508,678.70	1,974,892.91
Plant & Machinery	3,094,345.00	3,746,644.65
Total	**9,585,870.82**	**10,721,884.68**

26 Travel Expenses

	2021	2020
Domestic	2,835,159.00	2,868,681.00
Foreign	-	-
Total	**2,835,159.00**	**2,868,681.00**

27 Supplies

	2021	2020
Stationary & Office Requisites	1,444,453.37	755,380.45
Fuel	1,196,808.80	1,149,430.28
Diets & Uniforms	20,000.00	20,000.00
Other	85,335.00	149,751.84
Total	**2,746,597.17**	**2,074,562.57**

28 Maintenance Expenses

	2021	2020
Vehicles	2,498,531.96	4,736,433.23
Plant, Machinery & Equipment	793,961.46	359,903.00
Total	**3,292,493.42**	**5,096,336.23**

29 Services

	2021	2020
Transport	313,326.00	279,499.00
Postal and Telecommunication	822,229.03	1,048,434.44
Electricity and Water	1,126,654.67	1,372,197.26
Rent	20,483,071.60	8,568,416.43
Other	401,631.80	365,885.72
Provision for Audit fee	552,000.00	86,600.00
Total	**23,698,913.10**	**11,721,032.85**

30 Rehabilitation of Capital Assets

	2021	2020
Anti-Termite Soil Treatment - Katharagama Circuit Bungalow	151,650.00	-
Survey Plan Preparation - Maragahalanda Land	25,000.00	-
Total	**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 requires 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.

LSW/D/NSE/FS/2021 11 November 2022

The Chairman
National secretariat 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 31 December 2021 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 Council for Elders for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021and 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 National Council for Elders as at 31 December 2021 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) Although the depreciation had entirely been made as at 31 December of the year under review in respect of the van but still in use cost at Rs. 9,100,000, the disclosures had not been made in the financial statements as per the provisions of Sri Lanka Public Sector Accounting Standard 07 and actions had not been taken to review the estimated error on the useful life of this vehicle and adjust in the financial statements.

(b) The amount of contribution to be received to the credit of Elders' Social Security Fund had been accounted for on the cash basis in contrary to the provisions of Sri Lanka Public Sector Accounting Standard 01. As a result, the outstanding contributions amounted to Rs.75,999,300 pertaining to the period from the year 2016 at the time of the commencement of the Fund to 31st December of the year under review had been omitted from the accounts.

(c) A sum of Rs. 253,775 received during the period from 2019 to the year under review, as assistance, donations and contributions from external parties to implement various programmes had been shown as refundable deposits under current liabilities instead of being accounted for as income.

(d) Actions had not been taken to identify a deposit amount of Rs. 48,337,714 received to the bank account of the Social Security Fund and to adjust to the balance of the Fund. Due to this, the balance of the Fund at the end of the year under review had been understated by the above amount in the financial statements.

(e) As the actions were not taken to identify the Treasury grants amounting to Rs. 7 million received from the General Treasury for the activities of the National Council as an income and to show in the financial statements, the deficit in the year under review of the National Council had been overstated in the financial statements by the above amount. Similarly, actions had not been taken to identify the sundry receipts of Rs. 7,563,822 which were credited to the bank account of the National Council office in previous years, as income and to show in the financial statements.

(f) Due to the fact that the value of Rs. 7,283,922 related to 19 cheques received from the debtors which had not realized for more than a year had not been adjusted to the debtor balances, the debtor balance shown in the financial statements at the end of the year under review had been understated by the above amount.

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 2021 of the National Council

The other information comprises the information included in the Annual Report 2021 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.

In connection with my audit of the financial statements, my responsibility is to review 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 2021 of the National Council 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 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 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 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 National Council 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 National Council has any direct or indirect interest in any contract entered into by the National Council 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 National Council has not complied with any applicable written law, general and special directions issued by the Governing Body of the National Council as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018 except for the observations appear below.

	Reference to Laws /Rules Directive	Observations
(a)	**Financial Regulations of the Democratic Socialist Republic of Sri Lanka**	
(i)	F. R. 395 (d)	Although the Bank Reconciliation Statement should be prepared before the 15th day of the following month in respect of the transaction status of bank current accounts at the end of each month, it had not been so prepared. As a result, it was observed that it takes a long time to reveal the frauds and errors in the transactions made through current accounts.
(ii)	F. R. 395 (h)	Although the bank reconciliation statements should be prepared by an officer who does not involve in money related activities like depositing the collected money in the bank, writing cheques or keeping the cash book, the

		preparation of bank reconciliations related to one bank account had been entrusted to the same officer dealing with money in that current account.
(iii)	F. R. 396 (d)	Even though the actions should have been taken to cancel the expired cheques and to account for as payables and though the 33 cheques valued at Rs.509, 885 had expired by 6 months, actions had not been so taken.

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 except for the observations mentioned below.

(a) Adequate and efficient steps had not been taken to prepare a data system containing the information of the elder community as per the provisions of Section 13 of the Elders' Rights Protection Act No. 09 of 2000 to identify the number of elders and the distribution as per Districts , age structure, health status, to identify the economic status and make specific, accurate and effective decisions for the implementation of programmes and projects for the protection of the freedom, care, self-perfection, participation, dignity and rights of the elders in a transparent and formal manner at the national level so that it is easy to provide benefits with equality.

(b) Adequate attention had not been drawn on designing and implementing practices related to evaluate and follow-up on whether the main roles of protecting the rights of the elders, care, self-perfection, protection of dignity etc. had been effectively fulfilled through the implementation of programs and projects as per the provisions of the Act.

2.2.4 To state that the resources of the National Council 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) A sum of Rs. 355,846,655 which was not used to utilize to provide benefits to the elder from the contributions received to the Elders' Social Security Fund and an excess amount of Rs.7, 572,048 received as government grant that had not utilized by the Government in each year had been retained in bank current account. Actions had not been taken to invest the aforesaid excess money in such manner as may be determined by the National Council in accordance with the provisions of Section 21 of the Protection of the Rights of Elders Act No. 9 of 2000.

(b) Even though a provision of Rs. 13.5 million had been made available to provide 700 hearing aids during the year under review to promote the health of the elder community, only Rs. 7.5 million was utilized and only 419 devices had been provided.

(c) The car used as the official car of the Director with a value of Rs. 5,795,000, had met with an accident when the Director himself was driving and the front of the car had completely damaged. Even though almost a year had elapsed since the accident had occurred and the preliminary report detailed with the accident was not even available as per 104 (3) of Financial Regulations of the Democratic Socialist Republic of Sri Lanka and steps had not been taken to accurately calculate the value of the loss and to take disciplinary action against the parties responsible for it.

(d) A sum of Rs. 4,245,807 had been given on the government's annual estimate provisions for the preparation of national policies for the elders and even though Rs. 2,438,715 of that had been spent, the activities on national policy formulation had not been implemented. The balance of Rs. 1,807,092 had been retained in the general deposit account for about 05 years.

2.3 Other Matters

(a) A Montero type jeep belonging to the Ministry of Women and Child Affairs and Social Security, which was being repaired was asked to run for office duties and used as the official vehicle of the former Director by paying an amount of Rs.1, 585,521 informally by the National Council stating the difficulty of working in the General Secretariat and lack of vehicles etc. A sum of Rs. 1,093,823 from the repair cost had been paid from the Elders' Social Security Fund without obtaining the approval of the National Council and as a result of the concurrence of the National Council was not received, a sum of Rs. 1,093,823 had been repaid to the Elders' Social Security Fund from the Fund of the National Council for Elders. After the then former Director had transferred, the jeep had been handed over to the Ministry on 10 December 2020 as per the request of the Ministry. As a result of the failure to retain the Jeep for running or to recover the cost of repairs incurred adequately to the repair cost incurred, a loss of Rs.1, 585,521 had been incurred to National Council and although almost 02 years had elapsed, it had failed to reimburse the expenses incurred.

(b) Adequate internal audit examinations had not been carried out to ensure that the freedom, care, self-perfection, participation, ensuring dignity and protection of rights of the targeted community were achieved through prompt, efficient and effective policy formulation and programme implementation based on innovative approaches and to implement the financial and operational activities and to verify the accuracy of the methods, practices and policies etc. followed for that purpose.

(c) Even though it had been aimed to fulfil 10 basic tasks under various fields for the welfare of the elders from the year 2016 when the Elders' Protection Fund was established to the year under review, the progress on the execution of aforesaid tasks remained at a poor level .The project activities such as providing self-employment support for the elders and providing necessary facilities to sell what they produce, making them part of national development, construction of day-care centres for the elders had not been implemented.

(d) Although a sum of Rs. 10 million has been made available to provide walking sticks, walkers, commodes, wheelchairs and crutches for 925 disabled adults, as a result of long time delays in execution of procurement activities for purchase of disable's equipment, the implementation of the said project had been suspended and postponed until the year 2022.

(e) Even though the approval of the Cabinet of Ministers was received on 30 August 2016 for the establishment and maintenance of the Elders' Social Security Fund, actions had not been taken to legalize it by obtaining the approval of the Parliament and through a Parliament Act as per the provisions of 876 (2) of the Financial Regulations. Despite of that, a sum of Rs. 2826.20 million during the period from August 2016 to December 31 of the year under review and Rs. 308.86 million even without an approval of the Cabinet of Ministers during January to July 2016 had been recovered to the Fund. Similarly, even though a sum of Rs. 1,384.27 million during 2016-2018 and Rs. 1,441.93 million during the period of 2019-2021 had been collected, the funds had not been utilized for the functions of the Fund in the above first 3 years and only Rs. 573.32 million had been utilized in the second 3 years as well. The annual percentage was 59 per cent, 26 per cent and 32 per cent.

(f) As a result of the failure to submit a document containing the details of the beneficiaries to the Divisional Secretaries regarding the monthly allowance of Rs. 2,000 to senior citizens with income above 70 years of age, checking the accuracy of payment of allowances, preparing a data system containing the relevant information and keeping it up-to-date had not been carried out. Further, the National Council had not taken steps to obtain a summary expenditure report containing information on allowances paid before the 30th day of the following month after the end of a month and the follow up on payment of allowances, the activities on collection of data on beneficiaries by December 31 of every year, had not been carried out adequately and efficiently by the senior in-charge officers of Elders. The attention of the National Council for Elders had also not been drawn in this regard. As a result of lack of adequate control and follow-up actions on payments of elders' allowances, it had been revealed in audit that the financial frauds amounting to Rs. 476,000 had occurred during the period from 2014 to 2018 in Maharagama and Kaduwela Divisional Secretariat areas of Colombo District.

(g) The number of staff related to senior, tertiary, secondary and primary categories for the National Council was 129, and the actual staffs was 117 and the vacancies were 12. The Director, Assistant Director (Development), Assistant Director (Administration), Accountant, Legal Officer, Assistant Director (Information and Communication Technology) contracts, 06 posts and administrative officer posts in tertiary service category were in vacant and although 21 years had elapsed since the establishment of the National Council for Elders in 2000 , actions had not been taken to recruit for those posts. Further, secondary basis appointments for the Director and for the two vacant posts of Accountant and the acting appointment for the post of Administrative Officer had temporarily been made. Due to remaining of large number of vacancies in senior level posts, it had adversely affected in carrying out the administrative and functional activities of the institution.

W.P.C. Wickramarathne
Auditor General.

Detailed Management Audit Report of the Auditor General on the affairs of the National Secretariat for Elders including the Financial Statements for the year ended 31.12.2021 to the Chairman in terms of Section 13(7) (a) of the Finance Act, No.38 of 1971

1.4
1.4.1

(i) Arrangements have been made to record transactions in the cash book in a proper manner.

(ii) Arrangements have been made to balance the cash book at the end of each month and get the opening cash balance of the next month and to balance the cash book daily to ensure its accuracy.

(iii) Arrangements have been made to prepare bank reconciliation statements based on cash book balance.

(iv) Arrangements have been made to strengthen the internal control related to accounting matters through proper delegation of powers.

1.4.2

(a) Arrangements have been made for the revaluation of vehicles owned to the office. Actions have been taken to enter those values in the financial statements for the year ended 31.12.2022.

(b) Arrangements have been made to account for the Social Security Fund contributions on accrual basis in the financial statements for the year ended 31.12.2022 .

1.4.3

(a) Arrangements have been made to account for the grants, donations and contributions as income.

(b) Arrangements have been made to prepare the separate financial statements for the Social Security Fund for the year ended 31.12.2022.

(c) Necessary arrangements have been made to raise the necessary funds to carry out the objectives of the Fund.

(d) Land acquisition activities are being done.

(e) The ownership of this land has been taken over and the required information has been forwarded to the Government Valuation Department for the revaluation of land and existing buildings thereon.

1.4.4

(a) All the direct remittances received by the bank have been identified and accounted for.

(b) All deposits credited to the bank account have been recognized and accounted for.

(c) Necessary actions have been taken in respect of unrealized deposits in terms of F.R.

1.5
(b)
(i) Actions have been taken to prepare bank reconciliation statements before the due date as stated in the Financial Regulations.

(ii) Arrangements have been made to assign the duties of preparing bank reconciliations to the officers who do not perform the duties related to the respective bank accounts.

(iii) Necessary steps have been taken in respect of all the lapsed cheques and adjustments in accounts have been done.

1.6

(a) Arrangements have been made to retain only a balance sufficient to meet expenses from the fund and to invest the excess funds in fixed deposit accounts subject to the approval of the National Council for the Elders.

(b) Arrangements have been made to correct errors and deficiencies in the cash book and to identify and account for direct deposits.

3.
3.1
(a) The Elders' Data System has been prepared and completed by now.

(b) Due to the Corona epidemic situation in the country at that time and the fuel crisis, the follow-up actions in the year 2021 had to be limited under the policies taken by the government.

(c) An official vehicle has been assigned for the Director as per the approval of the Secretary, Ministry of Women, Child Affairs and Social Security and the vehicle met with an accident while driving. Although the vehicle was sent for repair and also it was difficult to procure spare parts due to the unfavorable economic situation at that time, the spare parts have been procured and the repair work is in final stages by now. Similarly, a F.R. 104 investigation has been conducted regarding the accident and a copy of the investigation report has been submitted with the Annexure 01.

(d) The Protection of the Rights of Elders Act No. 09 of 2000 was published in the Part II of Gazette of the Democratic Socialist Republic of Sri Lanka on 5th of May 2000. This Fund has been established under Part IV in terms of Section 19 of the said Act. Accordingly, the Act related to the Social Security Fund for the Elders has been established with the consent of the Parliament and the Cabinet. We also observe significant errors in your observations. That is, the Section 876(2) under the Financial Regulation of the Democratic Socialist Republic of Sri Lanka, 1992 is not observed. The Page 424 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka states that the Financial Regulations No. 876-879 has not been issued.

3.2

(a) That goal has been fulfilled by now.

(b) Measures have already been taken to improve the economic status of the beneficiaries under this Self-Employment Assistance Scheme and the Self-employment Assistance Programme is currently being successfully implemented.

(c) The records containing the information of the recipients of Rs.2000/- have not been received so far only from the Districts of Badulla and Nuwara Eliya during the year 2020/2021. It was unable to obtain records due to the delay in providing information by Divisional Secretariats in Badulla and Nuwara Eliya Districts. Accordingly, it is kindly informed that the information has been obtained from the said Districts. The information system related to elders' allowance recipients has been prepared jointly with the Samurdhi Department as per the Protection of the Rights of Elders Act No. 09 of 2000. Actions have been taken to receive information from the respective Divisional Secretariats after making aware by the audit about the financial fraud that has happened in the Maharagama and Kaduwela Divisional Secretariat Offices.

(d)

(i) The wardens of all elders' homes are being trained at the District Level and arrangements are being made with NAITA to implement this project in the future.

(ii) Although the Suwapahasu Financial Aid Scheme was implemented as per the demands made by the beneficiaries, a situation had arisen where it was impossible for the field officers to investigate and deal with the elder community in need of facilities in the view of epidemic situation. After the lapse of 08 months, the money had to be released due to delay in postal works because of the curfew imposed in the country due to the corona epidemic situation and the country was shut down.

(iii) The Self-employment Assistance Project has been implemented. Actions have been taken as per requests received from the Divisional Secretariats for the construction of Elders' Daycare Centers on the approval of the National Council from the year 2022.

(e) Many programmes have been carried out for the promotion of the rights and welfare of the elders during the year 2022 and a financial progress of 55.3% have been achieved in the year 2021.

3.3 Transactions in Contentious Nature

Due to the insufficiency of the reserve vehicles in the National Elders Secretariat, this vehicle was obtained from the National Elder Secretariat with the approval of the Secretary of State Ministries to be used as the official vehicle of the then Director. A vehicle belonging to the Department of Social Services was used as his official vehicle when the Director of Social Services was acting as the Acting Director of the National Elders Secretariat with the termination of the said Director's term of service. In that situation, this Montero vehicle was taken to the reserve vehicles of the National Elders Secretariat and later on, the vehicle was returned to the Ministry as per the instructions of the Secretary, Ministry of Women Child Affairs and Social Security.

3.4 Underutilization of Funds

Although the preparation of the National Policy for the Elderly is in its final stages, it should be periodically revised and actions are being taken to make adapt to the prepared Strategic Plan. Drafts have been prepared in this regard by now.

3.5 Procurement Management

After obtaining the approval of the National Council for the programme of providing disable's equipment under Diviyata Saviyak programme, the procurement process was carried out according to the proper methodology. There was a time delay in the procurement process due to the restrictions on the call of employees to the duties and the country being closed in some cases as a result of the severe situation of Corona epidemic in the country at that time and the purchase of the relevant equipment was stopped as per the approval of the National Council just after informing the relevant supplier that it was not possible to provide the relevant equipment because of the rapid increase in the value of the dollar against the rupee and the restriction of imports.

3.6 Human Resources Management

(a) Even though the number of staff for the National Elders Secretariat was first approved on 22.10.2009, the recruitment procedure for the respective posts had been approved on 28.01.2011. The approval has been received for the other posts respectively as follows. The post of Assistant Director (Administration) has been approved as a full time post on 22.07.2020. Further, as the revisions related to the post of law officer should have been made, the approval with amendments has been done on 29.01.2021. The post of Assistant Director (Information and Computer Technology Assistant) has been approved on 31.01.2017. From that date, the appointments for the posts of Director, Assistant Director (Development) Accountant and Administrative Officer have been made and approved by the Line Ministry from time to time on secondary basis or acting basis or on duty covering basis up to now. The post of Administrative Officer was approved on 22.10.2009 and the related Scheme of Recruitment had been approved on 28.01.2011. From that date, the officers who were promoted to the super Newman class of the management service on the secondary basis for the duties of the respective post got appointments on 02 occasions and finally, an officer who was an adults' rights promotion officer with good knowledge and experience in the duties of the institution, was appointed for the vacancy caused by the transfer of the officer who performed the duties of the administrative officer position. An experienced and qualified officer should be recruited for the post of administrative officer and there is a less tendency to approach such institutions directly in recruiting permanent officers who have experiences and good understanding of the functions and nature of the organization. Accordingly, actions were not taken to recruit an official permanently and as a timely and appropriate step for the relevant vacancy, the approval of the National Council has been obtained and the relevant appointment has been made.As a result of restriction of recruitments as per the Circular No. 02/2020 dated 2020.10.26, the related recruitments were not carried out and after receiving the permission of the government for new recruitments; the recruitment to those positions will be done immediately. Until then, appropriate measures have been taken to maintain the duties of the institution without interruption.

(b) (i) Arrangements have been made to purchase a fingerprint machine in 2013 and put to use in terms of Circular No.09/2009 . After many years of use, the fingerprint machine became inactive at the end of the year 2020 due to the level of not being able to carry out repairs. As a result of the Corona epidemic situation that has spread worldwide since the 02 quarter of 2019, the government had taken actions with the temporary suspension of calls of officers to the duties. Further, since then, it had been informed to ignore the arrival and departures to duties in the circulars issued from time to time and perform the duties from home. Similarly, necessary minimum number of officers had worked to conduct the office activities as per its instructions. As per the circular issued regarding the regular call of government officials, the arrival and departure of officials has been properly calculated from 03.01.2022. The purchase of a new fingerprint machine was made in the second quarter of 2022 and is currently being used as scheduled.

(ii) Arrangements have not been made to display the officers' service number and signature in front of the Attendance Register last year and this has been done since 2022.01.03 when the officers were called as usual. Further, the officers have been informed to sign using their service number and necessary arrangements have been made to display the officer's name and new service number and signature in front of the Attendance Register and these deficiencies have been rectified in the Attendance Register of the year 2023.

(iii) As a result of the Corona epidemic situation during that year and the government had encouraged government officers to perform duties from their homes and also the employees not being called for duties during that period there was an inability to process the closure of attendance records. Due to that, the fingerprint machine was also not used. But at present the work is being done properly.

(iv) Actions have been taken to maintain the daily attendance and departure of the officers as per the Attendance Register as well as the departure and duty leave in accordance with the Movement Register as a separate monthly record file for each officer. All information related to leave of officers is included in the file. Daily arrivals and departures, duty leave, movements as well as obtaining leave have been included and updated daily with one record per month for a year. The Leave Register has been updated, checked and approved accordingly.

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4.1 Accountability and Good Governance

Internal audit activities are being done adequately minimizing the mistakes that have happened so far.

K.G.Lenarol
Director