



**Annual Performance Report - 2022**  
**Rehabilitation of the Visually Handicapped Trust Fund**  
**Expenditure Head No. - 216-2-3-3-3-1508**

**Department of Social Services**

**Second floor**  
**Sethsiripaya - stage II**  
**Battaramulla**

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**Board of management and the staff of the Rehabilitation of the Visually Handicapped  
Trust Fund for the year 2022.**

01. Ven. Galaboda Gnanissara Thero	- Life member
02. Mrs. Sunetra Gunawardena	- Chairman – Rehabilitation of the Visually Handicapped Trust Fund Secretary - Ministry of Primary Health Services, Epidemiology and COVID Disease Control
Mr. Neil Bandara Hapuhinna Visually	- Chairman – Rehabilitation of the Handicapped Trust Fund  Secretary - Ministry of Women Child Affairs and Social Empowerment
03. Mr. Chandana Ranaweeraarachchi Mrs. Anoja Herath	- Director of Social Services - Director of Social Services
04. Mr. T.N. Amon Secretariat Ms. N.Y.Kohowala	- Assistant Secretary, Presidential  - Senior Assistant Secretary, Prime Minister's Office
05.Mr. Chameera Pubudu Kumara	- Chairman - Sri Lanka Federation of the Visually Handicapped
06. Mr. R.M.P.H. Gunarathna	- Assistant Secretary, Sri Lanka Council For the Blind
07.Mr. Kamalsiri Nanayakkara	- Chairman- Sri Lanka Federation of the Visually Handicapped
08. Mr. Kaushalya Rajapaksa	- Loins' Club representative - District 306 B2 Lions Club
Observer Mr. Sugath Wasantha DE Silva	- Chairman – Sri Lanka Council of the Visually Handicapped Graduates
Officer 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

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## Chapter 01

### Organizational Profile/Summary of Implementation

#### 1.1 Introduction

Visually impaired community is one particular group among the disabled community living in Sri Lanka. They 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 rallied 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 existing provisions, 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 2022 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) Provision of educational and vocational training facilities for the visually impaired**
- (b) Creating employment opportunities for the visually impaired and providing financial assistance and guidance for self-employment where necessary.**
- (c) Providing housing facilities to the visually impaired to enable them to pursue academic courses or undergo vocational training;**
- (d) Implementation of schemes for the welfare of the visually impaired**
- (e) Providing marketing facilities for goods produced by the visually impaired and**
- (f) To act to eliminate conditions which prevent visually impaired persons from enjoying equal rights and equal opportunities;**

#### **1.4.Vision and Mission of the Institution**

##### **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.**

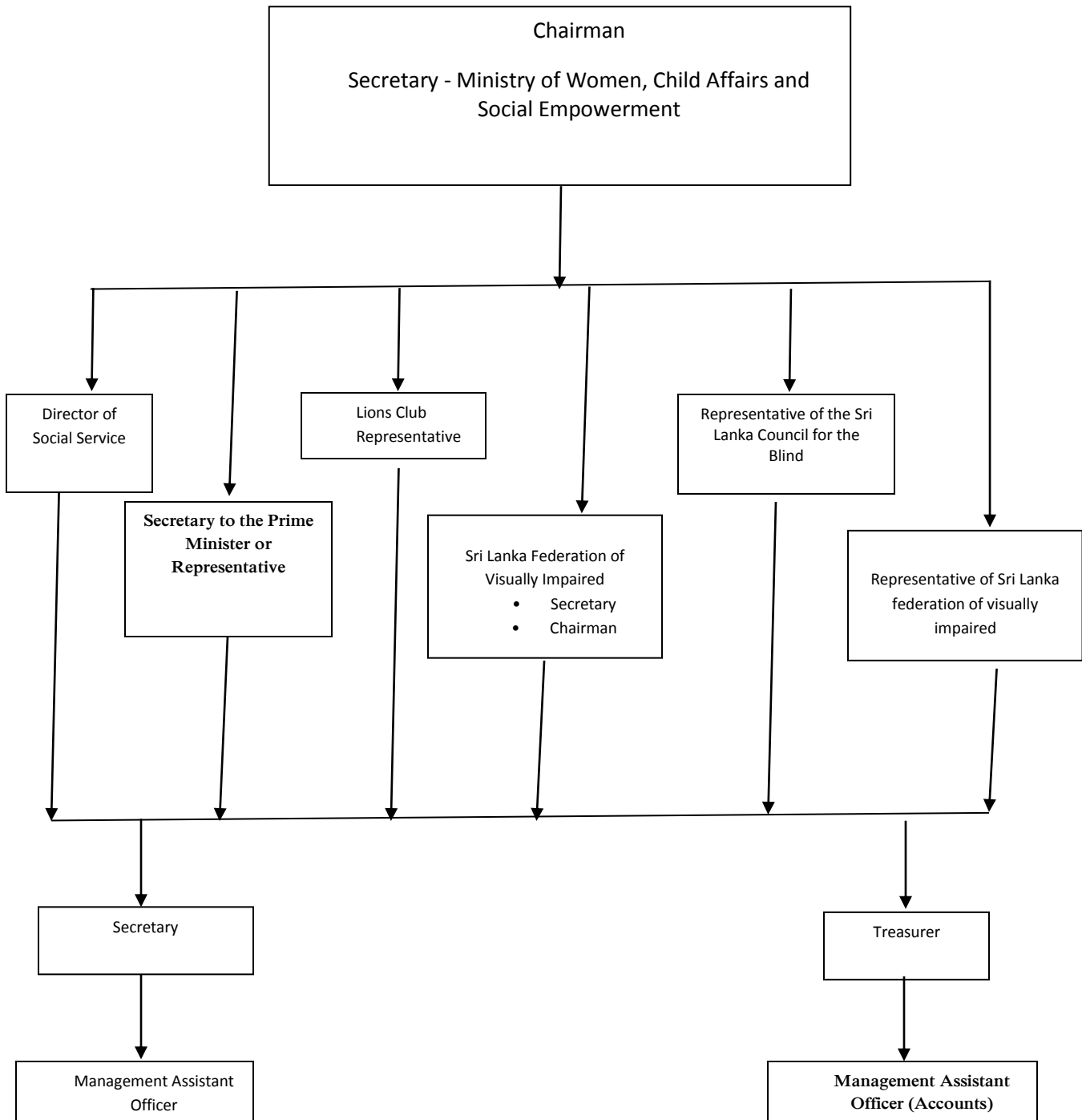
**5. Conducting the national program of International White Cane Safety Day celebrations**

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

**7. Providing assistance for provision of electricity and drinking water to the homes of the visually impaired.**



## 1.6.Organizational chart



## Chapter 02

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

Expenditure head 216- 02-03-3-1508 as at 31/12/ 2022

Serial No.	Program and progress	Estimate Rs.	Expenditure Rs.
01	Sports assistance	35,000.00	30,000.00
02	Vocational training and instructors' allowance	300,000.00	235,000.00
03	Rehabilitation assistance	1,373,000.00	1,000,457.00
04	Educational and cultural assistance	5,133,540.00	5,279,586.00
05	International White Cane Day Celebrations National Festival	1,070,110.00	1,070,110.00
06	Contact lenses and eye care	100,000.00	17,500.00
07	Audit fees	138,000.00	138,000.00
08	Administrative expenses	815,350.00	833,438.49
09	Financial expenses	10,000.00	4,758.65
10	Miscellaneous expenses	24,500.00	23,869.00

## 2.2. Physical performance data

Description	As at end of 2022
1. Number of Management Board Meetings held	08
2. Approved cadre	-
(a) Actual staff – receiving permanent salaries	01
(b) the number of persons employed on the basis of an allowance for serving at the Fund in accordance with the powers vested by the Rehabilitation of the Visually Handicapped Trust Fund Act No. 9 of 1992	03
1. Sports Assistance - Providing chess boards to 12 special schools where visually impaired students are educated.	12
2. Educational and cultural assistance	
i. Scholarships for the Visually Impaired Students from Year 1 up to GCE (O/L).	101
ii. Scholarships for the Visually Impaired Students up to GCE (A/L).	24
iii. Bursaries for visually impaired students of the university	51
iv. Bursaries for non-visually impaired children of visually impaired parents	213
v. Volumes of the monthly magazine published in Braille (Kalaya Magazine)	12
3. Payment of Vocational Training Instructors Allowances – Instructors	05

<p><b>4. Rehabilitation assistance -</b></p> <p><b>Rehabilitation program conducted by the Sri Lanka Council for the blind for those who later became visually impaired.</b></p> <p><b>i. Instructors</b></p> <p><b>ii. Trainees</b></p> <p><b>iii. Providing self-employment assistance to visually impaired people who have given up self-employment due to the Covid epidemic or have been hindered from maintaining self-employment</b></p> <p><b>Iv. Project for making Books written in ordinary letters into spoken media books</b></p>	<p><b>05</b></p> <p><b>19</b></p> <p><b>07</b></p> <p><b>18000 pages</b></p>
<b>5. National Festival of International White Cane Day Celebrations</b>	<b>01</b>

### 2.3. Compliance with the objectives of the Act

Serial No.	Objective	Activity
01	<p>Providing educational and vocational training facilities for the visually impaired</p> <p>Implementation of schemes for the welfare of the visually impaired</p>	<p>I. Scholarships for the Visually Impaired Students from Year 1 up to GCE (O/L).</p> <p>II. Scholarships for the Visually Impaired Students up to GCE (A/L).</p> <p>III. Bursaries for visually impaired students of the university</p> <p>IV. Bursaries for non-visually impaired children of visually impaired parents</p> <p>V. The monthly magazine published in Braille (Kalaya Magazine)</p>
02	Creating employment opportunities for the visually impaired and providing financial assistance and guidance for self-employment where necessary	Providing self-employment assistance
03	Implementation of schemes for the welfare of the visually impaired	<p>Providing support for contact lenses and eye treatments</p> <p>Providing rehabilitation assistance</p> <p>(Rehabilitation and socialization of the later visually impaired persons)</p>
04	Acting towards eliminate conditions which prevent visually impaired persons from enjoying equal rights and equal opportunities	<p>Providing assistance in preparation of spoken books</p> <p>Providing Sports Assistance</p>

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

### Identified Sustainable Development Goals

Goal/Objective	Target	Achievement indicator	Progress of making achievements so far		
			0% - 49%	50% - 74%	75% - 100%
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			√
	Providing sports assistance to special schools where visually impaired students are studying	Number of schools which were provided with sports assistance		√	
Provide effective and sustainable employment opportunities for all women	Providing self-employment assistance to visually	Number of persons receiving Self-	√		

and men, including persons with disabilities and youth, by 2030	impaired people	Employment Assistance			
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			√
	<p>Providing assistance to the magazine Kalaya published monthly in Braille to ensure the reading rights of the visually impaired.</p> <p>To support the implementation of the spoken Book Project to ensure the right to read by making ordinary printed books into spoken books and listening to them.</p>	Number of magazine volumes issued			√
		Number of printed pages converted into speaking pages		√	
	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


- Conducting the National White Cane Day celebration event with the participation of about 400 visually impaired persons utilizing the limited provisions allocated.

## Challenges

- Provision of financial resources to expand service delivery to the visually impaired community.
- The challenge of getting clients to participate in the rehabilitation program in view of the existing transportation and economic challenges

## Goals

- Developing a data system to include the entire visually impaired community living in the island
- Providing technical equipment for visually impaired university students
- Converting 100 printed books into spoken books
- Promotion of indoor sports among visually impaired students



Chairman  
Rehabilitation of the Visually  
Handicapped Trust Fund

Name - Yamuna Perera  
Designation – Chairman

Date : 27/06/2023



### Chapter 03

#### Rehabilitation of the Visually Handicapped Trust Fund Statement of Financial position as at 31st December 2022

	Notes	2022 Rs.	2021 Rs.
<b>Assets</b>			
<u>Current Assets</u>	-		
Fixed Deposit	-	2,166,290.63	-
Cash at Bank		1,975,975.61	3,032,019.75
Closing Stock - Raw Material finished Goods		48,250.00	48,250.00
<b>Total Assets</b>		<b>4,190,516.24</b>	<b>3,080,269.75</b>
<u>Liabilities</u>	-		
-	-		
Accrual Expenses	02	1,045,675.00	894,000.00
<b>Total Liabilities</b>		<b>1,045,675.00</b>	<b>894,000.00</b>
<b>Total Net Assets</b>		<b>3,144,841.24</b>	<b>2,186,269.75</b>
<u>Equity</u>	-		
Accumulated Fund		2,186,269.75	1,911,220.15
Net Surplus for the year		958,571.49	275,049.60
<b>Total Net Equity</b>		<b>3,144,841.24</b>	<b>2,186,269.75</b>

**Rehabilitation of the Visually Handicapped Trust Fund**  
**Statement of Financial Performance for the Year ended 31st December 2022**

		2022	2021
	Notes	Rs.	Rs.
<b><u>Operating Revenue</u></b>			
Government Grant		9,000,000.00	9,000,000.00
Other Receipt	01	183,656.26	101,696.60
		9,183,656.26	9,101,696.60
<b><u>Operating Expenses</u></b>			
Assistant for Sports		30,000.00	12,000.00
Vocational Training			
Expenses		220,000.00	199,000.00
Assistance for Education & Culture		4,979,586.00	6,726,555.00
Assistance for Rehabilitation		980,232.00	1,242,186.50
Administrative Expenses		799,729.12	494,725.50
Eye Lenses and Treatments		17,500.00	46,950.00
Audit Fees		138,000.00	78,000.00
Finance Expenses		4,758.65	250.00
Miscellaneous Expenses		23,869.00	26,980.00
White Cane Day Expenses		1,031,410.00	
		8,225,084.77	8,826,647.00
Net Surplus/Deficit for the year		958,571.49	275,049.60

**Rehabilitation of the Visually Handicapped Trust Fund**  
**Statement of Cash Flows for the year ended 31st December 2022**

	Notes	2022 Rs.	2021 Rs.
<b><u>Cash Flows from Operating Activities</u></b>			
Surplus/(Deficit) from ordinary Activities		958,571.49	275,049.60
<b><u>Increase in Current Liabilities</u></b>			
Vocational Training Expenses			47,000.00
White Cane Day Expenses			
Assistance for Education & Culture Expenses		186,900.00	
Assistance for Rehabilitation Expenses			57,875.00
-			
<b><u>Decrease in Current Liabilities</u></b>			
Rehabilitation Expenses		(20,225.00)	
Assistance for Education & Culture Expenses			(287,000.00)
Vocational Training		(15,000.00)	
Audit Fee			(78,000.00)
Finance Expences			(6,580.00)
Unidentified Receipts			(600.00)
<b><u>Increase in Current Assets</u></b>			-
Fixed Deposit		(2,166,290.63)	
<b><u>Decrease in Current Assets</u></b>			-
Finished Goods		-	9,671.40
Last year adjusted Amount to the profit		-	(380,400.00)
Net Cash flows from Operating Activities		(1,056,044.14)	(362,984.00)
Cash and Cash Equivalents at the beginning of the year		3,032,019.75	3,395,003.75
Cash and cash Equivalents at the end of the year		1,975,975.61	3,032,019.75

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LSW/D/VHTF/FS/2022  
2023

On ..... Of May,

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 12 of the National Audit Act, No. 19 of 2018.

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## 1. Financial Statements

### 1.1 Qualified Opinion

The audit of financial statements of the Rehabilitation of the Visually Handicapped Trust Fund for the year ended 31 December 2022 comprising the Statement of Financial Position as at 31 December 2021 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 of 1971. 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 basis for the qualified opinion section of my report, the financial statements give a true and fair view of the financial position of the Fund as at 31 December 2022, 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) Contrary to the generally accepted accounting principles and practices, in copying transactions, the main ledger and accounts books had been maintained in an unclear and informal manner and the details of voucher numbers, cheque numbers etc. related to the transactions had been deleted and changed and the cash book and expenditure records had been maintained without transparency.

(ආ) Due to the non-provision of accounts on accrual basis according to Sri Lanka Public Sector Accounting Standard No. 01, interest amounting to Rs. 52,362 in respect of the months of November and December of the year under review had not been recorded in accounts as interest income.

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 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 Financial Reporting Standards for Small and Medium Entity (SLFRS for SMEs) 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**

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

**2.1.1 In terms of the requirements of Section 12(a) of the National Audit Act No. 19 of 2018, I obtained all the information and explanations required for the audit and as per my examination proper financial records had been maintained by the Fund.**

**2.1.2 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.**

**2.1.3 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.**



**2.2 Based on the procedures followed and the evidence obtained and in confining to the quantitative facts, nothing amounting to making the following statements came to my attention.**

**2.2.1 Whether any member of the governing body of the Fund has any direct or indirect interest in any contract entered into by the Fund /agreement relating to the Fund (beyond scope of the enterprise ) in terms of sec 12(d) of the national audit act no. 19 of 2018.**

**2.2.2 Whether the Fund has not complied with a certain applicable written law , or other general or special directions issued by the governing body of the Fund in terms of the requirement of Section 12(e) of the national audit act no. 19 of 2018;**

**2.2.3 Whether the powers, duties and functions of the Fund have not been complied with except for the following observations as per the requirement mentioned in section 12(g) of the National Audit Act No. 19 of 2018.**

**(a) It had been provided for by Section 7 of the Rehabilitation of the Visually Handicapped Trust Fund Act No. 09 of 1992 to receive funds, in addition to government allocations, through grants, gifts or donations received locally or from abroad, moneys realized or collected and any income derived from investments of the fund or other receipts due to the fund, but during the period of 29 years from the inception of the Fund to the year under review, the Fund has not had any future plan or has not focused on other sources of funds apart from government grants for the development of the Fund.**

**(b) The fund had not focused on raising finds by following up regarding the payment of the benefits of the individual fund trusts and property trusts established and being operated in the Public Trustee Department for the**

welfare of visually impaired persons, or through other sources of receipts.

(c) Programs and projects had not been planned and implemented for the functions of

- Creating employment opportunities for the visually impaired.
- Providing housing facilities to enable the visually impaired to pursue academic courses or receive vocational training.
- Providing marketing facilities for products produced by the visually impaired.
- elimination of the conditions that prevent them from enjoying equal rights and equal opportunities , which have been intended for realizing the objectives of the Fund.

(d) According to the action plan, the provision of contact lenses/eye care was targeted at 05 beneficiaries, but it had been implemented only for one beneficiary.

(e) The fund had provided bursaries as educational support to children studying from the first year to G.E.C (O/L)., children studying in the advanced level, university children and Louis Braille children who are non-visually impaired children of the visually impaired parents. Accordingly, Rs. 5,279,586 had been spent to provide bursaries to 368 students out of 401 targeted students in the year under review. The following points were observed during the sample checks in this regard.

- I. There was no database to identify the number of visually impaired children, covering the entire island.
- II. In relation to provision of bursary, no scheme of provision of bursary had been planned and implemented which included criteria such as the basis of selection of students, necessary qualifications, giving priority, and the amount of bursary given etc.

III. Due to the fact that the information about the methodology of selection of bursary recipients had not been submit to the audit, it was problematic in the audit whether the activities had been carried out correctly and transparently.

IV. In March and April, 158 bursary recipients had been given bursaries of Rs 735,000 and the receipts for Rs 507,000 received by 115 bursaries had not been given to the fund to prove the receipt of the said amount. Accordingly, the audit observed that the internal control of the bursary giving process is in a weak condition.

- (e) The provision of bursaries to visually impaired children studying in universities was limited to only 06 universities out of the 17 state universities established in Sri Lanka.
- (g) There was no focus on a program to provide bursaries for visually impaired students who passed the five-year scholarship with the aim of encouraging the primary education of gifted visually impaired children.
- (h) For the rehabilitation and welfare of the visually impaired community, it is important to identify information such as the number of the visually impaired community and its district wise distribution, age structure, visually impaired status, and economic status in order to transparently and systematically implement programs and projects at the national level. It makes it easy to make specific, accurate and effective decisions. But no steps were taken to prepare a database that includes the information of the visually impaired community.

**2.2.4 As per the requirement mentioned in Section 12(h) of the National Audit Act No. 19 of 2018, except for the following observations, the resources of the Fund have not been procured and utilized in accordance with the relevant rules efficiently and effectively in a timely manner.**

**2.3 Other audit observations**

**As of December 31 of the year under review, 29 years have passed since the establishment of the Fund, but the functions of the Fund were carried out by a social service officer who was performing duties for the position of secretary of the fund**

**and three other officers.**

**W.P.C. Wickramaratne**

**Auditor General**

**Rehabilitation of the Visually Handicapped Trust Fund**  
**Statement of Cash Flows for the year ended 31st December 2022**

	Notes	2022 Rs.	2021 Rs.
<b><u>Cash Flows from Operating Activities</u></b>			
Surplus/(Deficit) from ordinary Activities		958,571.49	275,049.60
<b><u>Increase in Current Liabilities</u></b>			
Vocational Training Expenses			47,000.00
White Cane Day Expenses			
Assistance for Education & Culture Expenses		186,900.00	
Assistance for Rehabilitation Expenses			57,875.00
-			
<b><u>Decrease in Current Liabilities</u></b>			
Rehabilitation Expenses		(20,225.00)	
Assistance for Education & Culture Expenses			(287,000.00)
Vocational Training		(15,000.00)	
Audit Fee			(78,000.00)
Finance Expenses			(6,580.00)
Unidentified Receipts			(600.00)
<b><u>Increase in Current Assets</u></b>			-
Fixed Deposit		(2,166,290.63)	
<b><u>Decrease in Current Assets</u></b>			-
Finished Goods		-	9,671.40
Last year adjusted Amount to the profit		-	(380,400.00)
<b>Net Cash flows from Operating Activities</b>		<b>(1,056,044.14)</b>	<b>(362,984.00)</b>
Cash and Cash Equivalents at the beginning of the year		3,032,019.75	3,395,003.75

Cash and cash Equivalents at the end of the year		1,975,975.61	3,032,019.75