



வார்டிக வார்டாவ
வருடாந்த அறிக்கை
ANNUAL REPORT
2022



ஊவாடி ஸ்தித துதுவ்தத் ஸதீதா வு ஸாதிக மத லேகதி
கார்டாலய

அங்கவீனமுற்ற நபர்களுக்கான தேசிய செயலகம்

NATIONAL SECRETARIAT FOR PERSONS WITH
DISABILITIES

காத்நா, லுமா கடுதுது தா ஸதாஸ ஸவீடுடுதீதி அலாநாாண்டய
MINISTRY OF WOMEN, CHILD AFFAIRS & SOCIAL EMPOWERMENT
மகளிர், சிறுவர் அலுவல்கள் மற்றும் சமூக வலுவூட்டல் அமைச்சு

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Preface

The National Council and The National Secretariat for Persons with Disabilities have been established to make provisions related to the Protection of the Rights of Persons with Disabilities Act No. 28 of 1996 with the vision of making the persons with disabilities a part of the national development.

Promotion, development, protection the rights of persons with disabilities and making arrangements for related or ancillary matters, guidance, coordination, implementation and management of development activities are the main roles.

The primary objective of the 2022 annual report is to present the performance of the programs implemented in the year 2022 related to the welfare, promotion and protection of the rights of the disabled community to the Honorable Members of Parliament of the Democratic Socialist Republic of Sri Lanka.

Executive Report

The National Secretariat for Persons with Disabilities implemented various programs and projects for the disabled community in the year 2022. Due to the epidemic situation in the country and the economic crisis as well as the fuel crisis, there were difficulties in the implementation of these programs; however, the physical and financial progress achieved in the programs planned for the year 2022 is 99.99%.

Among the programs and projects implemented based on the promotion of the welfare and rights of the disabled community, the life assistance program and kidney patients life assistance program had a special place due to the economic crisis in the country. With the support of the World Bank and Asian Development Bank, an additional allowance of Rupees two thousand five hundred was given for six months in addition to the regular allowance of Rupees five thousand and an allowance of Rupees five thousand was given to those in the waiting list. Through this program, 98369 low-income disabled people and 63428 low-income kidney patients were benefitted in all over Sri Lanka. We were able to overcome this challenge in view of the prevailing situation in the country.

The guidance of the Hon. Minister of Women, Child's Affairs and Social Empowerment and the Hon. State Minister as well as the support of the Minister's Staff should be highly appreciated to make this task successful.

Further, special thank should go to instructions and guidance of the Secretary to the Minister of Women, Child Affairs and Social Empowerment, staff of the National Secretariat for Persons with Disabilities, staff of the Department of Samurdhi Development, District Secretaries, Divisional Secretaries and all officers who contributed to the entire process including all Social Services Officers who cover the subject related duties in Divisional Secretariats and District Secretariats.

Introduction

National Council and National Secretariat for Persons with Disabilities have been established to make provisions related to the Protection of Rights of Persons with Disabilities Act No. 28 of 1996. Accordingly, the National Secretariat for Persons with Disabilities works to promote the rights of persons with disabilities and to provide assistances including their welfare in order to create a favorable environment for persons with disabilities.

In the year 2022, various programs were implemented for the welfare, rehabilitation and empowerment of persons with disabilities as well as their legal services. In order to provide maximum justice for the disabled community in accordance with the current social pattern, amendment of the Act for the Protection of the Rights of Persons with Disabilities No. 28 of 1996, drafting the Sign Language Act, drafting the current gazette related to access orders according to international standards and specifications, various programs like providing living assistances, providing kidney aid allowances, medical aids, educational aids, assistive devices, housing aids and self-employment assistance and granting employment to disabled persons in the private sector, capacity building programs, awareness programs are also implemented for the benefits of low income disabled persons.

It is our ultimate desire to free the disabled people from the mentality of dependency and make them the resources of the country and make them partners in the gross national product by empowering the people with disabilities.

National Secretariat for Persons with Disabilities

National Secretariat for Persons with Disabilities has been established under the legal provisions of the Protection of the Rights of Persons with Disabilities Act No. 28 of 1996.

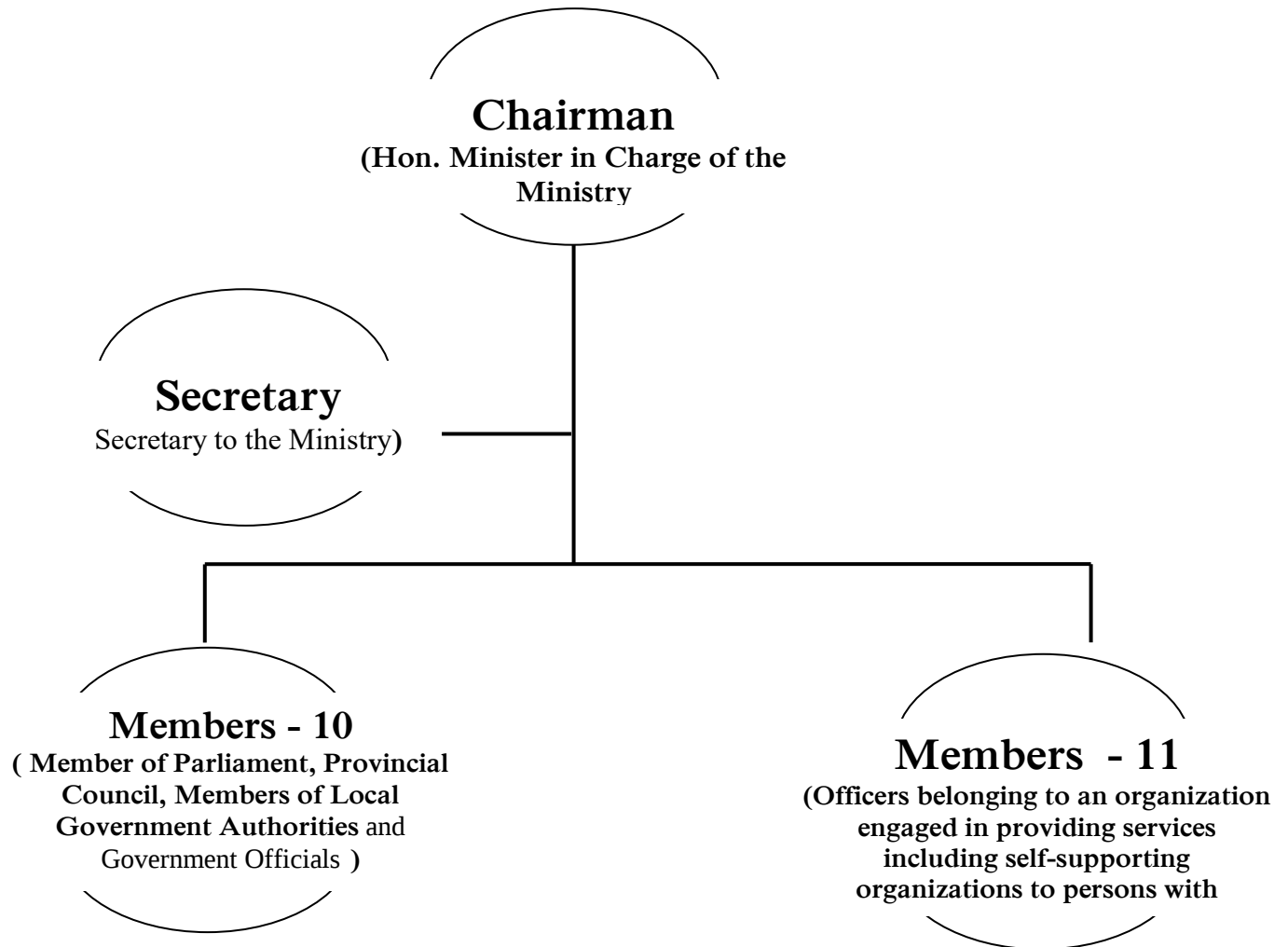
Vision

To make persons with disabilities in Sri Lanka partners of the national development.

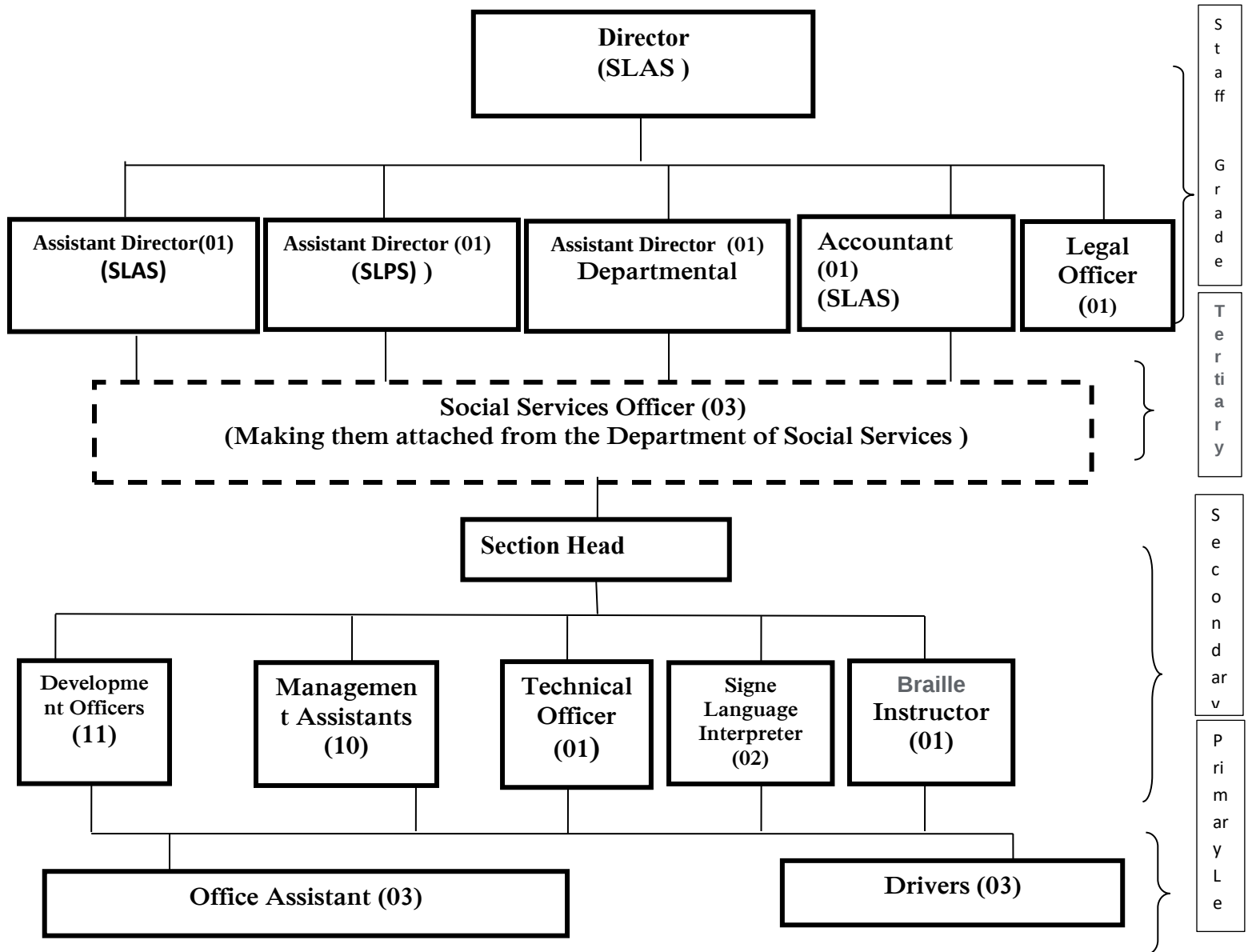
Mission

To promote, improve and ensure the protection of the rights of persons with disabilities through guidance, coordination and implementation & monitoring of development activities.

National Council for Persons with Disabilities



Organizational Structure of the National Secretariat for Persons with Disabilities



Report from the Chairman of the National Council for Persons with Disabilities

People with disabilities are often socialized as vulnerable or needy. It is seen how this community, trapped in this negative model and living in a dependent state of mind, is trying to be physically and mentally integrated with the society. Being self-reliant, not trying to develop abilities and dependent on government welfare assistance, they are being pitied and used to a life of indifference. This situation has a negative effect on the family, society as well as the country's economic and social factors. Our ministry is entrusted with the responsibility of freeing them from these attitudes and forms and making them proud members of the society.

National Council for Persons with Disabilities has been established in this Ministry under Act No. 28 of 1996 to ensure the promotion and protection of the rights of persons with disabilities. National Secretariat for Persons with Disabilities, which has been established to implement the decisions taken by this National Council for Persons with Disabilities in accordance with the powers conferred by this Act, shall be responsible for welfare, prevention and control of the main causes of disability, maintenance of statistics, rehabilitation, organization and implementation of various programs to direct the activities of the institutions established for persons with disabilities, giving advice and support, preparation of programs and policies and providing guidelines for making the physical environment suitable for the disable persons

The tremendous service National Council for Persons with Disabilities and staff of the National Secretariat for Persons with Disabilities, which hold the main responsibility of fulfilling this, should be highly appreciated and it is further appreciated the dedication and commitment of the private and non-government organizations for improving the welfare of disabled persons and at last but not the least my gratitude goes to all who contribute to make this devourer a success.

Anupa Pasqual

State Minister of Social Empowerment
Ministry of Women, Child Affairs and Social Empowerment

Chairman
National Council for Persons with Disabilities

Report of the Director of National Secretariat for Persons with Disabilities

The under mentioned is the summary information of the performance achieved in the year 2022 by the National Secretariat for Persons with Disabilities while performing its role as per the policy decisions and determined actions of the National Council for Persons with Disabilities in compliance with the policies and decisions of the government. Even though, under challenging conditions such as the epidemic situation, economic crisis and oil crisis in the country, it was possible to achieve a very good performance in this year.

New Draft Bill of protection of rights of persons with disabilities no.28 of 1996

New draft Bill has been forwarded to the Department of Legal Draftsman, Carrying out revisions to this Bill in accordance with the current social pattern to achieve maximum justice for the disabled community.

Sign Language Draft Bill

Sign Language Draft Bill, prepared by the Department of Legal Draftsman in accordance with the Ministry observations for establishment the sign language as a reputed communication mode, forwarded to the Department of Attorney General's to obtain Clearance Certificate for that.

Gazette of Accessibility Regulations for persons with disabilities

Actions are being made to revise the Gazette extraordinary of accessibility regulations for persons with disabilities bearing no.1467/15 dated 17.10.2006 and the Gazette extraordinary no.1619/24 dated 18.09.2009 issued to amend that Gazette, as suit for the current situation. Revisions are being made by a committee made up of Experts in relevant fields.

Establishment of 3 caring centers

Cabinet approval has been granted for construction of 6 caring centers by Cabinet paper no. අමප/18/0755/711/015. Lands have been identified as Gampaha – Mirigama, Matale – Dabulla, and actions are being taken to acquire those lands. Matara - Akurassa center is in its final stages of constructions.

Providing Rs.5000/- life assistance for persons with disabilities

With the aim of promoting the welfare of low-income persons with disabilities, this program, which has been carrying out since 2007, is executed to empower persons with disabilities and their families. Improving the standard of living, improving nutrition, and improving the mental and social condition can be identified here. The living allowance of Rs.3000/- given since 2007 was increased to Rs.5000/- from May 2019, and 40,000 new beneficiaries were added to the number of 32,000 beneficiaries from July 2019 to increase the total number to 72,000 beneficiaries. In addition to the regular allowance of Rs. 5000/, additional amount of Rs. 2500/- for months of May, June and July 2022 with World Bank Donations.

Also, the Asian Development Bank as well took actions to provide the above allowances for the 3 months of September, October and November.

Month	Regular payment (Rs.5000/)		Top up payment (Rs. 2500/)		Waiting payments (Rs.5000/-)	
	No.of Beneficiaries	Total	No.of Beneficiaries	Total	No.of Beneficiaries	Total
2022 May	71882	359.4	23837	59.6	25327	126.63
2022 June	71268	356.3	20920	52.3	25072	125.36
2022 July	71151	355.8	20474	51.2	25072	125.36
Total		1071.5		163.1		377.35
2022 Sept.	70705	353.3	17065	42.6	12809	63.8
2022 Oct.	70704	353.4	16960	42.3	13041	64.8
2022 Nov.	70340	353.5	16714	41.8	12905	64.3
Total		1060.2		126.7		192.9

Providing assistance for maintenance of Victoria home

Amount of Rs.Mn.8 has been provided as Rs.Mn.0.666 per month to pay salaries and allowances of workers and to settle water, electricity and telephone bills of Victoria home at Rajagiriya which provide service around 147 of bedding patients.

Providing Rs.5000/- life assistance for kidney patients

Paying monthly assistance for the chronic kidney patients with undiagnosed root cause is implemented from year 2015. This life assistance was started as Rs.3000/- per month and now it has been increased up to Rs.5000/-.

These payments have been made for the patients live in 84 Divisional Secretariat areas in 11 Districts, recommended as chronic kidney disease is spread by the Ministry of Health. From September of 2020, it was able to make payments to 39,169 of patients who are suffering from all types of kidney diseases as covered the whole Island. For May, June and July of 2022, Actions have been taken to pay an additional payment worth of Rs.2500/- for the beneficiaries who were having kidney assistance, in addition to Rs.5000/- regular payment and Rs.5000/- worth allowance for the persons in waiting list under the World Bank Project. Those allowances have been paid for the three months of September October and November as well by Asian Development Bank.

Month	Regular payment (Rs.5000/)		Top up payment (Rs. 2500/)		Waiting payments (Rs.5000/-)	
	No.of Beneficiaries	Total	No.of Beneficiaries		No.of Beneficiaries	Total
2022 May	38945	194.7	21003	52.5	3256	16.3
2022 June	38702	193.5	18791	47	3256	16.3
2022 July	38316	191.6	20364	50.9	3256	16.3
Total		579.8		163.1		48.9
2022 Sept.	38019	190.2	17126	42.8	1554	7.72
2022 Oct.	38096	190.5	16971	42.4	1565	7.84
2022 Nov.	37946	189.8	16901	42.4	1529	7.64
Total		570.5		127.6		23.2

Providing employment opportunities for persons with disabilities

Persons with disabilities but with capabilities to deploy in employment are directed for a job in private sector and 50% of basic salary, paid by that agency (up to a maximum of Rs. 15,000) is paid by this Office for 24 months. Activities such as identifying persons with disabilities at Divisional Secretariat level and coordinating private institutions which were agreed to provide employments, were done for that purpose. Accordingly, all the District Secretaries and Divisional Secretaries have been aware through discussions and a circular and actions have been taken to coordinate private institutes by an agreement. In accordance with that actions were made to employ about 105 identified persons with disabilities in year 2020. On the reason of limitation of new recruiting's due to economic crisis and epidemic in the country, closure of existing institutions, the number of beneficiaries were decreased to 01 at the end of the year. Number of requests for new job opportunities has been received at present. Discussions are being conducted with private institutes for offering jobs. Number of vocational training opportunities are expected to be provided in year 2023.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial Progress (Rs.Mn.)
105	10.0	2.77

Providing Medical assistance

Assistance are provided as a maximum of Rs.20,000 for low income families to buy medicines which are not-provided from government hospitals, attend for clinics, cover the expenses for any surgery such as cardiac, eye, kidney, brain, pelvic bone transplant and ear drum transplant. We were able to provide medical assistance for more persons in the waiting list, using provision, remained from mobile service programmes which were planned but unable to conduct due to COVID 19 epidemic and economic crisis, remained due to not doing printing activities, remained administrative and other expenses due to limitation of conducting meetings and conducting most of meetings through zoom technology in the crisis and remained provision in limitation of providing assistance to

empower voluntary organizations due to issues of procurement affairs arisen by fluctuation of prices due to economic crisis.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial Progress (Rs.Mn.)
683	06.00	10.44 *

* provisions of Rs.Mn.0.72, remained from a assistive devices programme, Rs.Mn.1.00 remained from printing and publishing affairs, Rs.Mn.2.8 remained from administrative and other expenses and Rs.Mn.0.4 remained from empowerment of voluntary organizations were used for this programme.

Providing assistive devices

Assistances are provided as instruments such as spectacles, wheelchairs, hearing aids, tricycle elbow clutches, clutches etc. and as financial assistances of Rs.20,000/- maximum to purchase special instruments such as air mattress and water mattress as to make contribute the person with disabilities for inclusive development and make them independent by helping for their rehabilitation. Financial assistance from Rs.15,000 to 35,000 is provided to purchase hearing aids. This assistance is given for low income persons on the recommendations of Doctors. Assistive devices have been distributed as follows conducting 19 mobile services in this year. Conducting mobile service was limited due to epidemic situation and fuel crisis in the country.

Commode wheel chairs	Wheel chairs	elbow clutches	clutches	walkers	Spectacles (near & distance)	Spectacles (reading)	Special devices
01	31	09	05	10	31	13840	16

Skill development programme

To improving skills such as sports, art and aesthetic and other special skills of the persons with disabilities and to develop special education units for persons with disabilities, a sum

of Rs.50,000/- maximum is paid under this programme. Application receiving was limited in the early quarters of the year due to procurement issues arisen for purchasing goods on the fluctuation of prices due to economic crisis in the country.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial progress (Rs.Mn.)
06 Institutes	0.5	0.3

Providing self-employment assistance

With the aim of minimize poverty of families of the disabled persons, a sum of Rs.25,000/- maximum are paid to a low income persons with disabilities or a family with disabled persons to start or develop a self-employment under this programme. Monitoring the self-employment, guiding to improve the quality of the products, mediation for market facilities are also responsible areas of this programme.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial progress (Rs.Mn.)
156 beneficiaries	4.0	4.06*

Provisions, worth of Rs.Mn.0.4, remained from empowerment of voluntary organizations were paid to the beneficiaries in the waiting list.

Providing educational assistance

This is a programme to provide educational assistance to the children with disabilities and the children whose guardians are disabled. A worth of Rs.10,000/- maximum amount is paid to purchase educational equipment once in a life time under this programme.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial progress (Rs.Mn.)
421 beneficiaries	4.0	4.31 *

Empowerment the voluntary organizations

There are 238 registered voluntary organizations under this Secretariat and most of Institutes survive without having a regular funding source. As per the requests made by these organizations, financial assistance are given up to Rs.200,000/- maximum for a physical construction after confirmed by field observations.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial progress (Rs.Mn.)
03 Institutes	1.00	0.6

Commemorating International Day of Persons with disabilities

Celebration of International Day of Persons with disabilities themed “*Transformative solutions for inclusive development; the role of innovation in fueling an accessible and equitable world*” was celebrated at Temples tree palace. Memorials for 10 players performed special talents in 2022 Paralympic and Commonwealth Games and cash prizes worth Rs.75,000.00 each for low income children who were eligible for University entrance were awarded to appreciate them. Rs.Mn.2.87 has been incurred for this programme.

Providing housing assistance

This housing assistance programme is implemented from year 2001 for assistance to build a house to the persons with disabilities, who own a land but no house, and the funds are obtained by the deposits made by National Lottery Board annually as 5% from income generated by selling Supiri Wasana Lottery.

A sum of Rs.250,000/- to build a new house and a sum of Rs.150,000/- to renovations are paid as installments.

This programme was slow down on inadequate provisions and around 1650 people are in waiting lists with the housing dream.

Number of beneficiaries	Allocated amount (Rs.Mn.)	Financial progress (Rs.Mn.)
113	12.00	9.36

Future Targets

- I. Employment of 50 disabled persons in year 2023
- II. Obtaining approval for Sign Language Draft Bill
- III. Completion the Gazette of providing accessibility facilities for persons with disabilities which is still revised.
- IV. Completion the revisions of Draft Bill of protection of rights of persons with disabilities no.28 of 1996
- V. Make necessary actions to Establish of 03 caring centers for persons with disabilities.
- VI. Establishment of sign language as an optional subject for government officers.

Jayamali C. Wickramaarachchi

Director

National Secretariat for Persons with Disabilities

**NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED
31ST DECEMBER 2022**

01. CORPORATE INFORMATION

General

National Secretariat for Persons with Disabilities (NSPD) is an Institute incorporated on the 24th October 1996 in Sri Lanka under the Protection of the Rights of Persons with Disabilities Act No.28 of 1996. The registered office of the NSPD is located at 1st floor, Sethsiripaya Stage II, Bathtaramulla.

The NSPD is engaged in providing assistances such as, monthly cost of living assistance, self-employment assistance, educational assistance, medical assistance, etc. for persons with disabilities.

Apart from that, NSPD is coordinating the grant of monthly assistance for CKDU (chronic kidney disease unknown) patients and self-employment assistance for single parent families.

02. STATEMENT OF COMPLIANCE

The financial statements of National Secretariat for Persons with Disabilities comprise the statement of financial position, statement of comprehensive income, cash flow statement, statement of changes in equity, accounting policies and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) as laid down by the Institute of Chartered Accountants of Sri Lanka and comply with the other requirements of protection of the Rights of Persons with Disabilities Act No. 28 of 1996.

03. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Policies

3.1.1 Basis of Preparation

The Financial statements are presented in Sri Lankan Rupees, rounded to nearest Rupee and are prepared on the historical cost basis. Accounting policies have been consistently applied with those used in previous years.

3.1.2 Comparative Information

Previous year's figures and phases have been re-arranged whenever necessary to confirm to the current position.

3.1.3 Post Balance Sheet Events

All material post balance sheet events have been considered and where appropriate, adjustments of disclosures have been made in respective note to the Financial Statements.

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED

31ST DECEMBER 2022

Contd.....

3.2 Valuation of Assets and their Measurement Bases

3.2.1 Inventories

Inventories are measured at the lower of cost and net realizable value, after due allowances for obsolete and slow-moving items. Net realizable value is the price at which inventories can be sold in the ordinary course of business less estimated cost of completion and their estimated cost necessary make the sale.

The cost incurred in bringing inventories to its present location and conditions are accounted as follows: -

Consumable materials – At actual cost on first-in-first-out basis (FIFO).

3.2.2 Cash and Cash equivalents

Cash and Cash equivalents are defined as cash in hand, demand deposits and short term highly liquid investments, readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

For the purpose of cash flow statement, cash and cash equivalents consists of cash in hand and deposits in banks.

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED

31ST DECEMBER 2022

Contd.....

3.2.3 Property, Plant and Equipment

a) Cost

Property, Plant and equipment are recorded at cost less accumulated depreciation and any impairment loss or gain.

b) Restoration Cost

Expenditure incurred on repairs or maintenance of property, plant and equipment in order to restore or maintain the future economic benefits expected from originally assessed standard of performance, is recognized as an expense when incurred.

c) Depreciation

The provision for depreciation is calculated by using the diminishing balance method as a fixed percentage of the reducing or diminishing value of the asset standing in the books at the beginning of the year, so as to bring down the book value of the asset to its residual value. The amount of depreciation decreases every year according to the SLPSAS 7.

Furniture and Fittings	15%
Computers and IT Equipment	15%

3.3 Liabilities and Provisions

Liabilities classified as current liabilities on the balance sheet are those which fall due for payment on demand or within one year from the balance sheet.

3.3.1 Provisions

Provisions are recognized when the NSPD has present obligation (legal or constructive) as a result of a past event, where it is possible that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED

31ST DECEMBER 2022

Contd.....

3.4 Statement of comprehensive income

3.4.1 Revenue Recognition

Government Grant

Government grant for the capital has been identified separately. Capital grant is the major income source and credited to the income statement.

In addition, a percentage of five (5%) out of the profit gained by the National Lotteries Board through the sale of SupiriVasana Sampatha is provided to National Fund for the Persons with Disabilities by the Department of Treasury Operation for the purpose of granting housing assistances for persons with disabilities.

3.4.2 Expenditure Recognition

a) Expenses are recognized in the income statement on the basis of a direct association between the costs incurred and running of specific items of income; all expenditure incurred in running of the activities and maintaining the property, plant

and equipment in a state of efficiency has been charged to income in arriving at the loss for the year.

b) For the purpose of presentation of Income Statement, the council members are of the opinion that function of expenses method present fairly the elements of the NSPD's performance, hence such presentation method is adopted.

3.4.3 Cash flow

The cash flow of the NSPD has been presented using the "Indirect Method" in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) 02 – Statement of Cash Flow.

4.0 Commitments and contingencies

Contingencies are possible assets or obligation that arise from a past event and would be confirmed only on the occurrence or nonoccurrence of uncertain future events, which are beyond the NSPD's control.

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED

31ST DECEMBER 2022

Contd.....

5.0 Council Members' responsibility statements

The Board of National Council takes the responsibility for the presentation at preparation of this financial statement.

6.0 Approval for Final Accounts

The National Council for Persons with Disabilities has approved this Final Account and its meeting which held on 16.02.2023.

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
TRIAL BALANCE
FOR THE YEAR ENDED 31st DECEMBER 2022

Depreciation	Trial Balance	
	DR	CR
NSPD Current Account - BOC 2938104	9,834,598	
HOUSING Current Account - BOC 7040561	928,711	
Computers & IT Equipment - Cost	4,117,485	
Office Furniture - Cost	279,926	
Housing Assistance	12,509,425	
Assistive Devices	8,296,276	
International Disable Day	2,898,465	
Medical Assistance	11,338,291	
Self-Employment	4,091,560	
Educational Assistance	4,344,169	
Skill Development & Training Programme	300,000	
Brail Training Programme	-	
Printing Publication & Other Media	-	
Self-help voluntary organization	600,000	
Disable Person Empowerment Programme -JOB	2,750,130	
Grants for the Special Schools	-	
Disable Person Empowerment Programme-1000	759,325	
Other Expenditure	659,420	
Office Furniture Depreciation	20,457	
Computers & IT Equipments Depreciation	531,516	
Audit Fee	78,000	
Receivable From Supiri Wasana Lottery	82,597,195	
Government Grant		31,880,000
Supiri Wasana Grant		90,012,050
Disable Person Empowerment Programme -JOB		2,575,000
Other Receipt		6,247,152
Provision for Audit Fee		156,000
Computers & IT Equipment -Accu. Depreciation		1,105,564
Office Furniture - Accu. Depreciation		164,006
Accumulated Fund balance as at 31.12.21		14,795,178
	146,934,949	146,934,949

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
 STATEMENT OF CASH FLOW
 FOR THE YEAR ENDED 31st DECEMBER 2022
(All amounts are in Sri Lankan Rupees)

	2022	2021	
Cash Flows From Operating Activities			
Surplus/(Deficit)	81,537,169	444,758	* Restated
Non-cash movements			
Depreciation	551,972	598,114	
Increase in Provision for doubtful debts	-	-	
Increase in payables	78,000	(417,579)	* Restated
Increase in borrowings	-	-	
Increase in provisions relating to employee costs	-	-	
(Gains)/ losses on sale of property, plant and equipment	-	-	
(Gains)/ losses on sale of investments	-	-	
Increase in other current assets	-	-	
Increase in investments due to revaluation	-	-	
Increase in receivables	(76,612,050)	(2,395,300)	
Net cash flows from operating activities	5,555,091	(1,770,007)	
Cash Flows From Investing Activities			
Purchase of plant and equipment	-	(1,560,348)	
Proceeds from sale of plant and equipment	-	-	
Proceeds from sale of investments	-	-	
Purchase of foreign currency securities	-	-	
Net cash flows from investing activities	-	(1,560,348)	
Cash Flows From Financing Activities			
Proceeds from borrowings	-	-	
Repayment of borrowings	-	-	
Distribution / dividend to government	-	-	
Net cash flows from financing activities	-	-	
Net increase/(decrease) in cash and cash equivalents	5,555,091	(3,330,354)	
Cash & cash equivalents at beginning of the period (Note A)	5,208,219	8,538,573	
Cash & cash equivalents at end of the period (Note A)	10,763,309	5,208,219	
NOTE A			
Cash & Cash Equivalents			
Favorable Balances			
NSPD Current Account - BOC 2938104	9,834,598	5,170,082	
HOUSING Current Account - BOC 7040561	928,711	38,136	
Short-term investments	-	-	
Cash & cash equivalents at end of the year	10,763,309	5,208,219	

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES

STATEMENT OF FINANCIAL POSITION

AS AT 31st DECEMBER 2022

(All amounts are in Sri Lankan Rupees)

	NOTE	2022	2021	
ASSETS				
Current Assets				
Receivables & Deposits	01	82,597,195	5,985,145	
Cash and Cash Equivalent	02	10,763,309	5,208,219	
		93,360,504	11,193,364	
Non Current Assets				
Property, Plant & Equipment	03	3,127,842	3,679,814	
		3,127,842	3,679,814	
Total Assets		96,488,346	14,873,178	
EQUITY AND LIABILITIES				
Current Liabilities				
Provisions	04	156,000	78,000	* Restated (Note 12)
Accrued Expenses				
		156,000	78,000	* Restated
Non Current Liabilities				
Total Liabilities		156,000	78,000	* Restated
Net Assets		96,332,346	14,795,178	* Restated
Equity				
Accumulated surpluses/(deficits)		96,332,347	14,795,178	* Restated (Note 12)
Reserves				
Net Equity		96,332,347	14,795,178	* Restated

We are certifying that the above given statement of financial position as at 31st December 2022 and annexed other financial statements are prepared according to the Sri Lanka Public Sector Accounting Standards.

We undertake the responsibilities of the financial statements.

.....

Mrs. Yamuna Perera

Secretary - Ministry of Women, Child Affairs and Social Empowerment

.....

Council Member

.....

Mrs. Jayamali C. Wickramaarachchi

Director
National Secretariat For Persons With Disabilities

.....

Council Member

Certified by

.....

Mrs. I.M.I.C. Ilankoon

Accountant
National Secretariat For Persons With Disabilities

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
 STATEMENT OF FINANCIAL
 PERFORMANCE
 FOR THE YEAR ENDED 31st DECEMBER
 2022

		2022	2021
<i>(All amounts are in Sri Lankan Rupees)</i>	NOTE		
Revenue	05	130,714,202	64,187,366
Other Income		-	-
		130,714,202	64,187,366
Less : Expenses			
Direct Capital Expenditure	06	48,547,061	63,328,073
Administration & Establishment Expenses	07	629,972	676,114
Total Expenses		49,177,033	64,004,187
Income Over Operational Expenditure		81,537,169	183,179
Less: Financial & Other Costs		-	-
Net Surplus / (Deficit) Before Other Comprehensive Income		81,537,169	183,179
Other Comprehensive Income		-	-
Net Surplus / (Deficit) for the year		81,537,169	183,179

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31st DECEMBER 2022

(All amounts are in Sri Lankan Rupees)

	Accumulated Fund	Total	
	Rs. Cts.	Rs. Cts.	
Balance As At 31st December 2021	14,533,599	14,533,599	
Revaluation of Building			
Revaluation of Land			
Prior year Adjustments (* Restated, Note 12)	261,579	261,579	(Note 12)
Balance As At 31st December 2021 (Adjusted)	14,795,178	14,795,178	
Adjustments During the Year			
Surplus / (Deficit) for the Period	81,537,169	81,537,169	
Balance As At 31st December 2022	96,332,347	96,332,347	

**NATIONAL SECRETARIAT FOR PERSONS WITH
DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

2022

2021

(All amounts are in Sri Lankan

Rupees)

NOTE - 01 - RECEIVABLES & DEPOSITS

Receivable From Supiri Wasana
Lottery

82,597,195

5,985,145

82,597,195

5,985,145

NOTE - 02 - CASH AND CASH EQUIVALENT

Favorable Balances
NSPD Current Account - BOC
2938104

9,834,598

5,170,082

HOUSING Current Account - BOC 7040561

928,711

38,136

10,763,309

5,208,219

NOTE - 03

PROPERTY, PLANT & EQUIPMENT

3.1 Cost	Balance as at 01.01.2021	Additions/ Transfers	Disposals /Transfers	Balance as at 31.12.2022
Office Furnitures	279,926	-	-	279,926
Computers & IT Equipments	4,117,485	-	-	4,117,485
	4,397,411	-	-	4,397,411
3.2 Depreciation	Balance as at 01.01.2021	Charge for the period/ Transfers	Disposals / Transfers	Balance as at 31.12.2022
Office Furnitures	143,549	20,457	-	164,006
Computers & IT Equipments	574,048	531,516	-	1,105,564
	717,597	551,972	-	1,269,569
3.3 Net Book Value	Cost as at 31.12.2022	Accumulated Depreciation 31.12.2022	Net Book Value 31.12.2022	
Office Furnitures	279,926	164,006	115,920	
Computers & IT Equipments	4,117,485	1,105,564	3,011,922	
	4,397,411	1,269,569	3,127,842	

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31st DECEMBER 2022
(All amounts are in Sri Lankan Rupees)

NOTE - 03

PROPERTY, PLANT & EQUIPMENT *(Contd)*

3.3 Net Book Value	2022	2021
At Cost		
Office Furnitures	115,920	136,377
Computers & IT Equipments	3,011,922	3,543,437
	<u>3,127,842</u>	<u>3,679,814</u>

NOTE - 04 - PROVISIONS

Provision for Audit Fees	156,000	78,000	* Restated (Note 12)
	<u>156,000</u>	<u>78,000</u>	

NOTE -05 - REVENUE

Government Grant	31,880,000	40,250,000
Supiri Wasana Grant	90,012,050	12,895,300
Disable Person Empowerment Programme -JOB	2,575,000	9,974,950
Other Receipt	6,247,152	1,067,116
	<u>130,714,202</u>	<u>64,187,366</u>

NOTE - 06 - DIRECT CAPITAL EXPENDITURE

Housing Assistance	12,509,425	10,718,200
Assistive Devices	8,296,276	13,115,132
International Disable Day	2,898,465	3,457,384
Medical Assistance	11,338,291	13,594,354
Self-Employment	4,091,560	4,987,218
Educational Assistance	4,344,169	5,475,681
Skill Development & Training Programme	300,000	142,498
Brail Training Programme	-	-
Printing Publication & Other Media	-	898,708
Self-Help Voluntary Organization	600,000	575,000
Disable Person Empowerment Programme - JOB	2,750,130	9,701,134
Grants for the Special Schools	-	-
Disable Person Empowerment Programme - 1000	759,325	29,175
Other Expenditure	659,420	633,590
	<u>48,547,061</u>	<u>63,328,073</u>

NOTE - 07 - ADMINISTRATION & ESTABLISHMENT EXPENSES

Office Furnitures Depreciation	20,457	24,066
Computers & IT Equipments Depreciation	531,516	574,048
Audit fees	78,000	78,000
	<u>629,972</u>	<u>676,114</u>

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022
(All amounts are in Sri Lankan Rupees)

NOTE -08 - UNRECOGNISED CONTRACTUAL COMMITMENTS

There were no commitments existing as at the reporting date.

NOTE -09 - CONTINGENT LIABILITIES AND CONTINGENT ASSETS

09.1 Contingent assets

There were no material Contingent Assets as at the reporting date.

09.2 Contingent Liability

There were no material Contingent Liabilities existing as at the reporting date to be disclosed

NOTE - 10 EVENTS OCCURRING AFTER THE REPORTING DATE

No circumstances have arisen since the statement of financial position date would require adjustment to or disclosures in the financial statements.

NOTE - 11 - RELATED PARTY TRANSACTIONS

National Secretariat For Persons With Disabilities considers its Members of National Council as the Key Management Personnel of the Institute.

During the year 2021 there were no transactions taken place with Key Management Personnel and their close family members, such require disclosure as per the LKAS 24- Related Party Disclosure.

NOTE - 12 - PRIOR YEAR ADJUSTMENTS

Correction made on the balance of the Provision for Audit Fee Account

As per the confirmations of National Audit Office, over provision for audit fee as at 31st of December 2020 are as follows.

	<u>Rs.</u>	<u>Cts.</u>
Provision for Audit Fee as at 31/12/2021		339,579
Provision for Audit Fee for the year of 2021		(78,000)
Over Provision for Audit Fee		<u>261,579</u>

Provision for Audit Fee Account 2021

	<u>Rs.</u>	<u>Cts.</u>
Balance as per the Financial Statements of 2021		339,579
Adjustments of Over Provision for Audit Fee		(261,579)
Restated balance for the Financial Statements of 2021		<u>78,000</u>

Accumulated Fund Account 2021

	<u>Rs.</u>	<u>Cts.</u>
Balance as per the Financial Statements of 2021		14,533,599
Adjustments of Over Provision for Audit Fee		261,579
Restated balance for the Financial Statements of 2021		<u>14,795,178</u>

NATIONAL SECRETARIAT FOR PERSONS WITH DISABILITIES
JOURNAL ENTRIES
FOR THE YEAR ENDED 31st DECEMBER 2022

Date	Description	Voucher Num.	DR	CR
1/1/2022	Provision for Audit fee - Dr		261,579	
	Accumulated Fund			261,579
	(Being correction of over provision of Audit Fee)			
1/1/2022	NSPD Current Account - BOC 2938104 - Dr		5,170,082	
	HOUSING Current Account - BOC 7040561 - Dr		38,136	
	Computers & IT Equipment -Cost - Dr		4,117,485	
	Office Furniture - Cost - Dr		279,926	
	Receivable From Supiri Wasana Lottery - Dr		5,985,145	
	Computers & IT Equipment -Accu. Depreciation			574,048
	Office Furniture - Accu. Depreciation			143,549
	Provision for Audit Fee			78,000
	Accumulated Fund balance as at 31.12.21 (Being the Previous Year's Balances Brought Forward)			14,795,178
12/31/2022	Office Furniture Depreciation - Dr		20,457	
	Office Furniture - Accu. Depreciation			20,457
	(Being Record the Annual Depreciation of Office Furniture)			
12/31/2022	Computers & IT Equipment Depreciation - Dr		531,516	
	Computers & IT Equipment -Accu. Depreciation			531,516
	(Being Record the Annual Depreciation of Computers & IT Equipment)			
12/31/2022	Audit fee - Dr		78,000	
	Provision for Audit fee			78,000
	(Being Record Provision of Audit Fee for the Year of 2022)			

**NATIONAL SECRETARIAT FOR PERSONS WITH
DISABILITIES**

JOURNAL ENTRIES

FOR THE YEAR ENDED 31st DECEMBER 2022

Date	Description	Voucher Num.	DR	CR
12/31/2022	Government Grant -Dr		31,880,000	
	Supiri Wasana Grant -Dr		90,012,050	
	Disable Person Empowerment Programme -JOB -Dr		2,575,000	
	Other Receipts -Dr		6,247,152	
	Housing Assistance			12,509,425
	Assistive Devices			8,296,276
	International Disable Day			2,898,465
	Medical Assistance			11,338,291
	Self-Employment			4,091,560
	Educational Assistance			4,344,169
	Skill Development & Training Programme			300,000
	self-help voluntary organization			600,000
	Disable Person Empowerment Programme - JOB			2,750,130
	Disable Person Empowerment Programme - 1000			759,325
	Other Expenditure			659,420
	Office Furniture Depreciation			20,457
	Computers & IT Equipments Depreciation			531,516
	Audit fee			78,000
	Accumalated Fund			81,537,169
	(Being Record the Revenue and Expenses Transfer to the Accumulated Fund)			

NATIONAL AUDIT OFFICE

Chairman

National Secretariat for Persons with Disabilities

Report of the Auditor General on the Financial Statement and other legal and regulatory requirements of the National Secretariat for Persons with Disabilities for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No.19 of 2018

1. Financial Statements

1.1 Qualified Opinion

This Report declares the Financial Statement of the National Secretariat for Persons with Disabilities as at 31st December 2022 and Financial Performance for the year then ended, Statement of Title Change and Financial Flow Statement & Notes on Financial Statements, Financial Statements for the Year ended December 31, 2022 comprising a summary of important accounting principles and my comments and observations which I consider that should be published with the annual report of the National Secretariat for Persons with Disabilities in pursuance of provisions of the Finance Act No 38 of 1971 and National Audit Act No 19 of 2018 that should be read in conjunction with Article 154(1) of the constitution of the Democratic Socialist Republic of Sri Lanka. This report will be tabled in Parliament in terms of Article 154 (6) of the Constitution.

In my opinion, except for the effects of the matters described in paragraph ‘ Qualified Opinion’ in this report, the financial statements give a true and fair view of the financial position of the National Secretariat for Persons with Disabilities as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Opinion

I conducted the audit in accordance with Sri Lanka Auditing Standards. My responsibility under these audit standards is further described in the section "Auditor's Responsibility in Auditing Financial Statements" in this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide the basis for my audited opinion.

1.3 Other information included in the Annual Report 2022 of the Secretariat

The information, which has been included in the annual report 2022 of the Secretariat but has not been included in my audit report regarding the same, before the date of this audit report, means the other information. The management should responsible for this other information.

Other information has been covered from my opinion in connection with the financial statements and I do not express an opinion or assurance in any manner in this regard.

With regard to my audit on financial statements, my responsibility is to read the same when it is unable to obtain other information identified above and to consider material incompatibility as per my knowledge obtained in reading the other information with financial statements or in the audit or in another manner.

Upon the information obtained by me before the date of this audit report and on the basis of tasks performed by me, if I conclude that other information has wrongly been shown in material, the said matter is essential to be reported by me. I do not have anything to report in this regard.

1.4 Responsibilities of the managing and governing parties on financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the

preparation of financial statements that are free from material misstatements, whether due to fraud or error.

It is the responsibility of the management to determine the continuity of the Secretariat, in preparing the financial statements. It is also a responsibility of the management to disclose matters relating to the continuation of the Secretariat and to keep accounts on a continual basis, unless the management intends to liquidate the Secretariat or cease operations when there is no other option.

The responsibility for the financial reporting process of the National Secretariat for Persons with Disabilities is borne by the governing parties.

The Secretariat shall maintain proper books and records of its income, expenses, assets and liabilities in order to prepare annual and periodic financial statements, subject to the subsection 16 (1) of the National Audit Act No. 19 of 2018.

1.5 Responsibility of the Auditor in the Audit of Financial Statements

My intention is to issue the audit report with my opinion and to give reasonable assurance that at the financial as a whole are free from quantitative false statements resulting from fraud and error. While fair certification is a high-level guarantee, it does not always mean that the auditing conducted in pursuance of Sri Lanka Audit Standards always discloses quantitative misstatement while auditing. Frauds and errors can result in quantitative misstatements, either individually or collectively and it is expected that this will affect the economic decisions made by the users based on these financial statements. This audit was conducted by me in accordance with Sri Lanka Auditing Standards with professional judgment and professional ambivalence. Further,

- My opinion is based on obtaining appropriate and adequate audit evidences to avoid risks of fraud and error, by designing appropriate audit procedures while identifying and assessing the risks of financial statements that may occur due to fraud or error. The effect of fraud is stronger than the effect of a quantitative false statement and,

collusion, forgery, intentional avoidance or avoidance of internal control lead to fraud.

- Although an understanding on the internal administration of the Secretariat was adopted as, appropriate to design appropriate audit procedures. However, it does not intend to express an opinion on the effectiveness of internal administration.
- The fairness of accounting policies and accounting estimates applied and the appropriateness of the related disclosures made by the management was evaluated.
- The relevance of using the foundation of organization's continuity for accounting was determined based on audit evidence obtained as to whether there is quantitative uncertainty about the continuity of the Secretariat due to events or circumstances. If I conclude that there is sufficient uncertainty, my audit report should focus on relevant disclosures in the financial statements. If that disclosure is inadequate, my opinion must be modified. However, continuation can end on future events or circumstances.
- The presentation, structure and content of the financial statements, which include disclosure, were evaluated and the transactions and events based on are recognized in the financial statements as appropriate and fair.

The controlling parties were briefed on key audit findings, key internal control deficiencies and other issues identified during my audit.

2 Report on other legal and regulatory requirements

2.1 Special provisions are included in the National Audit Act No. 19 of 2018, concerning the following requirements.

2.1.1 In accordance with the requirements set out in Section 12 (a) of the National Audit Act No. 19 of 2018, I have obtained all necessary information and clarifications for the audit, excluding the impact of the matters described in the section on the audited opinion of my report. My investigation shows that the proper financial records were maintained by the "Secretariat".

- 2.1.2 The financial statements of the Secretariat are compatible with the previous year in accordance with the requirements of section 6 (1) (c) (111) of the National Audit Act No. 19 of 2018.
- 2.1.3 The recommendations I made last year are included in the submitted financial statements, Except for the observation set out in paragraph 1.2 (b) (i) of this report in accordance with the requirements of section 6 (1) (c) (iv) of the National Audit Act No. 19 of 2018
- 2.2 On the procedures followed and on the evidence obtained and in limiting quantitative matters I found none of the facts were significant enough to make the following statements.
 - 2.2.1 In accordance with the requirements of Section 12 (e) of the National Audit Act, No. 19 of 2018, any member of the governing board of the Secretariat has any agreement relating to the Secretariat is in any way directly or otherwise outside the normal business context.
 - 2.2.2 Acted of non-compliance with any applicable written law or other general or special directives issued by the governing board of the Secretariat, except for the following observations as required by Section 12 (f) of the National Audit Act No 19 of 2018.

Reference to Laws, Rules and Regulations

Observations

(a) F.R.396 (d) of the Financial Regulation of the Democratic Socialist Republic of Sri Lanka

Actions had not been taken in terms of the Financial Regulations in connection with 14 outdated Cheques to the value of Rs. 133,492/- which had been written more than six months ago as at 31 December 2022 and not presented to the payment.

(b) Section 7 (3) of the Protection of the Rights of Persons with Disabilities No. 28 of 1996

(i) Even though the National (Governing) Council should meet at least once a month, only 3 meetings had been held for the year 2022.

(ii) For the reason that there had not been a satisfactory situation prevailed in the country to meet and take decisions by members of the Council, the opportunity had not been made to fulfill the functions of the Council as appropriate manner. It had badly affected to achieve the objectives of the National Council for Persons with Disabilities.

2.2.3. Acted non-compliance with the powers, functions and functions of the Secretariat in accordance with the requirements of Section 12 (g) of the National Audit Act No 19 of 2018.

The National Council had not drawn attention to fulfill the following functions in order to promote advance and protect the rights of persons with disabilities in terms of the Section 13 of the Protection of the Persons with Disabilities No. 28 of 1996

- a) to advise the Government on the promotion of the welfare of, and the protection and advancement of rights of, persons with disabilities ;

- (b) to ensure the adoption of, and compliance with, the relevant international declarations and conventions relating to persons with disabilities, by the Government;
- (c) to maintain accurate statistics relating to persons with disabilities and the services available to such persons ;
- (d) to identify the principal causes of disablement and promote effective measures for their prevention and control;
- (e) to formulate and promote measures for the rehabilitation of persons with disabilities;
- (f) to establish and maintain rehabilitation centers for persons with disabilities;
- (g) to establish and maintain institutions to accommodate and care for persons with disabilities and provide educational and vocational training for such persons;
- (h) to introduce programs to make the physical environment accessible to persons with disabilities and implement schemes to provide access to information and communication by persons with disabilities;
- (i) to make the public aware of the conditions and needs of persons with disabilities through publications and other programs;
- (j) to encourage the study of, and research on, methods to improve the quality of life of persons with disabilities and to promote their participation in all activities ;

2.2.4 Resources of the Secretariat, had not been procured in thrift, efficient and effective manner during the relevant time in conformity with the relevant laws in terms of the requirements cited in Section (g) of the National Audit Act No 19 of 2018 excluding the following observations.

- (a) Remaining excess money balance, having utilized the government grant received for the fund, had been Rs. 9,834,598 as at 31 December in the year under review and the money in the range from Rs. 5,170,082 to Rs. 12,062, 703 had been remained in current bank account during all last four years. In accordance with the Section 19 of the Protection of the Rights of Persons with disabilities Act No. 28 of 1996, although the National Council is able to invest an amount of money belonging to the Council in a definite manner, it had not been happened in last 05 years. Due to non-investment of this excess amount of money remained; it was

observed that the interest income which has been deprived of to the fund had been Rs. 4,300,000 approximately since the year 2018.

- (b) Although it had been pointed out by the previous Audit Report as well with respect to the preparation of a data bank including the details of the disabled persons in order to take the effective decisions of their real situation to give equal opportunity, empowerment and welfare of the disabled, actions had not been taken for this purpose as adequate and efficiently.
- (c) Attention had not been drawn to evaluate and continue follow up activities whether the main functions which are to promote, advance and protect the rights of persons with disabilities, are performed in effective manner to achieve the target above.

2.3 Other Matters

- (a) As per the Cabinet approval for the Cabinet Memorandum No. 16/1743/711/030, it had to be charged 5% of the revenue of Supiri Vasana Lottery which is conducted by the National Lottery Board for procure funds for the program of providing financial assistance to construct houses for the disabled persons. Although actions would have been taken to receive the actual income and bring it to accounts, having estimated and calculated such income accurately, the income and due arrears income had been calculated on the base of received and agreed amount from the General Treasury.
- (i) Although Rs. 5,985,145 by 31 December 2021 and Rs. 90,012,050 by 31 December 2022 had be received to the housing aids programs of persons with disabilities from the revenue of Supiri Vasana Lottery, only Rs, 13,400,000 had been obtained and remaining Rs. 82,597,195 is arrears revenue. Therefore purpose of the Housing aid program had not been properly achieved.

- (ii) Rs. 82,597,261 had been incurred for 111 houses and constructions of which houses abandoned before the completion of the work under housing aid program for the disabled in 19 districts since 2006 to the current year. Therefore purpose of the Housing aid program had not been properly achieved.

- (b) Details of the approved cadre and present cadre as at 31 December 2021 of the National Secretariat for Disabilities are given below.

Post	Approved cadre	Current cadre	Vacancies /
Excess			
Senior	6	5	1
Tertiary	3	3	-
Secondary	25	42	(17)
Primary	6	2	4
Total	40	52	

Following observations are made.

- (i) Although the positions for the cadre had been approved by the Department of Management Services on 19 March 2018, the scheme of recruitment had not been prepared and approval for the same had not been obtained.
- (ii) It was observed an excess of 27 Development Officers, who had been recruited outside the approved cadre. If these recruitments had been made upon the decisions and policies of the government, approved cadre would have been revised. But it had not been happened.
- (iii) Although the National Secretariat for Persons with Disabilities was established as an incorporated body in terms of the Protection of the Rights of Persons with Disabilities Act No. 28 of 1996, officers and employees of line State Ministry and other Departments had internally attached to the Secretariat. Accordingly, Rs. 15,237,256 for salaries of 24 officers attached to the National Secretariat for Persons with Disabilities had been paid

by the Ministry of Women, Child Affairs and Social Empowerment and Rs. 2,390,237 for salaries of 3 officers had been paid by the Department of Social Services in the year 2022.

W. P. C. Wickramaratne

Auditor General

Detailed Report of the Auditor General on the Financial Statement and other activities and relevant answers of the National Secretariat for Persons with Disabilities for the year ended 31 December 2022 in terms of Section 13 (7) (A) the Finance Act No. 38 of No. 1971.

1.5 (a) Although the Governing Council should meet at least once a month, only 3 meeting sessions had been held for year 2022.

Due to political, economic like crisis prevailed in the country, the meetings of the national council for persons with disabilities were limited only for 3 sessions. Because 12 sub-committee sessions, which were appointed to including members to be, discussed the matters in details, there had not been a problem of lacking the number of national council meetings.

05 governing council meetings and 10 sub-committee meetings were held by the month of August for year 2023.

(b) Although Performance Report to be prepared and presented with the financial statements of the National Secretariat for Persons with Disabilities to the Auditor General for the year under the review, it had not been done.

Annual Report for year 2022 had been submitted to the National council for Persons with Disabilities and it was approved on 10. 07. 2023 and it was summited to the cabinet approval. It is scheduled be tabled in the Parliament after receiving the cabinet approval.

For the reason that there had not been a favorable situation in making decision following the summoning meeting and discussing, the opportunity of the functions of the Council had not been made to fulfill as appropriate. In this context, it gave an adverse effect in achieving the objectives of the National Council for Persons with Disabilities.

Even though, due to unfavorable situation existed in the country in year 2022, the national council meetings were limited to few meetings, in addition to national council meetings there had been 12 sub-committee meetings and recommendations of those committees were forwarded to the governing council and necessary decisions had been taken. However, 05 governing council meetings and 10 sub-committee meetings were held by the month of August for year 2023 and accordingly it was able to achieve objectives of the national council.

- (C) **It had not been acted in accordance with FR with regard to 14 expired cheques to the values of Rs. 133, 492, which had been issued on 31 December 2022 and not produced because 06 months had been passed after the issuance.**

Activities had been finalized with regard to 14 cheques in which validity period had been expired for more than 06 months in the Banking Mobile Account.

It had been acted in accordance with FR.

3.1 Management inefficiencies

- (a) **To advise the government on the promotion of the welfare of and the protection and advancement rights of persons with disabilities**

Sign Language draft act

Ministry Observations of the Sign Language Act were sent to the Department of Legal Draftsman on 13. 07. 2023.

Protection of the Rights of Persons with Disabilities Act

Preliminary draft of the protection of the rights of persons with disabilities act was sent to the Department of Legal Draftsman and it was submitted to the subject ministry again through the Ministry of Justice for final observation activities. Rearranged observations of the protection act have been submitted to the Ministry of Justice on 22. 08.2023.

Accessibility Orders Gazette Orders for Persons with Disabilities

Several discussions were held regarding the accessibility facilities gazette notification by the Ministry Gazette Committee with Ministry of Transport, Ministry of Civil Aviation and Urban Development Authority. As per the current situation, it had been informed to hold discussions regarding the accessibility facilities gazette notification related to each institute of the Ministry and Authority and to be notified the National Council for Persons with Disabilities if there are any observations or proposals in those matters.

- (b) **Taking responsibility whether the government to be ratified and followed the International declarations and conventions on the person with disabilities**
- The protection of the rights of persons with disabilities act has been drafted in accordance with the International Ordinance

- Sri Lanka ratified in 2016 and as per the United Nations convention of the protection of the rights of persons with disabilities, first preliminary report was sent to the United Nations in 2018.

(c) Maintenance of correct statistics on disabled persons and services which can be obtained for them.

Above details are published on web page, facebook page and whatsapp account of the National Secretariat for Persons with Disabilities.

People were made aware on Mehewara TV Program Telecasted by Swarnavahini TV Channel.

During exhibitions organized by the government establishments, people were made aware by distributing handbills and displaying banners and posters etc.

There is a possibility of obtaining the information for service through social services officers in every divisional secretariat.

(d) Finding main causes for the disabilities and promoting effective steps of preventing and controlling those

Medical aid program is being implemented with a view to preventing disabled persons and chronic sickness patients from furtherance disabilities.

- Rupees 10.44 Million was given to 683 beneficiaries in 2022 from this medical aid program. Rupees 6.28 Million has been given to 669 beneficiaries by 31 July 2023 under the same program.
- Assistive devices were given to 13,956 beneficiaries in 2022 (eye lenses, hand crutches, wheel chairs etc.) Assistive devices have been given to 5807 beneficiaries by 31 July 2023 (eye lenses, hand crutches, wheel chairs etc.)

(e) Having prepared the steps for the rehabilitation of disabled persons, promoting such steps.

Cabinet approval has been received for 06 care centers. Construction activities of Akuressa Early Childhood Centre were completed by the Early Childhood Development Project under the World Bank Donations. Necessary actions are for recruiting the required staff is underway and arrangements have been made to purchase necessary goods under ADB projects in the year 2023. It is scheduled to prepare and submit the scheme of recruitments for the approval. In subsequence,

it is scheduled to initiate the functions in the Akuressa center soon. Disability Care centers, which are maintained by the private sectors, are registered and required regulations activities are being done.

(f) Establishing and maintaining rehabilitation centers for disabled persons

As second stage of Akuressa Early Childhood Centre, it has been planned to maintain a care center for the disabled persons. There is a difficulty in obtaining provision in the face of existing economic crisis.

(g) Providing accommodation facilities for the disabled persons and establishment of care centers for taking care of them and providing educational and vocational training to disabled persons.

After constructing 06 care centers, it will be able to provide accommodation, care and required training for the disabled persons. Constructions activities of Akuressa Early Childhood Centre were completed. As second stage, it has been planned to maintain a care center for the disabled persons. Presently, 11 vocational training centers of the Department of Social Services provide the training to the disabled persons. There is a care center in Batugammana for disabled women and care center in Puwakpitiya for disabled men maintained by the Department of Social services.

(h) Introduction of the program of preparing the physical environment enabling to access disabled persons and implementation of proposals for the disabled persons to the access to obtain information and communication

Accessibility order on persons with disabilities no. 01 of 2006 by way of Special Gazette Notification had been published and required amendments are being done to the accessibility order gazette notification as per the international standards and specifications. It is kindly informed that there was some discussions with the Ministry of Transport, Ministry of Civil Aviation, Urban Development Authority, Road Development Authority and etc. in this regard.

(i) Increasing awareness among people on situations and needs of disabled persons through publications and other programs

People were made aware in the 19 mobile services and 02 programs of empowering thousand disabled persons held in 2022. People are made via office web page, facebook page for national secretariat for persons with disabilities. In line with international day of persons with disabilities which falls on 03rd December, people are made aware via radio and television programs. People were made aware during 09 mobile services held in 2023 and office web page, facebook page for national

secretariat for persons with disabilities. People were made aware on Mehewara TV Program Telecasted by Swarnavahini TV Channel in January 2023.

(J) Maintaining accurate data on disabled persons and services in which disabled persons could be obtained

Appropriate awareness and promotion affairs on various types of public programs conducted on persons with disabilities were made in the Website, Facebook and TV and Radio programs. In addition to that actions were taken to uplift the life standards of the persons with disabilities through providing self-employment assistance, education assistance, medical assistance, housing assistance, monthly livelihood assistance.

3.2 Operational inefficiencies

- a) (i) Although an sum of Rs.90,012,050 should be received to the housing assistance program for persons with disabilities from the earnings of Supiri Wasana Sampatha lottery, as Rs.5,985,145 as at 31st December 2021 and Rs.90,012,050 as at 31st December 2022 just only Rs.13,400,000 was received and the deficit income was Rs.82,597,195. Therefore the targets of the housing assistance program for persons with disabilities have not been achieved properly.**

Information about the revenue should be received from National Lottery Board was obtained in written after conducting the audit. It was confirmed that the amount given and the amount agreed to be given by the Treasury were accurate as per the information provided by the letter of General Manager of National Lottery Board bearing No: NLB/FIN/OF/03/02/ii and dated 28th March, 2023.

- (ii) Rs.9,632,261 has been incurred for 111 of houses which were stopped before completion of the construction works in 19 Districts up to year purview from 2006 under the housing assistance program for persons with disabilities. Therefore the targets of the housing assistance program have not been achieved well.**

In the housing assistance program implemented from year 2006 to year 2022, assistances had been suspended for some persons due to being disqualified for that during the period. Percentage of persons who were suspended (111) having assistance from total beneficiaries (3891) is 2.8%.

Reason	Number of beneficiaries
Death of the beneficiary	39
Leaving the residence	17
Land disputes	04
Loss of parents / care	04
Refusal of the constructions	17
Receiving other assistances	13
Selling the houses	03
Exposing for disasters	02
Discontinuance of constructions due to growing the illness	01
Increasing the income	09
Curing the disability	01
Land sliding	01

However, I kindly inform you that, this program is a successful program and the objectives of this program have been achieved well, providing assistance for 3891 houses up to now. Some persons with disabilities have built their houses well having helps of others after receiving part of the grant money. In such a case, payment of remained part was suspended as there is no need to provide the remaining part of assistance. Therefore, you are kindly informed that the objective of the housing assistance program has been achieved well through receiving other assistances. You are further informed that other assistances should be obtained due to the paying amount is insufficient to build a house completely. Requests have been made to the Treasury by letters dated 30.04.2023 and 31.08.2023 to get balance of money.

- a. **Regarding the preparation of database including data of disabled community for identification of number of the persons with disabilities and their distribution in District wise, age structure, disability status, economical status and making exact, accurate and efficient decisions as to be facilitated for implementation projects and programs for providing equitable opportunities, empowerment, welfare and well-being of persons with disabilities at National level transparently and formally, has been shown by previous year audit report but adequate and efficient necessary steps have not been taken regarding that.**

It have been planned to taking actions to obtain the data collected by Social Benefit Board and to collect data through database developed by Department of Social

Services. A discussion was made with Department of Statistics to collect necessary data and they have said that it would be subjected to conduct a census in year 2023 and the necessary data could be given through that census.

- b. It has not paid attention on evaluation whether the main targets of promotion, advancement and protection the rights of persons with disabilities has been achieved through implementation the programs and projects and on planning and implementation processes related to follow-up.**

Follow-ups of all the programs are done by Social Services Officer / Development Officer (Social Services) attached to relevant Divisional Secretariats. Supervision of those affairs are done by Divisional Secretaries, District Secretaries and District Social Services Offices. Follow-up reports are brought to the National Secretariat for Persons with Disabilities through Social Services Officers and evaluated them.

3.3 Underutilization of funds

Excess balance of money remained after utilizing government grants received to the fund was Rs.9,834,598 as at 31st December of the previewed year and during the last 4 years of period, the balance of money worth around Rs.5,170,082 to Rs.12,062,703 had been detained in the current account. As per the 19th Section of Protection of the Rights of Persons with Disabilities Act no:28 of 1996, although a certain amount belonging to Council can be invested as designed by the Council, no actions had been taken to invest during the last 05 years of period. Due to non-investment of that surplus amount, it was observed that the fund had lost interest income approximately Rs.4,300,000.

In the audit and management meeting held on 23rd December 2023, it was recommended that the surplus money is advisable to be invested. That recommendation was forwarded to National Council for Persons with Disabilities held on 16th February 2023. As decided by that meeting, current accounts were opened for 05 million for 400 days per 25% annual interest rate and 02 million for 03 months per 24% annual interest rate in the Bank of Ceylon, Baththaramulla (Super Grade) Branch.

3.4 Utilization of resources of other Organizations

When a Secretariat has been established as a corporate body in accordance with the Protection of the Rights of Persons with Disabilities Act no:28 of 1996,

Officers and Workers had been attached internally from the Line State Ministry and other Departments. Rs.15,237,256 amount had been paid by Ministry of Women, Child Affairs and Social Empowerment for 24 Officers while Rs.2,390,237 amount had been paid by Department of Social Services for three Officers served attached to the National Secretariat in year 2022.

The approval to attach three Social Services Officers has been given by the letter of Management Services Department no: DMS/B1/41/03 and dated 08th August 2022 and actions are taken to get their service efficiently. (Coordination affairs of Social Services Officers in all the Divisional Secretariats and District Secretariats and checking and giving recommendations for granting all the allowances including subsistence allowance are functioned)

28 of Graduate Trainees were directed to the National Secretariat for Persons with Disabilities under the Employment of unemployed graduates – 2020. 04 Graduate Trainees were attached to the Head Office of the National Secretariat for Persons with Disabilities and rest of 24 Trainees was attached to the District Secretariats.

3.5 Human Resource Management

- a) Though Cadre was approved by Management Services Department on 19th March 2018, approval was not obtained by preparing Schemes Of Recruitment.**

Schemes of Recruitment for Technical Officer posts and Sign Language Interpreter post has been approved subject to revisions of the Establishment Director General. Schemes of Recruitment have been prepared to forward to Public Services Commission.

- b) Excess of 27 of Development Officers had been observed due to recruitment made outside of the approved Cadre. If the recruitments were made on the Government policies and decisions, it had to be taken necessary actions to revise the approved Cadre but it had not been done.**

A letter prepared to get approval for revision the Cadre has been forwarded to the Administration Division on 09.05.2023 and they have forwarded it to Department of Management Services.

Jayamali C. Wickramaarachchi
Director
National Secretariat for Persons with Disabilities

