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வருடாந்த செயலாற்றுகை அறிக்கை

Annual Performance Report

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விழிப்புலனற்ற நபர்களின் நம்பிக்கை நிதியம்

Rehabilitation of the Visually Handicapped Trust Fund

Department of Social Services
Second floor
Sethsiripaya – Stage II
Battaramulla

Annual Performance Report for the year 2023
Rehabilitation of the Visually Handicapped Trust Fund
Vote No. - 216-2-3-3-1508

Department of Social Services

Second floor
Sethsiripaya - Stage II
Battaramulla

Telephone - 0112187050
Fax - 0112186276
Email - TrustFund20SSD@gmail.com

Board of management and the staff of the Rehabilitation of the Visually Handicapped Trust Fund for the year 2023

01. Ven. Galaboda Gnanissara Thero	- Life Member
02. Mrs. Yamuna Perera	- Chairman, Rehabilitation of the Visually Handicapped Trust Fund - Secretary, Ministry of Women, Child Affairs and Social Empowerment
03. Mrs. Anoja Herath	- Director of Social Services
Mrs. Darshanie Karunarathna	- Director of Social Services
04. Ms. N.Y. Kohowala	- Senior Assistant Secretary, - Prime Minister's Office
05. Mr. R.M.P.H. Gunarathna	- Secretary - Sri Lanka Council for the Blind
06. Mr. Kamalsiri Nanayakkara	- Chairman, Sri Lankan National Federation of the Visually Handicapped
07. Mr. Kaushalya Rajapaksa	- Loins' Club representative - District 306 B2 Lions Club

Observer

Mr. Sugath Wasantha De Silva -	- Sri Lanka Council of the Visually Handicapped Graduates

Officers

01. Mr. E.A.Y. Edirisinghe	- Secretary – Rehabilitation of the Visually Handicapped Trust Fund
02. Ms. J.L. Athukorala	- Treasurer - Rehabilitation of the Visually Handicapped Trust Fund
03. Ms. G. Dinusha Sandeepani	- Management Assistant Officer
04. Mrs. K.W.R. Iresha	- Management Assistant Officer

Content

Chapter 01 – Profile of the Fund

Chapter 02 – Annual performance of the Fund

Chapter 03 - Overall financial performance of the year

Chapter 01

Organizational Profile/Summary of Implementation

1.1 Introduction

According to the last (2012) population and housing census conducted in Sri Lanka, it has been reported that the population with visual impairment has exceeded nine lakhs. This data was issued 12 years ago, and it cannot be assumed that there has been a significant percentage-wise change in this number by now. Further, according to the said census, it has been revealed that 8.7% of the Sri Lankan population are disabled, and the number of them is over 16 lakh. The above facts show that the majority of the disabled population in Sri Lanka are visually impaired persons.

Visually impaired persons are physically as well as intellectually as same as normal people. Whatever their current income earning process, in the past they were a group of people who worked efficiently in various industries and engaged in various employment, contributing to the work for strengthening the national economy, just like the general community living in the country. Particularly, they made a significant contribution to the national production by engaging in the local handloom textile industry.

Due to the open economic policy introduced in the year 1977, the visually impaired community encountered various obstacles in their independent economic generation process. Especially, the process of selling their products started to gradually break down. Their disability was a particular obstacle for them to face this situation in the face of competition.

Thus, with the aim of getting some relief from the difficulties they faced, they organized themselves and brought the difficulties they faced to the attention of the government at that time. As a result, with a view to providing relief to the visually impaired community and providing for their welfare, an Act of Parliament named the Rehabilitation of the Visually Handicapped Trust Fund Act No. 9 of 1992 was passed and the Rehabilitation of the Visually Handicapped Trust Fund was established to pursue its objectives.

Since its inception, this office has been established within the Department of Social Services and has been operating using the resources provided by the Department of Social Services. At present, Rs. 9 million is allocated under the 216 - expenditure head of the Department of Social Services for this fund through the annual budget and in view of the available allocations, the members of the Fund and the member organizations are working together to provide maximum support for the visually impaired community living in the country, using the currently available allocations. This performance report presents the overall performance for the year 2023 relating to the programs and projects currently implemented by the fund.

1.2. Legal background

The Rehabilitation of the Visually Handicapped Trust Fund Act No. 9 of 1992 is an Act to establish a trust fund for rehabilitation of the visually handicapped, to determine its objectives and powers and to make provisions for the matters connected therewith of incidental thereto. Currently, this fund is established in the Department of Social Services under the Ministry of Women, Child Affairs and Social Empowerment.

1.3. Objectives

According to Section 5 of the Act, its objectives are as follows.

a) to provide educational and vocational training facilities for the visually handicapped;
b) to create employment opportunities for the handicapped and where necessary, to provide them, with financial assistance and guidance for self-employment;
c) to provide housing facilities to the visually handicapped to enable them to pursue academic courses or to obtain vocational training;
d) to implement schemes for the welfare of the visually handicapped;
e) to provide facilities for the marketing of products manufactured by the visually handicapped; and
f) to take action to eliminate conditions that prevent visually handicapped persons gaining equal rights and equal opportunities.

1.4. Vision and Mission of the Visually Handicapped Trust Fund

Vision

An independent life with dignity for the Visually Handicapped

Mission

Providing necessary support for the equality and equal participation of the Visually Handicapped, as well as taking steps to save people from being visually handicapped and ensuring their rehabilitation and welfare

1.5. Main Functions of the Fund

1. Providing Sports assistance

* Providing sports support for visually impaired people or for visually impaired people's organizations or for special schools where visually impaired students are educated.

2. Providing educational and cultural assistance

* Providing bursary assistance to visually impaired school students, visually impaired university students and non-visually impaired children of visually impaired parents

* To provide support for the monthly magazine (Kalaya) which is published in Braille medium

3. Providing rehabilitation assistance

* Program to rehabilitate and socialize visually impaired people

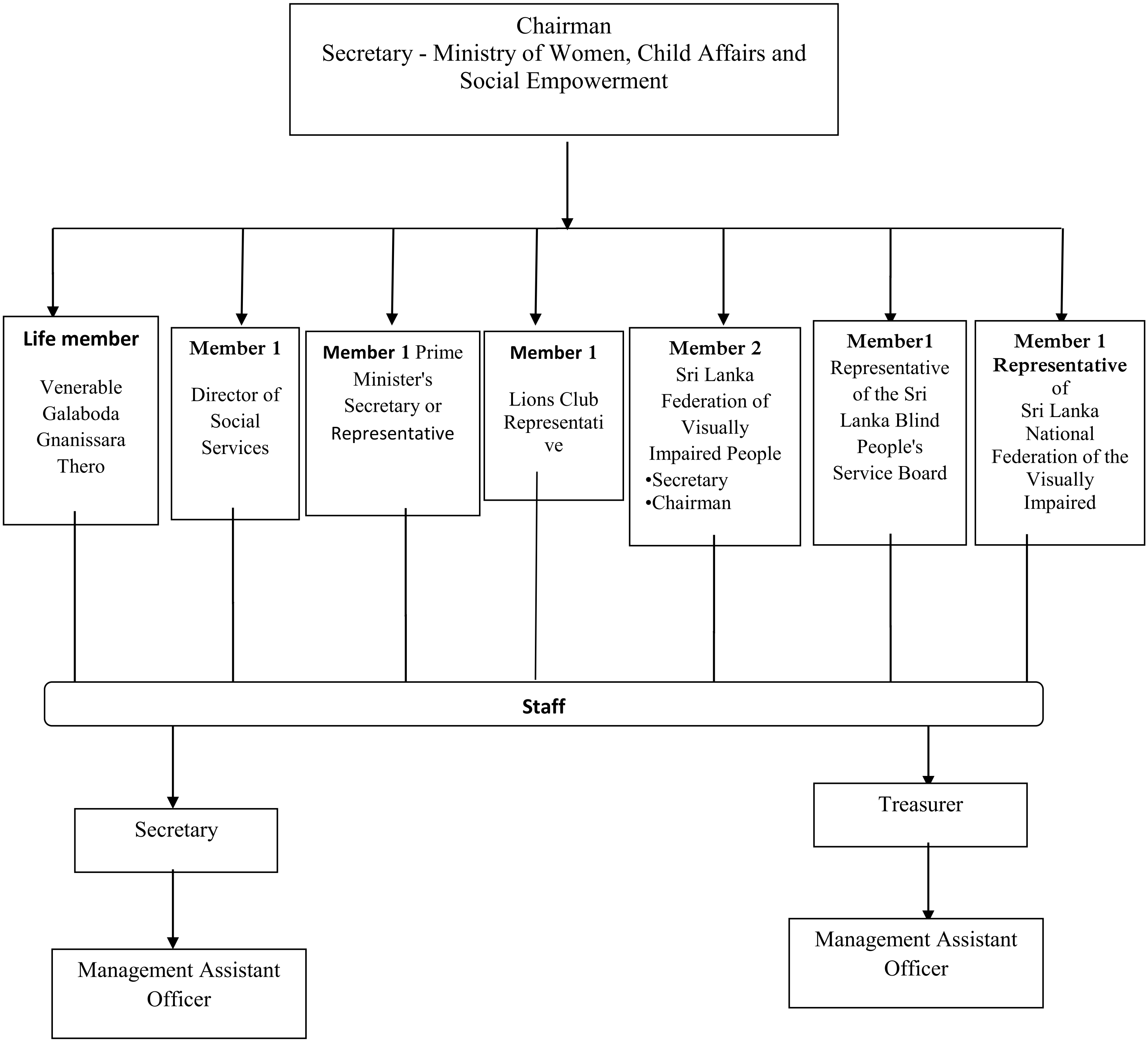
* Audio book processing program to turn ordinary printed books into audio books

4. Providing support for contact lenses and eye treatment for people under the age of 60 with the aim of preventing vision impairment.

5. Conducting the national program of International White Cane Safety Day celebrations

6. As per special requests, provision of (temporary) stipends to instructors in vocational training institutes and schools where visually impaired students are educated.

1.6. Organizational chart


Chairman
Secretary - Ministry of Women, Child Affairs and Social Empowerment
Life member
Venerable Galaboda Gnanissara Thero
Member 1
Director of Social Services
Member 1 Prime Minister's Secretary or Representative
Member 1
Lions Club Representative
Member 2
Sri Lanka Federation of Visually Impaired People
•Secretary
•Chairman
Member1
Representative of the Sri Lanka Blind People's Service Board
Member 1
Representative of Sri Lanka National Federation of the Visually Impaired
Staff
Secretary
Management Assistant Officer
Treasurer
Management Assistant Officer

Chapter 02

Annual Performance of the Fund

2.1. Rehabilitation of the Visually Handicapped Trust Fund – Financial progress

Expenditure head 216- 02-03-3-1508 as at 31/12/ 2023

Serial No.	Program and progress	Estimate Rs.	Expenditure Rs.
01	Vocational training and instructors' allowance	80,000.00	80,000.00
02	Rehabilitation assistance	1,467,000.00	737,142.31
03	Educational and cultural assistance	4,803,000.00	4,661,357.00
04	International White Cane Day Celebrations National Festival	1,070,110.00	1,070,110.00
05	Contact lenses and eye care	94,000.00	92,954.00
06	Audit fees	159,100.00	158,700.00
07	Administrative expenses	994,400.00	989,446.30
08	Financial expenses	700.00	700.00
09	Miscellaneous expenses	140,800.00	139,257.00
Total		**8,809,110.00**	**7,929,666.61**

2.2. Physical performance data

Description	Physical performance at the end of the year 2023
1. Number of Management Board Meetings held	08
2. Educational and cultural assistance i. Scholarships for the Visually Impaired Students from Year 1 up to GCE (O/L). ii. Scholarships for the Visually Impaired Students up to GCE (A/L). iii. Bursaries for visually impaired university students iv. Bursaries for non-visually impaired children of visually impaired parents v. Volumes of the monthly magazine published in Braille (Kalaya Magazine) vi. Providing technical equipment for visually impaired university students	 95 17 49 169 12 12
3. Payment of Vocational Training Instructors Allowances – Instructors	01
4. Rehabilitation assistance - Rehabilitation program conducted by the Sri Lanka Council for the blind for those who later became visually impaired. i. Instructors ii. Trainees	 05 19

iii. Project for making Books written in ordinary letters into spoken media books	Printed pages 24,000
5. National Festival of International White Cane Day Celebrations	01
6. Various aids	
i. Electrification of Homes of Visually Impaired Persons	02
ii. Provision of drinking water to homes of visually impaired persons	01
7. Providing contact lenses and eye care	03

2.3. Compliance with the objectives of the Act

Serial No.	Objective	Activity
01	Providing educational and vocational training facilities for the visually impaired	I. Scholarships for the Visually Impaired Students from Year 1 up to GCE (O/L). II. Scholarships for the Visually Impaired Students up to GCE (A/L). III. Bursaries for visually impaired university students IV. Bursaries for non-visually impaired children of visually impaired parents V. Volumes of the monthly magazine published in Braille (Kalaya Magazine) VI. Providing technical equipment for visually impaired university students
02	Implementation of schemes for the welfare of the visually impaired	I. Providing assistance for contact lenses and eye treatments III. Rehabilitation assistance (Rehabilitation program conducted by the Sri Lanka Council for the blind for those who later became visually impaired.) IV. Providing electricity and drinking water to houses of visually impaired persons
03	Acting towards eliminate conditions which prevent visually impaired persons from enjoying equal rights and equal opportunities	i. Providing assistance in preparation of speech books ii. Holding National Festival of International White Cane Day Celebrations

2.4. Performance in achieving the Sustainable Development Goals (SDG).

	Goal/Objective	Target	Achievement indicator	Progress of making achievements so far		
				0% - 49%	50% - 74%	75% - 100%
4.5	Eliminate gender-based disparities in education by 2030, ensure access to all levels of education and provide vocational training opportunities for people with disabilities, indigenous peoples and vulnerable children	Providing bursary for visually impaired students who are studying at schools and universities.	Number of students who received bursary			√
		Providing bursary to school-going non-visually impaired children of visually impaired parents	Number of students who received bursary			√
		Providing technical equipment (mobile phones) to visually impaired undergraduate students studying at universities.	Number of undergraduates who obtained technical instruments		√	
10.2	By 2030, empower and promote the social, economic and political integration of all, regardless of age, gender, disability, ethnicity, race, religion or economic or other status.	Providing support for rehabilitation and socialization programs for people who later became visually impaired.	Number of people who participated in the rehabilitation program			√

		Providing assistance to the magazine Kalaya published monthly in Braille to ensure the reading rights of the visually impaired.	Number of magazine volumes issued			√
		National event celebrating International White Cane Safety Day based on the White Cane, which is the mobility tool of the visually impaired	Number of visually impaired people who participated in the event			√

2.5 Special achievements

- Achieving 91.4% financial progress for the programs implemented according to the 2023 action plan.

2.6 Challenges

- Finding the necessary financial provision to provide services to the entire visually impaired community living in the country.
- Getting the participation of the clients of the Blind People's Service Board in the rehabilitation program due to the transport and economic challenges that existed.

2.7 Targets

- Expanding service delivery targeting the entire visually impaired community living throughout the island.
- Development of sports skills of visually impaired students in special schools.

Chairman
Rehabilitation of the Visually
Handicapped Trust Fund

Name - Yamuna Perera

Designation –

Date :

Chapter 03

Rehabilitation of the Visually Handicapped Trust Fund
Statement of Financial Performance for the year ended 31 December 2023

		2023 Rs.	2022 Rs.
Operating income			
Government grants		8,460,000.00	9,000,000.00
Other receipts		410,000.00	183,656.26
Fixed deposit interest		464,459.56	
		9,334,459.56	**9,183,656.26**
Operating expenses			
Assistance for sports		-	30,000.00
Vocational training expenses		40,000.00	220,000.00
Educational and cultural assistance expenses		4,439,357.00	4,979,586.00
Rehabilitation assistance expenses		1,238,642.31	980,232.00
Administrative expenses		991,516.30	799,729.12
Eye lenses and treatment		92,954.00	17,500.00
Audit fees		158,700.00	138,000.00
Financial expenses		-	4,758.65
Miscellaneous expenses		139,257.00	23,869.00
White Cane Day expenses		1,254,319.38	1,031,410.00
Expenses for disposal of raw materials		48,250.00	-
		8,402,995.99	**8,225,084.77**
Net surplus/deficit for the year		931,463.57	958,571.49

Statement of Cash Flows for the year ended 31 December 2023

	Notes	2023 Rs.	2022 Rs.
Cash flows from operating activities			
Surplus/Deficit from ordinary activities		**931,463.57**	**958,571.49**
Increase in current liabilities			
Vocational training expenses			
White Cane Day expenses		10,000.00	
Educational and cultural assistance expenses			186,900.00
Rehabilitation assistance expenses			
Administrative expenses		2,070.00	
Financial expense			
Decrease in current liabilities			
Rehabilitation expenses		501,500.00	(20,225.00)
Educational and cultural assistance expenses		(222,000.00)	
White Cane Day Expenses			
Audit fees			
Unidentified receipts			
Vocational training expenses		(40,000.00)	(15,000.00)
Increase in current assets			
Fixed deposits		**(464,459.56)**	**(2,166,290.63)**
Decrease in current assets			
Finished goods		48,250.00	
Last year adjusted amount to the profit			
Net cash flows from operating activities		**766,824.01**	**(1,056,044.14)**
Cash and cash equivalents at the beginning of the year		**1,975,975.61**	**3,032,019.75**
Cash and cash equivalents at the end of the year		**2,742,799.62**	**1,975,975.61**

Statement of Financial Position as on 31st December 2023

	Notes	2023 Rs.	2022 Rs.
Assets			
Current assets			
Cash at bank		2,742,799.62	1,975,975.61
Fixed deposits		2,630,750.19	2,166,290.63
Closing stock - Raw materials		-	48,250.00
Finished goods		-	-
Total assets		**5,373,549.81**	**4,190,516.24**
Liabilities			
-			
Accrual expenses	01	1,297,245.00	1,045,675.00
Total liabilities		**1,297,245.00**	**1,045,675.00**
Total net assets		**4,076,304.81**	**3,144,841.24**
Equity			
Accumulated find		**3,144,841.24**	**2,186,269.75**
Net surplus for the year		931,463.57	958,571.49
Total net equity		**4,076,304.81**	**3,144,841.24**

Treasurer
Rehabilitation of the Visually Handicapped Trust Fund

Auditor General's Report

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. } LSW/D/VHTF/FS/2023 ඔබේ අංකය / உமது இல. / Your No. } දිනය / திகதி / Date } May 31, 2024

Chairman,

Rehabilitation of the Visually Handicapped Trust Fund

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Rehabilitation of the Visually Handicapped Trust Fund for the year ended 31 December 2022 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

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1. Financial Statements

1.1 Opinion

The audit of financial statements of the Rehabilitation of the Visually Handicapped Trust Fund for the year ended 31 December 2023 comprising the Statement of Financial Position as at 31 December 2023 and the Statement of Financial Performance, Statement of Changes in net asset and Cash Flow Statement for the year ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act No. 38 0f 1971. In accordance with Article 154 (6) of the Constitution, my report will be tabled in Parliament in due course.

In my opinion, the financial statements of the Fund give a true and fair view of its financial position as at 31 December 2023, and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 **Basis for the qualified opinion**

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 1.3 **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Company is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Company.

1.4 Responsibility of the Auditor for the audit of Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I inform those charged with governance about significant audit findings, key internal control weaknesses and other matters identified during my audit.

2. Report on other Legal and regulatory Requirements

The National Audit Act No. **19** of **2018** contains special provisions regarding the following requirements.

- In terms of the requirement mentioned in Section 6(1)(d)(iii) of the National Audit Act No. 19 of 2018, the financial statements of the fund are consistent with the previous year.
- In terms of the requirement mentioned in Section 6(i)(d)(iv) of the National Audit Act No. 19 of 2018, the recommendations made by me last year are included in the financial statements submitted.

3. Review of Operations

3.1 Management activities

Although 31 years have elapsed since the establishment of the Visually Handicapped Rehabilitation Trust Fund by Act No. 09 of 1992, a database covering the entire island has not been prepared to identify the number of visually impaired persons.

3.2 Annual Performance Report

The performance report had not been submitted to the Auditor-General with the financial statements relating to the Fund in terms of Finance Regulation 877 (2) (d) contained in paragraph 15 of Public Finance Circular No. 1/2020 dated 28 August 2020.

W.P.C. Wickramaratne

Auditor General