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ஆண்டு அறிக்கை  
ANNUAL REPORT  
2013



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முதியோர்களுக்கான தேசிய சபை

National Council for Elders

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சமூக சேவைகள் அமைச்சு  
Ministry of Social Services

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## **Preface**

This Report has been compiled in accordance with the procedures, policy decisions and strategies followed by the office of National Secretariat for elders, established under the ministry of Social service, as spelt out in Act No 09, 2000.

The objective of this Annual Report - 2013 is to highlight the level of Performance of the programmes implemented with a view to enhancing wellbeing of the elder community in Sri Lanka, to the honourable members of the Parliament of Democratic Socialist Republic of Sri Lanka.

As stated in the Act, numerous programmes were implemented in year 2013 to bring about self dignity, independence, participation, safety and protection for elders. Being able to deliver a fruitful service for the elder community, gives us utmost satisfaction and pleasure.

Further through the policy document ‘Mahinda Chinthanaya’, it was proposed, to offer Rs.1,000 to the elders above 70 years, the every elder considered to be the major contributors for building our glorious past heritage. This noteworthy, praise worthy step was taken towards bringing about a satisfactory life for elder community, a step which too, will make Sri Lanka a miracle.

## **Executive Report**

The office of the National Secretariat for elders implemented diverse programmes and projects throughout Sri Lanka for the wellbeing of elderly population in the country in year 2013. This very reason enabled the said institution to achieve physical and financial progress as planned in 2013.

Among the programmes implemented providence of Rs.1000 for the elders above 70 years as a proposal under the Mahinda Chinthanaya has been the leading one. The assistance and the guidance given by honourable minister, deputy minister and also the staff attached to the ministry to overcome the challenges had been noteworthy.

Further special thanks should go to the secretary of social services, staff members, the staff of the National secretariat of the elders and also the officers in charge for the subject matter, attached to the divisional secretary's division.

The aforesaid achievements and performance targets of year 2013 were achieved with utmost dedication and the detailed description of the same is provided in the inner pages of the report.

## **Introduction**

There has been a visible improvement in the health, nutritional and education sectors in Sri Lanka, the result of continuous social & economic development, the country has witnessed during past several decades. The above factor resulted in the drop in birth rate and an improvement in the life expectancy, increasing the percentage of elder population in the country. There has been a considerable growth in the elder population in Sri Lanka. Accordingly it is expected that the percentage of elder population in the country will grow from present 12.2% to 20% within the next decade.

It is necessary that the welfare facilities to improve the living standards of elder should be upgraded. The rights of elder too, should be protected. The office of the National Secretariat for elders, act with utmost dedication towards achieving the above mentioned goals. Various steps were taken in year 2013 to empower the elder population. The registration of Village Elder Committees, Provincial Elder councils and District Elder councils, Provision of Financial assistance to day care centers, implementation of psychological counselling programmes to improve mental and spiritual development of elders, and also the training of elder caretakers were some of the major steps taken towards achieving the afore mentioned goals.

Our foremost intention is to prevent the elders leading a solitary life and to enhance their participation in the society.

## **National Secretariat for Elders**

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

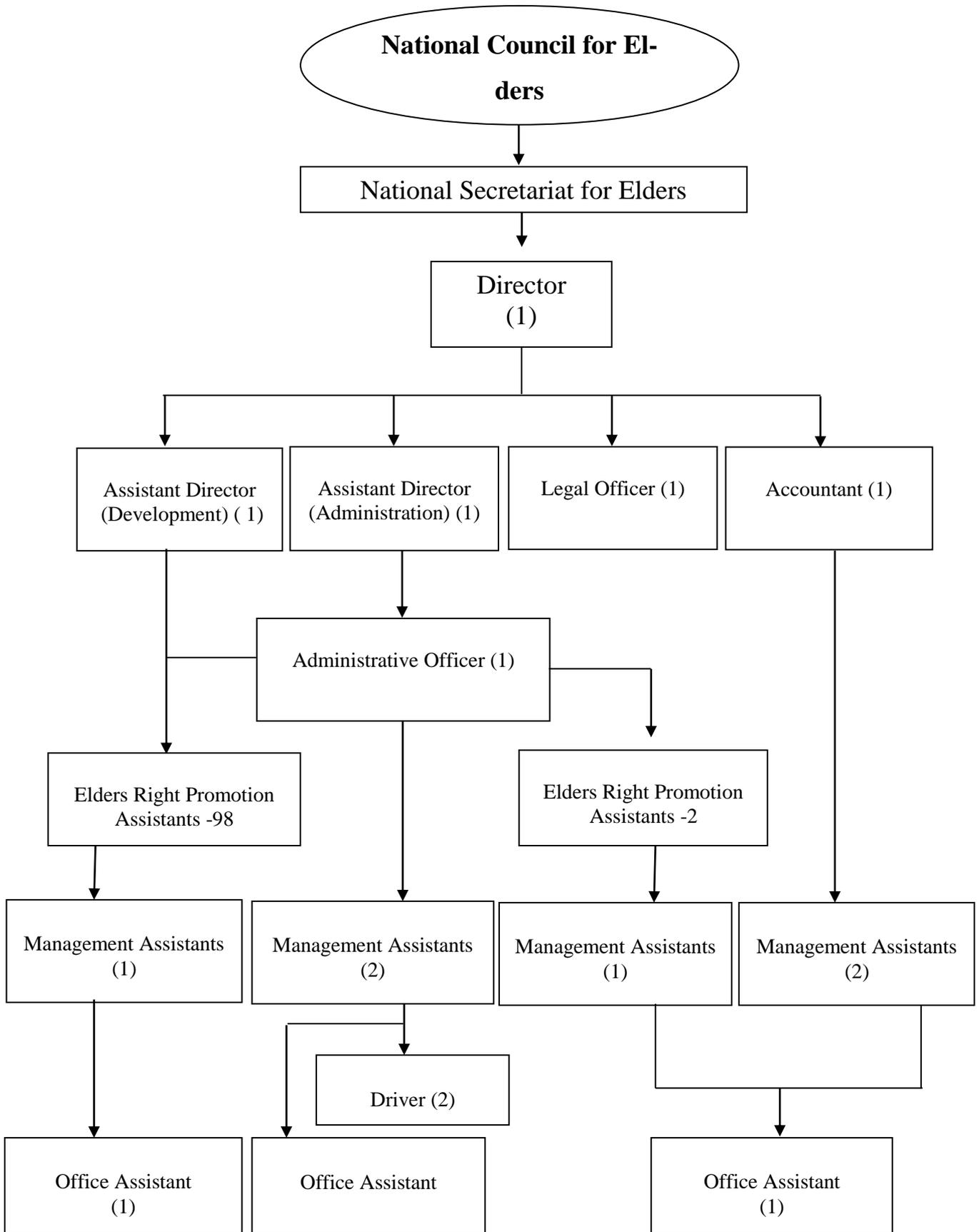
### **Vision**

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

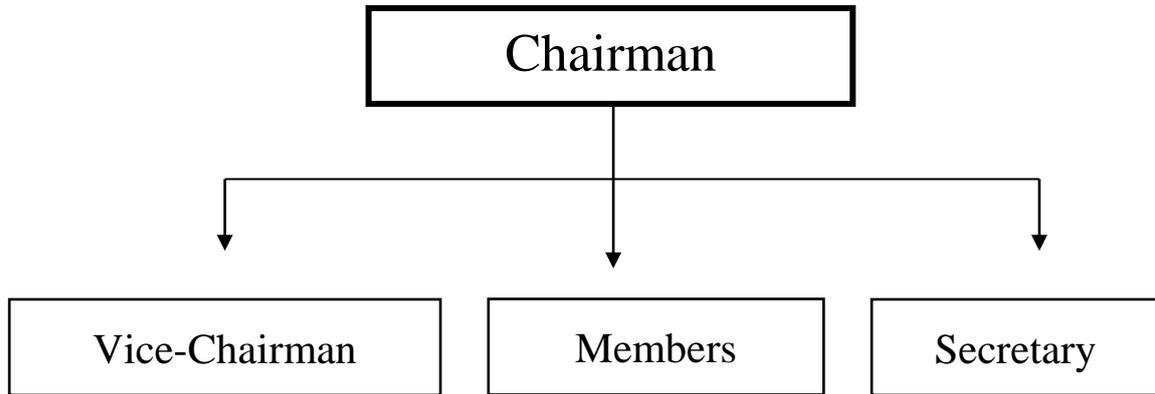
### **Mission**

To encourage participation of older persons on social development and to ensure their independence, care, participation, self-fulfilment, dignity and to protect the rights of elders through awareness programmes.

# Organization Chart



## National Council for Elders - 2013



Name	Post
1. Mrs. Emelda Sukumar	Chairman
2. Mrs. N. K. Abeyratne	Vice-Chairperson
3. Miss. P.K.S.Subodhini	Secretary
4. Mrs. Anusha Gokula Fernando	Member
5. Mrs. V. Jegarasasingham	Member
6. Mr. Dharmasiri Peiris	Member
7. Hon. S. S. Wijerathne	Member
8. Dr. Anil Disanayake	Member
9. Mr. W. B. Kannangara	Member
10. Mr. Thilak de Soysa	Member
11. Miss. Geetha Wimalaweera	Member
12. Mr. P. Bandaranayake	Member
13. Mr. P. W. Thilakarathne Banda	Member
14. Mr. A. Abdon Silva	Member
15. Mr. K. A. Gunadasa Perera	Member
16. Mr. P. H. Siripala	Member

## **National Council for Elders Chairman's Report- 2013**

Among social and economic problems Sri Lanka is presently encountering, the rapid growth of elderly population has been one of the major problems. Therefore it is visible that the social responsibility entrusted upon the National Council for Elders has been growing by the day. This has made it all the more important for the council to pay extra attention to plan, and implement strategies with a view to bringing about wellbeing and protection for the elders.

Accordingly the council was able to carry out a broader National service compared to previous years, through the implementation of policy decisions taken to achieve the aforesaid task. This has brought us utmost satisfaction.

Therefore my appreciation and special thanks should go to all members attached to the National Council for Elders, and the director and the staff of National Secretariat for Elders, and also the Elder maintenance board for providing yeoman service with utmost responsibility. Further my special thanks go to the non-government organizations for assisting us in numerous ways to improve wellbeing and protection for elders.

**Emelda Sukumar**  
**Secretary**  
**Ministry of Social Services**  
**& Chairperson,**  
**National Council for Elders**

## National Secretariat for Elders Director's Report -2013

The brief description of the level of performance achieved in the year 2012, by the office of the National Secretariat for Elders, in accordance with the policy decisions and pre-determined procedures of the National Council for Elders, with a view to bringing about well-being for the elders in Sri Lanka, is stated below.

**1. Allowance Rs 1000 for senior citizens**

As appeared in the Mahinda Chinthana Idiri Dekma on behalf of the protection and welfare of the elders above 70 years, the government has allocated additional funds from the budget 2013.

During the year 2013 the above allowance has paid to around 179910 senior citizens above 70 years old who are in less income.

**2. Establishment of Rural elder committees and provision of financial assistance**

Financial assistance worth Rs.8.04 million was provided to 1557 Rural Elder Committees and 34 Regional Elder committees.

**3. Issuance of elder's I.D cards**

15748 elders were issued with I.D cards spending Rs. 0.407 million within the year 2013.

**4. Providing financial assistance to elder day care centres**

During the year 2013 financial assistance to the tune of Rs.0.775 million was provided to 31 elder day care centres.

**5. Training and awareness programmes**

06, two day elder counselling skill development training workshops at national level , 09 awareness programmes for elders at provincial level and three pre-retirement awareness programmes were conducted. Rs. 3.211 million was spent on the said programmes.

**6. Provision of eye lenses and hearing aids, free of charge**

According to medical advices, 1782 elders were provided with eye lenses and 68 persons were given with hearing aids in the year 2013. Rs4.01million was spent on these projects.

## **7. Commemoration of International Elders Day**

Under the theme “Life Long Preparation for Old Age” a function to commemorate the elders day was held on 01.10.2013. It was held under the distinguish patronage of the Honourable Prime Minister and also with the participation of large number of elders from all over the Island. For this function Rs.6.12 million was spent.

## **8. Provision of Financial Assistance for “Homes for the Elders”**

Rs. 1.698 million was spent on developing the elder’s home and the holiday bungalow at Kataragama. Both are managed by the administrative council functioning under the National Secretariat for Elders.40 elders have been provided with the residential protection at this centre.

## **9. Elder Cover sponsorship scheme (Vedihiti Awarana sponsorship scheme)**

In the year 2013, 162 elders were continuously provided with financial assistance of Rs. 250/= per month, through the contribution from philanthropists.

## **10. Maintenance Board of the Elders**

The board met 46 times within the year 2013. Out of 170 complaints received from the elders, 133 cases were solved completely. Accordingly Rs.0.769 million was spent on the activities of the maintenance Board in the year 2013.

## **11. National Council for Elders**

National Council for elders had 12 meeting sessions in the year 2013. The expenditure on this was Rs.0.733 million.

In spite of allocating Rs.20 million for capital and Rs.76 for recurrent expenditure in the year 2013, only Rs.9.2 million for capital and 70.83 million for recurrent had been received. As a result, there had been difficulties in reaching the targeted level of performance in accordance with the activity schedule of the year 2012.

In spite of all these difficulties, 81.5 million as recurrent expenditure and, Rs. 9.395 million as capital expenditure were directly spent on elder welfare.

**P. K. S. Subodhini**  
**Director**  
**National Secretariat for Elders**

## Development Progress

### Refurbishment of Elders Homes

District	Name of the Elders Home	Released Amount (Rs.)
Monaragala	Circuit Banglow - Katharagama	1,254,673.75
	Katharagam Elders Home	375,319.50
Hambanthota	Sarana Anda Elders home	150,000.00
Rathnapura	Walalgoda Sarana Anda Elders Home	498,000.00
	Kalawana Sewana Elderss home	1,000,000.00
Btticoale	Kaththankudy Elders Home	100,000.00
Kandy	Gurulupotha Sarana Elders Home	96,438.18
Jaffna	Kaithadi Elders Home	416,175.66
Anuradhapura	Saliyapura Elders Home	463,767.00
Gampaha	Meerigama Government Elders Home	164,934.00
	Maligathenna Elders Home	12,360.00
Ampara	Uththalapura Elders Home	499,800.00
<b>Grand Total</b>		<b>5,031,468.09</b>

### Mobile Services for Issuing of Elders ID Cards - 2013

Province	District	No. of ID	Amount
Western	Colombo	243	6075/-
	Kaluthara	366	9150/-
	Gampaha	209	7725/-
Central	Mathale	1765	44125/-
	Nuwaraeliya	764	20730/-
Southern	Hambanthota	767	19175/-
	Mathara	389	9725/-
	Galle	561	14025/-
Eastern	Batticoale	238	5950/-
North Western	Kurunegala	2193	56075/-
	Putlam	238	5950/-
North Central	Anuradhapura	1078	26950/-
	Polonnaruwa	637	15925/-
Uva	Badulla	3281	89915/-
	Monaragala	1602	40150/-
Sabaragamuwa	Kegalle	738	20950/-
	Rathnapura	469	11725/-
Nothern	Mannar	110	2750/-
<b>Total</b>		<b>15648</b>	<b>407,070 /-</b>

**Establishment of Elders Village Level Committees & Granting  
Rs. 5,000**

Province	District	No. of Committees Financially Assisted
Western	Kalutara	108
	Colombo	106
	Gampaha	122
Central	Kandy	55
	Mathale	34
	Nuwaraeliya	30
Southern	Galle	150
	Matara	79
	Hambanthota	23
Northern	Jaffna	36
	Vavuniya	06
	Kilinochchi	05
	Mannar	02
Eastern	Batticaloa	49
	Ampara	17
	Trincomalee	17
North Western	Puttalam	86
	Kurunegala	327
Sabaragamuwa	Rathnapura	40
	Kegalle	65
Uwa	Monaragala	21
	Badulla	11
North Central	Anuradhapura	109
	Polonnaruwa	59
<b>Total</b>		<b>1557</b>

### Financially Assisted (Rs. 7,500) Divisional Level Elders Committees

Province	District	Divisional Secretariat Division
Western	Kalutara	03
	Colombo	02
	Gampaha	01
Southern	Galle	03
	Matara	04
	Hambanthota	01
Sabaragamuwa	Kegalle	03
North Central	Anuradhapura	02
	Polonnaruwa	02
Central	Kandy	01
	Mathale	01
Uva	Monaragala	01
	Badulla	01
North Western	Kurunegal	05
	Puthlam	02
Eastern	Batticaloa	01
North	Jaffna	01
<b>Total</b>		<b>34</b>

### Granting Funds for Day Centers - 2013

Province	District	Divisional Secretariat Division	Funds for buying Equipment	
			No. of Centres	Payment Rs.
Western	Kaluthara	Palindanuwara	01	25,000.00
Southern	Galle	Niyagama	01	25,000.00
	Hambanthota	Beliatta	01	25,000.00
North Western	Kurunegala	Polpithigama	01	25,000.00
		Mahawa	01	25,000.00
		Kuliyapitiya west	01	25,000.00
		Kurunegala	01	25,000.00
		Udubaddawa	02	50,000.00
Sabaragamuwa	Kegalle	Galigamuwa	01	25,000.00
	Rathnapura	Rathnapura	02	50,000.00
Central	Nuwara Eliya	Ambagamuwa Korale	02	50,000.00
	Kandy	Udunuwara	01	25,000.00
		Madadumbara	01	25,000.00
Uwa	Badulla	Haputhale	09	225,000.00
Northern	Vavuniya	Vavuniya	01	25,000.00
	Mannar	Nanattan	01	25,000.00
Eastern	Ampara	Damana	01	25,000.00
	Trincomalee	Kinya	01	25,000.00
		Kanthale	01	25,000.00
<b>Total</b>			<b>31</b>	<b>775,000.00</b>

### Pre-Retirement Programme - 2013

Place	No. of Programmes	No of Beneficiaries	Amount Rs.
Kobbekaduwa Agrarian Research Institute	01	150	301,134.00
District Secretariat - Rathnapura	01	175	110,000.00
<b>Total</b>	<b>02</b>	<b>325</b>	<b>411,134.00</b>

## **Care Givers - Training Programme**

National Secretariat for Elders has initiated a programme to train and employ elder care voluntary workers with the intention of providing care and nursing services needed for elders. Accordingly, a group of 135 selected persons were given a systematic training for three weeks, on looking after and providing health services for elders by now, precious opportunity has emerged especially for those elders living in Western province with the requirement of such a service, to obtain the services of these trained personal. To provide this service, for an eight hour shift during the day time, only a fee of Rs. 600/= will be charged.

This service is provided under the complete supervision of the National Secretariat for Elders and depending on the nature of the required service of receivers, services of a female or a male service provider can be obtained. Also, the elder care givers that are employed will work according to a code of ethics.

The training programme has been planned and operated jointly by the Ministry of Social Services and the Ministry of Health. A proper certificate and an identity card are issued for those who have completed the training successfully. Therefore obtaining the services of elder protection voluntary workers with more confidence has become possible.

As a result of this programme not only the elders and their families, but also those who have been trained as elder protection voluntary workers have been benefited. They can now own a government recognized valuable certificate after going through a training and earn an income by working as an independent caretaker.

Although the functioning of this elder protection voluntary service is presently implementing around the Western province and some extend in Eastern Province, by spreading this service to the other provinces in the future it is hoped to provide a broader service to the elders who require such a service.

## **“Wedihiti Awarana Kepakaru” - Sponsorship Scheme**

The NSE has started a programme called Sponsorship Scheme for Elders which helps needy elders above 70 years according to the suggestion made by the NSE.

Any person can contribute their money for this programme and the money collected through this programme will be paid to needy elders selected from AGA divisions and each elder is paid Rs. 250/- per month. The recipient is paid Rs. 1,000/- for 4 months period and it is done by the Divisional secretariat.

An officer attached to the secretariat by the NSE will inform the donor about the date the financial grant is made and he also looks for the status of the recipient.

A donor can select an elder or number of elders from the list prepared by the Secretariat or otherwise they are selected by the Secretariat.

Information about the elder will be provided to the donor.

A donor can contribute for this programme through forwarding the donation to the account number 5234881 in BOC Battaramulla in favour of sponsorship scheme for Elders; otherwise they can make contribution to the Secretariat.

It is expected to expand the programme since this is a great service for needy elders.

Accordingly list of donors as well as beneficiaries and divisional secretariats in the year 2013 is given below.

No	Donor's name	No of Beneficiaries	Beneficiary's Name	Divisional Secretariat
1	Miss. W. Yamuna Chitranganie	11	Mrs. Agilis Fernando	Ibbagamuwa
			Mrs. R. Y. G. Gunawathi	Galagedara
			Mrs. H. Jayawathi	Bulathsinghala
			Mrs. A. C. Kamalawathi	Bulathsinghala
			Mrs. W. P. Leelawathi	Thissamaharama
			Mrs. D. B. Jean Nona	Rideegama
			Mr. vini Fernando	Panadura
			Mr. A. G. Dharmawardhana	Deraniyagala
			Mrs. A. W. Magilin Rodrigo	Maspotha
			Mrs. G. Theresa Dilex	Kelaniya
			Mrs. M. G. Dingiri Amma	Kundasale - Menikhinna
2	Mr. Ananda Thilakasiri	10	Mrs. M. A. Ghanawathi	Sewanagala
			Mrs. R. M. Dingina	Sewanagala
			Mrs. M. P. Anagi	Minuwangoda
			Mrs. U. G. Dingirimenike	Udugampola
			Mrs. A. W. P. Babynona	Devinuwara
			Mr. M. V. Piyasena	Devinuwara
			Mrs. A. W. P. Kusumawathi	Devinuwara
			Mr. Thambimuththu Iethambi	Samanthurai
			Mrs.R.P.D.Ukku	Paduwasnuwra
			Mrs. M. P. Lili	Kelaniya
3	Mr. Edwrad Perera	08	Mrs. D. G. P. M. Rando hami	Paduwasnuwara West
			Mrs. K. M. Rando hami	Paduwasnuwara West
			Mrs. J. A. Winiprida Perera	Kaluthara
			Mr.P. A. Piyasena	Collect money from office
			Mr. D. B. Danoris	Sewanagala
			Mr. Delim Singho	Sewanagala
			Mrs. S. Hurathalee	Kolonna
			Mrs. E. M. Bandara Menike	Mawathagama
4	Mr. A. B. Perera	1	Mr. M. A. Sethan Singho	Nittabuwa
5	Mr. J. A. D. Lenard Rohana	1	Mrs. J. A.D. Emalin Nona	Biyagama
6	Mrs. Soma Kulathunga	3	Mr. A. Anthoni	Sri Jayawardhanapura Kotte

No	Donator's name	No of Beneficiaries	Beneficiary's Name	Divisional Secretariat
			Mrs. E. Wayalat Nona	Sri Jayawardhanapura Kotte
			Mrs. K. A. Podihamine	Sri Jayawardhanapura Kotte
7	Mr. Jayantha Pinchi-hewa	1	Mrs. K. Mary Nona	Kesbewa
8	Mrs. Lalani Perera	2	Mrs. K. M. Bandara Menile	Pathahewahata
			Mrs. W. Dinuhami	Polpithigama
9	Mrs. S. Prasangika Silva	1	Mr. M. M. Abeyrathne	Thambuththegama
10	Mrs. M. S. A. Hinted	8	Mrs. G. R. Sadinona	Warakapola
			Mrs. I. G. Soida	Warakapola
			Mrs. H. P. Podinona	Warakapola
			Mrs. W. H. Liliya	Warakapola
			Mrs. J. P. Laisa	Warakapola
			Mr. A. Simion	Negambo
			Mr. A. Amarasiri de Silva	Negambo
			Mr. J. M. Adman	Negambo
11	Mrs. N. A. Fernando	6	Mr. M. Peter Perera	Negambo
			Mrs. R. A. Kusumawathi	Negambo
			Mr. A. Hemapala Perera	Negambo
			Mr. W. D. Dharmadasa	Negambo
			Mr. A. Victor	Negambo
			Mrs. K. B. Asilin Nona	Negambo
12	Mr. T. Thamitthegama	4	Mrs. M. D. Leelawathi	Mahakumbukkadawala
			Mrs. R. D. Pinie	Giribawa
			Mrs. H. M. Haminona	Giribawa
			Mrs. R. M. Gnanalatha	Polgahawela
13	Mrs. R. M. Kusuma Kumarihami	1	Mrs. A. Sumanawathi	Mihinthale
14	Mrs. W. M. Wathsala	1	Mr. G. Aspathiyegedara	Waththegama
15	Mrs. A. M. R. A. Jayasundara	1	Mrs. R. Aginona	Kaduwela
16	Mrs. Nanda Karunasena	1	Mrs. L. A. Heenhami	Kelaniya
17	Mrs. Sunila Perera	1	Mrs. I. Dona Agnes	Kelaniya
18	Mrs. Tharanga Karunasena	1	Mrs. I. Ansinona	Kelaniya
19	Mrs. M. P. Gunadasa & Miss. M. D. I. U. Gunaddasa	2	Mrs. A. Soma Gunawardhana	Minuwangoda

No	Donator's name	No of Beneficiaries	Beneficiary's Name	Divisional Secretariat
			Mr. M. P. Vipulasena	Minuwangoda
20	Mr. K. P. Nishantha	1	Mrs. M. P. Asilinnona	Dompe
21	Mr. M. S. M. Ashrof	1	Mr. Abdul Raswan	Kalutara
22	Mrs. Seela Piya-singha	1	Mrs. H. M. Herath Menike	Ibbagamuwa
23	Mrs. Indrani Senavirathne	1	Mrs. Yasawathi Wethasinghe	Maharagama
24	Mrs. Dilupa Senawirathne	1	Mr. Norbat Wimalarathne	Piliyandala
25	Mrs. Vinitha Mallika	1	Mrs. Sumana Perera	Thimbirigasyaya
26	Mrs. D. P. Wichramarachchi	1	Mr. M. Thusitha Rathne Silva	Balapitiya
27	Mr. Haweendra Kaldera	2	Mrs. H. B. Pithsohami	Malimbada
			Mrs. W. P. Gunawathi	Kundasale

### Katharagama Circuit Bungalow - Income and Expenditure Statements in 2013

Month	No of rooms reserved	Income Rs.	Expenses			Other
			Water Bill Rs.	Elec- tricity Bill Rs.	Clean- ing Charger s Rs	
January	14	16600.00	6,832.00	2,092.50	15,500.00	
February	35 (With F.H)	24,300.00	14,576.80	1,653.75	15,892.00	
March	15	11,800.00	6,328.00	1,088.26	16,500.00	
	03	2,100.00				
April	23	24,700.00	4,172.00	2,799.38	16500.00	
May	30	26,200.00	9,016.00	1,336.88	16500.00	275,045.00
June	11	10,600.00	8,260.00	1,215.01	16500.00	
July	8	6400.00	6832.00	1,093.13	16500.00	
August	55	55000.00	8176.00	2,604.38	16500.00	
September	32	37,400.00	12,728.80	4,627.50	16,500.00	
October	27	26,200.00	6,412.00	3,384.38	16,500.00	
November	41	21,700.00	9520.00	2458.13	16500.00	375,319.50
December	56	47,100.00	16256.80	2896.88	16,500.00	715,465.00
<b>Total</b>		<b>310,100.00</b>	<b>109,110.40</b>	<b>27,250.18</b>	<b>196,392.85</b>	<b>1,365,829.00</b>

## **Senior Citizens Pension Scheme**

This Pension Scheme was started in the year 2007 in line with the International Day for Elders under the supervision of Ministry of Social Services & Social Welfare. The National Secretariat for Elders jointly with the Sri Lanka Social Security Board launched the programme with effect from 01/01/2008.

Accordingly needy elders who are above their 70's and not getting any financial assistance from the Government are selected from divisional level are considered for this scheme and priorities are given to elders with disabilities and non-communicable diseases.

Rs. Million 03 granted by the National Lotteries Board through "Supiri Wasana" lottery has been deposited in the bank by the Sri Lanka Social Security Board and monthly pensions are made out of the interest generated through the investment.

At present, 89 suitable elders are receiving monthly allowances of Rs. 500/- each through this scheme.

## **Maintenance Board for Elders**

The Maintenance Board for Elders was established to protect the Rights of Elders under the Protection of the Rights of Elders Act, No. 9 of 2000. It consists of five members, including the Chairman, who are appointed by the Judicial Services Commission. The present Chairman is a retired High Court Judge.

The role of the Board is to assist needy elders (over 60 years of age) claim maintenance funds from their own children who have neglected them.

Once a maintenance claim is received by the Board from parents, the two parties concerned are summoned, questioned and examined. The children are then ordered to make reasonable monthly maintenance payments for their parents on whom the parents can survive on with their basis requirements, according to the Act.

Parents are eligible to claim maintenance from their adopted children in addition to their biological children. Moreover, parents who are below 60 years of age and who are mentally or physically disabled can claim maintenance according to provision 24(i) of the Act.

Applications for claiming maintenance have been made available in Divisional Secretariats or Grama Niladhari Offices by the National Secretariat for Elders.

This Board has no legal power to settle family disputes or property related family matters.

When a particular child violates a maintenance order given by the board, there is the possibility of getting the maintenance order enforced by the Magistrate Court. There, the Magistrate has the power to enforce the maintenance order as it has been made under maintenance ordinance.

## Maintenance Board for Elders

Applications received during the year 2013	-	181		
		↓		
Insufficient Details	-	07		
No. of applications that do not come under the scope of the Board (Land matters & Family Disputes)	-	70		
		-----		
No. of cases taken up for determination	-	104		
		=====		
No. of cases settled	-	48	}	104
No. of cases disallowed	-	23		
No. of cases withdrawn	-	08		
No. of cases pending inquiry	-	25		

## Members of the Maintenance Board for Elders

Chairman	-	Mr. Dudly Karunaratne
Secretary	-	Mr. M.G.Punchibanda

### Members of the Board

1. Mr.Hasali Rajapaksha
2. Dr.Lily Gunasekara
3. Mr. K.Markandu
4. Mr. A.R.A.M. Lafeer

## Accounting Policies of the National Secretariat for Elders

### General Accounting Policies:

(a). The financial statements of the organization are prepared in accordance with the generally accepted accounting principles and Sri Lanka Accounting standards.

### (b). Government Grants

The National Secretariat for Elders is mainly funded by the General Treasury and treated as non-trading organization. The grant given by the Treasury for recurrent expenditure is credited to the income and expenditure Account while the amount granted for capital expenditure being capitalized and reflected as Government Capital Grant.

### Fixed Assets and Depreciation

#### (a). Depreciation Policy

I. Full year depreciation for the purchasing year and no depreciation for disposing year.

II. Depreciation rates on straight line are as follow.

(1) Vehicle	-	10% p.c
(2) Building partitions	-	15% p.c
(3) Plant & Machinery	-	20% p.c

(b) Capital & Recurrent imprest are included in the statement of financial Performance.

(d) A certain part of fixed assets (Furniture & office equipment) is under the control of Divisional Secretariat.

## Annex - 1A

## National Council for Elders

## Statement of Financial Position as at 31st December 2013

2012	Description	Note	Cost 2013	Provision for Depreciation 2013	W. D. V. 2013
Rs.			Rs.	Rs.	Rs.
	<b><u>FIXED ASSETS</u></b>				
2,004,902.94	Furniture & Office Equipment		12,745,759.19	7,114,398.56	5,631,360.63
14,145,000.00	Vehicle		16,550,000.00	4,060,000.00	12,490,000.00
577,404.80	Plant & Machinery		3,969,075.40	2,385,459.88	1,583,615.52
16,727,307.74			<b>33,264,834.59</b>	<b>13,559,858.44</b>	<b>19,704,976.15</b>
5,219,373.90	Investment - Fixed Deposits				5,871,795.65
	<b><u>Current Assets</u></b>				
442,107.84	Stocks	10	610,411.26		
1,000.00	Unsettled Advanced	-	-		
62,500.00	Unsettled Festival Advanced	11	60,000.00		
32,597.48	Unsettled Flood Advance	-	-		
3,257,884.00	Staff Loan	12	3,521,896.00		
943,849.56	Cash & Cash Equivalents	8	697,839.40	4,890,146.66	
<b>26,686,620.52</b>	<b>Total Current Assets</b>				
	<b><u>LIABILITIES</u></b>				
	<b><u>Current Liabilities</u></b>				
50,000.00	Provision for Audit Fees		100,000.00		
5,854,110.50	Provision for Gratuity	13	7,381,809.00		
130,455.72	Staff Loan Fund	14	276,922.77		
1,519,310.53	Miscellaneous Deposit	15	4,319,359.33		
9,527,771.61	Accrued Expenses	9	7,666,529.16		
	Staff Loan Return		520.00		
	<b>Net Current Assets</b>			19,745,140.26	(14,854,993.60)
<b>26,686,620.52</b>	<b>Total Net Assets</b>				<b>10,721,778.20</b>
	<b><u>NET ASSETS / EQUITY</u></b>				
16,175,474.46	Accumulated Fund			40,320.88	
(4,403,098.82)	Add: Previous Year Adjustments		(1000.00)		
				39,320.88	
11,772,375.64	Add/Less: Net Surplus/Deficit			(8,737,765.71)	(8,698,444.83)
(12,176,526.22)					
	Government Grants - (Capital)				9,200,000.00
	Reserves				
	Fixed Deposits interest				652,421.75
	Treasury Grant - (Vehical)			9,100,000.00	9,100,000.00
	WHO Fund	16		104,613.52	104,613.52
393,337.76	"Vedihiti Awarana" Sponsor-ship Scheme	17			363,187.76
<b>9,604,972.16</b>	<b>Total Net Assets / Equity</b>				<b>10,721,778.20</b>

Signed by,  
Emelda Sukumar  
Chairperson,  
National Council for Elders

Signed by,  
Suvinda S. Singappuli  
Director,  
National Secretariat for Elders

## National Council for Elders

## Statement of Financial Performance for the Year Ended 31st December 2013

2012 Rs.	Description	Note	2013 Rs.	2013 Rs.
	<b><u>Operating Revenue</u></b>			
65,345,528.54	Government Grant		70,830,000.00	
182,379,000.00	Ministry Grant		-	
1,401,166.48	WHO		-	70,830,000.00
	<b><u>Other Income</u></b>			
408,890.97	Interest on Fixed Deposit		-	
900.00	Donations		-	
772,051.96	Revenue - Miscellaneous		402,005.69	402,005.69
<b>250,307,537.00</b>				<b>71,232,005.69</b>
	<b><u>Operating Expenses</u></b>			
36,167,2788.59	Personal Emoluments	1	38,909,046.78	
1,831,102.12	Traveling	2	628,279.99	
1,841,905.30	Supplies and consumable used	3	735,667.97	
376,009.88	Maintenance	4	533,226.30	
7,762,773.43	Contractual Services	5	5,053,370.96	
211,713,759.87	Other Operating Expenses	6	30,458,670.69	
2,791,234.98	Depreciation	7	3,651,508.71	
<b>262,484,064.17</b>	<b>Total operating expenses</b>			<b>79,969,771.40</b>
<b>(12,176,526.22)</b>	<b>Net Deficit for the period</b>			<b>(8,737,765.71)</b>

Signed by ,  
Emelda Sukumar  
Chairperson,  
National Council for Elders

Signed by,  
Suvinda S. Singappuli  
Director,  
National Secretariat for Elders

## National Council for Elders

**Cash Flow Statement for the Year Ended 31st December 2013**

Description	2012 Rs.	2012 Rs.
<b>Cash Flows From Operating Activities</b>		
Deficit From Operating Activities	(8,737,765.00)	
<b>Non - Cash Movements</b>		
Depreciation	3,651,508.71	
<b>Current Assets</b>		
Decrease In Stock at the end of year	(168,303.42)	
<b>Current Liabilities</b>		
Gratuity	1,527,698.50	
Increase in staff loan balance	(264,012.00)	
Decrease in Un-Settled Flood Advances	32,597.48	
Decrease in Unsettle Festival Advance	1,500.00	
Increase in Investments	(652,421.75)	
Decrease in Unsettle Advance	1,000.00	
Increase Provision audit fees	50,000.00	
Increase in Staff Loan Fund	146,467.05	
Increase in Miscellaneous Deposits	2,800,048.80	
Decrease accrued Expenses	(1,861,242.45)	
Increase Staff Loan Return	520.00	
Adjustments for Last Year	(86,486.92)	
<b>Net Cash Flows From Operating Activities</b>		<b>(3,472,404.79)</b>
<b>Cash Flows From Investing Activities</b>		
Fixed Assets interest	652,4241.75	
Purchases From Property, Plant & Equipment	(6,629,177.12)	(5,976,755.37)
<b>Net Cash Flows From Financing Activities</b>		
Government Grant (Capital)		
Treasury Grant (Vehicle)		
WHO Fund	9,200,000.00	
Vedihiti Awarana Sponsorship Scheme	-	
	-	
	3,150.00	9,203,150.00
		(246,010.16)
Net increase in cash and cash equivalents		943,849.56
Cash & Cash Equivalents at Beginning of Period		943,849.56
Cash & Cash Equivalents at End of Period		<b>943,849.56</b>

Signed by ,  
Emelda Sukumar  
Chairperson,

Signed by,  
Suvinda S. Singappuli  
Director,

## Schedules

2012 Rs.	Note 1		Personal Emoluments	31/12/2013 Rs.
21,063,628.80		(I)	Salaries & Wages	21,609,505.29
3,279,334.21		(II)	E. P. F. Contribution	3,451,767.26
819,833.36		(III)	E. T. F. Contribution	862,941.56
434,119.87		(IV)	Overtime	526,636.77
43,263.18		(V)	Holiday Pay	42,173.25
7,364,847.41		(VI)	Interim Allowances (COL)	8,428,803.22
3,162,251.76		(VII)	Interim Allowances	3,987,219.43
<b>29,470,577.21</b>			<b>Total</b>	<b>38,909,046.78</b>

2012 Rs.	Note 2		Travelling Expenses	31/12/2013 Rs.
1,726,508.60		(I)	Travelling Domestic	628,279.99
104,593.52		(II)	Travelling Foreign	-
<b>1,831,102.12</b>			<b>Total</b>	<b>628,279.99</b>

2012 Rs.	Note 3		Supplies & Consumable Used	31/12/2013 Rs.
1,357,091.05		(I)	Stationery & Office Requisites	310,941.12
481,019.25		(II)	Fuel & Lubricants	404,726.85
3,795.00		(III)	Uniforms	20,000.00
<b>1,841,905.30</b>			<b>Total</b>	<b>735,667.97</b>

2012 Rs.	Note 4		Maintenance Expenditure	31/12/2013 Rs.
344,127.59		(I)	Vehicles	455,161.80
31,882.29		(II)	Plant, Machinery & Equipment	78,064.50
<b>376,009.88</b>			<b>Total</b>	<b>533,226.30</b>

2012 Rs.	Note 5		Contractual Services	31/12/2013 Rs.
6,410.00		(I)	Transport	85,000.00
556,349.49		(II)	Postal & Telecommunication Charges	354,161.51
880,895.54		(III)	Electricity & Fuel	669,760.00
3,069,354.73		(IV)	Rent	-
150,338.00		(V)	Cleaning Charges	53,463.92
59,705.00		(VI)	Newspaper Charges	30,263.00
254,380.76		(VII)	Entertainment Expenses	25,116.50
74,797.00		(VIII)	Audit Fees	50,000.00
264,569.31		(IX)	Security Charges	-
409,503.00		(X)	Allowances for Council Members	733,457.36
1,103,014.00		(X1)	Allowances for Board Members	700,597.00
511,631.00		(XII)	Other Allowances	786,802.36
-		XIII)	Bank Charges	
421,834.50		(XIV)	Gratuity	10,050.00
				1,527,698.50
<b>8,706,435.99</b>			<b>Total</b>	<b>5,053,370.96</b>

2012 Rs.	Note 6		Other Operating Expenses	31/12/2013 Rs.
5,685,602.00		(I)	Establishment of Village Level Committees	6,425,811.00
571,797.00		(II)	Issue of Identity Cards	411,690.00
974,389.00		(III)	Establishment of Day Centers & Provision of Grants for Income Generating Activities	336,995.00
538,847.20		(IV)	Publications	154,000.00
1,062,380.00		(V)	Training Programmes & Awareness Programmes	3,108,601.37
8,005,650.00		(VI)	Conducting Medical Clinics, Issue of Eye Lenses and Assistive Devices	5,098,500.00
791,448.00		(VII)	Commemorating "International Elders Day"	5,837,470.80
1,247,951.65		(VIII)	Assisting Home for the Aged	1,299,056.09
8,734,528.54		(IX)	Rehabilitation & Maintenance of Elders Home	4,743,161.00
321,000.00		(X)	Training & Capacity Building	526,594.00
1,401,166.48		(XI)	World Health Organization	-
182,379,000.00		(XII)	Elders Rs. 1000 Programme	-
-		(XII)	Other Expenses	2,516,791.33
<b>211,713,759.87</b>			<b>Total</b>	<b>30,458,670.69</b>

2012 Rs.	Note 7		Depreciation	31/12/2013 Rs.
920,232.58		(I)	Furniture & Office Equipment	1,474,953.03
1,655,000.00		(II)	Vehicles	1,655,000.00
216,002.40		(IV)	Plant & Machinery	521,555.68
<b>2,791,234.98</b>			<b>Total</b>	<b>3,651,508.71</b>

2012 Rs.	Note 8		Cash And Cash Equivalents	31/12/2013 Rs.
195,564.17		(I)	Cash at Bank - AC. No. 228075	63,428.96
321,451.04		(II)	Cash at Bank - AC. No. 5234881	204,426.09
426,834.35		(III)	Cash at Bank - AC. No. 9179076	429,984.35
<b>943,849.56</b>			<b>Total</b>	<b>697,839.40</b>

2012 Rs.	Note 9		Accrued Expenses	31/12/2013 Rs.
793,655.00		(I)	Travelling Expenses - Payable	97,403.00
86,510.00		(II)	Issue of Identity Cards - Payable	52,675.00
-		(III)	Publication Chargers - Payable	154,000.00
-		(IV)	Overtime - Payable	49,075.14
56,800.00		(V)	Allowances of Board members - Payable	-
45,277.77		(VI)	Postal & Telephone Charges - Payable	9,230.94
54,868.20		(VII)	Security Charges - Payable	-
10,080.00		(VIII)	Clearing Charges - Payable	-
4,390.00		(IX)	News Papers Charges - Payable	2,140.00
2,793,900.00		(X)	Eye Lenses & Medical Clinic Charges - Payable	792,000.00
114,204.79		(XI)	Electricity & Water- Payable	-
549,389.00		(XII)	Day Centers - Payable	99,000.00
-		(XIII)	Assistive Homes for the Aged - Payable	102,588.81
50,731.85		(XIV)	Stationery - Payable	301,777.04
-		(XV)	Bank Chargers	750.00
1,413,015.00		(XVI)	Building Partition	386,361.83
3,555,000.00		(XVII)	Establishment of Village Level Committes	1,707,450.00
-		(XVIII)	International Elders Day	93,664.00
-		(XIX)	Furniture & Office Equipments	2,290,647.0
-		(XX)	Plant & Machineries	1,527,766.40
<b>9,527,771.61</b>			<b>Total</b>	<b>7,666,529.16</b>

## **Opinion of the Auditor General**

The audit of Financial Statements of the National Council for Elders for the year ended 31 December 2013 comprising the statement of financial position as at 31 December 2013 and the statement of financial performance and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information 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 Section 13(1) of the Finance Act No. 38 of 1971 and section 20(3) of the protection of the Rights of Elders Act, No. 9 of 2000. My Comments and observations which I consider should be published with the Annual Report of the Council in terms of Section 14(2) (c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7) (a) of the Finance Act was forwarded to the Chairman of the Council on 22 August 2014.

### **Opinion**

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of the National Council for Elders as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

W.P.C. Wickramaratne  
Acting Auditor General



**විගණකාධිපති දෙපාර්තමේන්තුව**  
**கணக்காய்வாளர் தலைமை அறிபதி திணைக்களம்**  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය  
எனது இல. }  
My No. }

LSII/B/NCE/1/13/04

මගේ අංකය  
உமது இல. }  
Your No. }

දිනය  
திகதி }  
Date }

31 January 2015

The Chairman,  
National Council for Elders.

**Report of the Auditor General on the Financial Statements of the National Council for Elders for the year ended 31 December 2013 in terms of the Section 14(2)(c) of the Finance Act, No. 38 of 1971**

The audit of financial statements of the National Council for Elders for the year ended 31 December 2013 comprising the statement of financial position as at 31 December 2013 and the statement of financial performance and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, 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 Section 13(1) of the Finance Act, No. 38 of 1971 and Section 20(3) of the Protection of the Rights of Elders Act, No. 9 of 2000. My comments and observations which I consider should be published with the Annual Report of the Council in terms of Section 14(2)(c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was furnished to the Chairman of the Council on 01 September 2014.

**1.2 Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

### 1.3 Auditor's Responsibility

---

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### 1.4 Basis for Qualified Opinion

---

My Opinion is qualified based on the matters described in paragraph 2.2 of this report.



## 2. Financial Statements

---

### 2.1 Qualified Opinion

---

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report the financial statements give a true and fair view of the financial position of the National Council for Elders as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### 2.2 Comments on Financial Statements

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#### 2.2.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

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The following non-compliance were observed.

- (a) The statement of changes in the net assets / equity had not been presented with the financial statements in terms of paragraph 21(c) of the Sri Lanka Public Sector Accounting Standards. *NO 01*
- (b) Even though the depreciable value of an asset should be depreciated during its useful life on a regular basis, the Council had computed the depreciation based on the policy of depreciating in the year of purchase and not depreciating in the year of disposal.

#### 2.2.2 Accounting Deficiencies

---

The following observations are made.

- (a) Interest on investments in fixed deposits amounting to Rs.652,422 had been shown in the statement of financial position without being included as an income in the statement of financial performance, thus overstating the deficit for the year by that amount.



- (b) Even though the cumulative provision on depreciation of the motor vehicles amounted to Rs.4,495,000 , the cumulative provision for depreciation had been shown as Rs.4,060,000 in the statement of financial position. As such the value of the fixed assets as at the end of the year under review had been overstated by a sum of Rs.435,000.
- (c) A stock of 356 cameras purchased in the year 2013 for Rs.4,912,472 had been brought to account under the furniture and equipment.

**2.2.3 Unreconciled Control Accounts**  
 -----

Even though a sum of Rs.610,411 had been shown under the value of stocks as at 31 December 2013, the total of the Schedule amounted to Rs.556,511 and a difference of Rs.53,900 was observed.

**2.2.4 Lack of Evidence for Audit**  
 -----

The evidence indicated against the following items had not been furnished.

Item	Value	Evidence not made available
-----	-----	-----
	Rs.	
(a) Three Wheeler	250,000	File on Motor Vehicles and Board of Survey Reports
(b) Rural Elders' Committee Bank Balance	472,500	Confirmations of 135 Committees
(c) Photographs for Elders' Identity Cards	15,748	Information from Divisional Secretariats for Certifying Expenditure



## 2.3 Non-compliance with Laws, Rules Regulations and Management Decisions

---

The following non-compliances were observed.

Reference to Laws, Rules, Regulations and Management Decisions	Non-compliance
(a) Finance Act, No. 38 of 1971	
(i) Section 8(1)	The budget for the year 2013 had not been approved by the Board of Governors.
(ii) Section 14(3)	The Annual Report for the year 2012 had not been tabled in Parliament.
(b) Public Administration Circular No. 41/90 of 10 October 1990	
(i) Section 2.11	Even though the fuel consumption of motor vehicles should be tested once in 06 months it had not been so done.
(ii) Section 2.12	Even though obtaining fuel for pool motor vehicles should be done under the supervision of a Staff Officer, it had not been so done.
(c) Public Administration Circular No. 01/2002 of 22 February 2002, No. 26/92 of 19 August 1992 and No. 26/92(1) of 03 August 1994	Even though the name of the State Institution and the State Emblem should be painted on the motor vehicles, it had not been so done.



(d) Public Enterprises Circular on  
Good Governance No. PED/12  
of 02 June 2003  
Section 8.3.9

Two motor vehicles of the Council had been released to the Ministry of Social Services

(e) Treasury Circular No. 842 of 19  
December 1978

A proper Register of Fixed Assets had not been maintained for furniture and equipment valued at Rs.12,745,759 and machinery and equipment valued at Rs.3,969,075.

### 3. Financial Review

#### 3.1 Financial Results

According to the financial statements presented, the financial result for the year ended 31 December 2013 had been a deficit of Rs.8,737,766 as compared with the corresponding deficit of Rs.12,176,526 for the preceding year, thus indicating an increase of Rs.3,438,760 in the financial results for the year under review as compared with the preceding year. According to the accounts presented, the improvement had been due to the increase in the Government grants by a sum of Rs.5,484,471 and the decrease of operating expenditure by a sum of Rs.182,514,293.



### 3.2 Analytical Financial Review

-----

The following observations are made.

- (a) The expenditure on other operations incurred in the year under review as compared with the preceding year had decreased by a sum of Rs.181,255,089. That has been due to the implementation of the Programme on Payment of Rs.1,000 per month to Elders had been done by the Ministry.
- (b) The expenditure on contractual payments in the year under review as compared with the preceding year had decreased by a sum of Rs.2,709,402 or 35 per cent. The rent of building amounting to Rs.3,069,346 paid in the preceding year reduced to zero value in the year under review had been the reason therefor.

## 4. Operating Review

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### 4.1 Performance

-----

The following observations are made.

#### (a) Financial Aid to Elders' Committees

-----

Even though targets had been set for the supply of financial aid amounting to Rs.6,150,000 to 590 Elders' Committee comprising 570 Rural Elders' Committees and 20 Regional level Elders' Committees, amounting to the Progress Reports financial aid according to Rs.7,785,000 at the rate of Rs.5,000 should have been given to 1,557 Rural Elders' Committees. But only Rs.255,000 had been given at the rate of Rs.7,500 to 34 Regional Committees. According to the Progress Reports a sum of Rs.150,000 had been given to 20 Regional Committees. As such Rs.105,000 paid to 14 Committees had been understated in the Progress Reports.



(b) Issue of Elders' Identity Cards

A sum of Rs.2,000,000 had been allocated for the issue of 50,000 Elders' Identity Cards and according to the Progress Reports 17,821 Identity Cards had been issued at a cost of Rs.446,000. Nevertheless, according to books and records, only 15,748 photographs had been actually issued.

(c) Money issued on Elders' Day Centres

A sum of Rs.2,000,000 had been allocated for 36 Elders Day Centres and a sum of Rs.782,000 had been used on 31 Day Centres. Money had been used on 05 Centres less than the planned number and the financial progress amounted to 39 per cent.

(d) Conduct of Awareness and Training Programmes

Even though the conduct of 138 Awareness and Training Programmes had been planned, only 4 programmes had been conducted. As such the physical progress had been only 3 per cent.

(e) Activities not executed according to the Action Plan

The following observations are made.

- (i) Even though the conduct of 100 programmes for Awareness of Elders at the Regional Level had been planned, none of the programmes had been conducted.
- (ii) Even though plans had been made at the beginning of the year for providing training for a selected group from 04 training programmes conducted with a view to introduce to the society a house-based labour force capable of providing welfare, security and nursing service to the regularity increasing elderly population of Sri Lanka that workshop had not been conducted.



- (iii) Even though the conduct of 30 Counselling Programmes had been planned for the year, only 3 programmes had been conducted. But that had been shown as 6 in the Progress Report.
- (iv) Even though the conduct 04 Pre-retirement Programmes had been planned for the year, only one programme had been conducted. But that had been shown as 2 programmes in the Progress Reports.
- (v) Even though plans had been made for printing and distribution of 5,000 copies of the Protection of the Rights of Elders (Amendment) Act and 1,000 copies of the Elders' Magazine at a cost of Rs.1,000,000 those activities had not been carried out. Even the planned printing and distribution of 5,000 copies of the Act in the years 2011 and 2012 had not been carried out.

(f) Purchase and Distribution of Ocular Lenses

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Plans had been made for the supply of 1,700 ocular lenses and 70 audio equipment to patients. Even though it had been stated that 1,782 ocular lenses had been supplied to the aid recipients, only 1,420 lenses had been issued according to the stock books. As such 362 lenses had been shown in excess in the Progress Reports. Even though the supply of 70 audio equipment had been planned, only 45 equipment had been supplied.

(g) Meetings of Maintenance Boards

-----  
Even though an allocation of Rs.850,000 had been made for the meetings of the Maintenance Boards only a sum of Rs.765,000 had been spent. Even though 247 applications had been received by the Maintenance Boards solutions had been provided for 149 only representing physical progress of 60 per cent.



(h) Supply of Aid for Repair of Elders' Homes  
 -----

A sum of Rs.10,000,000 had been allocated for carrying out repairs to 26 Elders' Homes. According to the Progress Report aid had been supplied to 15 Elders' Homes but aid had actually been supplied only to 12 Elders' Homes. The actual expenditure amounted to Rs.5,486,474 as against Rs.5,787,000 shown in the Progress Report. The financial Progress had been 55 per cent.

(i) International Elders Day Celebrations  
 -----

The following observations are made.

- (i) According to the Action Plan a sum of Rs.5,000,000 had been allocated for the Elders' Day Celebration and according to the Progress Report the expenditure amounted to Rs.6,120,000. According to the statement of financial performance that amounted to Rs.6,146,894 thus indicating an understatement of expenditure by a sum of Rs.26,294 in the Progress Report.
- (ii) Comparison of the estimate of Rs.8,251,000 prepared for the International Elders' Day Celebrations with the actual expenditure of Rs.6,146,894 revealed an overestimation of Rs.2,104,106.

(j) Activities not included in the Action Plan executed during the year 2013  
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The following observations are made.

- (i) A provision of the Rs.5,000,000 had been made in the Action Plan for the year under review for the conduct of workshops. Nevertheless, a sum of Rs.1,165,187 had been spent without formal approval for the conduct of 09 workshops on the creation of a joint access for the subject of elders which had not been included under the workshops.



- (ii) A revised Action Plan had not been furnished in connection with aid amounting to Rs.4,935,000 granted to 987 Elders' Committees.

(k) Instances of Failure to perform Functions set out in the Act

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The following functions set out in Section 13 of the Protection of Rights of Elders Act, No. 9 of 2000 had not been commenced up to date by the National Council for Elders.

- (i) To recommend programmes to the Government and the other appropriate bodies, to strengthen the family unit based on the traditional values of Sri Lanka.
- (ii) To organize lectures, seminars, workshops and other programmes in schools and other appropriate places with a view to inculcating in the younger generation, their duties to elders.
- (iii) To maintain accurate and up to date statistics relating to elders.
- (iv) To promote studies and research with a view to identifying the principal causes of the problems of elders and their needs and aspirations and to promote effective measures for the alleviation or elimination of such causes and for the satisfaction of such needs and aspiration.
- (v) To provide due publicity through all appropriate means to the findings of the studies and research in order to make the public ware of the problems, needs and aspirations of elders.
- (vi) To monitor and coordinate programmes and schemes initiated and implemented by the Government, Voluntary Organizations and bodies of persons, for the upliftment of the status of elders.



- (vii) To introduce and implement a health insurance benefit scheme for elders.
- (viii) To maintain a directory of paid and unpaid job opportunities available to elders, for the reference of elders and to assist elders wherever possible to be gainfully employed.
- (ix) To maintain a directory of elders according to their talents and expertise for the reference of the public.

#### 4.2 Staff

-----

The following observations are made.

- (a) Even though the approved staff as at 31 December 2013 had been 117, the actual staff had been 109. As such there were 08 vacancies.
- (b) The vacancies in the staff grade posts represented 50 per cent whereas the vacancies in the non-staff grade posts represented only 5 per cent.

#### 4.3 Operating Inefficiencies

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The following observations are made.

- (a) The fixed deposit amounting to Rs.5,871,796 as at December 2013 maintained for the welfare of the elders and the annual interest income thereof amounting to Rs.652,422 remained idle without being utilised for the welfare activities of the elders.
- (b) The balance in the Bank Account maintained for the Elders Foster Cover Programme had not been utilized for the related activities during the three preceding years and the balance of the account as at 31 December 2013 amounted to Rs.429,984.



(c) **Payment of Elders Allowance**  
-----

The following matters were revealed in connection with the payment of Rs.1,000 allowance to the elders over 70 years of age who are receiving public assistance or Samurdhi Aid.

- (i) The sum of Rs.1,550,000 remitted to Banks in 19 districts in June 2012 for the payment of the elders allowance had not been paid due to different reasons and a sum of Rs.1,569,925 , inclusive of interest thereon had been returned to the National Council for Elders during the year under review.
- (ii) A database on the Island-wide recipients of the elders allowance had not been prepared by the Council even by 29 August 2014, the date of audit.
- (iii) Action had not been taken in the year under review to update the information by calling for the particulars of the total payments made through the Divisional Secretariats, amounts not paid, the number of beneficiaries paid and the deaths of beneficiaries.

**4.4 Irregular Transactions**  
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A foreign travel advance of Rs.188,449 had been paid to the Ministry of Social Services in connection with a tour not related to the National Council for Elders.

**5. Accountability and Good Governance**  
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**5.1 Presentation of Accounts**  
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Even though the financial statements should be presented for audit within 60 days after the close of the year of accounts in terms of Section 6.5.1 of the Public Enterprises Circular No. PED/12 of 02 June 2003, the financial statements had been presented after a delay of 03 months.



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சமூக சேவைகள் அமைச்சு  
Ministry of Social Services

ජාතික වැඩිහිටි මහලේකම් කාර්යාලය  
முதியோர்களுக்கான தேசிய செயலகம்  
National Secretariat for Elders



මගේ අංකය }  
எனது இல } NSE/FC3/GENERAL/QUIRES  
My No. }

ඔබේ අංකය }  
உமது இல }  
Your No. }

දිනය }  
திகதி } 2014.09. 26  
Date. }

Auditor General,  
Department of Auditor General,  
Battaramulla.

**Report of the Auditor General on the Financial Statement of the National Council for Elders for the year ended 31 December 2013 in terms of the Section 14(2)(c) of the Finance Act, No.38 of 1971**

**Answering the Audit Report on Accounts for the year ended 31.12.2013**

With reference to the above audit query, bearing even No. L.S./B./NCE/1/13/09, my answers and clarifications are given below.

**02. Financial Statements**

**2.2.1. Non – compliance with Sri Lanka Public Sector Accounting Standards**

- i. Since the officers in this Institute had not been gained an experience or they had no precedents in connection with the latest Sri Lanka Public Sector Accounting Standards, comparative report between budgetary expenditure and actual expenditure as simulated in the paragraph 21 (e) of the standard 01, had not been submitted. After the deficiencies were pointed out in the audit, actions have been taken to submit a correct report from 2014, together with the final financial statement.
- ii. Same answer as above would be applicable to this and a correct report will be submitted with the final report from 2014, following that, the report on net assets / changes in equity were detected by the audit.
- iii. Rupees 76 Million and 20 Million for recurrent expenditure and capital expenditure respectively were approved for year 2013. In subsequence, expenses incurred had not been exceeded the estimated budget. Additional provisions, that had been available in expenditure items, had been transferred to cover excess expenditure incurred in each expenditure items. Transfer of financial provisions had been taken place under the approval of the National Council for Elders and which had been both reported to Treasury and Director General (Budget).
- iv. The officers in this Institute have not gained an experience or they have no precedents in connection with this matter. Therefore, after auditing the financial statement, which had been submitted for the end of year under the review, I noted down to submit the financial statement according to the correct format from 2014 onward.

ලිපිනය : 2 වන මහල, D කොටස, සෙත්සිරිපාය - දෙවන අදියර, බත්තරමුල්ල.  
முகவரி : 2ஆம் மாடி ,தொகுதி D, செத்சிரிபாய - கட்டம் II, பத்திரமுல்லை  
Address : 2<sup>nd</sup> Floor , Block D, Sethsiripaya - II Stage, Baththaramulla.  
ජ-මෙල් / ஈ-மெயில் / E-mail : nsemss@slt.net.lk

දුරකථන / தொலைபேசி / Telephone :  
අධ්‍යක්ෂ / பணிப்பாளர் / Director : 2187045  
කාර්යාලය / அலுவலகம் / Office : 3094543  
ෆැක්ස් / பெக்ஸ் / Fax : 0112187015

### 2.2.1. Accounting Deficiencies

- (a) Even though the other operational expenditure should be Rs. 211,713,759.87 as at 31. 12. 2012, it was mistakenly cited as Rs. 34,179,097.78. This would be rectified and submitted in the next year.
- (b) When it was settled the advance payment that was given to the Director Social Services settlement of payment is in this account as miscellaneous income as shown here. I would make arrangements to rectify the failure and submit in year 2014.
- (c) Provisions of Rs. 10,000/- was released to the Divisional Secretary, Kurunegala for commemorating the Elders Day Ceremony in year 2012 and the money had been taken back as they did not conduct such function in the office. But, it had been mistakenly included in the account twice under miscellaneous income in the ledger book. Officers were advised not to do such failures in future and actions would be taken to rectify this account.
- (d) It had wrongly been brought to accounts by mistake in the Leger Account in connection with the training and awareness programmes that had been held.
- (e) Same answer as above would be applicable to this and values shown under the account for training and awareness programmes had been wrongly copied to the ledger book by mistake by means of bringing it to account. Officers were advised not to do such failures in future and actions would be taken to rectify this account.
- (f) These accounts had been incorrectly indicated in the accounts and Officers were advised not to do such failures in future and actions would be taken to rectify this account following that it was pointed out in the audit.
- (g) Fixed deposits account is being maintained to provide the welfare of elders. Interest of this account had not been shown as the income, because the governing Elders Council has not so far given the approval for implementing the welfare activities.
- (h) Value of stock as at 31. 12. 2013 had been a total of Rs. 610,411.26/-In my schedule, under No. 37, there had been 93 A4 Photo copy bundles, at the rate of Rs. Rs. 565.00 into sum of Rs. 52,600.80 and under No. 48, there had been 4 Roneo Sheet bundles, at the rate of Rs. 324.80 into sum of Rs. 1299.20, cited in the stock document by mistake.
- (i) I would make arrangement to rectify the wood furniture & equipment account and submit in year 2014.
- (j) Adjustment to the balance of Festival Advance Account in year 2012 had been done by the financial statement in year 2013 and the net asset balance had been unable to be corrected by mistake. Hence it had been shown in a value of more than Rs. 1,000.00. I noted down to present this correctly in the financial statement of the next year.
- (k) I would make arrangement to rectify the wood furniture & equipment account and submit in year 2014.
- (l) I would make arrangement to rectify the separation of accumulated depreciation accounts for vehicles, in the financial statement of the next year.

- (m) These cameras are used for official purpose (taking photos for official identity cards etc.) by Elders Rights Promotions Officers, Social Services Officers, Provincial Social Services Officers, District Social Services Officers and Social Development Officers in Divisional Secretariats. Hence, these cameras had been categorized as office furniture and they had been brought to account under furniture and equipment.
- (n) After pointing out in the audit in year 2012, I took actions to maintain a deposit account in the Deposit Leger since 2013 and it had been brought to account incorrectly. Hence, I would make arrangement to rectify the account and submit in the next year.
- (o) The amount of money that was pointed out had been an unidentified two receipts since year 2011; (Rs. 27,314.31 and Rs. 2,350.00). After taking actions to bring this money into Cash Book by the receipt (G/22 989558) on 12.12.2013, we further looked into the matter and brought this money to account in the Deposit Account, because, I was uncertain whether to repay this amount. However it was mistakenly neglected to enter into the Deposit Ledger. I noted down to update the entries in this Ledger.
- (p) This money had been returned by Divisional Secretaries of Wellawaya, Hikkauduwa and Thihagoda as they did not conduct the Elders Day Function in year 2012. This money had been credited to the deposit account and I kindly inform that I took action to transfer this amount to revenue account through a transfer paper in September 2014.
- (q) "Wedihiti Awarana Kepakaru" Sponsorship Scheme is being implemented under the sponsorship of donors. These donors by themselves directly deposited these donations to bank. This Rs. 24,000/- had been donated by the lady Shanthi Hinterd and it was revealed following the receipt of bank report. Therefore, it was not entered to Kepakaru Sponsorship Cash Book on 09 January 2014. I kindly informed that my inability to bring it to account as it was not identified during the year.
- (r) This extra money available in the funds had been received from World Health Organization for the handicraft exhibition in 2012. Repayment had not been taken place as it had been a donation. Hence I intend to either deposit this to government revenue account or to take action as per the decision of the governing body.
- (s) This ledger account mistakenly did not maintain correctly and I noted down to rectify the deficiencies in future.

**Lack of Evidence for Audit**

Subject	Value (Rs.)	Evidence that is not presented
(a) Fixed Assets Wood furniture	12,745,749	I accept that the Fixed asset register had not been duly completed with perfect entries as it had recently been prepared and relevant subject clerks did not have any experience in this regard, plus, this register is very complex. I kindly informed that I would make arrangements to duly update the register following the training of relevant officers properly.
Machinery and equipment	3,969,075	
(b) Three wheeler	250,000	Relevant file had been misplaced. It was searched moreover in the record room. Having taken a photocopy from the registered copy, which is in the safe deposit box, new file has been opened. This three wheeler has given to Saanthomi elder's homes in Mannar presently.
(c) Advance	1,000	Advance of Rs. 1000.00 had been brought forward from year 2011 and this was not included in the advance cash register as it was an unsettled advance. This amount was settled in year 2013.
(d) Providing equipments to Day Centres for Elders	775,000	In order to prove the purchase of equipments for these Day Centres, relevant purchase bills have been sent through the Divisional Secretary by now. Follow up activity is in the process for sending reminder letters to Divisional Secretariats, whom did not prove their purchases.
(e) Providing to uniforms for the Elders Day Ceremony	57,925	The letter of approving the grant of uniforms in year 2013 is attached herewith. (annexure - 01)
(f) Balance in the bank account of the Village Level Elders Committees		Currently, information on balances in the bank accounts is being received with the proved documents. It has already been proved that 156 Divisional Secretariats deposited money for 748 Committees. But such information has not received yet, thus, I would take actions to send reminder letters for receiving such details.
(g) Photographs for Elders Identity Cards	15,748	At the time of submitting the details, subject clerk had mistakenly doubled the entries. I would make arrangement not to happen such shortcomings hereinafter.
(h) Elders Committees	4,935,000	Requests, which were for setting up Elders Committees, had been received more than the expected and payments had been made upon the approval of both Director and National Council at that time.

**Non – compliance with Laws, Rules, Regulations and Management Decisions**

Following explanations are made for the non – compliance observations.

Reference to laws, rules, regulations and Management Decisions	Non - compliance
<b>Finance Act No 38 of 1971</b>	
i. Section 8 (1)	Such approval has not so far obtained for allocating to item of expenditures as appropriate, following the allocation of approved budgetary fund for the year. I noted down to seek such approval as pointed out in the audit for future correspondence.
ii. Section 14 (3)	The Annual Report for the year 2012 had been submitted to the Secretary to the Ministry of Social Services on 04. 09. 2014.
(b) Finance Regulations i. F.R. 110	Having pointed out in the audit, arrangements have been made to maintain separate two books for reporting loss and damages subject to F.R. 102. In subsequence, I kindly informed that I noted down to update the information following the inclusion of the traffic accident occurred on 18.07.2013 in relation with the Van No: NB – 2688.
iii. F. R. 845 – (1)	i) I kindly informed that I noted down to update the information following the inclusion of details on telephone facilities (both of- fice & home) provided by this institute, in a register.  (ii) Having pointed out in the audit, arrangements have been made to maintain a register for paying monthly telephone bills.
iv. F. R. 565 – (4)	I kindly informed that I noted down to update the Deposit Register.
v. F. R. 562 – (2)	Though, It had not been included by mistake, it had correctly been brought to account. In subsequence, I noted down to update the Ledger.
vi. F. R. 565 – (5)	Having pointed out in the audit, I noted down to submit such information using the General 71 format in future.
vii. F. R. 1645 (b) and (c)	I kindly informed that I instructed the relevant subject clerk to maintain Log Books properly following the pointing out in the audit.
viii. Section 8 (1)	Such approval has not so far obtained for allocating to item of expenditures as appropriate, following the allocation of approved budgetary fund for the year. I noted down to seek such approval as pointed out in the audit for future correspondence.
ix. Section 14 (3)	The Annual Report for the year 2012 had been submitted to the Secretary to the Ministry of Social Services on 04. 09. 2014.
(b) Finance Regulations i. F.R. 110	Having pointed out in the audit, arrangements have been made to maintain separate two books for reporting loss and damages subject to F.R. 102. In subsequence, I kindly informed that I noted down to update the information following the inclusion of the traffic accident occurred on 18.07.2013 in relation with the Van No: NB – 2688.
x. F. R. 845 – (1)	i) I kindly informed that I noted down to update the information following the inclusion of details on telephone facilities (both office & home) provided by this institute, in a register.  (ii) Having pointed out in the audit, arrangements have been made to maintain a register for paying monthly telephone bills.

xi. F. R. 565 – (4)	I kindly informed that I noted down to update the Deposit Register.
xii. F. R. 562 – (2)	Though, It had not been included by mistake, it had correctly been brought to account. In subsequence, I noted down to update the Ledger.
xiii. F. R. 565 – (5)	Having pointed out in the audit, I noted down to submit such information using the General 71 format in future.
xiv. F. R. 1645 (b) and (c)	I kindly informed that I instructed the relevant subject clerk to maintain Log Books properly following the pointing out in the audit.
xv. F. R. 756 and 757	Officers were instructed to conduct the annual vehicle verification from next year onward prior to the submission of reports.
xvi. F. R. 104 (3) and 104 (4)	A copy of the report in connection with the van crash (Van No. NB – 2688) had not mistakenly been submitted to you. However, a copy of the report, which had been submitted to the Director, Department of Social Services, is hereby submitted for your information.(annex – 02)
xvii. F.R. 1646	I have instructed the subject clerk to submit relevant reports to the Auditor General from September onwards following the pointing out in the audit.
i. Public Administration Circular No. 41/90 of 10 <sup>th</sup> October 1990	Staff Officer was instructed to work accordingly. But, practically, we find it difficult to perform so, because, currently, there is only one Staff Officer in this Institute. Hence, the work is being performed under the supervision of the Administrative Officer at present. I kindly informed that these works would be henceforth done under a Staff Officer.
ii. Section 2. 11	Officers were instructed to work accordingly in future.
iii. Public Administration Circular No. 01/2002 of 22 <sup>nd</sup> February 2002,  No. 26/92 (1) of 26 <sup>th</sup> February 1992	Having pointed out in the audit, name of the State Institute and State Emblem have been painted on the van that is in the pool.
iv. Section 04 and 05 of Public Administration Circular No. 2/90 of 26 <sup>th</sup> February 1999	I have already submitted the relevant details by my letter No. NSE/FC3/GENARAL/ QUIRES, dated 18.07.2014. A copy of the letter is attached herewith. (Annex – 03)
(d) <u>Public Enterprise Circular</u> 1. No. PED/12 of 2nd June 2003 Section 8.3.9	Two motor vehicles of the Council had been released to the Ministry of Social Services as per the order of the Secretary to the Ministry.

## Operating Review

### **4.1 Performance**

The matters stated thereby are correct.

(a) **Providing financial aid to Elders Committees**

According to the annual progress report that is prepared by me, financial aids had been given to 34 Divisional Level Elders Committees. However it was mentioned in the audit query as 20. In my document, I mentioned 20 as the annual estimated number, but not for the progress. I truly mentioned that the sum of Rs. 255,000 had been given to 34 Elders Committees, because our actual progress had exceeded the estimation.

(b) **Issue of Elders Identity Card**

(i) Although expected number of issuance of annual Elders Identity Cards is roughly mentioned in the progress reports by the National Secretariat for Elders, payments are made upon the requests arrived from the Divisional Secretarial level.

Even though, the difference of Rs. 575/- had been shown in the progress reports rather than the value in financial performance statement in 2013, I would henceforth take actions to avoid such failures. Further, even if, 15,748 photographs had been issued for the Elders Identity Cards, it had mistakenly mentioned as 2073 at the calculation. I noted down not to do such shortcomings in future.

(ii) When we issue the Elders Identity Cards, Rs.25/- per two photographs, is given to the photographer, who takes few more days to hand over the photographs. But, occasionally we pay Rs. 30/- per two photographs to the photographer to issue them within a day. I kindly informed you that the procurement committee has already given the approval in this regard.

(c) **Money issued on Day centers for Elders**

Provisions had been given to the Day Centres, which were less than by 05 Centres in the plan, due to incomplete information. Provisions have already been released for the purchase of equipment for the Day Centers following the receipt of duly furnished information.

(d) **Printing Affairs**

(i) and (ii) Copies of the Protection of the Rights of the Elders Act (Amendment) had not been issued as expected and relevant targets of printing the Elders Magazine

(Wedihitiyo) had been achieved with the financial contribution of the Sri Lanka HelpAge Institution, thus provisions had not been incurred for these purposes.

(iii) Acting Director had been appointed after the end of August. By that time, the annual action plan had not been amended as there had been no plan to perform relevant activities.

Further, I intend to note here that 14,000 copies of relevant committee manuals and 65 certificates for Provincial and District Level Elders Committees had been printed due to highly demand service purpose.

(e) **Conduct of Awareness and Training Programmes**

Even though 138 training workshops had been planned, only 4 programmes had been able to conduct due to unavoidable circumstances.

(f) **Activities not executed according to the Action Plan**

The matters stated thereby are correct.

(i) Even though 100 awareness programmes had been scheduled, we planned to obtain resource persons from the Council Division of the Ministry. Therefore I kindly informed that we found it difficult to obtain their services as they were very busy with their own official duties and did not have much time to extend their services towards our official affairs.

(ii) Even though 04 courses had been scheduled, because of the following reasons these courses had not been able to conduct.

- We found it difficult to accommodate the elders as they were very weak in health
- Difficulties in providing transport facilities
- Lack of administrative expenses for officers to travel in divisional levels

(iii) Even though the conduct of 30 council programmes had been planned for the year, only 03 programmes had been conducted. For the reason of that, the officers in charge of this subject had been retired and we were unable to find a successor. Further, there had been scarcity in administrative expenses for officers to travel in divisional levels.

(iv) Total number of programmes had not been conducted due to following reasons,

- Difficulties in finding resource persons
- Scarcity of administrative charges

I kindly informed that it had mistakenly mentioned in the Progress Reports that we had conducted two programmes.

v. Even though it had been so mentioned in the Progress Report, only one pre- retirement programme and 3 counseling programmes had been able to conduct.

vi. Total provisions had been Rs. 5,000,000/- However, actual expenditure incurred for this purpose had only been Rs. 3,108,601/. Out of additional provisions available, Rs. 1,885,000/- had been transferred to cover excess expenditure incurred in other items of expenditure and a percentage of 99.8% had been reported accordingly. I further mention hereby that, I had to transfer the excess provisions, as essential items of expenditure had been needed some additional provisions.

(g) **Purchase and Distribution of Ocular Lenses**

Even though plans had been made to provide 1700 ocular lenses, the target had not been able to achieve due to lack of financial provisions. At the time of collecting the details for the progress reports the output value had mistakenly been doubled. I noted down to avoid such shortcomings in future.

(h) **Maintenance expenses for Kataragama Elders Home**

Expenses in connection with Kataragama Holiday Resort, Kataragama Elders Home and Maligathenna land, in where, the construction is expected and preliminary work has already been completed, are come under the maintenance expenses of Katragama Elders home.

Expenses incurred subject to above, had been as follows.

Employers' salaries

Cleaning services

Water bills

Electricity bills

Payments for watcher of Maligathenna land and

Various activities performed in the land concerned

Expenses on water bills, electricity bills and various activities performed in Maligathenna land had been contingency expenses, which could not be decided exactly. Hence, Rs. 1,000,000/- had been allocated for this purpose, nevertheless excess of Rs. 196,000/-had been incurred.

(k) **Meetings of Maintenance Boards**

149 solutions out of 247 applications had been provided by the Maintenance Board and the work in connection with the remaining applications is on the process.

**Supply of Aid for repair of Elders Homes**

Even though the progress report showed that aids had been supplied to 15 Elders Homes, aids had actually supplied only to 12 Elders Homes. I noted down to avoid such shortcomings in future.

(l) **International Elders Day Ceremony**

- (i) National Council for Elders that had been existed on 12. 09. 2013, had granted the approval in this regard (Annex – 04).
- (ii) It was a mistake. Incurred actual expenditure on the International Elders Day Ceremony had been Rs. 6,146,893.60. It had erroneously been mentioned as Rs. 6,120,600.00 in the Progress Report. I have already made awareness among Officers to avoid such deficiencies in future.
- (iii) Actual expenses incurred on following service activities, had been less than the estimated value. Although estimations had been prepared to find money from external resource persons, it had been not possible. In subsequence, there had been a difference between an actual expenditure and estimated expenditure.

(m) **Activities, not included in the Action Plan, executed during the year 2013**

The matters stated thereby are correct.

- (iv) Estimated following programmes had been unable to perform as a whole, because the Director post of the Institution had been vacant at that time and the relevant Acting Officer had been unable to engage in fulltime duties. However, the approval in this regard as well, had not been obtained by the Governing Board. Hence, I have already made awareness among Officers to avoid such deficiencies in future.

(M) **Instances of failure to perform functions set out in the Act**

Following matters had mainly been affected to not performing the aforesaid activities as cited from (b) to (n) in the Act. There had not been a permanent Officer for the post of Director in the Institution for many months in the year and three Officers had transferred to the Director post at time to time during the year. Therefore, preparation of programmes and plans have been vested in Elders' Rights Promotions Officers since this year in order to provide services on elderly welfare and care as cited from (b) to (n) in accordance with the Section 13 of the Act. In subsequence, actions would henceforth be taken subject to the Act.

**Staff**

Staff Officers was recruited within the approved cadre and the Secretary to the Ministry of Social Services was informed. Arrangements have been made to recruit Non-Staff Grade Officers within the approved cadre.

**4.3 Operating Inefficiencies**

The matters stated thereby are correct.

(a) Recommendations, in this regard, have been forwarded to the National Council for Elders. After the recommendations are received, actions would be taken accordingly.

(b) This programme is being implemented under the sponsorship of donors. Payments are made to the beneficiaries for the certain extend, nevertheless it will not be able to continue for a long time. There should be some balance in the Bank Account to maintain it properly. When donors do not grant the financial aids, the balance in the account is utilized to provide money to beneficiaries continuously. Therefore, it is essential to maintain a significant balance in the Account.

(c) **Payment of Monthly Living Assistance for Elders**

(i), (ii) and (iii)

It has been planned to prepare a database on beneficiaries of the elders' assistance programme. Monthly information on beneficiaries received from Divisional Secretariats is computerized at present and which should be maintain up to date. There are some barriers to make this endeavor a success, such as the obtaining of information etc. I kindly mentioned that I would make arrangements to prepare the database on beneficiaries of the living assistance for elders despite this endeavor is fairly complex.

**4.4. Irregular Transactions**

Payments for two foreign tours of the Director of Social Services (It had been approved by Secretary to the Ministry and foreign leave for the tours had been approved by the Presidential Secretariat) had not been able to pay by the Department of Social Services, hence, those payments had been forwarded to this Institute to settle as she had performed the covering up duty of the Director post at that time. After the Accountant had informed his inability to pay so, a foreign travel advance had been issued to Ministry of Social Services upon the certification of settling it later. Accordingly, I intend to inform that the Ministry of Social Services should settle this payment.

**Accountability and Good Governance**

**5.1 Presentation of Accounts**

These financial statements had not been presented at the appropriate time, because, there had not been a permanent Accountant in the post, It had not been used new accounting standards, There had not been experience officers and so on. I kindly informed that I would take action to expeditious this work in future.

**5.3 Tabling of Annual Reports**

I kindly inform that I have made arrangement to forward it to forthcoming Governing Council.

**5.4 Internal Audit**

Relevant answers for audit queries, which had been received from the Internal Audit, had already been submitted.

**5.5 Budgetary Control**

These observations had been prevailed due to existence of vacancies, performing of covering up duty for higher management posts, non-receipt of imprest for adequate capital expenditure and so on.

**06. System and Control**

(a), (b), (c), (d), (e), (f) and (g)

Having paid the special attention in this regard, I kindly informed that I would guide the officers to prepare those system and control accurately and up to date, following the strengthening of those systems.

Chairman  
National Council for Elders  
National Secretariat for Elders