

National Council for Persons with Disabilities

1. Financial Statements

1:1 Opinion

So far as appears from my examination and to the best of information and according to the explanations given to me, I am of opinion that the National Council for Persons with Disabilities had maintained proper accounting records for the year ended 31 December 2010 and except for the effects on the financial statements of the matters referred to in paragraph 1.2 of this report, the financial statements have been prepared in accordance with Generally Accepted Accounting Principles, give a true and fair view of the state of affairs of the National Council for Persons with Disabilities as at 31 December 2010 and the financial results of its operation and cash flows for the year then ended.

1.2 Comments on Financial Statements

1.2.1 Accounting Deficiencies

The following observations are made

Medical assistance amounting to Rs.235,637 relevant to the year under review had not been showed in Accrued Expenses Accounts.

2. Financial and Operating Review

2.1 Financial Review

2.1.1 Financial Results

According to the financial statements presented the working of the Council for the year ended 31 December 2010 had resulted in a surplus of Rs.6,222,700 as compared with the surplus of Rs.27,241,445 for the preceding year thus showing a decline of Rs.21,018,745 in the financial results for the year under review. Decreasing income of SupiriVasana Lottery, aids of World Health Organization and aids of Christian & KLOGUHQ¶V)XQG DJJUHJDWLQJ 5V supply ofDQG LQF medical aids , self-employment assistance, housing aids aggregating Rs.12,037,114 were the reasons for this.

2.1.2 Weaknesses in Financial Control

While the balance of the bank account at the end of the year under review was Rs.36,164,116 and the monthly average cash saving within the year was Rs. 18,711,631. As such the surplus money had not been invested in a beneficial investment.

2.2 Operating Review

2.2.1 Operating Inefficiencies

The following observations are made.

- (a) Modification to the buildings in a manner to access by persons with disabilities should be done within a period of 8 years. Despite the elapse of 04 years out of above period, no action had been taken to prepare a programme to be implemented, while the Action Plan had not been prepared accordingly.
- (b) Under the programme for providing assistance for education of the children with disabilities in low income families, only 13 children in 06 districts had applied for assistance and assistance had not been applied from 18 districts for a period about two years indicates that an adequate awareness process on this programme had not been carried out.

2.2.2 Performance

The financial and physical progress of the National Council for the Persons with Disabilities in the year 2010 is given below.

	Planned Activities -----	Planned Expenditure ----- Rs.	Physical performance -----	Financial Performance ----- Rs.
Housing aids- Individuals	600	60,000,000	1314	62,671,786
Aid equipment	-	4,448,000	29118	4,927,350
International day for Disabled Persons	-	625,700	01	503,930
Access Facilities-buildings	18	1,647,000	17	1,647,324
World Health Organization	-	-	-	1,534,568
Data collection and Training Programme	-	210,000	02	219,529

3. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Chairman in time to time. Special attention is needed in respect of the following areas of control.

- (a) Accounting
- (b) Maintenance of Vote ledger
- (c) Revenue Estimates
- (d) Payment of Housing Aids.