2024

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வருடாந்த செயலாற்றுகை அறிக்கை
Annual Performance Report

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Rehabilitation of the Visually Handicapped Trust Fund

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Annual Performance Report for the year 2024
Rehabilitation of the Visually Handicapped Trust Fund
Vote No. - 216-2-3-3-1508

Department of Social Services

Second floor
Sethsiripaya - Stage II
Battaramulla

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Email	- TrustFund20SSD@gmail.com

Board of management and the staff of the Rehabilitation of the Visually Handicapped Trust Fund for the year 2024

1. Ven. Galaboda Gnanissara	- Life Member
2. Mrs. Yamuna Perera	- Chairman, Rehabilitation of the Visually Handicapped Trust Fund - Secretary, Ministry of Women, Child Affairs and Social Empowerment
Mr. Ranjith Ariyarathna	- Chairman, Rehabilitation of the Visually Handicapped Trust Fund - Secretary – Ministry of Buddha Sasana, Religious and Cultural Affairs, National Integration, Social Security and Mass Media
Mrs. Malarmathi Gangatharan	- Chairman, Rehabilitation of the Visually Handicapped Trust Fund - Secretary – Ministry of Rural Development, Social Security and Social Empowerment
3. Mrs. Darshanie Karunarathna	- Director of Social Services
4. Ms. N.Y. Kohowala	- Senior Assistant Secretary, - Prime Minister's Office
5. Mr. R.M.P.H. Gunarathna	- Secretary - Sri Lanka Council for the Blind
Mr. Ashoka Bandhula Weerawardhana	- Secretary - Sri Lanka Council for the Blind
6. Mr. Kamalsiri Nanayakkara	- Chairman, Sri Lankan National Federation of the Visually Handicapped
7. Mrs. H. J. Nilmini	- Chairman, Sri Lankan National Federation of the Visually Handicapped
Mr. Rasika Thilak de Silva	- Secretary, Sri Lankan National Federation of the Visually Handicapped
8. 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

Staff

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

Chapter 01

Organizational Profile/Summary of Implementation

1.1 Introduction

As per the most recent Population and Housing Census conducted in Sri Lanka in 2012, it was reported that the number of individuals with visual impairments had exceeded 9 lakhs. The same census has revealed that 8.7% of the Sri Lankan population are persons with disabilities, amounting to over 1.6 million individuals. Based on these figures, it is evident that a majority of the disabled population in the country consists of individuals with visual impairments.

Except for the difficulty in sight, visually impaired persons are physically as well as intellectually as same as normal people. Regardless of their current means of earning an income, in the past, they were a group that worked efficiently in various industries and occupations, contributing to the strengthening of the national economy just like the general population. In particular, they made a significant contribution to national production by actively participating in the local handloom textile industry.

With the introduction of the open economic policy in 1977, the visually impaired community faced various obstacles to their previously independent economic activities. In particular, the process of marketing their products gradually deteriorated. Faced with increasing competition, their disability posed a significant challenge in adapting to the new economic environment.

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 2024 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 Rural Development, Social Security, and Community 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

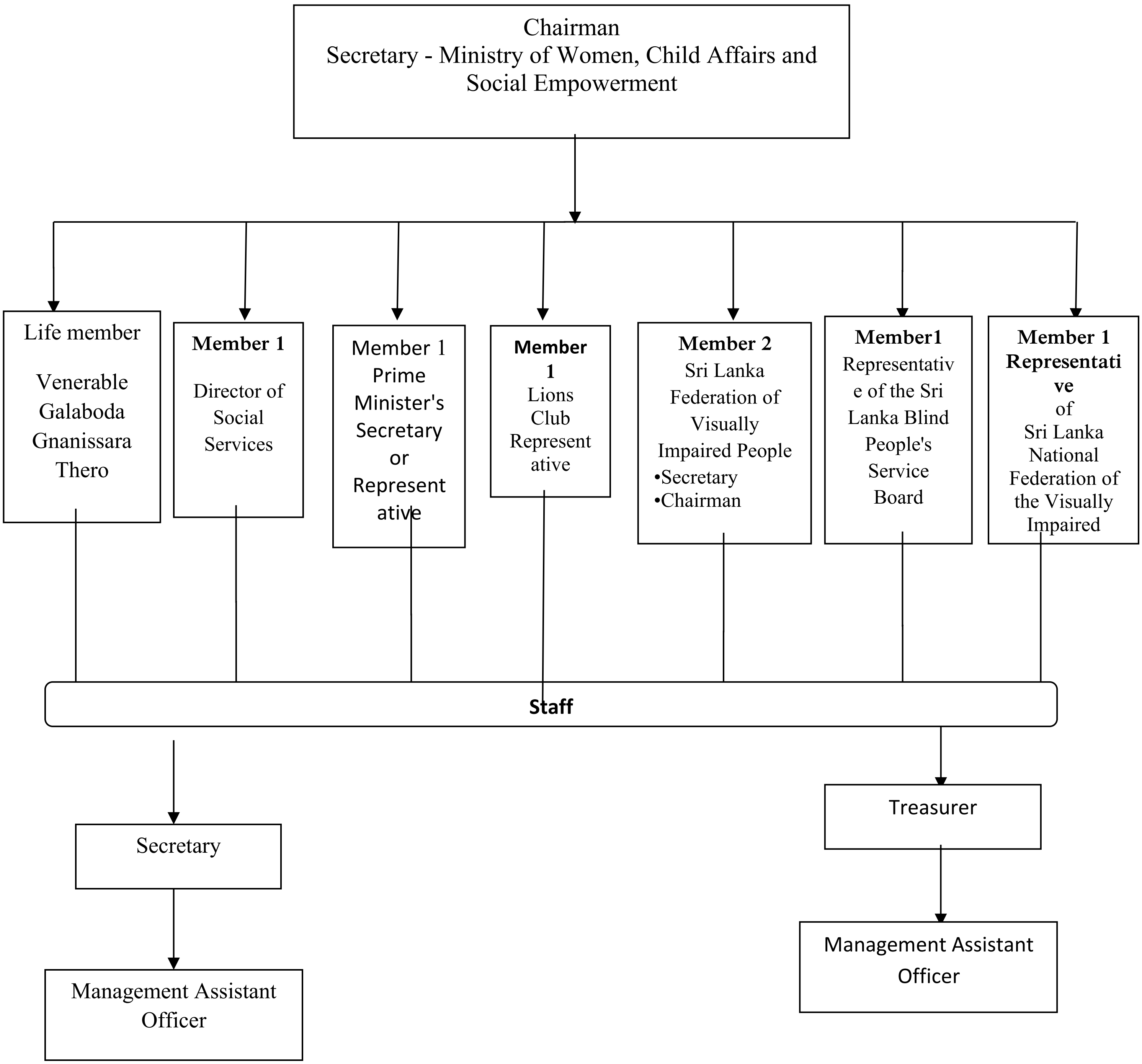
* Providing bursary assistance to visually impaired school students, visually impaired university students and non-visually impaired children of visually impaired parents
* To provide support for the monthly magazine (Kalaya) which is published in Braille medium
* Provision of technological devices for visually impaired university students

3. Providing rehabilitation assistance

* Program to rehabilitate and socialize visually impaired people
* Audio book processing program to turn ordinary printed books into audio books
* Providing assistance to ensure access to electricity and drinking water for the homes of visually impaired individuals

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



Chapter 02
Annual Performance of the Fund

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

As at 31/12/2024
Expenditure head 216- 02-03-3-1508

Serial No.	Program and progress	Estimate Rs.	Expenditure Rs.
01	Vocational training and instructors' allowance	49,160.00	-
02	Rehabilitation assistance	1,164,000.00	1,021,318.00
03	Sports assistance	110,000.00	110,000.00
04	Educational and cultural assistance	5,453,000.00	5,106,400.00
05	International White Cane Day Celebrations National Festival	736,000.00	735,908.00
06	Contact lenses and eye care	150,000.00	51,650.00
07	Audit fees	162,840.00	162,840.00
08	Administrative expenses	1,128,000.00	1,064,770.06
09	Financial expenses	5,000.00	-
10	Miscellaneous expenses	42,000.00	31,573.00
Total		**9,000,000.00**	**8,284,459.06**

2.2. Physical performance data

Description	Physical performance at the end of the year 2024
1. Number of Management Board Meetings held	07
2. Educational and cultural assistance	
i. Scholarships for the Visually Impaired Students from Year 1 up to GCE (O/L).	74
ii. Scholarships for the Visually Impaired Students up to GCE (A/L).	11
iii. Bursaries for visually impaired university students	32
iv. Bursaries for non-visually impaired children of visually impaired parents	150
v. Volumes of the monthly magazine published in Braille (Kalaya Magazine)	03
vi. Providing technical equipment for visually impaired university students	18
3. Rehabilitation assistance -	
Rehabilitation program conducted by the Sri Lanka Council for the blind for those who later became visually impaired.	
i. . Instructors	05
ii. Trainees	19
iii. Project for making Books written in ordinary letters into audio media books	Printed pages 24,000

4. National Festival of International White Cane Day Celebrations	01
5. Miscellaneous assistance i. Provision of drinking water to homes of visually impaired persons ii. Payment of playground fees for visually impaired cricket tournaments	 02 01
6. Providing contact lenses and eye care	01

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. Providing technical equipment for visually impaired university students vi. Volumes of the monthly magazine published in Braille (Kalaya Magazine)
02	Implementation of schemes for the welfare of the visually impaired	i. Providing assistance for contact lenses and eye treatments ii. Rehabilitation assistance (Rehabilitation program conducted by the Sri Lanka Council for the blind for those who later became visually impaired.) iii. 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 audio 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

- Organizing a stage drama and a lottery draw as income-generating initiatives.
- In 2024, the provision of scholarships and technological devices for 273 visually impaired children.

2.6 Challenges

- Finding the necessary financial provision to provide services to the entire visually impaired community living in the country.
- The challenge of involving beneficiaries in the rehabilitation program conducted for groups who have subsequently become visually impaired, due to transportation and economic hardships.

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 2024

		2024 Rs.	2023 Rs.
Operating income			
Government grants		9,000,000.00	8,460,000.00
Other receipts		424,882.00	410,000.00
Fixed deposit interest		286,169.77	464,459.56
		9,711,051.77	**9,334,459.26**
Operating expenses			
Assistance for sports		110,000.00	-
Vocational training expenses		-	40,000.00
Educational and cultural assistance expenses		5,280,400.00	4,439,357.00
Rehabilitation assistance expenses		1,021,338.00	1,238,642.31
Administrative expenses		1,064,770.06	991,516.30
Eye lenses and treatment		51,650.00	92,954.00
Audit fees		162,840.00	158,700.00
Financial expenses		-	-
Miscellaneous expenses		31,573.00	139,257.00
White Cane Day expenses		725,908.00	1,254,319.38
Expenses for disposal of raw materials		-	48,250.00
		8,448,479.06	**8,402,995.99**
Net surplus/deficit for the year		1,262,572.71	931,463.57

Statement of Cash Flows for the year ended 31 December 2024

	Notes	2024 Rs.	2023 Rs..
Cash flows from operating activities			
Surplus/Deficit from ordinary activities		1,262,572.71	931,463.57
Increase in current liabilities			
White Cane Day expenses			10,000.00
Educational and cultural assistance expenses		48,100.00	
Rehabilitation assistance expenses			
Administrative expenses			2,070.00
Decrease in current liabilities			
Rehabilitation expenses		(74,775.00)	501,500.00
Educational and cultural assistance expenses			(222,000.00)
White Cane expenses		(10,000.00)	
Vocational training		(22,000.00)	(40,000.00)
Increase in current assets			
Fixed deposits		(2,786,169.77)	(464,459.56)
Decrease in current assets			
Finished goods		-	48,250.00
The amount adjusted from the previous year to the profit (2021,2022,2023)		222,695.00	
Net cash flows from operating activities		**(1,359,577.06)**	**766,824.01**
Cash and cash equivalents at the beginning of the year		2,742,799.62	1,975,975.61
Cash and cash equivalents at the end of the year		**1,383,222.56**	**2,742,799.62**

Statement of Financial Position as on 31st December 2024

	Notes	2024 Rs.	2023 Rs.
Assets			
Current assets			
Cash at bank		1,383,222.56	2,742,799.22
Fixed deposits		5,416,919.96	2,630,750.19
Closing stock - Raw materials		-	
Finished goods		-	-
Total assets		**6,800,142.52**	**5,373,549.41**
Liabilities			
-			
Accrual expenses	01	1,238,570.00	1,297,245.00
Total liabilities		**1,238,570.00**	**1,297,245.00**
Total net assets		**5,561,572.52**	**4,076,304.41**
Equity			
Accumulated find		**4,298,999.81**	**3,144,841.24**
Net surplus for the year		1,262,572.71	931,463.57
Total net equity		**5,561,572.52**	**4,076,304.81**

Treasurer
Rehabilitation of the Visually Handicapped Trust Fund

Auditor General's Report

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

My No. LSW/D/VHTF/FS/202 Your No. Date May 26, 2025

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 2024 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 2024 comprising the Statement of Financial Position as at 31 December 2024 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(3) 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. In accordance with Article 154 (6) of the Constitution, my report will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in the section, Basis for the Qualified Opinion of my report, the financial statements of the Fund give a true and fair view of its financial position as at 31 December 2024, 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**

(a) According to Paragraph 128 of Sri Lanka Public Sector Accounting Standard No. 01, the notes to the financial statements should be presented systematically and as practically as possible, and cross-references should be provided from each item on the face of the financial statements to the relevant information in the notes. However, such practices had not been followed accordingly.

(b) The interest income of Rs. 100,222 that should have been received during the year under review had not been included in the financial statements.

(c) Although the fixed deposit balance should have been recorded as Rs. 5,321,437, it had been recorded as Rs. 5,416,919, resulting in an overstatement of Rs. 95,482 in the fixed deposit balance.

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 Funds'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 Fund'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 Fund 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 Reference to Laws, Rules and Regulations

Reference to Laws, Rules and Regulations	Non-compliance
Lottery Ordinance No. 8 of 1844 — Sections 8.1 and 11	Although the approval of the Minister, through the Secretary of the relevant Ministry, should have been obtained for conducting the lottery draw held to raise funds for the Visually-Handicapped Trust Fund and the Sports and Welfare Association of the Department of Social Services, such approval had not been obtained accordingly.

3.2 Management of the Fund

(a) Although the Visually-Handicapped Trust Fund for the Visually Impaired has been in existence for nearly 20 years, an information system to identify the number of visually impaired persons across the entire island has not yet been established.

(b) A lottery draw had been conducted to raise funds for the Visually-Handicapped Trust Fund, and all related financial transactions had been carried out through the bank account of the Sports and Welfare Association of the Department of Social Services. Although the expected revenue from the sale of lottery tickets was Rs. 625,000, only Rs. 218,700 had been credited to the Visually-Handicapped Trust Fund, and the details such as the number of printed ticket books, the number of books issued for sale, the details of those who obtained them, and the number of tickets sold and unsold had not submitted for audit.(

(c) All financial transactions related to the stage drama presented for the purpose of raising funds for the Visually-Handicapped Trust Fund for the Visually Impaired and the Sports and Welfare Association of the Department of Social Services had been carried out through the bank account of the Sports and Welfare Association. Although an estimated amount of Rs. 630,000 from ticket sales was expected to be credited to the Visually-Handicapped Trust Fund, only a bum of Rs. 163,338 had been provided to the fund.

(d) Although it had been stated in the letters issued by the Director of Social Services to private institutions, requesting advertisements for the release of a souvenir, that the Visually-Handicapped Trust Fund is audited by the Auditor General and requested support accordingly, the sponsorship funds collected had not been credited to the Fund but were instead deposited into the bank account of the Social Services Sports and Welfare Association. Furthermore, details such as the number of ticket books printed for the stage drama, income and related details from ticket sales, unsold ticket books, and related financial transactions had not been submitted for audit purposes.

3.3 Other Matters

(a) Although an amount of Rs. 150,000 had been included in the action plan during the year under review to provide contact lenses to three beneficiaries, only Rs. 51,650 had been released to one beneficiary by the end of the year. The physical and financial progress of the project stood at 34 percent.

(b) Although the Fund had identified two Sustainable Development Goals, the performance report stated that progress toward these goals had reached between 50% and 100%, without identifying measurable indicators related to the respective targets. While the performance report presented the physical achievements by the end of the year under review, those figures were not compared against the estimated targets.

D.H.D. Dharmapala

Auditor General (Acting)