

පටුන

.01	විධායක සාරාංශය	01
.02	වාර්තාවේ පසුබිම හා ස්වභාවය	02
.03	විෂය පථය	03
.04	රාජ්‍ය මුද්‍රණ සංස්ථාව පිළිබඳ හැඳින්වීම	03
.05	සංස්ථාවේ නිෂ්පාදන ක්‍රියාවලිය හැඳින්වීම	08
.06	සංස්ථාවේ මූල්‍ය කාර්ය සාධනය	09
.07	සංස්ථාවේ මෙහෙයුම් කාර්යසාධනය	14
.08	නිරීක්ෂණ	17
.09	නිර්දේශ	19
.10	නිගමන	21
.11	වාර්තාවේ දෙමළ අනුවාදය	23
.12	වාර්තාවේ ඉංග්‍රීසි අනුවාදය	47
.13	ඇමුණුම්	69-94

1 විධායක සාරාංශය

1968 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා පනත යටතේ රුපියල් මිලියන 15 ක ආරම්භක ප්‍රාග්ධනයක් යටතේ 1968 වර්ෂයේදී රාජ්‍ය මුද්‍රණ සංස්ථාව ආරම්භ කර තිබුණි. මෙම පනත සහ පසුකාලයේදී සම්මත කරන ලද 1978 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත, 1981 අංක 51 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත සහ 1998 අංක 7 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත යන පනත් වලින් සංස්ථාවේ අරමුණු ලෙස රජය, රාජ්‍ය සංස්ථා,විසවස්ථාපිත මණ්ඩල, පළාත් පාලන ආයතන හෝ පුද්ගලික ආයතන වල මුද්‍රණ කටයුතු ඉටු කිරීම, ලිපි ද්‍රව්‍ය හා පොත් නිෂ්පාදනය, ආනයනය, අපනයනය, විකිණීම, මිලදී ගැනීම යන කටයුතු දක්වා තිබුණි. සභාපතිවරයෙකුගෙන් සමන්විත අධ්‍යක්ෂ මණ්ඩලයක් මගින් පාලනය වන සංස්ථාවෙහි වර්තමානය වන විට 715 ක කාර්යය මණ්ඩලයක් සේවය කරනු ලබයි. 2013 වර්ෂයේ දී රු.මිලියන 41.8 ක ශුද්ධ ලාභයක් ඉපයීමට සමත් වූ සංස්ථාව ක්‍රමයෙන් 2017 වර්ෂය වන විට අලාභ ලබන තත්ත්වයට පත් වී ඇති බව නිරීක්ෂණය විය. තවද සංස්ථාවේ ද්‍රවශීලතාවය සහ ආයෝජිත ප්‍රාග්ධනයට ප්‍රතිලාභ අනුපාතයද පිරිහී තිබීම තුළ ආයතනයේ පැවැත්ම ගැටළු සහගත තත්ත්වයකට පත් වී ඇති බවද නිරීක්ෂණය විය. මෙවැනි තත්ත්වයක් තුළ රාජ්‍ය අංශයේ ප්‍රමුඛ නිෂ්පාදන ආයතනයක් වන මෙම ආයතනය ආකාර්යක්ෂම වීමට හේතු පරීක්ෂා කිරීමටත් නැවතත් ලාභ ලබන ආයතනයක් බවට පත්කිරීමට ගත හැකි පියවර පරීක්ෂා කිරීමත් මෙම විගණනයේ අරමුණ විය. තවද ආයතනය 2013 වර්ෂයේ සිට 2017 වර්ෂය වන විට ක්‍රමයෙන් අලාභ ලබන තත්ත්වයට පත්වීමට හේතුවන් ද පරීක්ෂා කරන ලදී.

ඒ අනුව 2016 හා 2017 වර්ෂයන්හි අලාභ ලැබීමට ප්‍රධානතම හේතු ලෙස ඉහළ සේවක පිරිවැය හා කෙටිකාලීන ණය සඳහා මූල්‍ය පිරිවැය ඉහළයාම හඳුනාගත හැකි විය. ඒ අනුව 715 ක කාර්යය මණ්ඩලයක් සඳහා අයවැය යෝජනා අනුව වර්තමානය වන විට වාර්ෂිකව වැටුප් වැඩිවීම් ලබා දීම සේවක පිරිවැය වැඩි වීමට හේතුව වී තිබුණි. තවද මුද්‍රණ සංස්ථාව වර්ෂ 20 කට වඩා පැරණි යන්ත්‍ර භාවිතා කිරීම හේතුවෙන් නිෂ්පාදන කාර්යක්ෂමතාවය ප්‍රමාණවත් නොවීම නිසා ලැබෙන ඇණවුම් භාරගැනීමට නොහැකි තත්ත්වයකට පත් වී ඇත. තවද සංස්ථාව ලොතරැයි මණ්ඩලයෙන් සහ අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුවෙන් ලැබෙන මුද්‍රණ ඇණවුම් මත පමණක් රඳා පැවැතීම අවදානම් තත්ත්වයක් ලෙස නිරීක්ෂණය විය. එහිදී අධ්‍යාපන ප්‍රකාශණ දෙපාර්තමේන්තුව ටෙන්ඩර් පරිපාටියෙන් බැහැරව පොත් මුද්‍රණය සඳහා ලබා දුන් සහනය අවලංගු කිරීම තුළ සංස්ථාව මුහුණ දුන් තත්ත්වයෙන් මෙය මනාව පිළිඹිබු විය. ඒ අනුව ආයතනය විසින් නව යන්ත්‍ර භාවිතා කර නිෂ්පාදන විවිධාංගීකරණයට යොමු නොවුනහොත් අනාගතයේදී ආයතනයට දැඩි දුෂ්කරතාවයකට මුහුණ දීමට සිදුවීම වැළැක්විය නොහැකි බව පැහැදිලි කරුණකි. තවද ආයතනය

පවත්නා ද්‍රවශීලතා ගැටළු සඳහා කඩිනමින් විසඳුම් ලබා ගනිමින් නැවතත් ලාභ ලබන නිෂ්පාදන ආයතනයක් බවට පත්කිරීම අත්‍යාවශ්‍ය බව නිරීක්ෂණය විය.

2 වාර්තාවේ පසුබිම හා ස්වභාවය

රාජ්‍ය අංශය සතු ප්‍රධානතම නිෂ්පාදන ආයතනයක් වන රාජ්‍ය මුද්‍රණ සංස්ථාව 2013 වර්ෂයේ සිට 2017 වර්ෂය දක්වා කාලය තුළ වර්ෂයකට රු.මිලියන 1,300 ක පමණ සාමාන්‍ය විකුණුම් ආදායමක් ඉපයීමට සමත් වී තිබුණි. නමුත් ඉහළ සේවක පිරිවැයක් දැරීමට සිදු වීමත් සමගම 2017 වර්ෂය වන විට අලාභ ලබන ආයතනයක් බවට පත් වී තිබුණි. තවද ආයතනය භාවිතා කරනු ලබන යන්ත්‍ර වල අකාර්යක්ෂමතාවය නිසා උපරිම නිෂ්පාදන ධාරිතාවය සඳහා ආයතනයට ළඟා වීමට නොහැකි වී ඇති බවද නිරීක්ෂණය විය. එමෙන්ම ජාතික ලොතරැයි මණ්ඩලයෙන් ලැබෙන ලොතරැයි පත් මුද්‍රණ ඇණවුම් සහ අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුවෙන් ලැබෙන පාසල් පොත් මුද්‍රණ ඇණවුම මත වැඩි විශ්වාසයකින් කටයුතු කරන අතර නිෂ්පාදන විවිධාංගීකරණය කිරීමට පෙළඹී ඇති බවක් නිරීක්ෂණය නොවිණි. මෙවැනි තත්ත්වයක් මත ආයතනය අඛණ්ඩ පැවැත්ම පිළිබඳ ගැටළුවකටද මුහුණ දී තිබුණු අතර දිගින් දිගටම එලෙස පැවතීම ආයතනයේ පැවැත්මට ද හානිදායක බව නිරීක්ෂණය විය. ඒ අනුව රජය සතු ප්‍රධාන නිෂ්පාදන ආයතනයක් වන රාජ්‍ය මුද්‍රණ සංස්ථාව මෙලෙස අකාර්යක්ෂම තත්ත්වයට පත්වීමට හේතු පරීක්ෂා කිරීමත්, නැවතත් කාර්යක්ෂම ආයතනයක් බවට පත්කිරීමට ගතහැකි ක්‍රියාමාර්ග පරීක්ෂා කිරීම සඳහාත් මෙම වාර්තාව සකස් කරන ලදී.

3 අනුගමනය කරන ලද ක්‍රමවේදයන්

- 3.1 පහත සඳහන් ලේඛන හා වාර්තා පරීක්ෂා කිරීම.
 - 3.1.1 රාජ්‍ය මුද්‍රණ සංස්ථාවේ 2013 වර්ෂයේ සිට 2017 වර්ෂය දක්වා වන මූල්‍ය ප්‍රකාශන.
 - 3.1.2 රාජ්‍ය මුද්‍රණ සංස්ථාවේ ලිපිද්‍රව්‍ය කර්මාන්තශාලාවට නව නිෂ්පාදන ඒකකයක් එකතු කිරීම පිළිබඳව වන ආයෝජන ඇගයීමේ වාර්තාව.
 - 3.1.3 2017-2019 කාලපරිච්ඡේදයේ සංයුක්ත සැලැස්ම.
 - 3.1.4 2017 හා 2018 වර්ෂ වල ක්‍රියාකාරි සැලැස්ම.
 - 3.1.5 2013 හා 2014 වර්ෂවල සංස්ථාවේ වාර්ෂික වාර්තාව.
 - 3.1.6 2013 සිට 2016 ගිණුම් වර්ෂ වෙනුවෙන් නිකුත් කර ඇති විගණකාධිපති වාර්තා.
 - 3.1.7 වැඩකළමනාකරුගෙන් ලබාගත් මුද්‍රණ ඇණවුම් පිළිබඳ වාර්තා.
 - 3.1.8 ගිණුම් අංශයෙන් ලබාගත් ආදායම්, වියදම් හා ණයගැති ශේෂ වාර්තා.

- 3.2 අනෙකුත් පරීක්ෂා කිරීම්
 - 3.2.1 සංස්ථාවේ ප්‍රකාශන කළමනාකරු, මූල්‍ය කළමනාකරු සහ ලිපි ද්‍රව්‍ය කර්මාන්ත ශාලාවේ කළමනාකරු සමග සාකච්ඡා පැවැත්වීම.
 - 3.2.2 ආයතන පරිශ්‍රය භෞතිකව පරීක්ෂා කිරීම

4 විෂය පථය

2013 වර්ෂයේ සිට 2017 වර්ෂය දක්වා වූ කාලපරිච්ඡේදයේදී රාජ්‍ය මුද්‍රණ සංස්ථාවේ ආදායම් ඉපයීම, නිෂ්පාදන කටයුතු, අලෙවි කටයුතු, යන්ත්‍ර උපයෝජනය සහ සංස්ථාවේ මූල්‍ය තත්වය පරීක්ෂාව, සේවක කළමනාකරණය, හා සංස්ථාවේ කාර්යසාධනය ඇගයීම සහ නැවත ලාභදායී තත්වයට පත්වීමට අවශ්‍ය නිර්දේශ ලබාදීම මෙම වාර්තාවේ විෂය පථය වේ.

5 ක්‍රියාවලිය හැඳින්වීම

- 5.1 රාජ්‍ය මුද්‍රණ සංස්ථාව පිළිබඳ හැඳින්වීම
- 5.2 සංස්ථාවේ නිෂ්පාදන ක්‍රියාවලිය හැඳින්වීම
- 5.3 පිරිවැය රේටයන් සකස් කිරීම.
- 5.4 සංස්ථාවේ මූල්‍ය කාර්යසාධනය විශ්ලේෂණය කිරීම
- 5.5 සංස්ථාවේ මෙහෙයුම් කාර්යසාධනය ඇගයීම
- 5.6 යන්ත්‍ර ක්‍රියාකාරීත්වය පරීක්ෂා කිරීම
- 5.7 නිෂ්පාදන කටයුතු සඳහා භාවිතා කරනු ලබන යන්ත්‍රවල ස්වභාවය
- 5.8 අලෙවි අංශය
- 5.9 ප්‍රකාශන අංශය

6. ක්‍රියාවලිය

6.1 රාජ්‍ය මුද්‍රණ සංස්ථාව පිළිබඳ හැඳින්වීම

6.1.1 පිහිටුවීම

1968 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා පනත (ඇමුණුම 01) යටතේ රුපියල් මිලියන 15 ක ආරම්භක ප්‍රාග්ධනයක් යටතේ 1968 වර්ෂයේ දී රාජ්‍ය මුද්‍රණ සංස්ථාව ආරම්භ කර තිබූ අතර ප්‍රධාන කාර්යාලය සහ කර්මාන්තශාලාව කොළඹ දිස්ත්‍රික්කයේ පාදුක්ක ප්‍රාදේශීය ලේකම් කොට්ඨාශයේ පානළුව ප්‍රදේශයෙහි පිහිටා ඇත.

6.1.2 දැක්ම (Vision)

මුද්‍රණ කර්මාන්තයේ ප්‍රමුඛතාවය වීම සමගින් ප්‍රකාශනයෙන් විශේෂයෙන් අධ්‍යාපන සංවර්ධන ප්‍රකාශනයෙන්, සුරක්ෂා මුද්‍රණ කර්මාන්තය, අභ්‍යාස පොත් හා ලිපි ද්‍රව්‍ය නිෂ්පාදන වෙළඳ පොළේ ප්‍රමුඛතාවය වීම. (ඇමුණුම 02)

6.1.3 මෙහෙවර (Mission)

දක්ෂ, නිපුණ, දෛර්‍යමත් හා තෘප්තිමත් සේවක මණ්ඩලයකින් සමන්විත ආදර්ශමත් රාජ්‍ය සංස්ථාවක් ලෙස මුද්‍රණ කර්මාන්තයේ උසස්ම ප්‍රමිතියට අනුව තරඟකාරී මිලකට මුද්‍රණ නිෂ්පාදන ජනතාවගේ අවශ්‍යතාවය හා උන්නතිය සඳහා සැපයීම. (ඇමුණුම 03)

6.1.4 අරමුණු

1968 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා පනත, 1978 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත, 1981 අංක 51 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත සහ 1998 අංක 7 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත යන පනත් වලින් සංශෝධිත රාජ්‍ය මුද්‍රණ සංස්ථාවේ අරමුණු පහත දැක්වේ.

- (i) රජය, පළාත් පාලන ආයතන, ලිඛිත නීතියකින් සංස්ථාපිත රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල, පුද්ගලික ආයතන හෝ පුද්ගලයෙකුගේ මුද්‍රණ හෝ ප්‍රකාශන කාර්යයන් ඉටුකිරීම.
- (ii) ලිපිද්‍රව්‍ය හා වෙනත් අනුයාත ද්‍රව්‍ය නිෂ්පාදනය කිරීමේ, ආනයනය කිරීමේ, අපනයනය කිරීමේ, මිලදී ගැනීමේ, විකිණීමේ කාර්යය භාර ගැනීම.
- (iii) සංස්ථාව විසින් හෝ ශ්‍රී ලංකාවේ වෙනත් ආයතනයක් විසින් හෝ මුද්‍රණය කරනු ලබන හෝ ප්‍රකාශනයට පත්කරනු ලබන පොත්පත්, අධ්‍යාපනික ආධාරක පුවත්පත් සඟරා හා වෙනත් ප්‍රකාශන විකිණීමේ, බෙදාහැරීමේ, අපනයනය කිරීමේ හා ආනයනය කිරීමේ කාර්යභාර ගැනීම.

6.1.5 රාජ්‍ය මුද්‍රණ සංස්ථාවේ ප්‍රධාන කාර්යයන්

2017-2019 සංයුක්ත සැලැස්ම පරිදි රාජ්‍ය මුද්‍රණ සංස්ථාවේ ප්‍රධාන කාර්යයන් පහත පරිදි වේ.

- (i) අභ්‍යාස පොත් ඇතුළු ලිපිද්‍රව්‍ය නිෂ්පාදනය හා අලෙවිය.
- (ii) අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුව වෙනුවෙන් පාසල් පොත් මුද්‍රණය කිරීම.
- (iii) ජාතික ලොතරැයි මණ්ඩලය වෙනුවෙන් නිරෝගා හා මහජන සම්පත වැනි ලොතරැයි පත් මුද්‍රණය කිරීම.
- (iv) රාජ්‍ය හා පුද්ගලික අංශයේ විවිධ මුද්‍රණ කාර්යයන් ඉටු කිරීම. (වානිජ මුද්‍රණ කටයුතු)
- (v) අධ්‍යාපනික හා අධ්‍යාපනික නොවන ප්‍රකාශන මුද්‍රණය කර අලෙවි කිරීම.
- (vi) අධ්‍යාපනික හා අධ්‍යාපනික නොවන ප්‍රකාශන මිලදීගෙන නැවත අලෙවි කිරීම.

6.1.6 රාජ්‍ය මුද්‍රණ සංස්ථාව විසින් තමන්ගේ ශක්තීන්, දුර්වලතා, අවස්ථා සහ තර්ජන හඳුනාගැනීමේ විශ්ලේෂණයක් (SWOT විශ්ලේෂණයක්) සිදුකර තිබූ අතර එය පහත පරිදි වේ.

6.1.6.1 ශක්තීන් (Strengths)

- පුහුණු හා දක්ෂ කාර්ය මණ්ඩලය
- නව ව්‍යාපෘති ආරම්භ කිරීමට සුදුසු ඉඩම් පැවතීම.
- රජයේ ආයතනයක් වීම.
- සංස්ථාව සතු විකුණුම් මධ්‍යස්ථාන ජාලයක් පැවතීම.
- ලිපි ද්‍රව්‍ය සඳහා හොඳ වෙළඳපලක් පැවතීම.
- SPC සන්නම් නාමය ජනතාව තුළ පැවතීම.
- අධි තාක්ෂණික යන්ත්‍ර මැත කාලයේදී ආනයනය කර තිබීම

6.1.6.2 දුර්වලතා (Weaknesses)

- පරිගණකගත පරිසරයක කටයුතු කළ හැකි පලපුරුදු හා සුදුසුකම් ලත් සේවකයන් හිඟ වීම.
- භාවිතා කරන යන්ත්‍ර පැරණි වීම නිසා නිෂ්පාදන ඵලදායිතාවය අඩුවීම.
- වෙළඳපොල විස්තර දැන ගැනීම සඳහා අලෙවි පර්යේෂණ ඒකකයක් සංස්ථාව තුළ නොවීම.

- එදිනෙදා ව්‍යාපාරික කටයුතු පවත්වා ගෙන යාමට අවශ්‍ය කාරක ප්‍රාග්ධනය ප්‍රමාණවත් නොවීම.
- කාර්යමණ්ඩලයේ සෘණාත්මක ආකල්ප.
- අලෙවිය, තොග පාලනය, ගිණුම්කරණය ඇතුළත් පරිගණක පද්ධතියක් නොමැති වීම මත මාසික ගිණුම් පිළියෙළ නොකිරීම.
- නවීකරණය කරන ලද හා ආකර්ශනීය විකුණුම් මධ්‍යස්ථාන හිඟ වීම.
- කොළඹ නගරයෙන් ඇතිත් පිහිටීම හා කොළඹ නගරයේ සංස්ථාවේ ප්‍රධාන කාර්යාලය පිහිටා නොතිබීම.
- මානව සම්පත් කළමනාකරණ සැලැස්ම ප්‍රමාණාත්මක නොවීම.

6.1.6.3 අවස්ථා

- Web යන්ත්‍ර වල භාවිතා නොකළ යන්ත්‍ර ධාරිතාවයක් පැවතීම.
- නව ලොතරැයි මුද්‍රණ යන්ත්‍රය මිලදී ගැනීම නිසා සුරක්ෂා අංශය තවදුරටත් පුළුල් කළ හැකි වීම.
- භාණ්ඩ විවිධාංගීකරනයට ඉඩ ප්‍රස්ථා පැවතීම.
- අභ්‍යාස පොත් නිෂ්පාදන ධාරිතාවය වැඩි කිරීමට හැකියාව තිබීම.
- නව මුද්‍රණ යන්ත්‍රය සඳහා මුද්‍රණ කාර්යයන්ට අමතරව වඩා උසස් මුද්‍රණ කාර්යයන් කිරීමේ හැකියාව පැවතීම.
- පාරිභෝගිකයන්ට ණය කාඩ්පත් වලින් ගණුදෙනු කිරීමට අවස්ථාව සලසා දීම.
- පෙර මුද්‍රණ කටයුතු වලට නව යන්ත්‍ර යොදා ගනිමින් වානිජ මුද්‍රණ කටයුතු වල පිරිවැටුම වැඩි කළ හැකි වීම.

6.1.6.4 තර්ජන (Threats)

- රජයේ ආයතනයක් නිසා දැඩි මුදල් රෙගුලාසි වලට යටත් වීමට සිදුවීම සහ ඒ හේතුවෙන් පුද්ගලික අංශය සමග තරග කිරීමට අපහසු වීම.
- රජයේ ප්‍රසම්පාදන රෙගුලාසි හේතුවෙන් ක්ෂණිකවම භාණ්ඩ මිලදී ගැනීමට අපහසු වීම.
- සමහර පුද්ගලික ආයතන එකතු කළ අගය මත බදු (VAT) නොගෙවීම හේතුවෙන් ඔවුන් සමග තරග කිරීමට අපහසු වීම.
- රජයේ වැටුප් වැඩිවීමට සාපේක්ෂව ආදායම් ප්‍රභවයන්ගේ රේටයන් ඉහළ දැමීමට නොහැකි වීමෙන් ආදායමට සාපේක්ෂව දැරිය නොහැකි වැටුප් හා වේතනයක් දැරීම.

- කාරක ප්‍රශ්නනය හීන වීම මත මූල්‍ය වියදම් ලෙස වාර්ෂිකව විශාල වියදමක් දැරීමට සිදුවීම හා තවදුරටත් ණය පහසුකම් පුළුල් කිරීමට නොහැකි වීම.
- රජයේ රෙගුලාසි නිසා ලිපි ද්‍රව්‍ය තරගකාරී මිලට මිලදී ගෙන විකිණීම සිදු කිරීමේදී සංස්ථාව අකාර්යක්ෂම වීම.

6.1.7 පාලනය

රාජ්‍ය මුද්‍රණ සංස්ථාව සභාපතිවරයෙකුගෙන් සමන්විත අධ්‍යක්ෂ මණ්ඩලයක් මගින් පාලනය වේ. (ඇමුණුම - 04)

6.1.8 මානව සම්පත් කළමනාකරණය

2017 දෙසැම්බර් 31 දිනට අනුමත කාර්ය මණ්ඩලය 688 ක් වූ අතර එදිනට තථ්‍ය කාර්ය මණ්ඩලය 715 කි.

වගුව අංක 01 රාජ්‍ය මුද්‍රණ සංස්ථාවේ 2017 දෙසැම්බර් 31 දිනට අනුමත හා තථ්‍ය කාර්ය මණ්ඩලය

විස්තරය	අනුමත කාර්ය මණ්ඩලය	තත්‍ය කාර්ය මණ්ඩලය	පුරප්පාඩු	අතිරික්ත
-----	-----	-----	-----	-----
ජ්‍යෙෂ්ඨ කළමනාකරණ මට්ටම	07	06	01	-
මධ්‍ය කළමනාකරණ මට්ටම	20	19	01	-
කණිෂ්ඨ කළමනාකරණ මට්ටම	29	19	10	-
ආශ්‍රිත නිලධාරීන්	19	14	05	-
කළමනාකරණ සහකාර	318	240	78	-
කළමනාකරණ සහකාර (කොන්ත්‍රාත්)	-	06	-	-
ප්‍රාථමික මට්ටම	295	344	21	63
ප්‍රාථමික මට්ටම (කොන්ත්‍රාත්)	-	65	-	-
ප්‍රාථමික මට්ටම (දෛනික ගෙවීම්)	-	02	-	-
	-----	-----	-----	-----
එකතුව	688	715	116	63
	=====	=====	=====	=====

6.2 සංස්ථාවේ නිෂ්පාදන ක්‍රියාවලිය

සංස්ථාව ප්‍රධාන වශයෙන් අංශ 3 ක් යටතේ නිෂ්පාදන කටයුතු සිදුකරනු ලබන අතර එම අංශ පිළිබඳව විස්තරාත්මක හැඳින්වීම පහතින් දැක්වේ.

6.2.1 ලිපිද්‍රව්‍ය නිෂ්පාදන අංශය

සංස්ථාවේ ලිපිද්‍රව්‍ය නිෂ්පාදන අංශය 1981 දී ස්ථාපිත කරන ලද අතර වර්තමානයේදී මෙහි ප්‍රධාන වශයෙන් අභ්‍යාස පොත් නිෂ්පාදනය සිදු කරයි. පසුගිය වර්ෂ 05 ක අභ්‍යාස පොත් හා වෙනත් ලිපිද්‍රව්‍ය නිෂ්පාදනය පහත පරිදි වේ.

වගුව අංක 02 - ලිපිද්‍රව්‍ය නිෂ්පාදනය

වර්ෂය	නිෂ්පාදනය (ඒකක)
2013	10,100,000
2014	8,600,000
2015	11,100,000
2016	9,800,000
2017	10,700,000

6.2.2 සුරක්ෂා මුද්‍රණ අංශය

වර්ෂ 40 ක පමණ කාලයක සිට ජාතික ලොතරැයි මණ්ඩලය වෙනුවෙන් ලොතරැයි මුද්‍රණය කිරීම මෙම අංශය සිදු කරයි. පසුගිය වර්ෂ පහක කාලය තුළ මුද්‍රණය කරන ලද ලොතරැයි ප්‍රමාණය පහත දැක්වේ.

වගුව අංක 03 - 2013 - 2017 කාලපරිච්ඡේදයේ සුරක්ෂා මුද්‍රණ අංශයේ නිෂ්පාදනය (ඒකක)

ලොතරැයි වර්ගය	2013	2014	2015	2016	2017
මහජන සම්පත	236,831,000	233,477,000	248,550,000	287,423,000	266,408,010
මෙගා 50	6,160,300	3,368,568	-	-	-
පවර් ලොටේරි	-	7,810,000	8,321,000	1,872,000	-
නිරෝගා	-	-	21,258,000	75,028,000	61,530,000
ඩබල් බෝනස්	-	-	2,200,000	-	-
මෙගා පවර්	-	-	-	62,579,000	71,801,000

6.2.3 ලිතෝ හා උත්තල මුද්‍රණ අංශ

අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුව වෙනුවෙන් පාසල් පොත් මුද්‍රණය කිරීම සහ සංස්ථාවට ලැබෙන වෙනත් මුද්‍රණ කටයුතු ඉටුකිරීම මූලික වශයෙන් මෙම අංශ දෙක මගින් සිදු කරයි. පසුගිය වර්ෂ පහක වෙනත් මුද්‍රණ කටයුතුවල සාරාංශය පහත දැක්වේ.

වගුව අංක 04 -2013 – 2017 කාලපරිච්ඡේදයේලිතෝ මුද්‍රණ අංශය හා උත්තල මුද්‍රණ අංශයෙහි නිෂ්පාදනය

	2013	2014	2015	2016	2017
මුද්‍රණ කළ පාසල් පෙළ පොත් ප්‍රමාණය	8,546,100	8,406,000	9,110,600	10,984,000	7,481,000
වැඩ නිමකල සෘජු මුද්‍රණ ඇණවුම්	994	946	950	1020	1153
ප්‍රකාශන අංශය සඳහා මුද්‍රණය කළ පොත්	විස්තර සොයාගත නොහැක			7,000	61,340

6.3 පිරිවැය රේඛයන් සකස් කිරීම

1995 වර්ෂයේ සකස් කර නැවත 2011 වර්ෂයේදී යාවත්කාලීන කරන ලද පිරිවැය විශ්ලේෂණ මත පදනම්ව මුද්‍රණ වැඩ සඳහා පිරිවැය ගණනය කිරීම සිදු කරනු ලබයි.

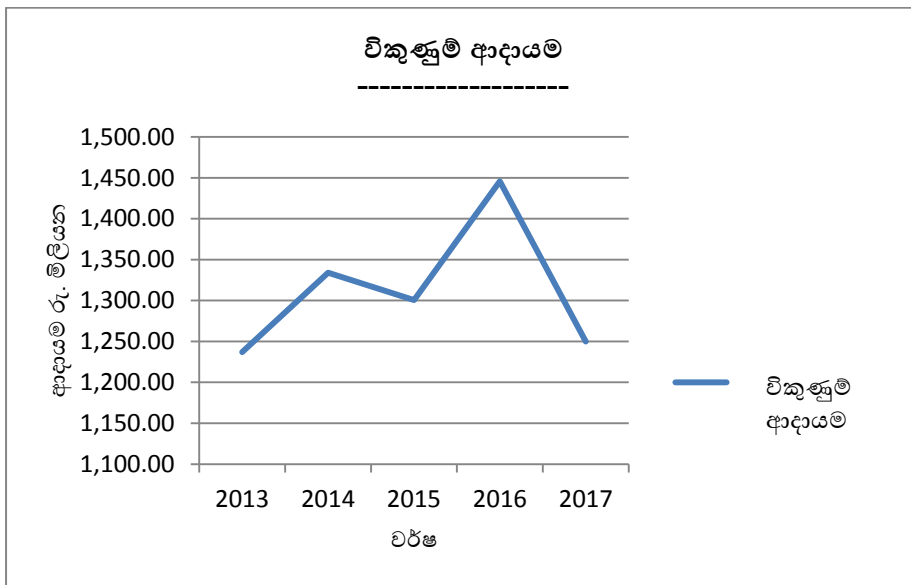
6.4 සංස්ථාවේ මූල්‍ය කාර්යසාධනය

6.4.1 සංස්ථාවේ විකුණුම් ආදායම

සංස්ථාවේ පසුගිය වර්ෂ පහ තුළ විකුණුම් ආදායම රු.1,236,901,899 සිට රු.1,445,728,491 අතර විචලනය වී තිබුණි. 2016 වර්ෂයේදී රු.1,445,725,491 ක් වූ විකුණුම් ආදායම 2017 වර්ෂයේදී සියයට 14 කින් පහළගොස් රු.1,249,839,033 ක් වී තිබුණි. පසුගිය වර්ෂ පහ තුළ විකුණුම් ආදායම පහත පරිදි විය.

වගුව 05 – 2013 – 2017 කාලපරිච්ඡේදයේ සංස්ථාවේ විකුණුම් ආදායම

වර්ෂය	විකුණුම් ආදායම
-----	-----
	රු.
2013	1,236,901,899
2014	1,334,036,310
2015	1,300,518,508
2016	1,445,725,491
2017	1,249,839,033



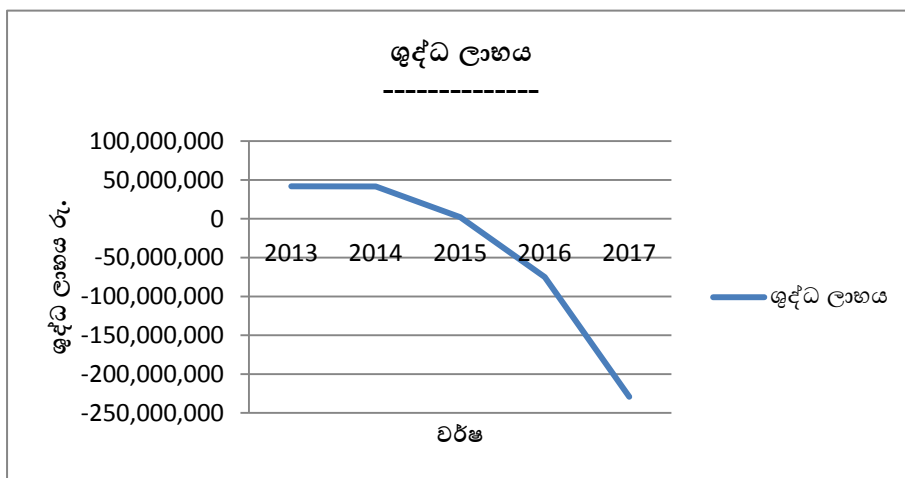
2017 වර්ෂයේදී විකුණුම් ආදායම අඩුවීමට ප්‍රධාන හේතුව එම වර්ෂයේදී මුද්‍රණය කරන ලද පාසල් පොත් ප්‍රමාණය 2016 වර්ෂයට සාපේක්ෂව මිලියන 3.5 කින් අඩුවීම බවට හඳුනාගත හැකි විය.

6.4.2 සංස්ථාවේ දළ ලාභය හා ශුද්ධ ලාභය

2014 වර්ෂයේදී රු.455,211,350 ක් වූ දළ ලාභය 2015 වර්ෂයේ සිට ශීඝ්‍රයෙන් අඩු වී 2017 වර්ෂයේදී රු.195,778,833 ක් විය. එසේම 2013 වර්ෂයේදී රු.41,813,401 ක් වූ ශුද්ධ ලාභයද ඉතා ශීඝ්‍රයෙන් අඩු වී 2015 වර්ෂයේදී රු.2,111,384 ක් වූ අතර 2016 හා 2017 වර්ෂයන්හි දී පිළිවෙලින් රු.74,973,687 ක් හා රු.229,273,949 ක ශුද්ධ පාඩුවක් ඇති වී තිබුණි. පසුගිය වර්ෂ පහ තුළ වූ බඳු පසු ශුද්ධ ලාභය පහත පරිදි වේ.

වගුව අංක 06 සංස්ථාවේ ශුද්ධ ලාභය

වර්ෂය	ශුද්ධ ලාභය
	රු.
2013	41,813,401
2014	41,530,670
2015	2,111,384
2016	(74,973,687)
2017	(229,273,949)



6.4.3 සේවක වැටුප් පිරිවැය

2012 වර්ෂයේදී සංස්ථාවේ සේවක වැටුප් වියදම රු.මිලියන 233.37 ක් වූ අතර 2017 වර්ෂය වන විට එය රු.මිලියන 423 ක් දක්වා ඉහළ ගොස් තිබුණි. 2015 වර්ෂයේදී අයවැය යෝජනා මඟින් රාජ්‍ය අංශයේ වැටුප් ඉහළ නැංවීම මෙයට ප්‍රධාන හේතුව විය. විස්තර පහත දැක්වේ.

වගුව - 07 සේවක වැටුප් පිරිවැය

	2012	2013	2014	2015	2016	2017
සේවක වැටුප් (අර්ථසාධක අරමුදල් හා සේවක භාර අරමුදල් දායක ගෙවීම් ඇතුළුව වියදම) රුපියල් මිලියන	223.77	282.22	312.29	386.76	418.18	423.0
ආදායමට සාපේක්ෂව වැටුප් සඳහා වැයවන වියදමේ ප්‍රතිශතය	19.29	22.81	23.40	29.73	28.30	33.8

එසේම මෙම අයවැය යෝජනාව ක්‍රියාත්මක කිරීමේදී ඉහල නංවන ලද වැටුප් ගෙවීම සඳහා පිළිවෙලින් රු.මිලියන 140, රු.මිලියන 161 ක් සහ රු.මිලියන 185 ක් වශයෙන් එකතුව රු.මිලියන 486 ක් 2018, 2019 හා 2020 යන වර්ෂ වලදී සංස්ථාවට අතිරේකව දැරීමට සිදුවන බවට ඇස්තමේන්තු කර තිබුණි.

6.4.4 අනුපාත විශ්ලේෂණය

6.4.4.1 දළ ලාභ හා ශුද්ධ ලාභ අනුපාත

2013 වර්ෂයේ සිට සංස්ථාවේ දළ ලාභ අනුපාතය පිරිහෙමින් පැවතුණි. විස්තර පහත දැක්වේ.

වගුව 8 - සංස්ථාවේ දළ ලාභ හා ශුද්ධ ලාභ අනුපාත 2013 – 2017

වර්ෂය	දළ ලාභ අනුපාතය	ශුද්ධ ලාභ අනුපාතය
-----	-----	-----
	(සියයට)	(සියයට)
2013	35.1	3.4
2014	34.1	3.1
2015	24.3	0.2
2016	22.5	(5.18)
2017	15.6	(18.3)

6.4.4.2 ජංගම අනුපාතය හා ක්ෂණික අනුපාතය

සංස්ථාවේ ද්‍රවශීලතාවය නිරූපනය කරන ජංගම අනුපාතය හා ක්ෂණික අනුපාතය මෙම කාල පරිච්ඡේදයේදී පිරිහී තිබුණි. 2013 වර්ෂයේදී 1.4:1 ක් වූ ජංගම අනුපාතය 2017 වර්ෂයේදී 0.88:1 ක් දක්වා පිරිහී තිබූ අතර 2013 වර්ෂයේදී 1.05:1 ක් වූ ක්ෂණික අනුපාතය 2017 වර්ෂයේදී 0.63:1 ක් දක්වා පිරිහී තිබුණි. විස්තර පහත දැක්වේ.

වගුව 9 - 2013 – 2017 කාලපරිච්ඡේදයේ සංස්ථාවේ ජංගම හා ක්ෂණික අනුපාතය

වර්ෂය	ජංගම අනුපාතය	ක්ෂණික අනුපාතය
-----	-----	-----
2013	1.4:1	1.05:1
2014	1.5:1	1.06:1
2015	1.5:1	1.08:1
2016	1.3:1	1.1:1
2017	0.88:1	0.63:1

6.4.4.3 ආයෝජිත ප්‍රාග්ධනයට ප්‍රතිලාභ අනුපාතය

සංස්ථාවේ දළ ලාභය හා ශුද්ධ ලාභය පිරිහීම නිසා ආයෝජිත ප්‍රාග්ධනයට ප්‍රතිලාභ අනුපාතය 2013 වර්ෂයේ සිටම පිරිහෙමින් පැවතුණි. විස්තර පහත දැක්වේ.

වගුව 10 - 2013 – 2017 කාලපරිච්ඡේදයේ සංස්ථාවේ ආයෝජිත ප්‍රාග්ධනයට ප්‍රතිලාභ අනුපාතය

වර්ෂය	ආයෝජිත ප්‍රාග්ධනයට ප්‍රතිලාභ අනුපාතය
	(සියයට)
2013	13.3
2014	11.8
2015	0.6
2016	(28.6)
2017	(32.7)

6.4.5 ණයගැතියන්ගෙන් ණය එකතු කිරීමේ කාර්යසාධනය

2017 දෙසැම්බර් 31 දින ණයගැති ශේෂය රු.527,327,575 ක් විය. මෙම ණය ශේෂයෙන් සියයට 28 ක් වූ රු.147,033,354 ක් 2009 – 2013 කාලපරිච්ඡේදයේ ගනුදෙනු වලට අදාළව පැන නැගුණු ණයගැතියන් වේ. විස්තර පහත දැක්වේ.

වගුව 11 - 2009– 2013 කාලපරිච්ඡේදයේ ණයගැති ශේෂ විශ්ලේෂණය

වර්ෂය	ණයගැති ශේෂය
	රු.
2009	52,695,389
2010	17,007,308
2011	18,455,949
2012	20,457,872
2013	38,416,836
	147,033,354

පහත සඳහන් හේතූන් නිසා ඉහත ණය ශේෂයන් අයකර ගැනීමට නොහැකි වී ඇති බව හඳුනා ගන්නා ලදී.

(අ) 2013 හා ඊට පෙර වර්ෂවල ණය පදනමට සපයන ලද මුද්‍රණ වැඩ සහ අලෙවි කල ලිපිද්‍රව්‍ය සඳහා නිසි පරිදි ඉන්වොයිස් සකස් කර නොතිබීම.

(ආ) ණය ගනුදෙනුකරුවන් සමඟ ගිවිසුම්වලට එළඹ නොතිබීම.

(ඇ) ඇතැම් ණයගැතියන් මරණයට පත් වී තිබීම.

6.4.6 කෙටිකාලීන බැංකු ණය ලබාගැනීම

2014 වර්ෂයේ රු.494,970,217 ක් වූ බැංකු ණය මුදල 2017 වර්ෂයේදී රු.745,962,105 ක් දක්වා සියයට 51 කින් පමණ ඉහල ගොස් තිබුණි. එයට සමගාමීව 2014 වර්ෂයේදී රු.62,798,496 ක් වූ මූල්‍ය පිරිවැය 2017 වර්ෂයේදී රු.89,291,699 ක් දක්වා සියයට 42 කින් පමණ වැඩි වී තිබුණි.

6.5 සංස්ථාවේ මෙහෙයුම් කාර්යසාධනය

6.5.1 ආදායම් උත්පාදන මූලාශ්‍ර විවිධාංගීකරණය

6.5.1.1 ලොතරැයි පත් හා පාසල් පොත් මුද්‍රණය

සංස්ථාව විසින් පසුගිය වර්ෂ පහ තුළදී සිය ආදායමින් සියයට 58 ක් සියයට 72 ක් අතර ප්‍රමාණයක් ලොතරැයි මණ්ඩලය වෙනුවෙන් ලොතරැයි මුද්‍රණය කිරීමෙන් සහ අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුව වෙනුවෙන් පාසල් පෙළපොත් මුද්‍රණය කිරීමෙන් උපයාගෙන තිබුණි. (ඇමුණුම 05)

6.5.1.2 අභ්‍යාස පොත් හා අනෙකුත් ලිපිද්‍රව්‍ය නිෂ්පාදනය

පසුගිය වර්ෂ පහක කාලය තුළ අභ්‍යාස පොත් ඇතුළු ලිපිද්‍රව්‍ය නිෂ්පාදන අලෙවියෙන් ලද ආදායම රු.මිලියන 212 සිට රු.මිලියන 233 ක් අතර පරාසයක විචලනය වී තිබූ අතර එය සංස්ථාවේ වාර්ෂික සමස්ත ආදායමට සාපේක්ෂව සියයට 17 ක මට්ටමේ ස්ථාවරව පැවතුණි.

6.6 යන්ත්‍ර ක්‍රියාකාරීත්වය

6.6.1 2015, 2016 හා 2017 වර්ෂවල ලිතෝ මුද්‍රණ අංශය, පොත් බැඳීමේ අංශය සහ උත්තල මුද්‍රණ අංශය යන අංශවලට මුද්‍රණ වැඩ නොමැති වීම නිසා ඇති වූ නිෂ්කාර්ය යන්ත්‍ර පැය ප්‍රමාණය එම අංශවල තථ්‍ය යන්ත්‍ර පැය ප්‍රමාණයෙන් සියයට 22 සිට සියයට 85 ක පරාසයක විචලනය වී තිබුණි. (ඇමුණුම06)

6.6.2 2017 වර්ෂයේදී ඉතාලියෙන් ආනයනය කල රු.214,070,778 ක් වටිනා “Lombardi” වර්ගයේ මුද්‍රණ යන්ත්‍රය ලොතරැයි මුද්‍රණය සඳහා යොදා ගනු ලබයි.
 දුරකථන කාඩ්පත්, Stickers, ලේබල් වර්ග වැනි මුද්‍රණ වැඩ ඉටුකිරීම සඳහා මෙම යන්ත්‍රය භාවිතා කල හැකි වුවත් එය ලොතරැයි මුද්‍රණය සඳහා පමණක් සීමාකර තිබුණි.

6.7 නිෂ්පාදන කටයුතු සඳහා භාවිතා කරනු ලබන යන්ත්‍රවල ස්වභාවය

6.7.1 පාසල් පෙළපොත් මුද්‍රණය හා වෙනත් මුද්‍රණ වැඩ සංස්ථාවේ ලිතෝ මුද්‍රණ අංශය හා උත්තල මුද්‍රණ අංශය විසින් ඉටුකරනු ලැබේ. මෙම අංශවල ස්ථාපිත කර ඇති ප්‍රධාන මුද්‍රණ යන්ත්‍ර වර්ෂ 10 කට වඩා පැරණි යන්ත්‍ර වේ. විස්තර පහත දැක්වේ.

වගුව 12 - මුද්‍රණ යන්ත්‍ර නිෂ්පාදිත වර්ෂ

යන්ත්‍රයේ නම	නිෂ්පාදිත වර්ෂය
සිව් වර්ණ වෙබ් යන්ත්‍රය	2000
ද්වි වර්ණ වෙබ් යන්ත්‍රය	2000 ට පෙර
තනි වර්ණ වෙබ් යන්ත්‍රය	2000 ට පෙර
මෑන් රෝලන්ඩ් ද්වි වර්ණ යන්ත්‍රය	1992
SORD2 ද්වි වර්ණ යන්ත්‍රය	1984 ට පෙර
SORS තනි වර්ණ යන්ත්‍රය	1992
SOM තනි වර්ණ යන්ත්‍රය	1984 ට පෙර
KORD තනි වර්ණ යන්ත්‍රය	1984 ට පෙර
GTO තනි වර්ණ යන්ත්‍රය	1984 ට පෙර

මෙම යන්ත්‍ර පැරණි ස්වභාවයේ ඒවා විමෙන් ලිතෝ සහ උත්තල මුද්‍රණ අංශවල භාවිතා කිරීමට සැලසුම් කල යන්ත්‍ර පැය වලින් සියයට 10 ත්, සියයට 16 ත් අතර බිඳ වැටීමේ කාලයක් නිරීක්ෂණය විය.

6.7.2 ලිපිද්‍රව්‍ය කර්මාන්ත ශාලාවේ අභ්‍යාස පොත් නිෂ්පාදනය කරන ප්‍රධාන යන්ත්‍රය 1981 දී ස්ථාපිත කරන ලද වර්ෂ 37 ක් පමණ පැරණි යන්ත්‍රයකි. මෙම යන්ත්‍රයේ කාර්යක්ෂමතාවය ප්‍රමාණවත් නොවීම නිසා 2013-2017 කාලපරිච්ඡේදයේදී සංස්ථාවට සිය ඉලක්කගත නිෂ්පාදනය අත්පත් කර ගැනීමට අපහසු වී තිබූ අතර අයවැයගත නිෂ්පාදනයට වඩා සියයට 17 සිට සියයට 30 ක් දක්වා අඩුවෙන් තරා නිෂ්පාදනය සිදුවී ඇති බවට නිරීක්ෂණය විය. විස්තර පහත දැක්වේ.

වගුව 13 - 2013 – 2017 කාලපරිච්ඡේදයේ ලිපිද්‍රව්‍ය කර්මාන්ත ශාලාවේ ප්‍රධාන යන්ත්‍රයේ අයවැයගත හා තථ්‍ය නිෂ්පාදනය

වර්ෂය	අයවැයගත නිෂ්පාදනය (පොත් මිලියන)	තථ්‍ය නිෂ්පාදනය (පොත් මිලියන)	අඩුවීම (පොත් මිලියන)	අඩුවීම, අයවැයගත නිෂ්පාදනයේ ප්‍රතිශතයක් ලෙස
2013	13.2	10.1	3.1	23
2014	12.3	8.6	3.7	30
2015	13.4	11.1	2.3	17
2016	12.6	9.8	2.8	22
2017	13.6	10.7	2.9	21

6.8 අලෙවි අංශය

6.8.1 2017 – 2019 සංයුක්ත සැලැස්මට අනුව අලෙවි අංශයේ ඉලක්ක ලෙස පහත කරුණු හඳුනාගෙන තිබුණි.

- * අභ්‍යාස පොත් සහ වෙනත් ලිපිද්‍රව්‍ය අලෙවියේ ඉතාමත් විශ්වාසනීය සන්නම් නාමය වීම.
- * “SPC” සන්නම් නාමය කුටුම්භයන් අතර ජනප්‍රිය කිරීමට කටයුතු කිරීම.
- * විවිධ පාරිභෝගික අංශවලින් ලැබෙන ඇනවුම් සඳහා ඉක්මන් ප්‍රතිචාර දක්වන්නා වීම.

6.8.2 2017 දෙසැම්බර් 31 දිනට අලෙවි අංශයේ 40 දෙනෙකුගෙන් යුත් සේවක මණ්ඩලයක් විය.

6.8.3 සංස්ථාවේ නිෂ්පාදන අලෙවි කිරීමට අලෙවි සැල් දොළහක් දිවයිනේ නගර 09 ක ක්‍රියාත්මක වේ.

6.8.4 සංස්ථාවේ “SPC” සන්නම් නාමය පාරිභෝගිකයන් දැනුවත් කිරීම සඳහා සහ අලෙවි කරන භාණ්ඩ පිළිබඳව පාරිභෝගිකයන් දැනුවත් කිරීම සඳහා 2013 වර්ෂයේදී රු.5,673,521 ක ප්‍රචාරන වියදමක් දරා තිබූ අතර එය 2017 වර්ෂයේදී රු.471,083 ක් දක්වා සියයට 92 කින් අඩුකර තිබුණි.

6.9 ප්‍රකාශන අංශය

6.9.1 අලෙවි අංශය යටතේ සංස්ථාවේ ප්‍රකාශන අංශය ක්‍රියාත්මක වන අතර සහකාර කළමනාකරුවෙකු එහි අධීක්ෂණ නිලධාරී ලෙස කටයුතු කරයි. 2017 – 2019 වර්ෂ සඳහා පිළියෙල කරන ලද සංස්ථාවේ සංයුක්ත සැලැස්මට අනුව ප්‍රකාශන අංශයෙහි පහත සඳහන් අරමුණු හඳුනාගෙන තිබුණි.

- * පාසල් විෂයන් සඳහා අදාළ අතිරේක හා අධ්‍යාපනික පොත්පත් හඳුනාගෙන මුද්‍රණය කිරීම සහ ඒවා වෙළඳපොලට නිකුත් කිරීම.
- * වෙළඳපොල ඉල්ලුමක් ඇති වෙනත් පොත්පත් මුද්‍රණය කිරීම.
- * අවශ්‍ය අවස්ථාවලදී මුද්‍රණය කරනු ලබන පොත්පත් සඳහා ප්‍රකාශන අයිතිය සංස්ථාවට ලබාගැනීම.

6.9.2 මෙම කාර්යයන් ඉටුකිරීම සඳහා සහකාර කළමනාකරුට අමතරව නිලධාරීන් දෙදෙනෙක් පමණක් මෙම අංශයට 2017 වර්ෂයේදී අනුයුක්ත කර තිබුණි.

6.9.3 2013 වර්ෂයේදී රු.168,676 ක් වූ ප්‍රකාශන ආදායම 2017 වර්ෂයේදී රු.2,397,001 ක් දක්වා වර්ධනය වී තිබුණි.

7. නිරීක්ෂණ

7.1 සංස්ථාවේ විකුණුම් ආදායම හා ලාභය

2016 වර්ෂයට සාපේක්ෂව විකුණුම් ආදායම 2017 වර්ෂයේදී සියයට 13 කින් අඩුවීම නිසා 2016 වර්ෂයේදී රු.326,299,552 ක් වූ දළ ලාභය 2017 වර්ෂයේදී රුපියල් 195,778,833 ක් දක්වා අඩු වී තිබුණි. තවද, 6.4.3 ඡේදයේ දක්වා ඇති සේවක වැටුප් පිරිවැය වැඩිවීම හා මූල්‍ය පිරිවැය සියයට 42කින් වැඩි වීම යන ප්‍රධාන හේතු නිසා 2016 හා 2017 වර්ෂයන්හිදී සංස්ථාවට ශුද්ධ පාඩුවක් ඇති වී තිබුණි. තවද 6.4.4.1 ඡේදයෙහි දැක්වෙන පරිදි ශුද්ධ ලාභ අනුපාත හා දළ ලාභ අනුපාත විශ්ලේෂණය අනුව තවදුරටත් පැහැදිලි වේ.

7.2 ලිපිද්‍රව්‍ය කර්මාන්තශාලාවේ අභ්‍යාස පොත් නිෂ්පාදනය කරන ප්‍රධාන යන්ත්‍රය වර්ෂ 36 ක් පමණ පැරණි වීම හේතුවෙන් එහි කාර්යක්ෂමතාවය ප්‍රමාණවත් නොවන බවට නිරීක්ෂණය විය.

- 7.3 සංස්ථාවේ නිෂ්පාදන අලෙවි කිරීමට ක්‍රියාත්මක වන අලෙවි සැල් දොළහෙන් කළුතර, ගම්පහ, සහ වරකාපොල නගරවල ස්ථාපිත අලෙවිසැල්හි ප්‍රමාණවත් ඉඩක් නොමැති බවත් පාරිභෝගිකයන් ආකර්ශනය කර ගැනීමට හැකි වන පරිදි සකස් කර නොමැති බවත් විගණන පරීක්ෂණවලදී නිරීක්ෂණය විය.
- 7.4 මුද්‍රණ සංස්ථාව සමඟ වෙළඳපොළේ තරඟකාරීව කටයුතු කරන මුද්‍රණ ක්ෂේත්‍රයේ නියුතු පුද්ගලික සමාගම් කිහිපයක්ම ISO තත්ව පාලන සහතිකය ලබාගෙන තිබූ නමුදු මුද්‍රණ සංස්ථාව එවැනි තත්ව පාලන සහතික ලබාගැනීමට කටයුතු කර නොමැති බව නිරීක්ෂණය විය.
- 7.5 තරඟකාරී වෙළඳපොළක ක්‍රියාත්මක වන රාජ්‍ය මුද්‍රණ සංස්ථාව විසින් අභ්‍යාස පොත්, ප්‍රකාශන ග්‍රන්ථ හා වෙනත් වානිජ මුද්‍රණ සම්බන්ධයෙන් තමන්ගේ වෙළඳපොළ කොටස අවබෝධ කරගැනීමට ඉවහල් වන වෙළඳපොළ සමීක්ෂණයක් සිදුකර නොතිබූ බවට නිරීක්ෂණය විය.
- 7.6 ලොතරැයි මණ්ඩලයෙන් සහ අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුව යන ආයතන දෙකින් ලැබෙන ආදායම මත සංස්ථාව රඳා පැවතීම අවදානම් සහිත බවට නිරීක්ෂණය විය.
- 7.7 කෙටිකාලීන බැංකු ණය වැඩිවීම නිසා මූල්‍ය පිරිවැය ඉහල යාම සහ 2015 වර්ෂයේ සිට වැටුප් වියදම වැඩිවීම හේතුවෙන් සංස්ථාවට කාරක ප්‍රාග්ධන දුෂ්කරතා සඳහා මුහුණදීමට සිදු වී ඇත. තවද ඉහත 6.4.4.2 ඡේදයෙහි දැක්වෙන පරිදි ජංගම අනුපාතය හා ක්ෂණික අනුපාතය ප්‍රමිතිගත රේඛයන්ට වඩා වැඩි අගයකින් පහළ යාම තුළ එය තවදුරටත් පැහැදිලි වේ.
- 7.8 සංස්ථාව සිය නිෂ්පාදනයන්හි වටිනාකම තක්සේරු කිරීමට භාවිතා කරන පිරිවැය රේඛයන් වර්ෂ 7 කට වඩා පැරණි වන අතර අමුද්‍රව්‍ය, ශ්‍රමය සහ පොදුකාර්ය අයිතම සඳහා වර්තමානයේ වෙළඳපොළ මිල ගණන් පදනම් කර නව රේඛයන් සකස් කිරීමට සැලකිලිමත් වී නොතිබුණි.
- 7.9 අලෙවි අංශය විසින් සමස්ත මුද්‍රණ කර්මාන්තය ආවරණය වන ලෙස වෙළඳපොළ පර්යේෂණයන් සිදුකර නොතිබුණි. තවද, තරඟකාරී වෙළඳපොළ තුළ ජනිත වන මුද්‍රණ අවස්ථා හඳුනාගෙන ඒවාට කාර්යක්ෂමව ප්‍රතිචාර දැක්වීම සඳහා ව්‍යාපාර ප්‍රවර්ධන නිලධාරීන් සේවයේ යොදවා නොතිබුණි.
- 7.10 2013 වර්ෂයේ සිට 2017 වර්ෂය වන විට උපයා තිබූ ප්‍රකාශන ආදායම ඉහළ ගොස් තිබුණද එම ප්‍රමාණය සමස්ත ආදායමෙන් සියයට 1 ක් පමණ පහළ අගයක් විය.

- 7.11 වර්ෂ 05 ක කාලයක් ඉක්ම වූ රු.මිලියන 147 ක් පමණ වූ ණයගැති ශේෂය අයකර ගැනීමට හෝ නිරවුල් කර ගැනීමට කටයුතු කර නොතිබුණි.
- 7.12 ලිතෝ සහ උත්තල මුද්‍රණ අංශවල යන්ත්‍ර වලින් උපරිම ඵලදායිතාවය ලැබෙන පරිදි කටයුතු කිරීමට අවශ්‍ය ඇණවුම් ලබා ගැනීමට කටයුතු කර නොතිබුණි.
- 7.13 ඉහළ කළමනාකාරිත්වයට හා අලෙවි අංශය දොළහ තුළ සේවයේ නියුතු කාර්යමණ්ඩලයට ප්‍රමාණවත් පුහුණු වැඩසටහන් සැලසුම් කර පැවැත්වීමට කටයුතු සිදු කර නොතිබුණි.
- 7.14 සංස්ථාව SPC සන්නම් නාමය පාරිභෝගිකයින් අතර ජනප්‍රිය කරවීම සඳහා ප්‍රමාණවත් වැඩපිළිවෙලක් සකස් කර ක්‍රියාත්මක කර නොතිබුණි.

8. නිර්දේශ

- 8.1 ලිතෝ සහ උත්තල මුද්‍රණ අංශවල ඇති යන්ත්‍රවලින් උපරිම ඵලදායකත්වයක් ලැබෙන පරිදි නව මුද්‍රණ ඇණවුම් ලබාගැනීමට කටයුතු සම්පාදනය කිරීම සිදුකළ යුතු අතර නිෂ්පාදන විවිධාංගීකරණය තවදුරටත් පුළුල් කිරීමට අවශ්‍ය පියවර ගැනීම. (යොමුව ඡේද අංක 7.6,7.12)
- 8.2 අලෙවි පර්යේෂණ/ වෙළඳපොළ පර්යේෂණ අංශයන් ඇතිකිරීම සහ ඒ සඳහා සුදුසු නිලධාරීන් පත්කිරීම.
(යොමුව ඡේද අංක 7.9)
- 8.3 පුද්ගලික අංශයේ මුද්‍රණ සමාගම් සමඟ තරඟකාරීව විවිධ ග්‍රන්ථ මුද්‍රණය කිරීම සඳහා ඇණවුම් ලබාගැනීම සඳහාත්, එම ග්‍රන්ථ සඳහා ප්‍රකාශන අයිතිය සංස්ථාව සතු කරගැනීම සඳහාත් ප්‍රකාශන අංශයට අවශ්‍ය භෞතික හා මානව සම්පත් ලබාදී එය උපක්‍රමික ව්‍යාපාර ඒකකයක් (Strategic Business Unit) ලෙස සංවර්ධනය කිරීම සහ ඒ සඳහා ප්‍රකාශන අංශය සංස්ථාවේ ස්වාධීන අංශයක් ලෙස ක්‍රියාත්මක කිරීමට කටයුතු කිරීම.(යොමුව ඡේද අංක 7.10)
- 8.4 අභ්‍යාස පොත් නිෂ්පාදනය සඳහා ලිපිද්‍රව්‍ය නිෂ්පාදන අංශයෙහි වර්තමානයේ භාවිතා කරනු ලබන පැරණි යන්ත්‍රය වෙනුවට නව යන්ත්‍රයක් ස්ථාපිත කිරීමට අවශ්‍ය පියවර ගැනීම තුලින් නිෂ්පාදනය ඉහළ නැංවීම. (යොමුව ඡේද අංක 7.2)

- 8.5 අලෙවි අංශ දොළහේ සේවයේ නියුතු කාර්ය මණ්ඩලයට හා ඉහළ කළමනාකරණයේ නිලධාරීන්ට අවශ්‍ය පරිදි පුහුණු වැඩසටහන් සැලසුම් කර ක්‍රියාත්මක කිරීම. (යොමුව ඡේද අංක 7.13)
- 8.6 ද්‍රවශීලතා ගැටළු අවම කරගැනීම සඳහා හිඟ ණයගැති ශේෂයන් අයකර ගැනීමට සුදුසු වැඩ පිළිවෙලක් ක්‍රියාත්මක කිරීම. (යොමුව ඡේද අංක 7.11)
- 8.7 සංස්ථාවේ SPC සන්නම් නාමය පාරිභෝගිකයන් අතර දැනුවත් කිරීම සඳහා විද්‍යුත් හා මුද්‍රිත මාධ්‍ය හරහා ප්‍රචාරන වැඩසටහන් හා වෙනත් ප්‍රචාරන වැඩසටහන් ක්‍රියාත්මක කිරීම සඳහා ප්‍රචාරණ අයවැයක් සකස් කිරීම.
(යොමුව ඡේද අංක 7.14)
- 8.8 සංස්ථාවේ සියළුම මුද්‍රණ වැඩ ආවරණය වන පරිදි වැඩ අධ්‍යයනයක් සිදුකර දැනට පවතින අමුද්‍රව්‍ය, ශ්‍රමය හා පොදුකාර්ය පිරිවැයද සැලකිල්ලට ගෙන නව පිරිවැය රේටයන් සකස් කිරීම.
(යොමුව ඡේද අංක 7.8)
- 8.9 සංස්ථාවේ නිෂ්පාදන අලෙවි කිරීමට ක්‍රියාත්මක වන අලෙවිසැල් නවීකරණය කර ඒවා පුද්ගලික අංශයේ පොත්හල් සමග තරඟ කිරීමට හැකි වන ලෙස සකස් කිරීමටත්, නිසි වෙළඳපොල අධ්‍යයනයක් සිදුකර ප්‍රධාන නගරවල නව අලෙවිසැල් විවෘත කිරීමටත් කටයුතු කිරීම.
(යොමුව ඡේද අංක 7.3)
- 8.10 සංස්ථාවේ නිෂ්පාදන සඳහා තත්ත්ව පාලන කටයුතු සඳහා සංස්ථාවේ කාර්ය මණ්ඩලයේ නිලධාරීන් කණ්ඩායමක් පත්කිරීම සහ ISO තත්ත්ව සහතික ලබාගැනීමට අවශ්‍ය කටයුතු සිදුකිරීම.
(යොමුව ඡේද අංක 7.4)
- 8.11 සංස්ථාව තුළින් රාජ්‍ය අංශයේ නිෂ්පාදනයට ඉහළ දායකත්වයක් ලබාදෙන බැවින් සංස්ථාවේ කටයුතු පිළිබඳව පුළුල් අධ්‍යයනයක් සිදු කර එය නැවත ලාභ ලබන ආයතනයක් බවට පත් කිරීමට භාණ්ඩාගාරයේ අනුග්‍රහය ලබා ගැනීමට කටයුතු කිරීම. (යොමුව ඡේද අංක 7.1)

9. නිගමන

- 9.1 සංස්ථාව දිගින් දිගටම අලාභ ලැබීමක්, නිෂ්පාදන, අලෙවි සහ මූල්‍ය අංශයන්හි පවතින අකාර්යක්ෂමතාවයන් සඳහාත්, සංස්ථාවේ පාලන බලධාරීන් වගකිව යුතු බවට නිගමනය කරනු ලැබේ.
- 9.2 ශ්‍රී ලංකා ආර්ථිකයට සැලකිය යුතු දායකත්වයක් ලබාදෙන මෙම සංස්ථාව නැවත ලාභ ලබන තත්වයට පත්කළ යුතු බවට නිගමනය කරනු ලැබේ.
- 9.3 රාජ්‍ය මුද්‍රණ සංස්ථාව පෞද්ගලික අංශය හා තරඟ කිරීමට හැකිවන පරිදි මෙහෙයවා නොමැති බවට නිගමනය කරනු ලැබේ.
- 9.4 රාජ්‍ය මුද්‍රණ සංස්ථාවේ දැක්ම ලෙස මුද්‍රණ කර්මාන්තයේ ප්‍රමුඛයා වීම හඳුනාගෙන තිබූ නමුදු එම තත්වය ලභාකර ගැනීමට සංස්ථාව අපොහොසත් වී ඇති බව නිගමනය කරනු ලැබේ.

එච්.එම්.ගාමිණී විජේසිංහ

විගණකාධිපති

2018 දෙසැම්බර් 06 දින

அரச அச்சகக் கூட்டுத்தாபனத்தின் செயலாற்றல் தொடர்பான விஷேட கணக்காய்வு அறிக்கை

1. நிறைவேற்றுப் பொழிப்பு

1968 இன் 24 ஆம் இலக்க அரச அச்சகக் கூட்டுத்தாபன அதிகாரச்சட்டத்தின் கீழ் ரூபா 15 மில்லியன் தொகையான ஆரம்ப மூலதனத்தின் கீழ் 1968 ஆம் ஆண்டின் போது அரச அச்சகக் கூட்டுத்தாபனம் ஆரம்பிக்கப்பட்டிருந்தது. இவ்வதிகாரச் சட்டம் மற்றும் கடந்த காலங்களில் அங்கீகரிக்கப்பட்ட 1978 இன் 24 ஆம் இலக்க அரச அச்சகக் கூட்டுத்தாபனம் (திருத்த) அதிகாரச்சட்டம், 1981 இன் 51 ஆம் இலக்க அரச அச்சகக் கூட்டுத்தாபன (திருத்த) அதிகாரச்சட்டம் மற்றும் 1998 இன் 7 ஆம் இலக்க அரச அச்சகக் கூட்டுத்தாபன (திருத்த) அதிகாரச்சட்டம் போன்ற அதிகாரச்சட்டங்களில் கூட்டுத்தாபனத்தின் நோக்கமாக அரச, அரச கூட்டுத்தாபன, நியதிச் சபைகள், உள்ளூராட்சி நிறுவனங்கள் அல்லது தனியார் நிறுவனங்களின் அச்சிடல் நடவடிக்கைகளை மேற்கொள்ளல், காகிதாகிகள் மற்றும் புத்தகங்களின் உற்பத்தி, இறக்குமதி, ஏற்றுமதி, விற்பனை, கொள்வனவு செய்தல் போன்ற நடவடிக்கைகள் காண்பிக்கப்பட்டிருந்தன. தலைவரை உள்ளடக்கிய பணிப்பாளர் சபை மூலம் நிர்வகிக்கப்படுகின்ற கூட்டுத்தாபனத்தின் தற்போது வரையில் 715 பதவியணியினர்கள் சேவையாற்றுகின்றனர். 2013 ஆம் ஆண்டில் ரூபா 41.8 மில்லியன் தொகையான தேறிய இலாபத்தை உழைப்பதற்கு ஏற்றுக்கொள்ளப்பட்ட கூட்டுத்தாபனத்தின் முறைமையில் 2017 ஆம் ஆண்டு வரையில் நட்டம் பெறுகின்ற நிலைக்கு உட்பட்டிருந்தமை அவதானிக்கப்பட்டது. மேலும், கூட்டுத்தாபனத்தின் திரவத் தன்மை மற்றும் முதலீடு செய்யப்பட்ட மூலதனத்திற்கான விளைவு விகிதமும் வீழ்ச்சியடைந்தமையால் நிறுவனத்தின் இருப்பு பிரச்சினைகளுடனான நிலைக்கு உட்பட்டிருந்தமையும் அவதானிக்கப்பட்டது. இவ்வாறான நிலைமையில் அரசாங்க பிரிவின் முன்னுரிமை உற்பத்தி நிறுவனம் என இந்த நிறுவனம் செயற்றிறனின்மைக்கான காரணங்களைப் பரீட்சிப்பதற்கும் மீண்டும் இலாபம் பெறுகின்ற நிறுவனத்திற்கு உட்படுத்தலும் மற்றும் இயலுமான படிமுறைகள் பரீட்சித்தல் இக்கணக்காய்வின் பிரதான நோக்கமாக இருந்தது. மேலும், நிறுவனம் 2013 ஆம் ஆண்டு முதல் 2017 ஆம் ஆண்டு வரை சீராக நட்ட இழப்பு நிலைக்கு உட்பட்டிருந்தமைக்கான காரணங்களாகும்.

அதன் பிரகாரம் 2016 மற்றும் 2017 ஆம் ஆண்டுகளில் இலாபம் பெறுவதற்கான முக்கியமான காரணமாக உயர்ந்த ஊழியர் கிரயம் மற்றும் குறுங்கால கடனுக்கான நிதிக் கிரயம் உயர்வடைசந்தமை என்பன இனங்காணக்கூடியதாக இருந்தன. அதன் பிரகாரம் 715 பதவியணியினர்களுக்காக பாதிட்டு முன்மொழிவின் பிரகாரம் தற்போது வரையில் வருடாந்த சம்பள அதிகரிப்பை வழங்கியமை ஊழியர் கிரயம் அதிகரிப்பதற்கு காரணமாக இருந்தது. மேலும் அச்சகக் கூட்டுத்தாபனம் 20

வருடங்களுக்கு மேற்பட்ட பழைய இயந்திரங்களைப் பயன்படுத்தியதன் காரணமாக உற்பத்தி செயற்றிறன் போதியளவில் இல்லாமையினால் கிடைக்கின்ற கட்டளைகளை ஏற்றுக்கொள்ள முடியாத நிலைக்கு ஆளாகியிருந்தது. மேலும் கூட்டுத்தாபனம் லொத்தர் சபையிலிருந்தும் கல்வி வெளியீட்டுத் திணைக்களத்திலிருந்தும் கிடைக்கின்ற அச்சிடல் கட்டளைகளின் அடிப்படையில் மாத்திரம் தங்கியிருக்க வேண்டிய ஆபத்தான நிலையொன்று அவதானிக்கப்பட்டது. அதன் போது கல்வி வெளியீட்டுத் திணைக்களம் கேள்வி நடைமுறைகளுக்குப் புறம்பாக புத்தகங்களை அச்சிடுவதற்காக வழங்கிய சலுகையை இரத்துச் செய்வதன் மூலம் கூட்டுத்தாபனம் முகங்கொடுத்த நிலைமை இதன்படி தெளிவாகின்றது. அதன் பிரகாரம் நிறுவனத்தால் புதிய இயந்திரங்களைப் பயன்படுத்தி உற்பத்தி பன்முகப்படுத்தலில் ஈடுபடாவிடின் எதிர்காலத்தில் நிறுவனத்திற்கு மிகக் கஷ்டத்திற்கு முகங்கொடுக்க வேண்டியமை தவிர்க்க முடியாததாகிவிடும் என்பது தெளிவான விடயமாகும். மேலும் நிறுவனத்தில் காணப்படுகின்ற திரவத் தன்மை பிரச்சினைகளுக்காக துரிதமாக தீர்வைக் கண்டு மீண்டும் இலாபம் தருகின்ற உற்பத்தி நிறுவனமாக ஆக்க வேண்டிய தேவை அவதானிக்கப்பட்டது.

2. அறிக்கையின் பின்புலமும் தன்மையும்

அரசு துறைக்குச் சொந்தமான பிரதானமான உற்பத்தி நிறுவனமொன்றான அரசு அச்சகக் கூட்டுத்தாபனம் 2013 ஆம் ஆண்டு முதல் 2017 ஆம் ஆண்டு வரையான காலத்தில் வருடத்திற்கு ரூபா 1,300 மில்லியன் அளவிலான சராசரியான விற்பனை வருமானமான்றை உழைக்கக் கூடிய ஆற்றலைப் பெற்றிருந்தது. எனினும், உயர்வான ஊழியர் கிரயத்தைச் செய்ய வேண்டியேற்பட்டிருந்ததுடன் 2017 ஆம் ஆண்டு வரையில் நட்டம் பெறுகின்ற நிறுவனமொன்றாக உள்ளாகியிருந்தது. மேலும், நிறுவனம் பயன்படுத்துகின்ற இயந்திரங்களின் செயற்றிறனின்மையாலும், ஆகக்கூடிய உற்பத்தி இயலளவிற்காக நிறுவனத்திற்கு அடையமுடியாதிருந்தமையும் அவதானிக்கப்பட்டது. அவ்வாறே தேசிய லொத்தர் சபையிலிருந்து கிடைக்கின்ற லொத்தர் சீட்டுக்களின் அச்சிடல் கட்டளை மற்றும் கல்வி வெளியீட்டுத் திணைக்களத்திலிருந்து கிடைக்கின்ற பாடசாலை பாடவிதானப் புத்தகங்களின் கட்டளையின் அடிப்படையில் ஆகக்கூடிய நம்பிக்கையுடன் செயற்பட்டிருந்ததுடன் உற்பத்தி பல்வகைப்படுத்தலுக்கு உட்பட்டிருந்தமை அவதானிக்கப்படவில்லை. இவ்வாறான நிலைமையின் அடிப்படையில் நிறுவனம் தொடர்ச்சியாக நிலைத்திருத்தல் தொடர்பான பிரச்சினைகளும் முகங்கொடுக்க வேண்டியேற்பட்டிருந்ததுடன் தொடர்ச்சியாக அவ்வாறு காணப்பட்டமை நிறுவனத்தின் இருப்பிற்கும் அச்சுறுத்தலாக இருந்தமை அவதானிக்கப்பட்டது. அதன் பிரகாரம் அரசாங்கத்திற்குச் சொந்தமான பிரதான உற்பத்தி நிறுவனமான அரசு அச்சகக் கூட்டுத்தாபனம் இவ்வாறு செயற்றிறனற்ற நிலைமைக்கு உட்பட்டதன் காரணத்தைப்

பரீட்சிப்பதற்கும், மீண்டும் செயற்றிறனான நிறுவனமாக ஆக்குவதற்கும் எடுக்க வேண்டிய வழிமுறைகளைப் பரீட்சிப்பதற்காகவும் இந்த அறிக்கை தயாரிக்கப்பட்டது.

3. பின்பற்றப்பட்ட முறைமைகள்

- 3.1 கீழே குறிப்பிடப்படுகின்ற பதிவேடுகள் மற்றும் அறிக்கைகளைப் பரீட்சித்தல்.
- 3.1.1 அரசு அச்சகக் கூட்டுத்தாபனத்தின் 2013 ஆம் ஆண்டு முதல் 2017 ஆம் ஆண்டு வரையான நிதிக் கூற்றுக்கள்
- 3.1.2 அரசு அச்சகக் கூட்டுத்தாபனத்தின் காகிதத் தொழிற்சாலைக்கு புதிய உற்பத்திப் பிரிவொன்றைச் சேர்த்தல் தொடர்பாக ஏற்படும் முதலீட்டு மதிப்பீட்டு அறிக்கை
- 3.1.3 2017 - 2019 காலப்பகுதியின் கூட்டிணைந்த திட்டம்
- 3.1.4 2017 மற்றும் 2018 ஆம் ஆண்டுகளுக்கிரிய செயல் நடவடிக்கைத் திட்டம்
- 3.1.5 2013 மற்றும் 2014 ஆம் ஆண்டுகளுக்கிரிய கூட்டுத்தாபனத்தின் ஆண்டறிக்கை
- 3.1.6 2013 முதல் 2016 வரையான கணக்காண்டுக்காக வழங்கப்பட்ட கணக்காய்வாளர் தலைமை அதிபதியின் அறிக்கை
- 3.1.7 வேலை முகாமையாளரிடமிருந்து பெறப்பட்ட அச்சிடல் கட்டளை தொடர்பான அறிக்கை
- 3.1.8 கணக்குகள் பிரிவிலிருந்து பெறப்பட்ட வருமானம், செலவினம் மற்றும் கடன்பட்டோர் மீதிகள் தொடர்பான அறிக்கை
- 3.2 ஏனைய பரீட்சித்தல்கள்
- 3.2.1 கூட்டுத்தாபனத்தின் வெளியீட்டு முகாமையாளர், நிதி முகாமையாளர் மற்றும் காகிதத் தொழிற்சாலையின் முகாமையாளர் என்போருடன் கலந்துரையாடல்களை நடாத்தியமை.
- 3.2.2 நிறுவன வளாகத்தை பௌதீக ரீதியில் பரீட்சித்தல்

4. விடயப் பரப்பு

2013 ஆம் ஆண்டு முதல் 2017 ஆம் ஆண்டு வரையான காலப்பகுதியில் அரசு அச்சகக் கூட்டுத்தாபனத்தின் வருமானம் உழைத்தல், உற்பத்தி செயற்பாடுகள், விற்பனை நடவடிக்கைகள், இயந்திரங்களின் பயன்பாடும் கூட்டுத்தாபனத்தின் நிதி நிலைமைகளைப் பரீட்சித்தலும், பதவியணியின் முகாமைத்துவம், கூட்டுத்தாபனத்தின் செயலாற்றல் மதிப்பீடு மற்றும் மீண்டும் இலாபமீட்டக் கூடிய நிலைமையை ஏற்படுத்துவதற்குத் தேவையான பரிந்துரையை வழங்குதல் என்பன இந்த அறிக்கையின் விடயப்பரப்பாகும்.

5. செயன்முறைகளின் அறிமுகம்

- 5.1 அரசு அச்சகக் கூட்டுத்தாபனம் தொடர்பான அறிமுகம்
- 5.2 கூட்டுத்தாபனத்தின் உற்பத்தி செயன்முறைகளை அறிமுகப்படுத்துதல்
- 5.3 கிரய வீதத்தை தயாரித்தல்
- 5.4 கூட்டுத்தாபனத்தின் நிதிச் செயலாற்றலை பகுப்பாய்வு செய்தல்
- 5.5 கூட்டுத்தாபனத்தின் செயற்பாட்டு செயலாற்றலை மதிப்பிடுதல்
- 5.6 இயந்திரங்களின் செயற்பாடு நிலையை பரீட்சித்தல்

6. செயன்முறைகள்

6.1 அரசு அச்சகக் கூட்டுத்தாபனம் தொடர்பான அறிமுகம்

6.1.1 பின்புலம்

1968 இன் 24 ஆம் இலக்க அரசு அச்சகக் கூட்டுத்தாபன அதிகாரச்சட்டத்தின் (இணைப்பு 01) கீழ் ரூபா 15 மில்லியன் ஆரம்ப முதலீட்டின் கீழ் 1968 ஆம் ஆண்டின் போது அரசு அச்சகக் கூட்டுத்தாபனம் ஆரம்பிக்கப்பட்டிருந்ததுடன் தலைமை அலுவலகம் மற்றும் தொழிற்சாலை என்பன கொழும்பு மாவட்டத்தில் பாதுக்க பிரதேச செயலகப் பிரிவில் பானளுவ பிரதேசத்தில் தாபிக்கப்பட்டுள்ளது.

6.1.2 தூரநோக்கு (Vision)

அச்சத் தொழிலில் முன்னோடியாக திகழ்வதன் மூலம் வெளியீட்டில் அதிலும் குறிப்பாக கல்வி அபிவிருத்தி வெளியீட்டை ஊக்குவித்து பாதுகாப்பதுடன் அப்பியாச புத்தக மற்றும் காகிதம் உட்பட எழுதுவதற்கு தேவையான பொருள்களின் விற்பனை மற்றும் சந்தை ஆகியவற்றில் முன்னோடியாக திகழுதல்.

6.1.3 பணி (Mission)

திறமையும் தைரியமும் மிக்க மனநிறைவு கொண்ட ஊழியர்களைக் கொண்ட முன் உதாரணமான அரசு கூட்டுத்தாபனமாக திகழ்வதுடன் அச்சத் தொழிலில் அதி உயர் தரத்திற்கு ஏற்ப போட்டியான விலைக்கு அச்சப் பொருள் உற்பத்திகளை மக்களின் தேவை மற்றும் நலம் கருதி விநியோகித்தல்.

6.1.4 நோக்கம்

1968 இன் 24 ஆம் இலக்க அரசு அச்சக கூட்டுத்தாபன அதிகாரச்சட்டம், 1978 இன் 24 ஆம் இலக்க அரசு அச்சக கூட்டுத்தாபன (திருத்த) அதிகாரச்சட்டம், 1981 இன் 51 ஆம் இலக்க அரசு அச்சக கூட்டுத்தாபன (திருத்த) அதிகாரச்சட்டம் மற்றும் 1998 இன் 7 ஆம் இலக்க அரசு அச்சகக் கூட்டுத்தாபன (திருத்த) அதிகாரச்சட்டம் என்ற அதிகாரச்சட்டங்களினால் திருத்தப்பட்ட அரசு அச்சக கூட்டுத்தாபனத்தின் நோக்கங்கள் கீழே காண்பிக்கப்படுகின்றது.

- (i) அரசு, உள்ளூராட்சி நிறுவன, எழுத்து மூல சட்டத்தினால் ஸ்தாபிக்கப்பட்ட அரசு கூட்டுத்தாபனம், நியதிச் சட்ட சபைகள், தனியார் நிறுவனம் அல்லது நபர்களின் அச்சக அல்லது வெளியீட்டுப் பணிகளை நிறைவேற்றுதல்.
- (ii) காகிதாகிகள் மற்றும் ஏனைய உப பொருட்களை உற்பத்தி செய்தல், இறக்குமதி செய்தல், ஏற்றுமதி செய்தல், கொள்வனவு செய்தல், விற்பனை செய்யும் பணிகளைக் கையேற்றல்.
- (iii) கூட்டுத்தாபனத்தினால் அல்லது இலங்கையின் வேறு நிறுவனத்தால் அல்லது அச்சிடல் மேற்கொள்ளப்படுகின்ற அல்லது வெளியீட்டிற்கு நியமிக்கப்பட்ட புத்தகங்கள், கல்விசார் செய்திப் பத்திரிகை நாளிதழ் மற்றும் ஏனைய வெளியீடுகளை விற்பனை செய்தல், பகிர்ந்தளித்தல், ஏற்றுமதி செய்தல் மற்றும் இறக்குமதி செய்தல் போன்ற பணிப் பொறுப்புக்களை கையேற்றல்

6.1.5 அரசு அச்சகக் கூட்டுத்தாபனத்தின் பிரதான பணிகள்

2017 - 2019 இன் கூட்டிணைந்த திட்டத்தின் பிரகாரம் அரசு அச்சிடல் கூட்டுத்தாபனத்தின் பிரதான பணிகள் பின்வருமாறு இருந்தது.

- (i) பயிற்சிப் புத்தகங்களை உள்ளடக்கிய காகிதாதிகளின் உற்பத்தியும் சந்தைப்படுத்தலும்
- (ii) கல்வி வெளியீட்டுத் திணைக்களத்திற்காக பாடசாலைப் புத்தகங்களை அச்சிடல்
- (iii) தேசிய லொத்தர் சபைக்காக நீரோகா மற்றும் மஹஜன சம்பத போன்ற லொத்தர் சீட்டுக்களை அச்சிடல்
- (iv) அரசு மற்றும் தனியார் துறைகளின் பல்வேறு அச்சிடல் பணிகளை நிறைவேற்றுதல் (வணிக அச்சிடல் செயற்பாடுகள்)
- (v) கல்விசார் மற்றும் கல்விசாரா வெளியீடுகளை அச்சிட்டு சந்தைப்படுத்தல்
- (vi) கல்விசார் மற்றும் கல்விசாரா வெளியீடுகளை கொள்வனவு செய்து விற்பனை செய்தல்.

6.1.6 அரசு அச்சகக் கூட்டுத்தாபனத்தால் தமது சக்தி, நலிவுகள், சந்தர்ப்பங்கள் மற்றும் ஆபத்துக்களை இனங்காணும் பகுப்பாய்வு (SWOT பகுப்பாய்வு) மேற்கொள்ளப்பட்டிருந்ததுடன் அது பின்வருமாறாகும்.

6.1.6.1 பலம் (Strengths)

- பயிற்சி மற்றும் திறமையுள்ள பதவியணியினர்
- புதிய செயற்திட்டத்தை ஆரம்பிப்பதற்கு பொருத்தமான காணி காணப்பட்டமை
- அரசின் நிறுவனமாக இருந்தமை
- கூட்டுத்தாபனத்திற்குச் சொந்தமான விற்பனை நிலையங்கள் கணிசமாகக் காணப்பட்டமை
- காகிதாக்கிளுக்கான சிறந்த சந்தை காணப்பட்டமை
- SPC அடையாளப் பெயர் மக்களிடம் காணப்பட்டமை

- அதிகூடிய தொழில்நுட்ப இயந்திரங்கள் அண்மைக் காலத்தில் இறக்குமதி செய்யப்பட்டிருந்தமை

6.1.6.2 நலிவுகள் (Weakness)

- கணனி மயப்படுத்தப்பட்ட சுற்றாடல் நடவடிக்கைகளில் இயலுமான அனுபவம் மற்றும் தகைமைகளைப் பெற்ற ஊழியர் பற்றாக்குறை
- பயன்படுத்தப்படுகின்ற இயந்திரம் பழைமையடைந்ததால் உற்பத்தியின் விளைதிறன் குறைவடைந்தமை
- சந்தை விபரங்களை அறிந்து கொள்வதற்காக சந்தை ஆராய்ச்சி பிரிவொன்று கூட்டுத்தாபனத்தில் காணப்படாமை
- அவ்வப்போது வியாபார நடவடிக்கைகளை நடாத்திச் செல்வதற்குத் தேவையான மூலதனம் போதியளவில் இன்மை
- பதவியணியினரின் மறைமுக எண்ணம்
- விற்பனை, இருப்புக் கட்டுப்பாடு, கணக்கீடு என்பவற்றை உள்ளடக்கிய கணனி முறைமை காணப்படாமையினால் மாதாந்த கணக்குகள் தயாரிக்கப்படாமை
- நவீன மயப்படுத்தப்பட்ட மற்றும் கவர்ச்சிகரமான விற்பனை நிலையங்களின் பற்றாக்குறை
- கொழும்பு நகரத்திலிருந்து தூரத்தில் அமைக்கப்பட்டமை மற்றும் கொழும்பு நகரத்தில் கூட்டுத்தாபனத்தின் தலைமை அலுவலகம் அமைக்கப்படாமை
- மனித வள முகாமைத்துவத் திட்டம் போதியளவில் இன்மை.

6.1.6.3 சந்தர்ப்பங்கள்

- Web இயந்திரங்களில் பயன்படுத்தப்படாத இயந்திர இயலளவு காணப்பட்டமை.
- புதிய லொத்தர்களை அச்சிடும் இயந்திரம் கொள்வனவு செய்யப்பட்டமையால் சுரக்ஸா பிரிவை மேலும் விரிவுபடுத்த முடிந்தமை
- பொருள் பல்வகைப்படுத்தலுக்கு சந்தர்ப்பம் காணப்பட்டமை
- பயிற்சிப் புத்தக உற்பத்தி இயலளவை அதிகரிக்க முடியுமாக இருந்தமை
- புதிய அச்சிடல் இயந்திரத்திற்காக அச்சிடல் பணிக்கு மேலதிகமாக மிகவும் உயர்ந்த அச்சிடல் பணிகளை செய்யக்கூடிய இயலுமை காணப்பட்டமை
- நுகர்வோருக்கு கடன் அட்டை மூலம் கொடுக்கல், வாங்கல்களை செய்வதற்கான சந்தர்ப்பம் வழங்கப்பட்டிருந்தமை

- முன்னைய அச்சிடல் நடவடிக்கைகளுக்கு புதிய இயந்திரத்தைப் பயன்படுத்தி வணிக அச்சிடல் நடவடிக்கைகளில் புரள்வை அதிகரிக்கக் கூடியதாக இருந்தமை.

6.1.6.4 ஆபத்துக்கள் (Threats)

- அரசு நிறுவனமாக இருந்தமையால் அதிக அளவில் நிதிப்பிரமாணங்களுக்கு கட்டுப்பட வேண்டியிருந்தமை மற்றும் அதன் காரணமாக தனியார் துறையினருடன் போட்டியிடுதல் வசியீனமாக இருந்தமை
- அரசின் பெறுகைகள் பிரமாணத்தின் காரணமாக உடனடியாக பொருட்களை கொள்வனவு செய்தல் வசதியீனமாக இருந்தமை
- சில தனியார் நிறுவனங்கள் பெறுமதிசேர் வரி (VAT) செலுத்தாமையின் காரணமாக அவர்களுடன் போட்டியிடுதல் வசதியீனமாக இருந்தமை.
- அரசாங்க சம்பளம் அதிகரிப்பதற்கு ஒப்பீடாக வருமானப் பாய்ச்சலின் வீதத்தை உயர்வாக வைப்பதற்கு முடியாமையினால் வருமானத்திற்கு ஒப்பீடாக செலவிட முடியாத சம்பளம் மற்றும் வேதனங்களை செலுத்துதல்
- தொழிற்படு மூலதனம் குறைவடைந்து செல்வதனால் நிதிச் செலவினமாக வருடாந்தம் அதிகளவான செலவினங்களைச் செய்ய வேண்டி ஏற்பட்டமை மற்றும் தொடர்ந்தும் கடன் வசதிகளை விரிவுபடுத்த முடியாமை
- அரசாங்கத்தின் பிரமாணங்களினால் காகிதாகிகள் போட்டியாளர் விலைக்கு கொள்வனவு செய்து விற்பனை செய்யும் போது கூட்டுத்தாபனம் செயற்றிறனற்று இருந்தமை.

6.1.7 நிர்வாகம்

அரசு அச்சகக் கூட்டுத்தாபன தலைவரை உள்ளடக்கிய பணிப்பாளர் சபை மூலம் நிர்வகிக்கப்படுகின்றது. (இணைப்பு 04)

6.1.8 மனிதவள முகாமைத்துவம்

2017 திசெம்பர் 31 இல் உள்ளவாறு அங்கீகரிக்கப்பட்ட பதவியணியினர் 668 ஆக இருந்ததுடன் அத்திகதியில் உள்ளவாறான பதவியணியினர் 751 அகும்.

அட்டவணை இலக்கம் 01 :- அரசு அச்சகக் கூட்டுத்தாபனத்தின் 2017 திசெம்பர் 31 இல் உள்ளவாறு அங்கீகரிக்கப்பட்ட மற்றும் உள்ளபடியான பதவியணியினர்.

விபரம்	அங்கீகரிக்கப்பட்ட பதவியணியினர்	உள்ளபடியான பதவியணியினர்	வெற்றிடம்	மிகை
சிரேஷ்ட முகாமைத்துவ மட்டம்	07	06	01	-
மத்திய முகாமைத்துவ மட்டம்	20	19	01	-
கனிஷ்ட முகாமைத்துவ மட்டம்	29	19	10	-
துணை உத்தியோகத்தர்கள்	19	14	05	-
முகாமைத்துவ உதவியாளர்	318	240	78	-
முகாமைத்துவ உதவியாளர் (ஒப்பந்த)	-	06	-	-
ஆரம்ப மட்டம்	295	344	21	63
ஆரம்ப மட்டம் (ஒப்பந்த)	-	65	-	-
ஆரம்ப மட்டம் (நாளாந்த கொடுப்பனவு	-	02	-	-
மொத்தம்	688	715	116	63

6.2 கூட்டுத்தாபனத்தின் உற்பத்தி நடைமுறைகள்

கூட்டுத்தாபனம் பிரதானமாக 03 பிரிவுகளின் கீழ் உற்பத்தி செயற்பாடுகளை மேற்கொள்வதுடன் அந்த பிரிவுகள் தொடர்பான விரிவான விளக்கம் கீழே காண்பிக்கப்படுகின்றது.

6.2.1 காகிதாகிகள் உற்பத்திப் பிரிவு

கூட்டுத்தாபனத்தின் காகிதாகிகள் உற்பத்தி பிரிவு 1981 இல் ஸ்தாபிக்கப்பட்டிருந்த போதிலும் தற்போது இதில் பிரதானமாக பயிற்சிப் புத்தகங்கள் உற்பத்தி செய்யப்படுகின்றது. கடந்த 05 ஆண்டுகளில் பயிற்சிப் புத்தகங்கள் மற்றும் ஏனைய காகிதாகிகளின் உற்பத்தி பின்வருமாறு இருந்தது.

அட்டவணை இலக்கம் 02 :- காகிதாகிகள் உற்பத்தி

ஆண்டு	உற்பத்தி (அலகு)
2013	10,100,000
2014	8,600,000
2015	11,100,000
2016	9,800,000
2017	10,700,000

6.2.2 சுரக்ஸா அச்சகப் பிரிவு

40 வருடங்கள் அளவிலான காலம் முதல் தேசிய லொத்தர் சபைக்காக லொத்தர் சீட்டுக்களை அச்சிடுதல் இந்தப் பிரிவினால் மேற்கொள்ளப்படுகின்றது. கடந்த ஐந்து வருட காலத்தில் அச்சிடப்பட்ட லொத்தர் சீட்டுக்களின் எண்ணிக்கை தொடர்பாக கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை இல. 03 - 2013 - 2017 காலப்பகுதியில் சுரக்ஸா அச்சிடல் பிரிவின் உற்பத்தி (அலகு)

லொத்தர் வகை	2013	2014	2015	2016	2017
மஹஜன சம்பத	236,831,000	233,477,000	248,550,000	287,423,000	266,408,010
மெகா 50	6,160,300	3,368,568	-	-	-
பவர் லொட்டோ	-	7,810,000	8,321,000	1,872,000	-
நிரோகா	-	-	21,258,000	75,028,000	61,530,000
டபள் போனஸ்	-	-	2,200,000	-	-
மெகா பவர்	-	-	-	62,579,000	71,801,000

6.2.3 லித்தோ மற்றும் உத்தள அச்சிடல் பிரிவு

கல்வி வெளியீட்டுத் திணைக்களத்திற்காக பாடசாலைப் புத்தகங்களை அச்சிடலும், கூட்டுத்தாபனத்திற்குக் கிடைக்கின்ற ஏனைய அச்சிடல் நடவடிக்கைகளை நிறைவேற்றுவதிலும், அடிப்படை விடயமாக இந்த இரண்டு பிரிவுகளினாலும் மேற்கொள்ளப்படுகின்றது. கடந்த ஐந்து வருடங்களின் அச்சிடல் செயற்பாடுகளின் பொழிப்பு கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை இலக்கம் 04 :- 2013 - 2017 காலப்பகுதியில் லித்தோ அச்சிடல் பிரிவினதும் உத்தள அச்சிடல் பிரிவினதும் உற்பத்தி 2013 - 2017

	2013	2014	2015	2016	2017
அச்சிடப்பட்ட பாடசாலை	8,546,100	8,406,000	9,110,600	10,984,000	7,481,000
பாடவிதானங்களின் அளவு					
வேலை பூர்த்தி செய்யப்பட்ட நேரடி	994	946	950	1,020	1,153
அச்சிடல் கட்டளை					
வெளியீட்டுப் பிரிவிற்காக அச்சிடப்பட்ட விபரம் கண்டறியப்படவில்லை				7,000	61,340
புத்தகங்கள்					

6.3 கிரய வீதத்தைத் தயாரித்தல்

1995 ஆம் ஆண்டில் தயாரிக்கப்பட்டு மீண்டும் 2011 ஆம் ஆண்டின் போது நாளதுவரையாக்கப்பட்ட கிரயப் பகுப்பாய்வின் அடிப்படையில் அச்சிடல் வேலைக்கான கிரய கணப்பீடு மேற்கொள்ளப்படுகின்றது.

6.4 கூட்டுத்தாபனத்தின் நிதிச் செயலாற்றல்

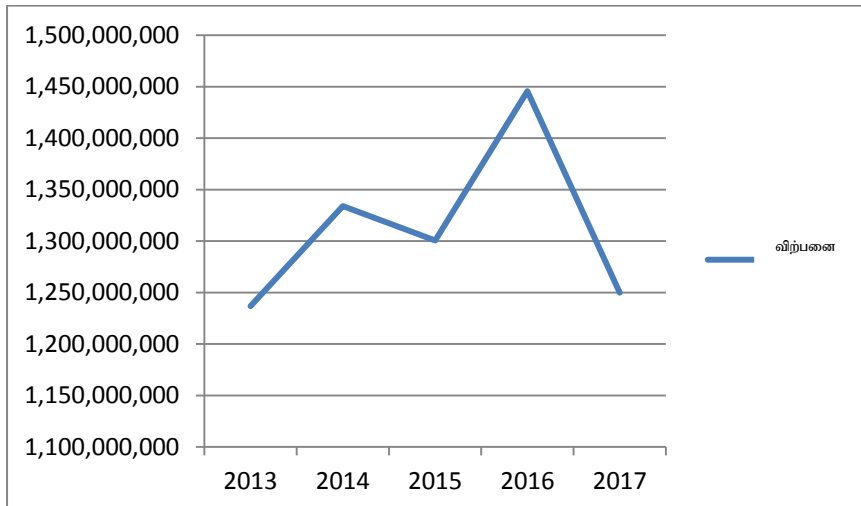
6.4.1 கூட்டுத்தாபனத்தின் விற்பனை வருமானம்

கூட்டுத்தாபனத்தின் கடந்த ஐந்து ஆண்டுகளின் விற்பனை வருமானம் ரூபா 1,236,901,899 முதல் ரூபா 1,445,728,491 வரையிலான விலகல்களுடன் காணப்பட்டது. 2016 ஆம் ஆண்டின் போது ரூபா 1,445,725,491 தொகையான விற்பனை வருமானம் 2017 ஆம் ஆண்டின் போது 14 சதவீதத்தால் வீழ்ச்சியடைந்து ரூபா 1,249,839,033 ஆகக் காணப்பட்டது. கடந்த ஐந்து வருடங்களின் விற்பனை வருமானம் பின்வருமாறு இருந்தது.

அட்டவணை 05 :- 2013 - 2017 காலப்பகுதியில் கூட்டுத்தாபனத்தின் விற்பனை வருமானம்

ஆண்டு விற்பனை வருமானம்

ஆண்டு	விற்பனை வருமானம்
2013	1,236,901,899
2014	1,334,036,310
2015	1,300,518,508
2016	1,445,725,491
2017	1,249,839,033



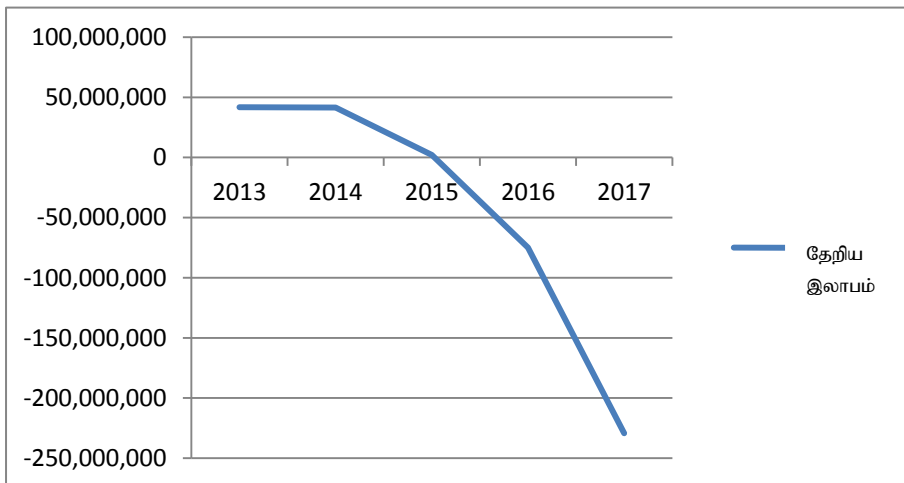
2017 ஆம் ஆண்டின் போது விற்பனை வருமானம் குறைவடைந்தமைக்கு பிரதான காரணம் அந்த ஆண்டின் போது அச்சிடப்பட்ட பாடசாலைப் புத்தகங்களின் அளவு 2016 ஆம் ஆண்டுடன் ஒப்பிடும் போது 3.5 மில்லியனால் குறைவடைந்திருந்தமையை இனங்காண முடிந்தது.

6.4.2 கூட்டுத்தாபனத்தின் மொத்த இலாபம் மற்றும் தேறிய இலாபம்

2014 ஆம் ஆண்டின் போது ரூபா 455,211,350 தொகையான மொத்த இலாபம் 2015 ஆம் ஆண்டு முதல் விரைவாகக் குறைவடைந்து 2017 ஆம் ஆண்டின் போது ரூபா 195,778,833 ஆகக் காணப்பட்டது. அவ்வாறே 2013 ஆம் ஆண்டின் போது ரூபா 41,813,401 தொகையான தேறிய இலாபமும் துரிதமாகக் குறைவடைந்து 2015 ஆம் ஆண்டின் போது ரூபா 2,111,384 ஆக இருந்ததுடன் 2016 மற்றும் 2017 ஆம் ஆண்டுகளின் போது முறையே ரூபா 74,973,687 மற்றும் ரூபா 229,273,949 தேறிய நட்டமொன்று ஏற்பட்டிருந்தது. கடந்த ஐந்து வருட காலத்தில் வரிக்குப் பின்னரான தேறிய இலாபம் பின்வருமாறு

அட்டவணை இலக்கம் 06 :- கூட்டுத்தாபனத்தின் தேறிய இலாபம்

ஆண்டு	தேறிய இலாபம்
	ரூபா
2013	41,813,401
2014	41,530,670
2015	2,111,384
2016	(74,973,687)
2017	(229,273,949)



6.4.3 ஊழியர் சம்பளக் கிரயம்

2012 ஆம் ஆண்டின் போது கூட்டுத்தாபனத்தின் ஊழியர் சம்பளச் செலவினம் ரூபா 233.37 மில்லியனாக இருந்ததுடன், 2017 ஆம் ஆண்டு வரையில் அது ரூபா 423 மில்லியன் வரை உயர்வடைந்திருந்தது. 2015 ஆம் ஆண்டின் போது பாதீட்டு முன்மொழிவின் மூலம் அரசு துறையின் சம்பளம் உயர்வடைந்து சென்றமை காரணமாக இருந்தது. விபரம் கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை - 07 ஊழியர் சம்பளக் கிரயம்

	2012	2013	2014	2015	2016	2017
ஊழியர் சம்பளம் (சேமலாப நிதியம் மற்றும் ஊழியர் நம்பிக்கை பொறுப்பு நிதிய பங்களிப்பு செலுத்துதல் உள்ளடங்கலாக செலவினம்) ரூபா மில்லியன்	223.77	282.22	312.29	386.76	418.18	423.0
வருமானத்திற்கு ஒப்பீடாக சம்பளத்திற்காக செலவாகின்ற செலவினத்தின் சதவீதம்	19.29	22.81	23.40	29.73	28.30	33.8

அவ்வாறே இந்த பாதீட்டு முன்மொழிவினை அமுல்படுத்தும் போது உயர்வடைந்து சென்ற சம்பள செலுத்துதல்களுக்காக முறையே ரூபா 140 மில்லியன், ரூபா 161 மில்லியன் மற்றும் ரூபா 185 மில்லியன் என கூட்டுமொத்தமாக ரூபா 486 மில்லியன் 2018, 2019 மற்றும் 2020 ஆம் ஆண்டுகளில் கூட்டுத்தாபனத்திற்கு மேலதிக செலவினமொன்றைச் செய்ய வேண்டியிருந்தமை மதிப்பீடு செய்யப்பட்டிருந்தது.

6.4.4 விகிதாசார பகுப்பாய்வு

6.4.4.1 மொத்த இலாபம் மற்றும் தேறிய இலாப விகிதம்

2013 ஆம் ஆண்டு முதல் கூட்டுத்தாபனத்தின் மொத்த இலாப விகிதம் வீழ்ச்சியடைந்து காணப்பட்டது. விபரம் கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை 08 - கூட்டுத்தாபனத்தின் மொத்த இலாபம் மற்றும் தேறிய இலாப விகிதம் 2013 - 2017

ஆண்டு	மொத்த இலாப விகிதம் (சதவீதம்)	தேறிய இலாப விகிதம் (சதவீதம்)
2013	35.1	3.4
2014	34.1	3.1
2015	24.3	0.2
2016	22.5	(5.18)
2017	15.6	(18.3)

6.4.4.2 நடைமுறை விகிதம் மற்றும் விரைவு விகிதம்

கூட்டுத்தாபனத்தின் திரவத் தன்மை நிரூபணமாகின்ற நடைமுறை விகிதம் மற்றும் விரைவு விகிதம் என்பன இக்காலப்பகுதியின் போது வீழ்ச்சியடைந்திருந்தது. 2013 ஆம் ஆண்டின் போது 1.4:1 ஆன நடைமுறை விகிதம் 2017 ஆம் ஆண்டின் போது 0.88:1 வரை வீழ்ச்சியடைந்திருந்ததுடன் 2013 ஆம் ஆண்டின் போது 1.05:1 ஆன விரைவு விகிதம் 2017 ஆம் ஆண்டின் போது 0.63:1 வரை வீழ்ச்சியடைந்திருந்தது. விபரம் கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை இல. 09 - 2013 - 2017 காலப்பகுதியில் கூட்டுத்தாபனத்தின் நடைமுறை மற்றும் விரைவு விகிதம்

ஆண்டு	நடைமுறை விகிதம்	தேறிய இலாப விகிதம்
2013	1.4:1	1.05:1
2014	1.5:1	1.06:1
2015	1.5:1	1.08:1
2016	1.3:1	1.1:1
2017	0.88:1	0.63:1

6.4.4.3 முதலீடு செய்யப்பட்ட மூலதனத்திற்கான விளைவு விகிதம்

கூட்டுத்தாபனத்தின் மொத்த இலாபம் மற்றும் தேறிய இலாபம் வீழ்ச்சியடைந்தமையால் முதலீடு செய்யப்பட்ட மூலதனத்திற்கான விளைவு விகிதம் 2013 ஆம் ஆண்டு முதல் வீழ்ச்சியடைந்து காணப்பட்டது. விபரம் கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை 10 - 2013 - 2017 காலப்பகுதியில் கூட்டுத்தாபனத்தின் முதலீடு செய்யப்பட்ட முதலீட்டின் விளைவு விகிதம்

ஆண்டு **முதலீடு செய்யப்பட்ட**
மூலதனத்தின் விளைவு விகிதம்

	(சதவீதம்)
2013	13.3
2014	11.8
2015	0.6
2016	(28.6)
2017	(32.7)

6.4.5 கடன்பட்டோரிடமிருந்து கடனைச் சேகரிக்கும் செயலாற்றல்

2017 திசெம்பர் 31 ஆந் திகதி டன்பட்டோர் மீதி ரூபா 527,327,575 ஆகக் காணப்பட்டது. இந்தக் கடன் மீதியில் 28 சதவீதமான ரூபா 147,033,354 தொகை 2009 - 2013 காலப்பகுதியின் கொடுக்கல் வாங்கல்களுக்குரியதாக எழுந்த கடன்பட்டோராகும் விபரம் கீழே காண்பிக்கப்பட்டுகின்றது.

அட்டவணை 11 - 2009 - 2013 காலப்பகுதியில் கடன்பட்டோர் மீதி பகுப்பாய்வு 2009 - 2013

ஆண்டு **கடன்பட்டோர் மீதி**

	ரூபா
2009	52,695,389
2010	17,007,308
2011	18,455,949
2012	20,457,872
2013	38,416,836

	147,033,354
	=====

பின்வரும் விடயங்களின் காரணமாக மேற்கூறிய கடன் மீதியை அறவிடுவதற்கு முடியாதிருந்தமை இனங்காணப்பட்டிருந்தது.

(அ) 2013 மற்றும் அதற்கு முன்னைய ஆண்டுகளில் கடன் அடிப்படையில் வழங்கப்பட்ட அச்சக வேலைகள் மற்றும் விற்பனை செய்யப்பட்ட காகிதாக்கிளுக்காக உரிய பிரகாரம் விலைப்பட்டியல் தயாரிக்கப்படாமை

(ஆ) கடன் வாடிக்கையாளருடன் உடன்படிக்கைகளில் கைச்சாத்திடப்படாமை

(இ) சில கடன்பட்டோர் மரணமடைந்திருந்தமை

6.4.6 குறுங்கால வங்கிக் கடன் பெற்றுக்கொள்ளல்

2014 ஆம் ஆண்டில் ரூபா 494,970,217 தொகையான வங்கிக்கடன் தொகை 2017 ஆம் ஆண்டின் போது ரூபா 745,962,105 வரை 51 சதவீதத்தால் உயர்வடைந்திருந்தது. அதற்கு இணையானதாக 2014 ஆம் ஆண்டின் போது ரூபா 62,798,496 தொகையான நிதிக் கிரயம் 2017 ஆம் ஆண்டின் போது ரூபா 89,291,699 வரை 42 சதவீதத்தால் அதிகரித்திருந்தது.

6.5 கூட்டுத்தாபனத்தின் செயற்பாடுகளின் செயலாற்றல்

6.5.1 வருமான உழைப்பு மூலத்தை பல்வகைப்படுத்துதல்

6.5.1.1 லொத்தர் சீட்டுக்கள் மற்றும் பாடசாலைப் புத்தகங்களை அச்சிடல்

கூட்டுத்தாபனத்தால் கடந்த ஐந்து ஆண்டு காலத்தில் தமது வருமானத்தில் 58 சதவீதத்திற்கும் 72 சதவீதத்திற்கும் இடையிலான அளவு லொத்தர் சபைக்காக லொத்தர் சீட்டுக்களை அச்சிடுவதன் மூலமும் கல்வி வெளியீட்டுத் திணைக்களத்திற்காக பாடசாலை பாடவிதானப் புத்தகங்களை அச்சிடுவதன் மூலமும் உழைக்கப்பட்டிருந்தது. (இணைப்பு 05)

6.5.1.2 பயிற்சி புத்தகங்கள் மற்றும் ஏனைய காகிதாக்கிகளின் உற்பத்தி

கடந்த ஐந்து வருட காலத்தில் பயிற்சிப் புத்தகங்களை உள்ளடக்கிய காகிதாக்கிகளின் உற்பத்தி விற்பனையிலிருந்து கிடைத்த வருமானம் ரூபா 212 மில்லியன் முதல் ரூபா 233 மில்லியன் வரையிலான வீச்சில் காணப்பட்டதுடன் அது கூட்டுத்தாபனத்தின் வருடாந்த ஒட்டுமொத்த வருமானத்துடன் ஒப்பிடும் போது, 17 சதவீத மட்டத்தில் நிலையாகக் காணப்பட்டது.

6.6 இயந்திரங்களின் செயற்படுநிலை

- 6.6.1 2015, 2016 மற்றும் 2017 ஆம் ஆண்டுகளில் லித்தோ அச்சிடல் பிரிவு, புத்தகங்களை கட்டும் பிரிவு மற்றும் உத்தள அச்சிடல் பிரிவு போன்ற பிரிவுகளில் அச்சிடல் வேலைகள் இல்லாமையினால் ஏற்பட்ட விளைவற்ற இயந்திர மணித்தியால அளவு அந்த பிரிவுகளின் உள்ளபடியான இயந்திர மணித்தியால அளவில் 22 சதவீதம் முதல் 85 சதவீதம் வரையிலான வீச்சினைக் கொண்டிருந்தது. (இணைப்பு 06)
- 6.6.2 2017 ஆம் ஆண்டின் போது இத்தாலியிருந்து இறக்குமதி செய்யப்பட்ட ரூபா 214,070,778 பெறுமதியான “Lombardi” வகையின் அச்சிடல் இயந்திரம் லொத்தர் சீட்டுக்களை அச்சிடுவதற்காக பயன்படுத்தப்படுகின்றது. தொலைபேசிக் காட் பத்திரங்கள், Stickers, லேபல் வகை போன்ற அச்சிடல் வேலைகளை நிறைவேற்றுவதற்காக இந்த இயந்திரம் பயன்படுத்த முடியுமாக இருந்த போதிலும், அது லொத்தர் சீட்டுக்களுக்காக மாத்திரம் வரையறுக்கப்பட்டிருந்தது.

6.7 உற்பத்தி நடவடிக்கைகளுக்காக பயன்படுத்தப்படுகின்ற இயந்திரங்களின் தன்மை

- 6.7.1 பாடசாலைப் பாடவிதான புத்தகங்களை அச்சிடல் மற்றும் ஏனைய அச்சிடல் வேலைகள் கூட்டுத்தாபனத்தின் லித்தோ அச்சிடல் பிரிவினாலும் விற்பனை உத்தள அச்சிடல் பிரிவினாலும் நிறைவேற்றப்படுகின்றது. இந்த பிரிவுகளில் ஸ்தாபிக்கப்பட்டுள்ள பிரதான அச்சிடல் இயந்திரங்கள் 10 வருடங்களுக்கு மேற்பட்ட பழைய இயந்திரங்களாகும். விபரம் கீழே காண்பிக்கப்படுகின்றது.

அட்டவணை 12 - அச்சிடல் இயந்திரம் உற்பத்தி செய்யப்பட்ட ஆண்டு

இயந்திரத்தின் பெயர்	உற்பத்தி செய்யப்பட்ட ஆண்டு
நான்கு நிற வெப் இயந்திரம்	2000
இரண்டு நிற வெப் இயந்திரம்	2000 இற்கு முன்னர்
தனி நிற வெப் இயந்திரம்	2000 இற்கு முன்னர்
மேன் ரோலன்ட் இரண்டு நிற இயந்திரம்	1992
SORD2 இரண்டு நிற இயந்திரம்	1984 இற்கு முன்னர்
SORS தனி நிற இயந்திரம்	1992
SOM தனி நிற இயந்திரம்	1984 இற்கு முன்னர்
KORD தனி நிற இயந்திரம்	1984 இற்கு முன்னர்
GTO தனி நிற இயந்திரம்	1984 இற்கு முன்னர்

இந்த இயந்திரம் பழையபழையதென்றுள்ளமையால் லித்தோ மற்றும் உத்தள அச்சிடல் பிரிவுகளிலும் பயன்படுத்துவதற்கு திட்டமிடப்பட்ட இயந்திர மணித்தியாலங்களில் 10 சதவீதத்திற்கும் 16 சதவீதத்திற்கும் இடையே வீழ்ச்சியடைந்து செல்லும் காலமொன்று அவதானிக்கப்பட்டது.

6.7.2 காகிதத் தொழிற்சாலை பயிற்சிப் புத்தகங்களை உற்பத்தி செய்கின்ற பிரதான இயந்திரம் 1981 ஆம் ஆண்டின் போது ஸ்தாபிக்கப்பட்ட 37 வருடங்கள் அளவிலான பழைய இயந்திரமாகும். இந்த இயந்திரத்தின் செயற்றிறன் போதியளவில் இல்லாமையினால் 2013 - 2017 காலப்பகுதியின் போது கூட்டுத்தாபனத்திற்கு தமது இலக்கிடப்பட்ட உற்பத்தியை கைப்பற்றிக் கொள்வதற்கு வசதியீனமாக இருந்ததுடன் பாதிடு செய்யப்பட்ட உற்பத்தியை விட 17 சதவீதம் முதல் 30 சதவீதம் குறைவாக உள்ளபடியான உற்பத்தி ஏற்பட்டிருந்தமை அவதானிக்கப்பட்டது.

அட்டவணை 13 - 2013 -2017 காலப்பகுதியில் காகிதாக்கிகள் தொழிற்சாலையின் பிரதான இயந்திரத்தின் பாதிடு செய்யப்பட்ட மற்றும் உள்ளபடியான உற்பத்தி

ஆண்டு	பாதிடு செய்யப்பட்ட உற்பத்தி (புத்தகங்கள் மில்லியன்)	உள்ளபடியான உற்பத்தி (புத்தகங்கள் மில்லியன்)	குறைவு (புத்தகங்கள் மில்லியன்)	குறைவு பாதிடு செய்யப்பட்ட உற்பத்தியின் சதவீதமாக
2013	13.2	10.1	3.1	23
2014	12.3	8.6	3.7	30
2015	13.4	11.1	2.3	17
2016	12.6	9.8	2.8	22
2017	13.6	10.7	2.9	21

6.8 விற்பனைப் பிரிவு

6.8.1 2017 - 2019 இன் கூட்டிணைந்த திட்டத்தின் பிரகாரம் விற்பனைப் பிரிவின் இலக்காக பின்வரும் விடயங்கள் இனங்காணப்பட்டிருந்தன.

- பயிற்சிப் புகத்திகங்களின் மூலம் மற்றும் ஏனைய காகிதாக்கிகள் விற்பனையில் மிகவும் நம்பிக்கையான அடையாளப் பெயராக இருந்தமை.
- “SPC” அடையாளப் பெயர் கூட்டத்திற்கிடையே பிரபல்யமாவதற்கு நடவடிக்கை எடுத்தல்.
- பல்வேறு நுகர்வோர் பிரிவுகளிலிருந்து கிடைக்கின்ற கட்டளைகளுக்காக துரிதமாக பதிலளித்தல்.

6.8.2 2017 திசெம்பர் 31 இல் உள்ளவாறு விற்பனைப் பிரிவில் 40 பேர்களையுடைய பதவியணியினராக இருந்தமை.

6.8.3 கூட்டுத்தாபனத்தின் விற்பனைகளைச் செய்வதற்கு பன்னிரண்டு விற்பனைக் கடைகளை நாட்டின் 09 நகரங்களில் அமுல்படுத்துகின்றது.

6.8.4 கூட்டுத்தாபனத்தின் “SPC” அடையாளப் பெயரை நுகர்வோருக்கு தெளிவுபடுத்துவதற்காகவும் விற்பனை செய்யப்படுகின்ற பொருட்கள் தொடர்பாக நுகர்வோருக்கு தெளிவுபடுத்துவதற்காகவும் 2013 ஆம் ஆண்டின் போது ரூபா 5,673,521 தொகையான விளம்பரச் செலவினம் செய்யப்பட்டிருந்ததுடன் அது 2017 ஆம் ஆண்டின் போது ரூபா 471,083 வரை 92 சதவீதத்தால் குறைவடைந்திருந்தது.

6.9 வெளியீட்டுப் பிரிவு

6.9.1 விற்பனைப் பிரிவின் கீழ் கூட்டுத்தாபனத்தின் வெளியீட்டுப் பிரிவு அமுல்படுத்தப்படுவதுடன் உதவி முகாமையாளர் ஒருவர் அதன் மேற்பார்வை உத்தியோகத்தராக செயற்படுகின்றார். 2017 - 2019 ஆம் ஆண்டிற்காக தயாரிக்கப்பட்ட கூட்டுத்தாபனத்தின் கூட்டிணைந்த திட்டத்தின் பிரகாரம் வெளியீட்டுப் பிரிவில் கீழே குறிப்பிடப்படுகின்ற நோக்கங்கள் இனங்காணப்பட்டிருந்தன.

- பாடசாலை பாடங்களுக்கான மேலதிக மற்றும் கல்விசார் புத்தகங்களை இனங்கண்டு அச்சிடுதல் மற்றும் அவற்றை சந்தைக்கு விநியோகித்தல்
- சந்தையின் தேவையாக உள்ள ஏனைய புத்தகங்களை அச்சிடல்
- தேவையான சந்தர்ப்பங்களின் போது அச்சிடப்படுகின்ற புத்தகங்களுக்காக வெளியீட்டு உரித்தை கூட்டுத்தாபனம் பெற்றுக்கொள்ளல்.

6.9.2 இந்த பணிகளை நிறைவேற்றுவதற்காக உதவி முகாமையாளருக்கு மேலதிகமாக இரண்டு உத்தியோகத்தர்கள் அளவில் இந்தப் பிரிவிற்கு 2017 ஆம் ஆண்டின் போது நியமிக்கப்பட்டிருந்தனர்.

6.9.3 2013 ஆம் ஆண்டின் போது ரூபா 168,676 தொகையான வெளியீட்டு வருமானம் 2017 ஆம் ஆண்டின் போது ரூபா 2,397,001 வரை முன்னேற்றமடைந்திருந்தது.

7. அவதானிப்புக்கள்

7.1 கூட்டுத்தாபனத்தின் விற்பனை வருமானமும் இலாபமும்

2016 ஆம் ஆண்டுடன் ஒப்பிடும் போது விற்பனை வருமானம் 2017 ஆம் ஆண்டில் 13 சதவீதத்தால் குறைவடைந்தமையினால் 2016 ஆம் ஆண்டின் போது ரூபா 326,289,552 தொகையான மொத்த இலாபம் 2017 ஆம் ஆண்டின் போது ரூபா 195,778,833 வரை குறைவடைந்திருந்தது.

மேலும், 6.4.3 ஆம் பந்தியில் காட்டப்பட்டுள்ள ஊழியர் சம்பளக் கிரயம் அதிகரித்தமை மற்றும் நிதிக் கிரயம் 42 சதவீதத்தால் அதிகரித்தமை போன்ற பிரதான காரணங்களால் 2016 மற்றும் 2017 ஆம் ஆண்டுகளின் போது கூட்டுத்தாபனத்திற்கு தேறிய நட்டமொன்று ஏற்பட்டிருந்தது. மேலும், 6.4.4.1 ஆம் பந்தியில் காண்பிக்கப்பட்ட பிரகாரம் தேறிய இலாபம் விகிதம் மற்றும் மொத்த இலாப விகித பகுப்பாய்வின் பிரகாரம் மேலும் தெளிவாகின்றது.

7.2 காகிதத் தொழிற்சாலையின் பயிற்சிப் புத்தகங்களை உற்பத்தி செய்கின்ற பிரதான இயந்திரம் 36 வருடங்கள் பழமையடைந்ததன் காரணமாக அதன் செயற்றிறன் போதியளவாக இல்லாதிருந்தமை அவதானிக்கப்பட்டது.

7.3 கூட்டுத்தாபனத்தின் உற்பத்திகளை விற்பனை செய்வதற்கு அமுல்படுத்தப்படுகின்ற பன்னிரண்டு விற்பனைக் கடைகள் களுத்துறை, கம்பஹா மற்றும் வரகாபொல நகரங்களில் ஸ்தாபிக்கப்பட்ட விற்பனைச் சாலைகளில் போதியளவான இடம் காணப்பட்டமையினால் நுகர்வோர்கள் கவர்ச்சி கொள்ளக் கூடிய வகையில் தயாரிக்கப்படாதிருந்தமையும் கணக்காய்வு பரிசோதனைகளின் போது அவதானிக்கப்பட்டது.

7.4 அச்சகக் கூட்டுத்தாபனத்துடன் சந்தையில் போட்டி நடவடிக்கைகளில் ஈடுபடுகின்ற அச்சிடல் துறையில் ஈடுபட்டிருக்கின்ற சில தனியார் கம்பனிகள் ISO தரக்கட்டுப்பாட்டு சான்றிதழைப் பெற்றிருந்த போதிலும் அச்சகக் கூட்டுத்தாபனம் அவ்வாறான தரக்கட்டுப்பாட்டு சான்றிதழைப் பெற்றுக்கொள்வதற்கு நடவடிக்கை எடுக்காதிருந்தமை அவதானிக்கப்பட்டது.

7.5 போட்டியாளர் சந்தையொன்றில் செயற்படுகின்ற அரச அச்சகக் கூட்டுத்தாபனத்தால் பயிற்சிப் புத்தகங்கள், வெளியீட்டு நூல்கள் மற்றும் ஏனைய வணிக அச்சிடல் தொடர்பாக தனது சந்தைப் பங்கை அறிந்து கொள்வதற்கு ஏற்ற வகையில் சந்தை ஆய்வு மேற்கொள்ளப்படாதிருந்தமை அவதானிக்கப்பட்டது.

- 7.6 லொத்தர் சபை மற்றும் கல்வி வெளியீட்டுத் திணைக்களம் என்ற இரண்டு நிறுவனங்களிலிருந்து கிடைக்கின்ற வருமானத்தின் அடிப்படையில் கூட்டுத்தாபனத்தை நடாத்துதல் ஆபத்தானதாக இருந்தமை அவதானிக்கப்பட்டது.
- 7.7 குறுங்கால வங்கிக்கடன் அதிகரித்தமையினால் நிதிக் கிரயம் உயர்வடைந்தமை மற்றும் 2015 ஆம் ஆண்டு முதல் சம்பளச் செலவினம் அதிகரித்தமை என்பவற்றின் காரணமாக கூட்டுத்தாபனத்திற்கு தொழிற்படு மூலதன கஷ்டத்திற்கு முகங்கொடுக்க வேண்டியிருந்தது. மேலும், மேற்கூறப்பட்ட 6.4.4.2 ஆம் பந்தியில் காண்பிக்கப்பட்டதன் பிரகாரம் நடைமுறை விகிதம் மற்றும் விரைவு விகிதம் என்பன நியமிக்கப்பட்ட வீதத்தை விட அதிகரித்த பெறுமதியினால் வீழ்ச்சியடைந்து சென்றதன் மூலம் அது மேலும் தெளிவாகின்றது.
- 7.8 கூட்டுத்தாபனத்திற்கு தமது உற்பத்திப் பெறுமதியை மதிப்பீடு செய்வதற்கு பயன்படுத்தப்படுகின்ற கிரய வீதம் 07 வருடங்களை விட பழமையானதாக இருந்ததுடன் மூலப்பொருள், ஊழியர் மற்றும் பொது மேந்தலை விடயங்களுக்காக தற்போதைய சந்தை விலையை அடிப்படையாகக் கொண்டு புதிய விலை வீதத்தை தயாரிப்பதற்கு கவனம் செலுத்தியிருக்கவில்லை.
- 7.9 விற்பனைப் பிரிவினால் ஓட்டுமொத்த கைத்தொழில்களையும் மேலுக்கை செய்யும் வகையில் சந்தை ஆராய்ச்சி மேற்கொள்ளப்பட்டிருக்கவில்லை. மேலும் போட்டிச் சந்தையில் உற்பத்தியில் ஈடுபடுகின்ற அச்சிடல் சந்தர்ப்பங்களை இனங்கண்டு அவற்றிற்கு செயற்றிறனாக செயற்படுவதற்காக வியாபார மேம்படுத்தல் உத்தியோகத்தர் சேவையில் ஈடுபடுத்தப்படவில்லை.
- 7.10 2013 ஆம் ஆண்டு முதல் 2017 ஆம் ஆண்டு வரையில் உழைத்திருந்த வெளியீட்டு வருமானம் உயர்வடைந்திருந்த போதிலும், அந்த அளவு ஓட்டுமொத்த வருமானத்தில் 1 சதவீத அளவான குறைவான பெறுமதியாகும்.
- 7.11 05 வருட காலத்தை விஞ்சிய ரூபா 147 மில்லியன் தொகையான கடன்பட்டோர் மீதியை அறவிடுவதற்கோ அல்லது தீர்த்து வைப்பதற்கோ நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.
- 7.12 லித்தோ மற்றும் உத்தள அச்சிடல் பிரிவுகளின் இயந்திரங்களிலிருந்து உச்ச விளைவைப் பெறும் வகையில் நடவடிக்கைகளை எடுப்பதற்கு தேவையான கட்டளைகளைப் பெற்றுக் கொள்வதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.
- 7.13 உயர் முகாமைத்துவத்தையும் விற்பனைப் பிரிவிலுள்ள பன்னிரண்டு ஊழியர்களையும் உள்ள பதவியணியினர்களுக்கு போதியளவான பயிற்சி நிகழ்ச்சித் திட்டங்களை திட்டமிட்டு நடாத்துவதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.

7.14 கூட்டுத்தாபனம் SPC அடையாளப் பெயர் நுகர்வோர்களுக்கிடையில் பிரபல்யப்படுத்துவதற்காக போதியளவான வேலைத் திட்டமொன்று தயாரித்து அமுல்படுத்தப்பட்டிருக்கவில்லை.

8. பரிந்துரை

8.1 லித்தோ மற்றும் உத்தள அச்சிடல் பிரிவுகளில் உள்ள இயந்திரங்களில் உச்சவிளைவைப் பெறும் வகையில் புதிய அச்சிடல் கட்டளைகளைப் பெற்றுக் கொள்வதற்குரிய செயற்பாடுகள் வழங்கப்பட வேண்டியிருந்ததுடன் உற்பத்திப் பல்வகைப்படுத்தலை மேலும் விரிவுபடுத்துவதற்குத் தேவையான நடவடிக்கைகளை எடுத்தல் (தொடர்புடைய பந்தி இல. 7.6, 7.12)

8.2 சந்தை ஆராய்ச்சி / சந்தை ஆராய்ச்சி பிரிவை ஏற்படுத்துதல் மற்றும் அதற்காக பொருத்தமான உத்தியோகத்தர்களை நியமித்தல். (தொடர்புடைய பந்தி இல. 7.9)

8.3 தனியார் துறையின் அச்சகக் கம்பனியுடன் போட்டியாளராக பல்வேறு நூல்களை அச்சிடுவதற்காக கட்டளைகளைப் பெற்றுக்கொள்வதற்காகவும், அந்த நூல்களுக்கான வெளியீட்டு உரிமையை கூட்டுத்தாபனத்திற்கு சொந்தமாக்கிக் கொள்வதற்காகவும் வெளியீட்டுப் பிரிவிற்குத் தேவையான பௌதீக மற்றும் மனித வளங்களை வழங்கி அதனை தந்திரோபாய தொழில்முயற்சி அலகாக (Strategic Business Unit) அபிவிருத்தி செய்தல் மற்றும் அதற்கான வெளியீட்டுப் பிரிவு கூட்டுத்தாபனத்தின் சுயாதீன பிரிவொன்றாக அமுல்படுத்துவதற்கு நடவடிக்கை எடுத்தல். (தொடர்புடைய பந்தி இல. 7.10)

8.4 பயிற்சிப் புத்தகங்களின் உற்பத்திக்கான காகிதாக்கிகள் உற்பத்திப் பிரிவில் தற்போது பயன்படுத்தப்படுகின்ற பழைய இயந்திரங்களுக்குப் பதிலாக புதிய இயந்திரங்களைத் தாபிப்பதற்குத் தேவையான நடவடிக்கைகளை எடுப்பதன் மூலம் உற்பத்தியை அதிகரித்தல். (தொடர்புடைய பந்தி இல. 7.2)

8.5 விற்பனைப் பிரிவு பன்னிரண்டிலும் சேவையாற்றுகின்ற பதவியணியினர்களுக்கும் உயர் முகாமைத்துவத்தின் உத்தியோகத்தர்களுக்கும் தேவையான பிரகாரம் பயிற்சி நிகழ்ச்சித் திட்டங்களை திட்டமிட்டு அமுல்படுத்தல். (தொடர்புடைய பந்தி இல. 7.13)

8.6 திரவத்தன்மை பிரச்சினையைக் குறைப்பதற்காக நிலுவைக் கடன்பட்டோர் மீதியை அறவிடுவதற்கு பொருத்தமான வேலைத் திட்டமொன்றை அமுல்படுத்துதல். (தொடர்புடைய பந்தி இல. 7.11)

- 8.7 கூட்டுத்தாபனத்தின் SPC அடையாளப் பெயரை நுகர்வோர்களுக்கிடையே தெளிவுபடுத்துவதற்காக இலத்திரனியல் மற்றும் அச்ச ஊடகங்களுடாக விளம்பர நிகழ்ச்சித் திட்டங்கள் மற்றும் ஏனைய விளம்பர நிகழ்ச்சித்திட்டங்களை அமுல்படுத்துவதற்காக விளம்பர பாதிட்டைத் தர்ரித்தல். (தொடர்புடைய பந்தி இல. 7.14)
- 8.8 கூட்டுத்தாபனத்தின் அச்சிடல் வேலைகளை மேவுகை செய்யும் வகையில் வேலை ஆய்வை மேற்கொண்டு தற்போது காணப்படுகின்ற மூலப்பொருட்கள், ஊழியம் மற்றும் பொது மேந்தவைக் கிரயத்தையும் கவனத்தில் கொண்டு புதிய கிரய விலை வீதத்தைத் தயாரித்தல். (தொடர்புடைய பந்தி இல. 7.8)
- 8.9 கூட்டுத்தாபனத்தின் உற்பத்திகளை விற்பனை செய்வதற்கு அமுல்படுத்தப்படுகின்ற விற்பனை சாலைகளை நவீன மயப்படுத்தி அவற்றை தனியார் துறையின் புத்தகசாலைகளுடன் போட்டியிடுவதற்கு முடியுமான வகையில் தயாரிப்பதற்கும், சரியான சந்தை ஆராய்ச்சியினை மேற்கொண்டு பிரதான நகரங்களில் புதிய விற்பனை சாலைகளைத் திறப்பதற்கும் நடவடிக்கை எடுத்தல். (தொடர்புடைய பந்தி இல. 7.3)
- 8.10 கூட்டுத்தாபன உற்பத்தியின் தரக் கட்டுப்பாட்டு நடவடிக்கைகளுக்காக கூட்டுத்தாபனத்தின் பதவியணியில் உத்தியோகத்தர் குழுவொன்றை நியமித்தல் மற்றும் ISO தரச்சான்றிதழைப் பெற்றுக்கொள்வதற்கு தேவையான நடவடிக்கை எடுத்தல். (தொடர்புடைய பந்தி இல. 7.4)
- 8.11 கூட்டுத்தாபனத்தில் அரச துறையின் உற்பத்திகளுக்கு உயர்ந்த பங்களிப்பை வழங்குகின்றமையால் கூட்டுத்தாபனத்தின் நடவடிக்கைகள் தொடர்பாக விரிவான ஆய்வை மேற்கொண்டு அதனை மீண்டும் இலாபம் பெறுகின்ற நிறுவனமாக்குவதற்கு திறைசேரியின் அனுசரணையைப் பெற்றுக் கொள்வதற்கு நடவடிக்கை எடுத்தல். (தொடர்புடைய பந்தி இல. 7.1)

9. முடிவுரை

- 9.1 கூட்டுத்தாபனம் தொடர்ச்சியாக நடட்டத்தைப் பெறுவதற்கும், உற்பத்தி மற்றும் விற்பனை, நிதிப் பிரிவில் காணப்படுகின்ற செயற்திறனின்மைக்கும் கூட்டுத்தாபனத்தின் நிர்வாக அதிகாரத்தரப்பினர் பொறுப்பாக இருக்கின்றமை முடிவு செய்யப்படுகின்றது.

- 9.2 இலங்கையின் பொருளாதாரத்திற்கு கவனத்தில் கொள்ளக் கூடிய பங்களிப்பை வழங்குகின்ற இந்தக் கூட்டுத்தாபனம் மீண்டும் இலாபம் பெறுகின்ற நிலைக்கு உள்ளாக வேண்டுமென முடிவு செய்யப்படுகின்றது.
- 9.3 அரசு அச்சகக் கூட்டுத்தாபனம் தனியார் துறையுடன் போட்டியிடக் கூடிய வகையில் செயற்படவில்லையென முடிவு செய்யப்படுகின்றது.
- 9.4 அரசு அச்சகக் கூட்டுத்தாபனத்தின் தூரநோக்காக அச்சக கைத்தொழிலின் முன்னோடியாக இனங்காணப்பட்ட போதும், அந்த நிலையை அடைந்து கொள்வதற்கு கூட்டுத்தாபனம் தவறியிருந்ததென முடிவு செய்யப்படுகின்றது.

**ஓப்பம்./எச்.எம். காமினி விஜேசிங்ஹ
கணக்காய்வாளர் தலைமை அதிபதி**

எச்.எம்.காமினி விஜேசிங்ஹ
கணக்காய்வாளர் தலைமை அதிபதி

2018 திசெம்பர் 06

Special Audit Report on the Performance of the State Printing Corporation

1. Executive Summary

The State Printing Corporation has been established in the year 1968 under State Printing Corporation Act No.24 of 1968 with an initial capital of Rs.15 million. The objectives of the Corporation as in this Act and subsequently adopted State Printing Corporation (Amendment) Act, No.24 of 1978, State Printing Corporation (Amendment) Act, No.51 of 1981 and State Printing Corporation (Amendment) Act, No.7 of 1998, had been referred to as accomplishment of printing requirements of the Government, state corporations, statutory boards, local government institutions and private establishments, and manufacture, import, export, sale and purchase of books and stationery. The Corporation which is governed by a Board of Directors headed by a Chairman consists of a staff with 715 members at present. The Corporation which was successful in generating a net profit of Rs.41.8 million in the year 2013 has gradually declined to a position of sustaining losses by the year 2017. It was further observed that the liquidity position and the Return on Capital Employed of the Corporation remained deteriorating, thus creating an uncertainty on the going concern of the institution. Under such a circumstance, the objective of this audit was to ascertain the reasons attributed for the deterioration of the efficiency of this leading Public institution and look into the measures that can be adopted to convert the same into a profit generating institution. Further, the matters contributed for gradually declining the Corporation into a position of continuing losses from the year 2013 to 2017, too, were examined.

Accordingly, the higher employee costs as well as increase in the financial cost on short term loans could be recognized as the main factors attributed to the losses observed in the years 2016 and 2017. Accordingly, granting salary increase as required by the budget proposals for a staff of 715 employees had resulted in increase in the employees cost. Further, the use of machines older than 20 years by the Printing Corporation had deteriorated the production efficiency, thus resulting inability to accept the orders received. Moreover, the dependency of the Corporation upon the printing orders received from the Lottery Board and

the Education Publication Department was observed as a risk. This was vividly distinguished according to the situation faced by the Corporation following the cancellation of the concession by the Education Publication Department to print books deviating from the tender procedure. Accordingly, it is crystal clear that if the Corporation does not adopt measures to shift to the production diversification with the use of new machinery, it is unavoidable for the Corporation to get rid of the severe hardships inevitably face in the days to come. Further, it was observed that it is essential to bring the Corporation back to a profit generating institution by way of resolving the liquidity issues prevailing.

2. Background and the Nature of the Report.

The State Printing Corporation which is one of the key production institutions of the Government had been successful in earning an average annual sales income of Rs.1, 300 million within a period of three years from the year 2013 up to 2017. Nevertheless, it had turned out to be an institution running at loss by the year 2017 due to incurring a higher employee cost. Further, it was observed that the inefficiency of the machines used by the Corporation had obstructed the maximum production capacity. Moreover, it had over relied on the lottery printing orders received from the National Lottery Board and the school text book printing orders received from the Education Publication Department. It was not observed that the Corporation's attention had been drawn to the production diversification. It was further observed that this state of affairs had been detrimental to the going concern of the institution. Accordingly, the objective of the preparation of this report is to examine the reasons behind the deterioration of the performance of the State Printing Corporation, one of the major production institutions of the Government and to look into the measures that can be taken to bring back the same into an profitable, efficient institution.

3. Methodologies Adopted

3.1 Perusal of the following documents and reports.

3.1.1 Financial Statements of the State Printing Corporation from the year 2013 to 2017.

3.1.2 Investment appraisal report regarding a new production unit to the Stationery Factory of the State Printing Corporation.

3.1.3 Corporate Plan for the period from 2017 to 2019.

3.1.4 Action Plan for the years 2017 and 2018.

3.1.5 Annual Report of the Corporation for the years 2013 and 2014.

3.1.6 Reports of the Auditor General pertaining to the years from 2013 to 2016.

3.1.7 Records on the printing orders obtained from the Works Manager.

3.1.8 Income, Expenditure and Debtors balances reports obtained from the Accounts Division.

3.2 Other Examinations

3.2.1 Discussions with the Publication Manager, Financial Manager of the Corporation and the Manager of the Stationery Factory.

3.2.2 Physical inspection of the Corporation Premises.

4. Scope

Examination of the income, manufacturing activities, sales activities, utilization of machinery and the financial position, and the evaluation of staff administration and the performance of the State Printing Corporation during the period from the year 2013 to 2017, and making necessary recommendations for reviving the Corporation into a profit earning institution are the scope of this report.

5. Introduction of the Process

5.1 Introduction of the State Printing Corporation.

5.2 Introduction of the manufacturing process of the Corporation.

5.3 Preparation of expenditure rates.

5.4 Analysis of the financial performance of the Corporation.

5.5 Evaluation of the operating performance of the Corporation.

5.6 Examination of the machines operating process.

6. Process

6.1 Introduction of the State Printing Corporation

6.1.1 Establishment

The State Printing Corporation has been established in the year of 1968 under State Printing Corporation Act No.24 of 1968 (Annexure 01) with an initial capital of Rs.15 million. Its head office and the factory are located at Panaluwa in the Divisional Secretary's Division of Padukka in Colombo district.

6.1.2 Vision

To become the pioneer in the printing industry and, specially, the leader of exercise books and stationeries in the market.

6.1.3 Mission

To fulfill all the stationery needs of the public as an exceptional state corporation comprised with skillful and satisfied staff.

6.1.4 Objectives

The objectives of the State Printing Corporation as outlined in the State Printing Corporation Act, No.24 of 1968, State Printing Corporation (Amendment) Act, No.24 of 1978, State Printing Corporation (Amendment) Act, No.51 of 1981 and the State Printing Corporation (Amendment) Act, No.7 of 1998, are indicated below.

- (i) Accomplishment of printing or publication requirements of the Government, Provincial Councils, State Corporations , statutory boards, private institutions and individuals.

- (ii) Undertaking the production, import, export, purchase and sale of stationery and other ancillaries.

- (iii) Undertaking the sale, distribution, export and import of books, educational newspapers and periodicals, and other publications printed or published by the Corporation or other institutions in Sri Lanka.

6.1.5 Key Functions of the State Printing Corporation

The key functions of the State Printing Corporation as referred to in the Corporate Plan 2017-2019 are as follows.

- (i) Production and sale of stationery including exercise books.
- (ii) Printing of school text book on behalf of the Education Publication Department.
- (iii) Printing of lotteries such as Neeroga and MahajanaSampatha on behalf of the National Lottery Board.
- (iv) Carrying out various printing requirements of the Public and private sector.(Commercial printing activities)
- (v) Printing and sale of educational and non-educational publications.
- (vi) Purchase and reselling of educational and non-educational publications.

6.1.6 The State Printing Corporation had carried out an analysis to identify its internal strengths and weaknesses, as well as its external opportunities and threats (SWOT Analysis) and it was as follows.

6.1.6.1 Strengths

- Trained and skilled staff.
- Existence of suitable lands to initiate new projects.
- Being a Government Institution.
- Availability of sales outlet network belonging to the Corporation.
- Existence of a favorable market for stationery.
- Popularity of the SPC brand name among people.
- Import of high technology machinery.

6.1.6.2 Weaknesses

- Lack of experienced and qualified employees who are capable of working under a computerized environment.
- Decrease in production efficiency due to use of outdated machines.
- Non existence of a Marketing Research Unit within the Corporation to ascertain the market details.
- Inadequacy of the working capital to maintain routine business activities.
- Negative attitudes of the staff.
- Failure to prepare monthly accounts due to the absence of a computer system including software on sales, stock control and accounting.
- Lack of modernized and attractive sales outlets.
- Establishment of the Corporation and the Head Office away from the Colombo city.
- Inadequacy of the human resources management planning.

6.1.6.3 Opportunities

- Existence of unused capacity of the Web machines.
- Capability of further expanding the Security Printing Division due to purchasing of the new lottery printing machine.
- Prevalence of opportunities for diversification.
- Possibility of increasing the capacity for printing exercise books.
- Existence of capacity of new printing machine to meet higher standard printing requirements in addition to the average printing works.
- Providing opportunities for the customers to carry out transactions using credit cards.
- Capability of increasing the turnover of commercial printing activities by using new machines for the previous printing activities.

6.1.6.4 Threats

- Being a public institution, it should comply with strict financial regulations and therefore, found it difficult to compete with the private sector.
- Difficulty in purchasing goods quickly due to the Government Procurement Guidelines.
- Since some private institutions do not pay the Value Added Tax (VAT), it is found difficult to compete with such institutions.
- Since the corporation could not compensate for the increased salaries with higher income, it has become unbearable.
- As a result of diminishing working capital, a substantial expenditure has to be incurred annually as financial expenses and loan facilities cannot be further expanded.
- As a result of financial regulations, the Corporation has become inefficient in selling stationery purchased at competitive rates.

6.1.7 Administration

The State Printing Corporation is governed by a Board of Directors comprising of a Chairman. (Annexure 04)

6.1.8 Human Resources Management

The approved cadre and the actual cadre of the Corporation as at 31 December 2017 stood at 688 and 715 respectively.

Table 01.

The approved cadre and the actual cadre of the Corporation as at 31 December 2017.

Description	Approved Cadre	Actual Cadre	Number of Vacancies	Excess
-----	-----	-----	-----	-----
Senior Management Level	07	06	01	-
Middle Management Level	20	19	01	-
Junior Management Level	29	19	10	-
Associate Officers	19	14	05	-
Management Assistants	318	240	78	-
Management Assistants (Contract)	-	06	-	-
Primary Level	295	344	21	63
Primary Level (Contract)	-	65	-	-
Primary Level (Days' pay)	-	02	-	-
	-----	-----	-----	-----
Total	688	715	116	63
	=====	=====	=====	=====

6.2 Production Process of the Corporation

Production activities are carried out by 03 Divisions and details of those divisions are given below.

6.2.1 Stationary Production Division

The Stationary Production Division of the Corporation was established in the year 1981 and production of exercise books is the main function of this Division at present. The production of exercise books and other stationery during the period of past five years was as follows.

Table -02 Production of Stationery

Year	Production (Units)
-----	-----
2013	10,100,000
2014	8,600,000
2015	11,100,000
2016	9,800,000
2017	10,700,000

6.2.2 Security Printing Division

This Division carries out printing of lottery tickets for the National Lottery Board over a period of 40 years. The number of lottery tickets printed during the period of past five years is given below.

Table-03

Production (Units) of the Security Printing Division during the period from 2013 to 2017

Name of the Lottery	2013	2014	2015	2016	2017
MahajanaSampatha	236,831,000	233,477,000	248,550,000	287,423,000	266,408,010
Mega 50	6,160,300	3,368,568	-	-	-
Power Loto	-	7,810,000	8,321,000	1,872,000	-
Neeroga	-	-	21,258,000	75,028,000	61,530,000
Double Bones	-	-	2,200,000	-	-
Mega Power	-	-	-	62,579,000	71,801,000

6.2.3 Litho and Letter Press Divisions.

This Division mainly carries out the production of school text books for the Education Publication Department and other printing activities received by the Corporation. The summary of the productions of this Division relating to past five years is indicated below.

Table- 04

Production of the Litho and Letter Press Division during the period from 2013 to 2017

	2013	2014	2015	2016	2017
No. of school text books printed	8,546,100	8,406,000	9,110,600	10,984,000	7,481,000
Completed direct printing orders	994	946	950	1020	1153
Books printed for the Publication Division	Details cannot be ascertained			7,000	61,340

6.3 Preparation of Expenditure Rates

Expenditure for the printing works is computed based on the cost analysis prepared in the year 1995 and updated in 2011.

6.4 Financial Performance of the Corporation

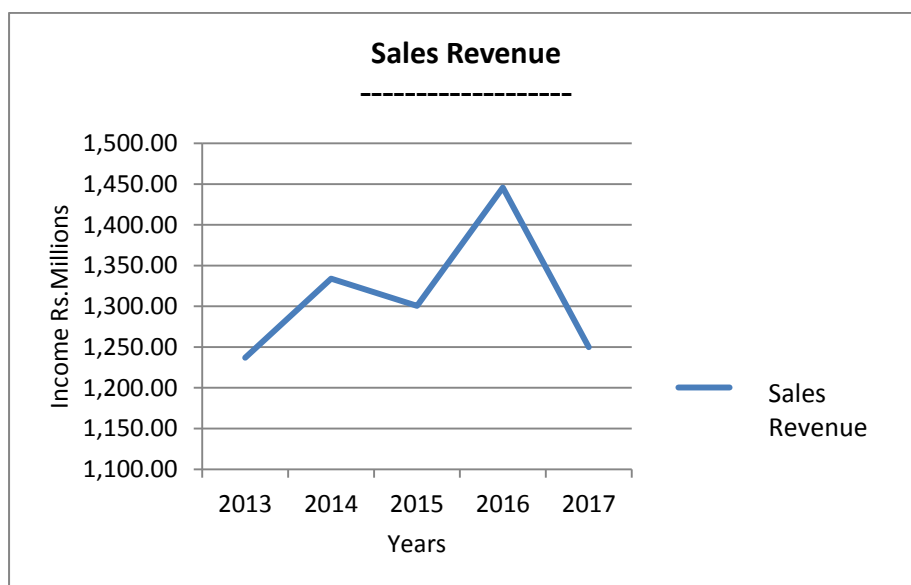
6.4.1 Sales income of the Corporation

The sales income of the Corporation had varied from Rs.1, 236,901,899 to Rs.1, 445,728,491 during the period of past five years. The sales income of Rs.1, 445,725,491 in the year 2016 had decreased to Rs.1, 249,839,033 by 14 per cent in the year 2017. The sales income relating to the past five years was as follows.

Table-05

Sales income relating to the period from 2013 to 2017

Year	<u>Sales Income</u>
-----	Rs.
2013	1,236,901,899
2014	1,334,036,310
2015	1,300,518,508
2016	1,445,725,491
2017	1,249,839,033



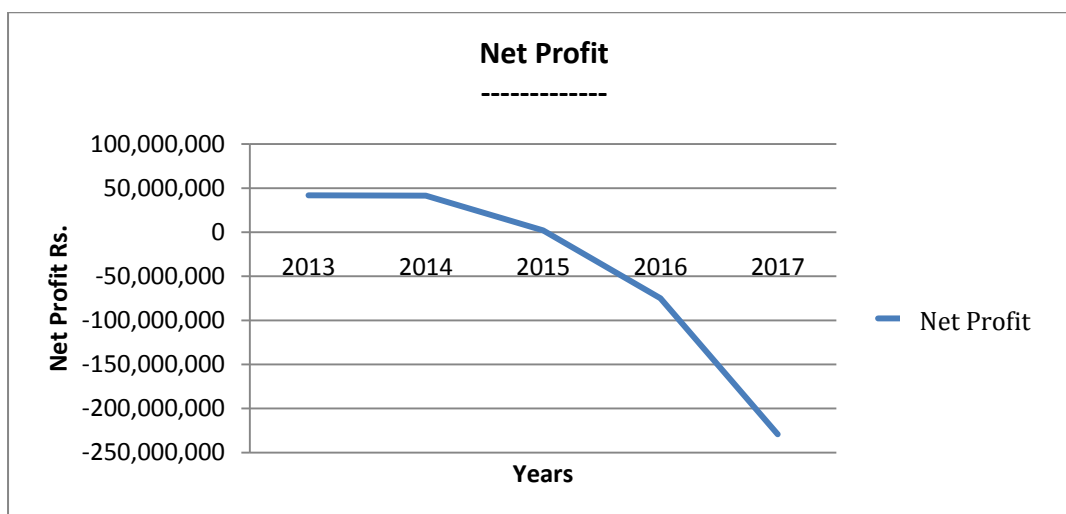
The decrease in the printing of school text books by 3.5 million in the year 2017 as compared to the year 2016 had mainly contributed for the declining sales income in the year 2017.

6.4.2 Gross Profit and Net Profit of the Corporation

The gross profit amounting to Rs.455, 211,350 in the year 2014 had rapidly decreased from the year 2015 onwards and it was Rs.195, 778,833 in the year 2017. Similarly, the net profit of Rs.41,813,401 in the year 2013 had deteriorated to Rs.2,111,384 in the year 2015 and a net loss of Rs.74,973,687 and Rs.229,273,949 had been recorded in the year 2016 and 2017 respectively.

Table - 06 The net profit after tax during the past five years was as follows.

Year	Net Profit
-----	-----
	Rs.
2013	41,813,401
2014	41,530,670
2015	2,111,384
2016	(74,973,687)
2017	(229,273,949)



6.4.3 Cost on Salaries of Employees

The expenditure of the Corporation for the year 2012 on salaries of employees amounted to Rs. 233.37 million, and that amount had increased up to Rs. 423 million by the year 2017. The salary increase in the public sector through budget proposals of the year 2015 had mainly attributed to the said scenario. Particulars are as follows.

Table – 07 Cost on Salaries of Employees

	2012	2013	2014	2015	2016	2017
	-----	-----	-----	-----	-----	-----
Salaries of Employees (the expenditure including the payment of contributions to Employees' Provident Fund and Employees' Trust Fund) Rs. millions	223.77	282.22	312.29	386.76	418.18	423.0
Percentage of Expenditure as Compared with Income.	19.29	22.81	23.40	29.73	28.30	33.8

Furthermore, when implementing the said budget proposal, it had been estimated that Rs. 140 million, Rs. 161 million and Rs. 185 million would be incurred by the Corporation additionally for the payment of salaries in the years 2018, 2019, and 2020 respectively.

6.4.4 Ratio Analysis

6.4.4.1 Gross Profit and Net Profit Ratios

The gross profit ratio of the Corporation has been declining since the year 2013. Particulars are as follows.

Table 08 - Gross Profit and Net Profit Ratios of the Corporation 2013-2017

Year	Gross Profit Ratio	Net Profit Ratio
-----	-----	-----
	Percentage	Percentage
2013	35.1	3.4
2014	34.1	3.1
2015	24.3	0.2
2016	22.5	(5.18)
2017	15.6	(18.3)

6.4.4.2 Current Ratio and Quick Ratio

The current ratio and quick ratio representing the liquidity of the Corporation had deteriorated during that period. The current ratio for the year 2013 being 1.4:1 had deteriorated to 0.88:1 in the year 2017. The quick ratio being 1.05:1 in the year 2013 had deteriorated to 0.63:1 in the year 2017. Particulars are as follows.

Table 09 - Current Ratio and Quick Ratio of the Corporation for the period 2013-2017

Year	Current Ratio	Quick Ratio
-----	-----	-----
2013	1.4:1	1.05:1
2014	1.5:1	1.06:1
2015	1.5:1	1.08:1
2016	1.3:1	1.1:1
2017	0.88:1	0.63:1

6.4.4.3 Ratio of Return on Capital Invested

As the gross profit and net profit of the Corporation had deteriorated, the ratio of Return on Capital Invested had remained has been declining since the year 2013. Particulars are as follows.

Table 10 - Ratio of Benefit to Invested Capital of the Corporation for the period 2013 – 2017

Year	Ratio of Return on Capital Invested
-----	-----
	Percentage
2013	13.3
2014	11.8
2015	0.6
2016	(28.6)
2017	(32.7)

6.4.5 Performance in the Recovery of Loans from the Debtors

The debtor balance amounted to Rs. 527,327,575 as at 31 December 2017. Twenty eight per cent of the said loan balance amounting to Rs. 147,033,354 had resulted with respect to the transactions relating to the period 2009 to 2013. Particulars are as follows.

Table 11 – The analysis on debtor balances for the period 2009 – 2013

Year	Debtor Balance
-----	-----
	Rs.
2009	52,695,389
2010	17,007,308
2011	18,455,949
2012	20,457,872
2013	<u>38,416,836</u>
	<u>147,033,354</u>

The said loan balances could not be recovered due to the reasons given below.

- a) Failure to prepare the invoices properly for the printing works and stationary sold on credit basis in the year 2013 and the prior years.
- b) Failure to enter into agreements with credit customers.
- c) Demise of certain debtors.

6.4.6 Obtaining Short-term Bank Loans

The bank loan amounting to Rs. 494,970,217 in the year 2014 has increased to Rs. 745,962,105 by about 51 per cent in the year 2017. Meanwhile, the financial expenses of the year 2014 amounting to Rs. 62,798,496 had increased to Rs. 89,291,699 by 42 per cent in the year 2017.

6.5 Operating Performance of the Corporation

6.5.1 Diversification of Sources Generating Income

The Corporation had earned 58 per cent – 72 per cent of its income by printing lottery tickets for the Lotteries Board and school text books for the Educational Publications Department for the 05 preceding years. (Annexure 05)

6.5.1.2 Manufacture of Exercise Books and other Stationeries

The income received during the 05 preceding years through the sale of exercise books and stationeries had ranged from Rs. 212 million to Rs. 233 million. As compared with the annual overall income of the Corporation, the said value had remained fixed at 17 per cent.

6.6 Functionality of the Machines

6.6.1 The number of idle machine hours that had resulted in due to lack of printing works for the Litho Printing Division, Book Binding Division, and Letter Press Printing Division in the years 2015, 2016 and 2017, ranged between 22 per cent to 85 per cent of the actual number of machine hours of the said Divisions. (Annexure 06)

6.6.2 The “Lombardi” printing machine valued at Rs. 214,070,778 imported from Italy in the year 2017 was used for printing lottery tickets. Although this printing machine can be used for printing telephone cards, stickers, and labels, it was used only for printing lottery tickets.

6.7 Nature of the machines being used in manufacturing process

6.7.1 The Litho Printing Division and Letter Press Division of the Corporation are involved in printing school text books and other printing works. The main machines installed in those Divisions are older than 10 years. Particulars are as follows.

Table 12 – Years in which the printers had been manufactured

Name of the machines	Year of Manufacture
-----	-----
Four Color Web Printer	2000
Two Color Web Printer	Prior to 2000
Monochrome Web Printer	Prior to 2000
ManRoland Two Color Printer	1992
SORD2 Two Color Printer	Prior to 1984
SORS Single Color Printer	1992
SOM Single Color Printer	Prior to 1984
KORD Single Color Printer	Prior to 1984
GTO Single Color Printer	Prior to 1984

.

Due to old nature of the machines, a breakdown period of 10 – 16 per cent was observed with respect to the machine hours planned for the Litho Printing Division and Letter Press Printing Division.

6.7.2 The main machine producing exercise books at the stationery factory has been installed 37 years ago in 1981. As the efficiency of that machine was not adequate, the Corporation could not achieve the expected production targets during the period 2013-2017. It was observed that the actual production had been 17 per cent to 30 per cent less than the budgeted production. Particulars are given below.

Table 13 - Budgeted and actual production of the main machine of the stationery factory during the period 2013-2017.

Year	Budgeted Production (Millions of Books)	Actual Production (Millions of Books)	Shortfall (In millions of books)	Shortfall as a Parentage of budgeted production
-----	-----	-----	-----	-----
2013	13.2	10.1	3.1	23
2014	12.3	8.6	3.7	30
2015	13.4	11.1	2.3	17
2016	12.6	9.8	2.8	22
2017	13.6	10.7	2.9	21

6.8 Marketing Division

6.8.1 The following targets have been identified in the Corporate Plan for the period 2017 – 2019 as the targets of the marketing division.

- To be the most reliable brand name in the sale of exercise books and other stationeries.
- To take action to popularize the brand name of “SPC” among the families.
- To respond promptly to the orders received from various segments of customers.

6.8.2 There had been a staff of 40 employees at the Sales Division as at 31 December 2017.

6.8.3 Twelve sales outlets remain functional at 09 towns in the country to sell the productions of the Corporation.

6.8.4 An expenditure on advertising amounting to Rs. 5,673,521 incurred in the year 2013 in view of appraising the consumers of the brand name “SPC” and the items being sold, has decreased by 92 per cent in the year 2017 to a sum of Rs. 471,083.

6.9 Publication Division

6.9.1 The Publication Division of the Corporation functions under the Sales Division, and an Assistant Manager acts as the supervising officer thereof. The following objectives had been identified in the Corporate Plan of the Corporation prepared for the period 2017 – 2019 with respect to the Publication Division.

- Identification and printing of supplementary educational books relating to the subjects taught in schools, and issuing them to the market.
- Printing of other books with market demand.
- Obtaining the publication rights to the Corporation in regard to the books printed whenever necessary.

6.9.2 Only 02 officers had been attached to the said Division in the year 2017 in addition to the Assistant Manager to carry out these activities.

6.9.3 The income earned through publications in the year 2013 amounting to Rs. 168,676, had grown to Rs. 2,397,001 in the year 2017.

7. Observations

7.1 Sales Income and Profit of the Corporation

As the sales income had decreased by 13 per cent in the year 2017 as compared to year 2016, the gross profit of the year 2016 amounting to Rs. 326,299,552 had decreased to Rs. 195,778,833 in the year 2017. Furthermore, due to main reasons stated in Paragraph 6.4.3 such as, the increase in the cost on salaries of the employees, and the increase in the financial cost by 42 per cent, the Corporation had sustained a net loss in the years 2016 and 2017. Moreover, as mentioned in Paragraph 6.4.4.1, the said scenario was further evident in accordance with the analysis on ratios of net profit and gross profit.

7.2 As the main machine being used for manufacturing exercise books at the stationery factory was as old as 36 years, it was observed that the efficiency thereof was not sufficient.

- 7.3 It was observed in audits that, of the 12 sales outlets functioning for the sale of productions of the Corporation, space was not sufficient at the sales outlets established in Kalutara, Gampaha and Warakapola, and those stalls had not been prepared so as for the customers to be attracted.
- 7.4 Several rival companies of the Printing Corporation competing in the printing industry had obtained the ISO Certification, but it was observed that the Printing Corporation had not taken measures to obtain such quality standards.
- 7.5 It was observed that the State Printing Corporation functioning in a competitive market had not conducted a market survey in order to identify their market share with respect to exercise books, publications, and other commercial printing activities.
- 7.6 It was observed that the Corporation's dependence on the income received from the Lotteries Board and the Educational Publications Department was risky.
- 7.7 The Corporation had to face difficulties with regard to working capital due to increase in expenditure on salaries from the year 2015 and the increase in financial cost owing to growth of short-term bank loans. The decline in the current ratio and the quick ratio at a rate over the standard rates as mentioned in Paragraph 6.4.4.2 above, further explains the scenario.
- 7.8 The costing rates used by the Corporation for the assessment of their products were older than 7 years, and the Corporation had not considered formulating new rates based on the current market prices for raw material, labor, and general purpose items.
- 7.9 No market research had been conducted by the Sales Division covering the entire printing industry. Moreover, business promotion officers had not been employed to promptly respond to the printing opportunities arising in the competitive market.
- 7.10 Although the publications income earned had increased from the year 2013 to the year 2017, that amount constituted a value as low as 1 per cent of the total income.
- 7.11 Action had not been taken either to recover or write off the debtor balance of Rs. 147 million continued to exist over 05 years.
- 7.12 Action had not been taken to secure orders to ensure maximum productivity of the machines in the Litho Printing and Letter Press Divisions.

- 7.13 Action had not been taken to plan and conduct training programmes for the top management and the staff employed in 12 sections of the Sales Division.
- 7.14 The Corporation had not prepared and implemented a methodology to popularize the brand name of “SPC” among the consumers.

8. Recommendations

- 8.1 Action should be taken to secure new printing orders so as to ensure maximum productivity of the machines in the Litho Printing and Letter Press Divisions. Taking steps to further enhance the diversification of products. (Reference: Paragraph No. 7.6, 7.12)
- 8.2 Establishing Marketing Research Division and appointing suitable officers therefor. (Reference: Paragraph No. 7.9)
- 8.3 It is advisable to convert the publications division as a strategic Business Unit (SBU) by equipping it with physical and human resources in order to secure book printing jobs while securing copy rights.
(Reference Paragraph No. 7.10)
- 8.4 Increasing the production by taking measures to install a new machine in place of the old one being used at present in the stationery factory for producing exercise books. (Reference Paragraph No. 7.2)
- 8.5 Planning and implementation of training programmes for the officers of the top level management and the staff employed in twelve sales divisions. (Reference Paragraph No. 7.13)
- 8.6 Implementing a suitable methodology to recover the outstanding debtor balances in arrears with a view to minimizing the liquidity issues. (Reference Paragraph No. 7.11)
- 8.7 Preparing an advertising and publicity budget to implement promotional and other publicity programmes on electronic and print media to promote the brand name of “SPC” among the customers. (Reference Paragraph No. 7.14)
- 8.8 Formulating new cost rates considering the existing raw materials, labor and overhead costs by evaluating all printing works of the Corporation. (Reference Paragraph No. 7.8)

- 8.9 Taking action to modernize the sales outlets of the Corporation so as to compete with the bookstores of the private sector, and establish new sales outlets at the main towns after conducting a proper market survey. (Reference Paragraph No. 7.3)
- 8.10 A group of officers of the Corporation should be appointed to look into quality assurance of the products, and taking measures to obtain ISO quality standards. (Reference Paragraph No. 7.4)
- 8.11 As the Corporation contributes to manufacturing, action should be taken to provide financial support by the Treasury to transform it into a profit generating entity once again by conducting a broad study of the Corporation. (Reference Paragraph No. 7.1)

9. Conclusions

- 9.1 It is concluded that the authorized officers of the Corporation should be held responsible for the continuous losses sustained by the Corporation, and the inefficiency in the Production, Sales, and Financial Divisions.
- 9.2 It is concluded that this Corporation, contributing to the economy of the country, should again be transformed into a profit generating entity.
- 9.3 It is concluded that the State Printing Corporation had not been managed so as to compete with the private sector.
- 9.4 Despite the vision of the State Printing Corporation to become the leader in the printing industry, it is concluded that the Corporation had failed to achieve that vision.

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

H.M.Gamini Wijesinghe
Auditor General

06 December 2018

PARLIAMENT OF CEYLON

3rd Session 1967-68

අමුණුමාලි - 1



State Printing Corporation
Act, No. 24 of 1968

Date of Assent : June 16, 1968

Printed on the Orders of Government

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO.
Annual Subscription (including Bills) Rs. 150 (Local), Rs. 200 (Foreign),
payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU,
P. O. Box 500, COLOMBO 1, before 15th December each year in respect of
the year following.

Price : Re 1.00

Postage : 60 cents

16

22

L.D.—O. 28/67.

AN ACT TO PROVIDE FOR THE ESTABLISHMENT AND REGULATION OF
A PRINTING AND PUBLICATION CORPORATION IN CEYLON

[Date of Assent : June 16, 1968]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the State Printing Corporation Act, No. 24 of 1968, and shall come into operation on such date as may be appointed by the Minister by Order published in the *Gazette*.

Short title and date of operation.

PART I

Constitution, Powers and Duties of the State Printing Corporation and its Board of Directors

2. (1) There shall be established a Corporation which shall be called the "State Printing Corporation" (hereinafter referred to as "the Corporation") and which shall consist of the persons who are for the time being members of the Corporation under section 3.

Establishment of State Printing Corporation.

(2) The Corporation shall by the name assigned to it by subsection (1) be a body corporate and shall have perpetual succession and a common seal and may sue and be sued in such name.

3. The members of the Board of Directors shall be the members of the Corporation.

Members of the Corporation.

(4) The general objects of the Corporation shall be—

General objects of the Corporation.

(a) to carry out any printing work or any printing and publishing work required by the Government, local bodies or any corporation established by law or any board established by or under any law ; and

(b) to do all such other acts or things as are necessary for, or incidental to, the attainment of the objects herein before mentioned.

5. (1) The Corporation may exercise all or any of the following powers :—

Powers of the Corporation.

(a) to acquire, hold, take or give on lease or hire, mortgage, pledge and sell or otherwise dispose of, any immovable or movable property :

- (b) to do anything for the purpose of advancing the skill of persons employed by the Corporation, or the efficiency of the equipment of the Corporation or the manner in which that equipment is operated, including the provision by the Corporation and the assistance of the provision by others, of facilities for training persons required to carry out the work of the Corporation ;
- (c) to establish a provident fund, and provide welfare and recreational facilities, houses, hostels and other like accommodation for persons employed by the Corporation ;
- (d) to construct, manufacture, purchase, maintain and repair anything required for the purpose of the business of the Corporation ;
- (e) to make charges for any service rendered by the Corporation in carrying on such business ;
- (f) to enter into and perform or carry out, whether directly or through any officer or agent authorized in that behalf by the Corporation, all such contracts or agreements as may be necessary for the exercise of the powers of the Corporation ;
- (g) to make rules in relation to its officers and servants, including their appointment, promotion, remuneration, disciplinary control, conduct and the grant of leave to them ;
- (h) to make rules in respect of the administration of the affairs of the Corporation ; and
- (i) to do all other things which, in the opinion of the Corporation, are necessary to facilitate the proper carrying on of its business.

(2) The exercise of its powers by the Corporation shall not prejudicially affect the security of service of, and the terms and conditions of employment enjoyed by, the employees of the Government Press.

Powers of the Minister in relation to the Corporation.

6. (1) The Minister may give to the Board of Directors general or special directions in writing as to the performance of the duties and the exercise of the powers of the Corporation, and such Board shall give effect to such directions.

(2) The Minister may, from time to time, direct in writing the Board of Directors to furnish to him, in such form as he may require returns, accounts and other information with respect to the property and business of the Corporation, and such Board shall carry out every such direction.

(3) The Minister may, from time to time, order all or any of the activities of the Corporation to be investigated and reported upon by such person or persons as he may specify, and, upon such order being made, the Board of Directors shall afford all such facilities, and furnish all such information, as may be necessary to carry out the order.

7. (1) The Corporation shall have a Board of Directors consisting of five members, three of whom shall be appointed by the Minister and two of whom shall be appointed by the Minister in charge of Education.

Board of
Directors.

(2) A person shall be disqualified for being appointed or continuing as a Director—

(a) if he is a Senator or a Member of Parliament ; or

(b) if he, directly or indirectly, by himself or by any person on his behalf or for his use or benefit, holds or enjoys any right or benefit under any contract made by or on behalf of the Corporation ; or

(c) if he has any such financial or other interest as is likely to affect prejudicially the discharge by him of his functions as a Director.

(3) Where a Director is, by reason of illness or other infirmity or absence from Ceylon, temporarily unable to perform the duties of his office, the appropriate Minister may appoint any person to act in his place.

(4) The appropriate Minister may, without assigning a reason, remove any Director from office. The removal of any Director from office by the appropriate Minister shall not be called in question in any court.

(5) A Director may resign the office of Director by letter addressed to the appropriate Minister.

(6) Subject to the provisions of sub-section (4) and sub-section (5) the term of office of a Director shall be three years :

Provided that a Director appointed in place of a Director who dies or resigns or otherwise vacates office shall, unless he earlier resigns or otherwise vacates office, hold office for the unexpired part of the term of office of the Director whom he succeeds.

(7) In this section, " appropriate Minister " means the Minister by whom the Director concerned was appointed.

8. All or any of the Directors may be paid such remuneration out of the funds of the Corporation, as may be determined by the Minister, with the concurrence of the Minister of Finance.

Remuneration
of Directors.

Director to disclose interest in contract proposed to be made by the Corporation.

9. A Director who is directly or indirectly interested in a contract proposed to be made by the Corporation shall disclose the nature of his interest at a meeting of the Board of Directors. The disclosure shall be recorded in the minutes of such Board, and such Director shall not take part in any deliberation or decision of such Board with respect to such contract.

Quorum for meeting of Board of Directors.

10. The quorum for any meeting of the Board of Directors shall be three.

Chairmen of any meeting of Board of Directors to have a casting vote.

11. The Chairman of any meeting of the Board of Directors shall, in addition to his own vote, have a casting vote.

Regulation of procedure.

12. Subject to the other provisions of this Act, the Board of Directors may regulate the procedure in regard to the meetings of such Board and the transaction of business at such meetings.

Board of Directors may act despite vacancy.

13. The Board of Directors may act notwithstanding a vacancy among the members thereof.

Board of Directors to administer the affairs of the Corporation.

14. The Board of Directors shall administer the affairs, may exercise the powers, and shall perform the duties, of the Corporation.

Delegation of powers and duties of Board of Directors.

15. (1) The Board of Directors may delegate to the Chairman or any other Director or any employee of such Board any of its powers and duties.

(2) The Chairman, other Director or employee to whom any of the powers or duties of the Board have been delegated under subsection (1) shall exercise or perform the powers or duties so delegated subject to the general or special directions of the Board of Directors.

Chairman of Board of Directors.

16. (1) The Minister shall appoint a Chairman of the Board of Directors from among the Directors.

(2) If the Chairman is, by reason of illness or other infirmity or absence from Ceylon, temporarily unable to perform the duties of his office, the Minister may appoint one of the Directors to act in his place.

(3) The Minister may, without assigning a reason, terminate the appointment of the Chairman. The termination of the appointment of the Chairman shall not be called in question in any court.

(4) The Chairman may resign the office of Chairman by letter addressed to the Minister.

(5) Subject to the provisions of sub-section (3), and sub-section (4), the term of office of the Chairman shall be the period of his membership of the Board of Directors.

17. (1) The seal of the Corporation shall be in the custody of the Board of Directors.

Seal of the Corporation.

(2) The seal of the Corporation may be altered in such manner as may be determined by the Board of Directors.

(3) The seal of the Corporation shall not be affixed to any instrument or document except in the presence of a member of the Board of Directors who shall sign the instrument or document in token of his presence.

PART II

Finance

18. (1) The initial capital of the Corporation shall be determined by resolution of the House of Representatives, and the amount of such capital shall be paid to the Corporation out of the Consolidated Fund of Ceylon.

Capital of the Corporation.

(2) The capital of the Corporation may be increased from time to time by such amount as may be determined by resolution of the House of Representatives, and that amount shall be paid to the Corporation out of the Consolidated Fund of Ceylon.

(3) The Board of Directors may request the Minister for such advances from the Consolidated Fund of Ceylon as may be necessary for meeting the obligations of the Corporation or discharging its duties under this Act and the Minister may, in consultation with the Minister of Finance, authorize such advances as may be required by way of loan carrying interest, repayable in such instalments and under such terms and conditions as may be determined by the Minister of Finance.

19. The Board of Directors may, with the consent of the Minister, borrow temporarily, by way of overdraft or otherwise, such sums as the Board may require for meeting the obligations of the Corporation or discharging its duties under this Act.

Borrowing powers of the Board of Directors.

20. Any funds of the Corporation which are not immediately required for the purposes of the business of the Corporation may be invested by the Board of Directors in such manner as the Board may determine with the approval of the Minister.

Investment of funds of the Corporation.

Application of
the revenue of
the Corporation:

21. The revenue of the Corporation in any year shall be applied in defraying the following charges in the order of priority set out hereunder :—

- (a) the working and establishment expenses (including allocations to the insurance reserve and depreciation reserve), in connection with the exercise and performance of the powers and duties of the Corporation, properly chargeable to revenue account ;
- (b) the interest on any temporary loan raised by the Corporation ;
- (c) any sums required to be transferred to any sinking fund or redemption fund ; and
- (d) the interest on and the repayment of the principal of any Government loan to the Corporation.

Reserves.

22. (1) The Board of Directors—

(a) may establish and maintain an insurance reserve to cover the insurance of the movable and immovable property of the Corporation and liabilities arising under the Workmen's Compensation Ordinance ; and

(b) shall establish and maintain—

(i) a depreciation reserve to cover the depreciation of the movable and immovable property of the Corporation, and

(ii) a general reserve not exceeding such amount as may from time to time be determined by the Minister with the concurrence of the Minister of Finance.

(2) Such amount out of the surplus of the revenue of the Corporation in any year remaining after the charges mentioned in section 21 have been satisfied as can be paid to the general reserve without causing it to exceed the amount determined under paragraph (b) (ii) of sub-section (1) shall be paid to that reserve and the balance, if any, of such surplus shall be paid to the Deputy Secretary to the Treasury to be credited to the Consolidated Fund of Ceylon.

Accounts and
audit of
accounts.

23. (1) The Board of Directors shall cause proper accounts of the income and expenditure of the Corporation and of all its other transactions to be kept and shall prepare an annual statement of accounts and statistics relating to the business of the Corporation in such form and containing such particulars as the Minister with the concurrence of the Minister of Finance may from time to time specify.

(2) The accounts of the Corporation shall be audited annually by a qualified auditor (hereinafter referred to as "the auditor") appointed by the Minister on the advice of the Auditor-General. The auditor so appointed shall be—

- (a) an individual who, being a member of the Institute of Chartered Accountants of Ceylon, possesses a certificate to practise as an Accountant issued by the Council of that Institute ; or
- (b) a firm of Chartered Accountants each of the partners of which, being a member of that Institute, possesses a certificate to practise as an Accountant issued by the Council of that Institute.

The auditor shall receive such remuneration from the funds of the Corporation as the Minister may, with the concurrence of the Minister of Finance, determine.

(3) The Auditor-General shall have power—

- (a) to direct the manner in which the accounts of the Corporation shall be audited by the auditor and to give the auditor instructions in regard to any matter relating to the performance of his functions as auditor, and
- (b) to conduct a supplementary or test audit of the accounts of the Corporation by such person or persons as the Auditor-General may authorize in that behalf and, for the purposes of such audit, to require information or additional information to be furnished to any person or persons so authorized on such matters, by such person or persons, and in such form, as the Auditor-General may, by general or special order, direct.

(4) The auditor shall examine the accounts of the Corporation and furnish a report stating—

- (a) whether he has or has not obtained all the information and explanations required by him, and
- (b) whether in his opinion the accounts have been drawn up so as to exhibit a true and fair view of the affairs of the Corporation.

(5) The auditor shall submit a copy of his audit report to the Auditor-General who shall have the right to comment upon, or supplement, the auditor's report in such manner as the Auditor-General may think fit.

(6) The Auditor-General shall transmit the auditor's report together with his comments upon, or his supplement to, such report to the Board of Directors.

Powers of the Auditor-General and the auditor appointed by the Minister.

24. The Auditor-General and the auditor appointed under section 23, and any person authorized by either of them, shall have access to all such books, deeds, contracts, vouchers and other documents of the Corporation as the Auditor-General or such auditor considers necessary for the purposes of the audit, and shall be furnished by the Directors and officers of the Corporation with such information within their knowledge as may be required for such purposes.

Report of the Board of Directors and copies of the auditor's report, the Auditor-General's comments and supplement and the statement of accounts and statistics to be sent to the Minister and laid before the Senate and the House of Representatives.

25. (1) The Board of Directors shall, as soon as possible after the end of each financial year of the Corporation, make to the Minister a report on the exercise and performance by such Board of its powers and duties during that year and on its policy and programme. Such report for any year shall set out any direction given by the Minister to the Board of Directors during that year.

(2) The Board of Directors shall, on receipt of the auditor's report and the Auditor-General's comments thereon and supplement thereto, if any, in each year, transmit to the Minister—

- (a) a copy of such report and such comments or supplement, and
- (b) a copy of the statement of accounts and statistics prepared under sub-section (1) of section 23.

(3) The Minister shall lay copies of the reports and statements referred to in sub-sections (1) and (2) before the Senate and the House of Representatives.

PART III

Employees of the Corporation

Appointment of officers, servants and agents of the Corporation.

(26) (1) The Corporation shall have the power—

- (a) to appoint such officers and servants as may be necessary for the purposes of the Corporation ; and
- (b) to exercise disciplinary control over and dismiss any officer or servant of the Corporation.

(2) The officers and servants of the Corporation shall be remunerated at such rates as the Corporation may determine.

(3) At the request of the Corporation any officer in the public service may, with the consent of the officer and of the Secretary to the Treasury, be temporarily appointed to the staff of the Corporation for such period as may be determined by the Corporation with like consent, or be permanently appointed to such staff.

(4) Where any officer in the public service is temporarily appointed to the staff of the Corporation, sub-section (2) of section 9 of the Motor Transport Act, No. 48 of 1957, shall *mutatis mutandis* apply to and in relation to him.

(5) Where any officer in the public service is permanently appointed to the staff of the Corporation, subsection (3) of section 9 of the Motor Transport Act, No. 48 of 1957, shall *mutatis mutandis* apply to and in relation to him.

27. All officers and servants of the Corporation shall be deemed to be public servants within the meaning and for the purposes of the Penal Code.

Officers and servants of the Corporation deemed to be public servants.

28. The Corporation shall be deemed to be a scheduled institution within the meaning of the Bribery Act and the provisions of that Act shall be construed accordingly.

The Corporation deemed to be a scheduled institution within the meaning of the Bribery Act.

PART IV

General

29. (1) The Minister may make regulations for the purpose of carrying out or giving effect to the principles and provisions of this Act.

Regulations.

(2) Every regulation made by the Minister shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified in the regulation.

(3) Every regulation made by the Minister shall, as soon as convenient after its publication in the *Gazette*, be brought before the Senate and the House of Representatives for approval. Any regulation which is not so approved shall be deemed to be rescinded as from the date of the disapproval, but without prejudice to anything previously done thereunder.

30. (1) Any expense incurred by the Corporation in any suit or prosecution brought by or against the Corporation before any court shall be paid out of the funds of the Corporation, and any costs paid to, or recovered by, the Corporation in any such suit or prosecution shall be credited to the funds of the Corporation.

Expenses and recoveries in connection with court proceedings.

(2) Any expense incurred by any member, officer or servant of the Corporation in any suit or prosecution brought against him before any court in respect of any act which is done or purports to be done by him under this Act or on the direction of the Board of Directors shall, if the court holds that such act was done in good faith, be paid out of the funds of the Corporation, unless such expense is recovered by him in such suit or prosecution.

No writ to issue against person or property of a member of the Corporation.

Interpretation.

31. No writ against person or property shall be issued against a member of the Corporation in any action brought against the Corporation.

32. In this Act unless the context otherwise requires—

“Board of Directors” means the Board of Directors constituted under this Act ; and

“Director” means a member of the Board of Directors.



(2)

(156) (110) (345)
L3 (301)

STATE PRINTING CORPORATION

(AMENDMENT) LAW,

No. 24 OF 1978

OF

THE NATIONAL STATE ASSEMBLY

[Certified on 3rd July, 1978]

Printed on the Orders of Government

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA (CEYLON)

TO BE PURCHASED AT THE GOVT. PUBLICATIONS BUREAU, COLOMBO

Price: 30 cents

Postage: 15 cents

(BNA)
State Printing Corporation (Amendment)
Law, No. 24 of 1978

[Certified on 3rd July, 1978]

No. 54/77.

TO AMEND THE STATE PRINTING CORPORATION
ACT, No. 24 of 1968.

Enacted by the National State Assembly of the
Republic of Sri Lanka as follows:—

This Law may be cited as the State Printing
Corporation (Amendment) Law, No. 24 of 1978.

Section 4 of the State Printing Corporation
Act, No. 24 of 1968, (hereinafter referred to as the
principal enactment) is hereby repealed and the
following new section substituted therefor:—

4. (1) The general objects of the
Corporation shall be—

(a) to carry out any printing work or
any printing and publishing
work required by the Govern-
ment, local bodies or any public
corporation established by law
or any board established by or
under any law;

(b) subject to the provisions of sub-
section (2), to carry out any
printing work or any printing
and publishing work required
by any private institution or
individual;

(c) to undertake the sale and distribu-
tion of books and publications
printed or published by the
Corporation other than books
and publications printed or
published for the Educational
Publications Department; and

(d) to do all such other acts or things
as are necessary for or inciden-
tal to the attainment of the
objects herein before mentioned.

(2) No work referred to in subsection-
(1) (b) shall be undertaken by the Corpo-
ration unless—

(a) such work can be carried without
interfering with the printing
and publishing of school text-
books; and

Short title.

Replacement
of section 4
of Act No. 24
of 1968.

155
300

(b) the undertaking of such work is approved in writing by an Advisory Committee consisting of three members

(i) one of whom shall be an officer of the Ministry in charge of the Corporation, appointed by the Minister in charge of that Ministry;

(ii) one of whom shall be an officer of the Ministry in charge of the subject of Education appointed by the Minister in charge of that Ministry; and

(iii) one of whom shall be an officer of the Ministry in charge of the subject of Cultural Affairs, appointed by the Minister in charge of that Ministry.

3. Section 7 of the principal enactment is hereby amended by the substitution, for subsection (1) of that section, of the following new subsection :—

“(1) The Corporation shall have a Board of Directors consisting of seven members—

(a) four of whom shall be appointed by the Minister in charge of the subject of Information and Broadcasting;

(b) one of whom shall be appointed by the Minister in charge of the subject of Education;

(c) one of whom shall be appointed by the Minister in charge of the subject of Cultural Affairs; and

(d) one of whom shall be appointed by the Minister in charge of the subject of Finance.



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

STATE PRINTING CORPORATION
(AMENDMENT) ACT, No, 51 OF 1981

[Certified on 28th August, 1981]

Printed on the Orders of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of September 04, 1981

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVT. PUBLICATIONS BUREAU, COLOMBO

Price: 20 cents

Postage: 50 cents..

State Printing Corporation (Amendment)
Act, No. 51 of 1981

[Certified on 28th August, 1981]

L.D.—O. 15/80

AN ACT TO AMEND THE STATE PRINTING CORPORATION ACT,
No. 24 OF 1968.

BE it enacted by the Parliament of the Democratic Socialist
Republic of Sri Lanka as follows :—

1. This Act may be cited as the State Printing Corpora-
tion (Amendment) Act, No. 51 of 1981.

Short title.

2. Section 4 of the State Printing Corporation Act,
No. 24 of 1968 (replaced by Law No. 24 of 1978) is hereby
repealed and the following section substituted therefor :—

Replacement
of section 4
of Act No. 24
of 1968.

“ General
objects of
the
Corporation.

4. (1) The general objects of the Corpora-
tion shall be, either by itself or with any
foreign collaborator—

(a) to carry out any printing work or any
printing and publishing work
required by the Government, local
bodies or any public corporation
established by law or any board
established by or under any law ;

(b) subject to the provisions of subsec-
tion (2) to carry out any printing
work or any printing and publishing
work required by any private insti-
tution or individual ;

(c) to undertake the sale and distribution
of books and publications printed or
published by the Corporation other
than books and publications printed
or published for the Educational
Publications Department ;

(d) to undertake the manufacture and
sale of stationery and other ancillary
products ; and

(e) to do all such other acts or things as
are necessary for or incidental to
the attainment of the objects herein
before mentioned.

(2) No work referred to in subsection
(1) (b) shall be undertaken by the Corpora-
tion unless such work can be carried out
without interfering with the printing and
publishing of school text books.”

Annual subscription of Bills and Laws of the Parliament Rs. 30 (Local),
Rs. 40 (Foreign), payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS
BUREAU, P. O. Box 500, COLOMBO 1, before 15th December each year in respect
of the year following.



ශ්‍රී ලංකා
ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ
පාර්ලිමේන්තුව

1998 අංක 7 දරන
රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත

[සහතිකය සටහන් කළේ 1998 මාර්තු මස 27 වන දින]

ආණ්ඩුවේ නියමය පරිදි මුද්‍රණය කරන ලදී.

1998 මාර්තු මස 27 වැනි දින ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ
ගැසට් පත්‍රයේ II වන කොටසේ අතිරේකයක් වශයෙන් පළ කරන ලදී.

ශ්‍රී ලංකා රජයේ මුද්‍රණ දෙපාර්තමේන්තුවේ මුද්‍රණය කරන ලදී.

කොළඹ 1, රජයේ ප්‍රකාශන කාර්යාංශයෙන් මිළදී ලබාගත හැකිය.

මිල : රු. 3.50

තැපැල් ගාස්තුව : රු. 2.50

1998 අංක 7 දරන රාජ්‍ය මුද්‍රණ සංස්ථා
(සංශෝධන) පනත

[සහකිතය සටහන් කළේ 1998 මාර්තු මස 27 වන දින.]

එල්. ඩී.-ඕ. 6/93.

1968 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා පනත සංශෝධනය
කිරීම සඳහා වූ පනතක්

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ පාර්ලිමේන්තුව.
විසින් මෙසේ පනවනු ලැබේ :-

1. මේ පනත 1998 අංක 7 දරන රාජ්‍ය මුද්‍රණ සංස්ථා
(සංශෝධන) පනත යනුවෙන් හඳුන්වනු ලැබේ.

ලුහුඹු නාමය.

2. (මෙහි මින් මතු “ප්‍රධාන ප්‍රඥප්තිය” යනුවෙන් සඳහන්
කරනු ලබන) 1981 අංක 51 දරන පනතින් අවසන් වරට
සංශෝධිත 1968 අංක 24 දරන රාජ්‍ය මුද්‍රණ සංස්ථා පනතේ
4 වන වගන්තියේ (1) වන උපවගන්තිය, පහත දැක්වෙන පරිදි
මෙයින් වැඩිදුරටත් සංශෝධනය කරනු ලැබේ :-

1968 අංක 24
දරන පනතේ
4 වන වගන්තිය
සංශෝධනය කිරීම.

(1) ඒ උපවගන්තියේ (ඇ) ඡේදය වෙනුවට පහත දැක්වෙන
ඡේදය ආදේශ කිරීමෙන් :-

“(ඇ) අධ්‍යාපන ප්‍රකාශන දෙපාර්තමේන්තුව සඳහා මුද්‍රණය
කරනු ලබන හෝ ප්‍රකාශයට පත් කරනු ලබන
පොත්පත් සහ ප්‍රකාශන හැර, සංස්ථාව විසින්
හෝ ශ්‍රී ලංකාවේ වෙනත් යම් ආයතනයක් විසින්
හෝ මුද්‍රණය කරනු ලබන හෝ ප්‍රකාශයට පත්
කරනු ලබන, පොත්පත්, අධ්‍යාපනික ආධාරක,
පුවත්පත්, සඟරා හා වෙනත් ප්‍රකාශන විකිණීමේ,
බෙදා හැරීමේ හා අපනයනය කිරීමේ සහ
විදේශයන්හි මුද්‍රණය කරනු ලබන හෝ ප්‍රකාශයට
පත් කරනු ලබන පොත්පත්, අධ්‍යාපනික ආධාරක,
පුවත්පත්, සඟරා හා වෙනත් ප්‍රකාශන ආනයනය
කිරීමේ කාර්යය භාර ගැනීම :” :

(2) ඒ උපවගන්තියේ (ඇ) ඡේදය වෙනුවට පහත දැක්වෙන
ඡේදය ආදේශ කිරීමෙන් :-

“(ඇ) පොත්පත්, අධ්‍යාපනික ආධාරක, පුවත්පත්, සඟරා
සහ වෙනත් ප්‍රකාශන හවුලේ ප්‍රකාශයට පත් කිරීමේ
කාර්යය භාර ගැනීම :” :

(3) ඒ උපවගන්තියේ (ඉ) ඡේදය, එහි (උ) ඡේදය වශයෙන්
නැවත අංක කිරීමෙන් : සහ

2

1998 අංක 7 දරන රාජ්‍ය මුද්‍රණ සංස්ථා (සංශෝධන) පනත

(4) ඒ උපවගන්තියේ (ඇ) ඡේදයට ඉක්බිතිව ම පහත දැක්වෙන අලුත් ඡේද ඇතුළත් කිරීමෙන් :-

“(අ) ලිපිද්‍රව්‍ය සහ වෙනත් අනුයාත ද්‍රව්‍ය නිෂ්පාදනය කිරීමේ, ආනයනය කිරීමේ, අපනයනය කිරීමේ, මිල දී ගැනීමේ සහ විකිණීමේ කාර්යය භාර ගැනීම :

(ඊ) මුද්‍රණය කිරීමට හෝ ප්‍රකාශනයට අදාළ වෙනත් යම් සේවා සැපයීම : සහ”.

අනුකූලතාවක් ඇති වූ විට සිංහල භාෂා පාඨය බලපැවැත්විය යුතු බව.

3. මේ පනතේ සිංහල සහ දෙමළ භාෂා පාඨ අතර යම් අනුකූලතාවක් ඇතිවුවහොත් එවිට, සිංහල භාෂා පාඨය බලපැවැත්විය යුතු ය.



VISION

To be the leading printer , publisher and the market leader in high quality stationery products in Sri Lanka.



MISSION

State Printing Corporation is committed to improve the educational standards of the people in Sri Lanka by quality printing, publications and other paper related products and services at affordable and competitive prices through its team of skilled and motivated employees.

THE MARKETING CONCEPT ADOPTED



ආදායම් -----	වර්ෂය -----				
	2013 -----	2014 -----	2015 -----	2016 -----	2017 -----
ලිපි ද්‍රව්‍ය කර්මාන්ත ශාලාවේ ආදායම (රුපියල් මිලියන)	211.7	231.5	226.7	232.9	220.3
ප්‍රධාන මුද්‍රණාලයේ ආදායම -----					
(රුපියල් මිලියන)					
• පෙළපොත	756.6	642.8	776.6	867.5	677.0
• මුද්‍රණ වැඩ	108.5	303.7	137.8	95.3	101.4
• ලොතරුයි මුද්‍රණ	136.1	137.0	144.0	222.8	216.5
ප්‍රකාශන ආදායම (රුපියල් මිලියන)	0.16	0.21	0.28	1.1	2.3
විකුණුම් මධ්‍යස්ථාන ආදායම (ලිපි ද්‍රව්‍ය විකුණුම් හැර) (රුපියල් මිලියන)	23.6	18.6	14.9	25.9	32.0
වෙනත් ආදායම් (රුපියල් මිලියන)	6.8	8.2	25.8	23.0	20.7
එකතුව	<u>1243.46</u>	<u>1342.0</u>	<u>1326.08</u>	<u>1468.5</u>	<u>1270.2</u>

ප්‍රතිශතයක් ලෙස ආදායම් සංයුතියේ විශ්ලේෂණයක් පහත දක්වා ඇත.

ආදායම් සංයුතිය %	පෙළපොත්	ලොතරුයි මුද්‍රණ	ලිපි ද්‍රව්‍ය	මුද්‍රණ වැඩ	වෙනත් විකුණුම් ආදායම්	වෙනත් සුළු ආදායම්	ප්‍රකාශන ආදායම	එකතුව
වර්ෂය	-----	-----	-----	-----	-----	-----	-----	-----
2013	61	11	17	8	2	1	-	100
2014	48	10	17	23	1	1	-	100
2015	59	11	17	10	2	2	-	100
2016	58	15	17	6	2	2	-	100
2017	53	17	17	8	3	2	-	100

නිෂ්පාදන අංශවල යන්ත්‍ර උපයෝජනය

රාජ්‍ය මුද්‍රණ සංස්ථාවේ ඇති ප්‍රධාන නිෂ්පාදන අංශ සඳහා මුද්‍රණ වැඩ නොමැති විම නිසා 2015, 2016 හා 2017 වර්ෂයන්හි අක්‍රියව පැවති පැය ගණන් පහත දැක්වේ. 2015 ට පෙර වර්ෂයන් හි යන්ත්‍ර උපයෝජනය පිළිබඳ විස්තර පිරිවැය අංශය සකස් කර නොතිබුණි.

වර්ෂය - 2015

අංශය	අයවැය ගත යන්ත්‍ර පැය	මුද්‍රණ වැඩ නොමැති විම නිසා නිශ්කාර්ය යන්ත්‍ර පැය	එම නිශ්කාර්ය යන්ත්‍ර පැය ප්‍රමාණය අයවැය ගත යන්ත්‍ර පැය අනුව ප්‍රතිශතය
(i). ලිතෝ මුද්‍රණ අංශය	42,317.5	10685.5	25%
(ii). පොත් බැඳීම් අංශය (Binding)	77,120.5	65,096.75	84%
(iii). උත්තල මුද්‍රණ අංශය (Letter Press)	22,680.0	6922.25	31%
(iv). සුරක්ෂා අංශය	63,161.5	1680.0	3%

වර්ෂය 2016

අංශය	අයවැය ගත යන්ත්‍ර පැය	මුද්‍රණ වැඩ නොමැති විම නිසා නිශ්කාර්ය යන්ත්‍ර පැය	එම නිශ්කාර්ය යන්ත්‍ර පැය ප්‍රමාණය අයවැය ගත යන්ත්‍ර පැය අනුව ප්‍රතිශතය
(i). ලිතෝ මුද්‍රණ අංශය	48,128.0	12,840.0	27%
(ii). පොත් බැඳීම් අංශය (Binding)	86,939.0	73,539.0	85%
(iii). උත්තල මුද්‍රණ අංශය (Letter Press)	23,420.25	5,071.25	22%
(iv). සුරක්ෂා අංශය	72,498.25	5,240.0	7%

වර්ෂය 2017

අංශය		අයවැය ගත යන්ත්‍ර පැය	මුද්‍රණ වැඩ නොමැති විම නිසා නිශ්කාර්ය යන්ත්‍ර පැය	එම නිශ්කාර්ය යන්ත්‍ර පැය ප්‍රමාණය අයවැය ගත යන්ත්‍ර පැය අනුව ප්‍රතිශතය
(i).	ලිතෝ මුද්‍රණ අංශය	46,810.25	15,580.75	33%
(ii).	පොත් බැඳීම අංශය (Binding)	90,189.40	76,492.25	85%
(iii).	උත්තල මුද්‍රණ අංශය (Letter Press)	26,129.25	8,902.25	34%
(iv).	සුරක්ෂා අංශය	73,546.0	5,567.5	7.5%