PERFORMANCE REPORT

2021

Expenditure Head - 418

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சிறைச்சாலைகள் முகாமைத்துவம் மற்றும் சிறைக்கைதிகள் புனர்வாழ்வு நடவடிக்கைகள் இராஜாங்க அமைச்சு

State Ministry of Prison Management and Prisoners' Rehabilitation Affairs

Contents

Contents

1

Institutional Profile / Executive Summary

1.1. Introduction

This Ministry, which was established as a new State Ministry on 09th August 2020, has embarked on a well-planned and extensive reform process and works in close cooperation with the Department of Prisons, Department of Community Based Corrections and the Bureau of Commissioner General of Rehabilitation. This Ministry while marching towards its vision of "a law-abiding society through rehabilitation" is working towards achieving many goals in the future.

1.2. Vision, Mission, Objectives

❈ Vision

A law-abiding society through rehabilitation...

❈ Mission

Rehabilitation of Prisoners and socialization them as better citizens, through proper supervision and coordination by reforming the Departments and other Institutions coming under the purview of the State Ministry while utilizing financial and human resources in an efficient and effective manner.

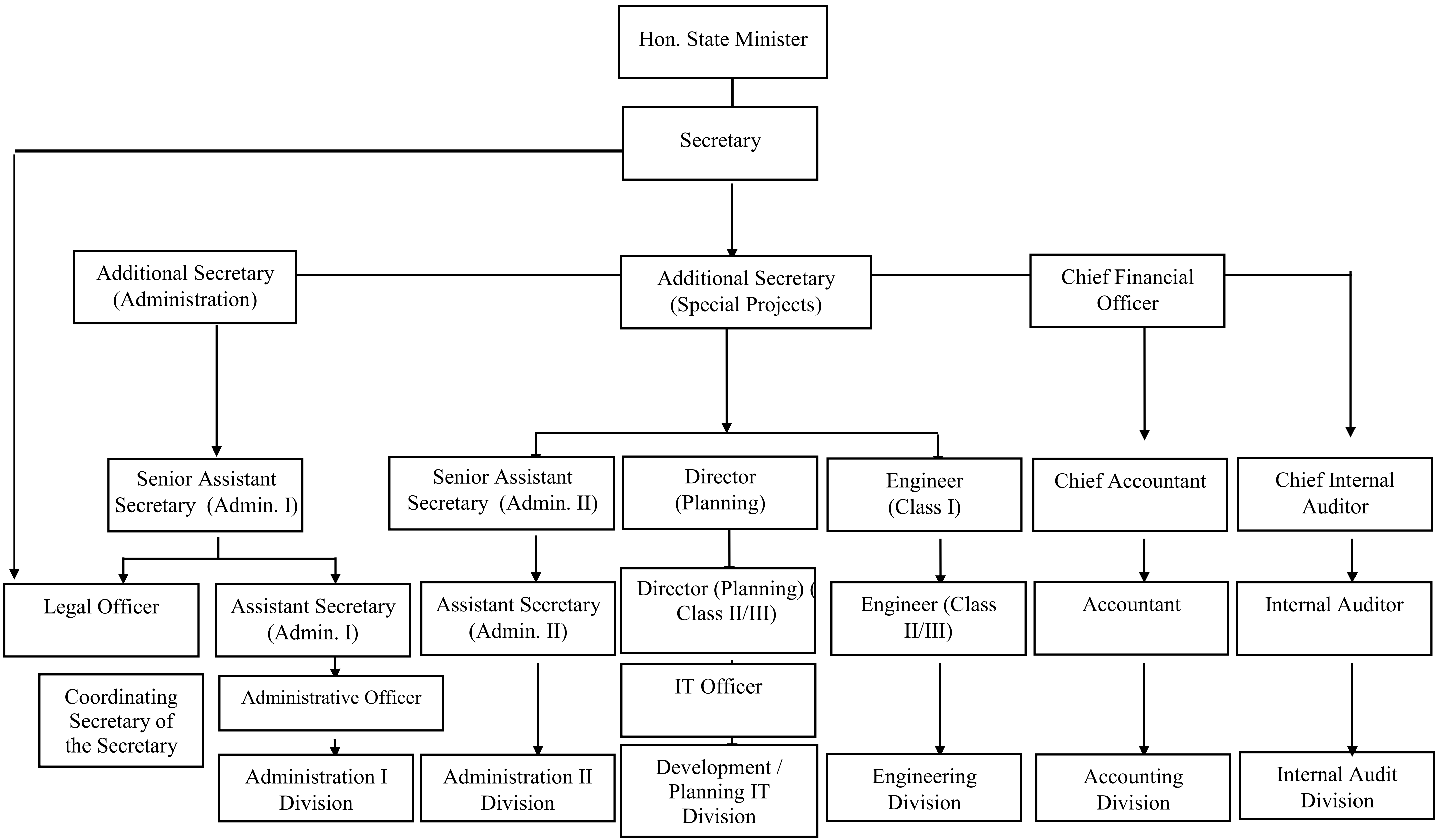
❈ Special Priorities

- ❖ Taking measures in collaboration with the Presidential Task Force to eliminate anti-social activities in the prisons.
- ❖ Taking measures to develop infrastructure facilities in prisons in collaboration with the Presidential Task Force.
- ❖ Establishing advanced technological methodologies to monitor criminals in prisons.
- ❖ Formulating a mechanism to grant special pardon through a review process in addition to the policy process of granting general pardon to reduce prison overcrowding.
- ❖ Preparing a broad mechanism for the rehabilitation of prisoners.
- ❖ Resolving administrative issues relating to officers and employees of the Department of Prisons in an expeditious manner.

1.3. Subjects and Functions

Assisting in the formulation of policies in relation to the subject of Prison Reforms and Prisoners' Rehabilitation for "Protecting the Rule of Law" under the direction and guidance of the Minister of Justice in conformity with the prescribed Laws, Acts and Ordinances and implementing, projects under the National Budget, Public Investment and National Development Programme, and implementing, monitoring and evaluating subjects and functions of the Organizations coming under its purview.

1.4. Organizational Structure



1.5. Institutions coming under the Ministry

2

Progress and the Future Outlook

2.1. Progress of the main tasks accomplished in the year 2021

This Ministry, which was established as a new State Ministry on 09th August 2020, has performed the tasks of supervision, monitoring and following up of the below mentioned works performed by the Department of Prisons, Department of Community Based Corrections and the Bureau of Commissioner General of Rehabilitation, which are coming under the purview of the ministry, from 01.01.2021 to the period ending 31.12.2021.

1. Throughout all the past few years, a problematic condition has been arisen in the society due to the various crimes and corruption perpetrated by high-profile criminals inside prisons. It had been able to develop Boossa Prison as a High Security Prison for detaining these high-profile criminals separately. Accordingly, it had been planned to arrange 107 high security cells at the Boossa Prison, and by now construction works of those have been completed and action have been taken to detain high profile criminals.

2. His Excellency the President has paid special attention to the overcrowding in prisons, which is one of the major issues encountered by the prison system today. Accordingly, a mechanism to grant special pardon through a review process has been formulated in addition to the policy process of granting general pardon. It is one of the special priorities given to this State Ministry.

3. This Ministry has identified that the increasing number of inmates who are addicted to drugs is the major reason for the overcrowding in prisons. Due to the high concentration of detainees, it is very difficult to implement proper treatment and rehabilitation programs for drug addicted inmates. As a solution to this, a treatment and rehabilitation center is being set up at the Weerawila Prison for inmates imprisoned for drug addiction related offences.

4. With the sponsorship of Sri Lanka Telecom, the CDMA telephone service has been provided to all the prison institutions during the COVID 19 epidemic condition, and through that inmates got the opportunity to make free phone calls to their families.

5. Necessary steps are being taken to implement the information integration project in all prisons through the computer network system that has been set up to obtain the information of prison inmates quickly and accurately. Steps are being taken to integrate information and establish a speedy communication system.

6. It is essential that prison authorities have a sufficient number of officers to provide security, protection of inmates and when in-custody defendants appear in courts. Accordingly, measures have been taken to recruit 595 guards, expeditiously, to address the shortage of officers in the Department of Prisons.

7. As per the instructions of His Excellency the President, steps are being taken to recruit 500 officers who have legally resigned from the Armed Forces to strengthen prison security and strengthen prison intelligence. Of these, 194 were recruited in 2021.

8. In the year 2021, 5743 offenders have been referred for community correction under community correction orders. This was a great assistance in reducing prison congestion.

9. Action is being taken to amend the Section 07 of the Community Based Corrections Act, No.46 of 1999 in order to issue a community correction order at the discretion of the court for the welfare of the offender. Further, action is being taken to amend a few more sentences.

10. The main challenge faced by the Department of Prisons is overcrowding. By the end of the year, the number of detainees had been reduced from over 22,000 at the beginning of 2021 to nearly 18,400 by the adoption of procedures such as the formalization of proceedings and the policy process of granting general pardon.

11. A program to provide prison inmates with the opportunity to see their relatives through video technology was launched in the year 2020 and this program, which was initially implemented in the Angunakolapelessa Prison, is being implemented in all prisons by the end of the year 2021.

12. The pre-booked visit system has been introduced to avoid various difficulties faced by relatives visiting prison inmates. Accordingly, inmates can be visited having reserved an early appointment.

13. As per the instructions of His Excellency the President, the Bureau of the Commissioner General of Rehabilitation has been entrusted with the task of rehabilitating 8000 drug addicts. Accordingly, suitable lands for the establishment of new Rehabilitation Centers in Irahandaketuwewa, Kantale and Nochchiyagama areas have been identified and the relevant renovations have been commenced in the year 2021.

14. Out of the 12 construction projects of the Tertiary and Vocational Literacy Education Centre, Senapura, which is coming under the Bureau of the Commissioner General of Rehabilitation, three projects worth Rs. 38.75 million have been completed within the year 2021.

In order to monitor the above activities, this Ministry reviewed the progress made by each institution during this period and for further activities, follow up action was taken on the implementation of decisions made at the discussions.

Serial No.		No. of meetings
1.	Progress Review Meetings ➢ Monthly progress review meeting discussions ➢ Progress review as per the Action Plan 2021	 7 2
2.	Establishment of Emergency Response Strategic Force to ensure prison security	2
3.	Using prison inmates as a labour force	1
4.	Constructions ➢ Constructions of the Department of Prisons ➢ Constructions of the Bureau of the Commissioner General of Rehabilitation	 4 1
5.	Establishment of a prison congestion reduction mechanism	5
6.	Regularization of Mahara Prison	2
7.	Implementation of development projects	3
8.	Regularization of the rehabilitation process	1

In addition, progress reports for the four quarters of 2021 have been submitted to the Department of Project Management.

Similarly, based on the riots erupted at the Mahara Prison on 29.11.2020, it has been directed the Department of Prisons in the year 2021 to implement the activities identified on the recommendations of the committee appointed to investigate the incident on the instructions of the Hon. Minister of Justice. In particular, approval has been obtained from the Department of National Planning to relocate destroyed buildings outside the prison grounds to minimize possible damage in the event of such a recurrence, and action will be taken to obtain funding from the 2022 budget. Its construction works are to be commenced in the year 2022.

Working in collaboration with the relevant institutions such as the Sri Lanka Police, the Ministry of Justice, the Judicial Service Commission and the Attorney General's Department for minimizing the remand prison inmates which was more than 20 000 in number at that time with severe prison overcrowding, it has been able to decrease the remand prison inmates up to 11,110.

The Department of Prisons has been provided with Rs. 15 million that was allocated to the State Ministry of Prison Management and Prisoners' Rehabilitation in the year 2021 to expedite the work of the Prisoners' Information Consolidation Project. Utilizing these provisions successfully, steps have been taken to expedite this project.

In addition, 10 Cabinet Memoranda have been submitted to Parliament in the year 2021 with the objective of further streamlining the administrative activities of the institutions under the Ministry.

2.2. Future Outlook

The Ministry has intended to plan, supervise, monitor and evaluate progress of the below mentioned tasks due to be carried out by the Department of Prisons, Department of Community Based Corrections, and the Bureau of the Commissioner General of Rehabilitation, which are coming under the purview of the State Ministry of Prison Management and Prisoners' Rehabilitation.

1. The project to relocate the Welikada Prison Complex on a 200-acre land in the Millewa area in Horana is in progress. Under this, Welikada Prison, Magazine Prison, Women's Prisons, Prison Hospital and Prison Training School are to be relocated. In addition, it is planned to relocate the prison headquarters to the Battaramulla area and the prison quarters to the Malabe area. The anticipated cost for this project is Rs. 31.4 billion.

2. The Wariyapola Prison Expansion Project has already received the approval of the Department of National Planning and the Cabinet of Ministers. 1244.6 million has been estimated for this project. The project is scheduled for implementation in the year 2022.

3. Action is being taken to use new technology for prison administration and security.

   Under this, a CCTV camera system is being installed at the Welikada Prison complex at a cost of Rs. 47 million. A sum of Rs. 17.8 million has been allocated for the installation of CCTV camera systems in Kalutara, Mahara and Negombo prisons, out of which the installation of CCTV camera systems in Kalutara and Negombo prisons has been completed.

4. The Ministry has identified the need to expand the community-based correction system and has planned to rehabilitate 20,000 offenders imposed with Community Correction Orders in the next few years.

5. The Bureau of the Commissioner General of Rehabilitation has been entrusted with the responsibility of rehabilitating drug addicts. Accordingly, it is planned to expand the number of rehabilitation centers to accommodate 8000 drug addicts in the future.

Major General (Retd) V.R Silva RSP VSV USP NDU IG

Secretary

Major General (Retd) V.R Silva
Secretary
State Ministry of Prison Management and
Prisoners' Rehabilitation
No. 40, Buthgamuwa Road, Rajagiriya

3

Statement of Financial Performance for the period ended 31st December 2021

3.1. Statement of Financial Performance

ACA-F

Rs.

Budget 2021		Note	Actual 2021	Actual Re-adjusted 2020	
-	**Revenue receipts**		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-		ACA-1
-	Non-Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non-Revenue Receipts**		-	-	
-	Treasury Imprest		639,880,000	312,539,390	ACA -3
-	Deposits		8,922,563	12,942,138	ACA -4
-	Advance Account		7,155,129	39,433,545	ACA -5
-	Other Main Ledger Account Receipts		-		
-	**Total Non-Revenue Receipts (B)**		**655,957,692**	**364,915,073**	
-	**Total Revenue Receipts and Total Non-Revenue Receipts C = (A)+(B)**		**655,957,692**	**364,915,073**	
	Remittance to the Treasury (D)		**475,716**	-	
	Net Income Receipts and Non-income Receipts E - (C)-(D)		**655,481,976**	**364,915,073**	
	Less: Expenditure				
-	**Recurrent Expenditure**		-	-	
65,800,000	Salaries, Wages and Other Employee Benefits	5	45,436,136	10,275,173	
80,800,000	Other Goods & Services	6	67,870,886	10,660,136	
260,500,000	Subsidies, Grants and Transfers	7	202,631,246	189,397,863	
-	Interest Payments	8	-	-	ACA -2(ii)
-	Other Recurrent Expenditure	9	-	-	
407,100,000	**Total Recurrent Expenditure (F)**		**315,938,268**	**210,333,172**	
	Capital Expenditure				
4,100,000	Rehabilitation & Improvement of Capital Assets	10	2,997,109	346,029	
5,500,000	Acquisition of Capital Assets	11	6,603,739	854,029	
1,100,000,000	Capital Transfers	12	476,469,765	288,513,599	ACA -2(ii)
-	Acquisition of Financial Assets	13	-	-	
1,500,000	Capacity Building	14	128,000	-	
19,500,000	Other Capital Expenditure	15	19,158,722	-	
1,130,600,000	**Total Capital Expenditure (G)**		**505,357,336**	**289,713,657**	
	Deposit Payments		16,733,522	5,868,766	ACA -4
	Advance Payments		5,824,939	52,913,417	ACA -5
	Other Main Ledger Account Payments		-	-	
	Main Ledger Expenditure (H)		**22,558,461**	**58,782,183**	
	Total Expenditure I= (F+G+H)		843,854,065	558,829,012	
1,537,700,000	**Balance as at December 31 J = (E-I)**		**(188,372,089)**	**(193,913,939)**	
	Balance as per Inprest Reconciliation Statement		**(188,372,089)**	**(193,913,939)**	ACA -7
	Imprest Balance as at 31 December		-		ACA-3

3.2.Statement on Financial Position

ACA-P

Statement of Financial Position As at 31st December 2021

	Note	Actual 2021 Rs.	2020 Rs.
Non-Financial Assets			
Property, Plant & Equipment	ACA-6	287,992,491	244,350,027
Financial Assets			
Advance Account	ACA-5/5(a)	12,149,682	13,479,872
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**300,142,173**	**257,829,898**
Net Assets / Equity			
Net Worth to Treasury		(772,276)	(7,253,046)
Property, Plant & Equipment		287,992,491	244,350,027
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	12,921,958	20,732,917
Imprest Balance	ACA-3	-	-
Total Liabilities		**300,142,173**	**257,829,898**

Detail Accounting Statements in ACA Format Nos. 1 to 7 in pages from 1 to 50 and Notes to Accounts presented in pages from No. 51 to 59 are integral parts of this Final Account. The Financial Statements have been prepared in compliance with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to the Accounts, and other relevant accounts were reconciled with the Treasury Books of Accounts and found to be in agreement.

Signed by
Chief Accounting Officer
Name
Designation
Date : 22/02/2022

M.M.P.K Mayadunne
Secretary
Ministry of Justice
Superior Courts Complex
Colombo 12

Signed by
Accounting Officer
Name
Designation
Date : 22/02/2022

M.M.P.K Mayadunne
Secretary
Ministry of Justice
Superior Courts Complex
Colombo 12

Signed by
Chief Financial Officer
Name
Designation
Date : 22/02/2022

R.T.B.A.A.Ratnayake
Chief Financial Officer
State Ministry of Prison Management and Prisoners' Rehabilitation
No. 40, Buthgamuwa Road, Rajagiriya

3.3. Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period Ended 31st December 2021

	Actual	
	2021 Rs.	2020 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non-Revenue Receipts	-	-
Revenue Collected from the Other Heads	13,229,349	610,467
Imprest Received	639,880,000	312,380,174
Advance Recovery	6,198,784	5,386,631
Deposit receipts	8,922,563	12,942,138
Total Cash generated from Operations (a)	**668,230,696**	**331,319,411**
Less - Cash Disbursed for:		
Personal Emoluments & Operating Payments	315,557,383	20,935,309
Subsidies & Transfer Payments	348,685	74,747,813
Expenditure on Other Heads	7,937,943	30,839,310
Imprest settled to the Treasury	475,716	-
Advance Payments	6,420,111	8,341,612
Deposit payments	16,733,522	5,868,766
Cash flows disbursed for Operations (b)	**347,473,360**	**140,732,810**
NET CASH FLOWS FROM OPERATING ACTIVITIES (c)=(a)-(b)	**320,757,336**	**190,586,601**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture proceeds & sale of physical assets	-	-
Recoveries from On Lending	-	-
Cash flow generated from Investing Activities (d)	-	-
Less - Cash Disbursed for:		
Construction or purchasing of physical assets and acquisition of other investments	320,757,336	190,586,601
Total Cash disbursed for Investing Activities (e)	**320,757,336**	**190,586,601**
NET CASH FLOW FROM INVESTING ACTIVITIES (f)=(d)-(e)	**(320,757,336)**	**(190,586,601)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g) = (c) + (f)	-	-
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (h)	-	-
Less - Cash Disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash Disbursed for Financing Activities (i)	-	-
CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (L) = (k) -(j)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4.Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
-	-	-	-	-	-

3.5.Performance of the Utilization of Allocation

Rs. ,000

Types of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Final	Final		
Recurrent	407,100	402,220	315,938.268	79
Capital	1,130,600	1,135,480	505,357.336	45

3.6. In terms of F.R. 208 Grant of Allocations for expenditure to this Department/ District Secretariat / Provincial Council as an agent of other Ministries/ Departments

Rs. ,000

Serial No.	Allocation Received from Which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
	Ministry of Justice	For the payment of building rents (for the use of 2nd and 3rd floors)	5,400	5,400	5,400	100
	Ministry of Public Services, Provincial Councils and Local Government	Graduate Trainee Training Allowance	4,020	4,020	2,366.666	59
	Department of Pensions	Settling of distress loan balances	171.276	171.276	171.276	100

3.7. Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2021	Balance as per Financial Position Report as at 31.12.2021	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	287,992.491	287,992.491	-	-
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

4

Performance Indicators

4.1. Performance Indicators of the State Ministry of Prison Management and Prisoners' Rehabilitation Affairs (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%-90%	75%-89%	50%-74%
Minimizing the number of remand prison inmates		75%	
Formulating a mechanism to grant special pardon through a review process in addition to the policy process of granting general pardon to reduce prison overcrowding.	100%		
Solving of the employee administration issues of the officers of the Department of Prisons.			50%

5

Performance of Achieving the Sustainable Development Goals (SDG)

5.1. Identified Relevant Sustainable Development Goals

Goal/ Objective	Targets	Indicators of the achievement	Progress of the achievement to date (%)		
			0%-49%	50%-74%	75%-100%
Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels	Enabling the justice of law for all, and promoting the Rule of Law at the national and international levels.	Number of un-sentenced detainees out of the total number of prisoners		70%	

5.2. Achievements and Challenges of achieving Sustainable Development Goals

The main reason for the prison overcrowding in our country is the large number of remand prison inmates. Magistrate courts are established all over the island. The police service has also expanded. The Police, the Judiciary and the Prisons are the three main institutions in the criminal justice system. Prison service has not expanded compared to the other two institutions. In this situation, the main issue encountered by prison administration at present is the overcrowding in the prisons. The prison system in Sri Lanka can hold 11762 prisoners. However, as at December 31, 2021, the total number of detainees was 18,325. Of that number, 11107 were remand prison inmates. It has been identified that the hike in number of remand prison inmates compared to the number of sentenced inmates in a prison is not a favorable situation. As a result of tremendous efforts made during the last few months, it has been able to reduce the number of remand prison inmates.

Reducing the number of remand prison inmates, which has become the major cause of prison congestion, has become a foremost challenge. The Department of Prisons alone cannot overcome this challenge in reducing the number of remand prison inmates. Other institutions of the criminal justice system, such as the police and the judiciary, also have a major role to play. Two main ways have been identified to solve the prison overcrowding. One is to reduce the number of prison inmates. Here, it is imperative to reduce the number of remand prison inmates. The second is to build prisons or increase existing prison facilities. Even in developed countries, building new prisons is an expensive proposal. Therefore, it is most appropriate for our country to reduce the number of prisons. The construction of new prisons is also not economically viable, especially in parallel to the growing population. Therefore, an urgent requirement has been identified to strengthen the community-based correction system. In this context, the foremost challenge before us is to reduce the number of remand prison inmates and to reduce overcrowding in prisons by adopting alternative penalty methods.

6

Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies
Senior	17	10	7
Tertiary	3	2	1
Secondary	107	31	76
Primary	23	20	3

❖ A detailed list is given below.

Cadre Details as at 31.12.2021

Serial No.	Nature of the Post	Designation	Relevant Service	Grade	Salary P.A Circular 03/2016)	Approved Cadre	Existing Cadre	Vacancies
1	Senior Level	Secretary				1	1	0
2		Additional Secretary	SLAS	special	SL 3	1	1	0
3		Additional Secretary (Special Projects) ✪	-	special	SL 3	1	1	0
4		Chief Financial Officer	SLAcS	special	SL 3	1	1	0
5		Senior Assistant Secretary (Admin. I)	SLAS	I	SL 1	1	1	0
6		Senior Assistant Secretary (Admin II)	SLAS	I	SL 1	1	1	0
7		Chief Accountant	SLAcS	1	SL 1	1	1	0
8		Chief Internal Auditor	SLAcS	I	SL 1	1	0	1

9		Director	SLPS	I	SL 1	1	1	0
10		Engineer	SLES	I	SL 1	1	0	1
11		Internal Auditor	SLAcS	III	SL 1	1	0	1
12		Assistant Secretary (Admin. I)	SLAS	III	SL 1	1	0	1
13		Assistant Secretary (Admin. II)	SLAS	II/ III	SL 1	1	1	0
14		Assistant Engineer	SLPS	II/ III	SL 1	1	0	1
15		Engineer	SLES	II/ III	SL 1	1	0	1
16		Accountant	SLAcS	II/ III	SL 1	1	1	0
17		Legal Officer	Dept	II/ III	SL 1	1	0	1
		Total				**17**	**10**	**7**
18	Tertiary Level	Administration Officer	PMAS	Supra	MN 7	1	0	1
19		Coordinating Secretary of the	Tempo.			1	1	0
20		IT Officer			MN 6	1	1	0
		Total				**3**	**2**	**1**
21	Secondary Level	Development Officer	Dos		MN 4	89	16	73
22		Public Management Assistant	PMAS	I/ II/ III	MN 2	15	14	1
23		Video Cameraman ✪	MA(T) 3		MT 1	1	1	0
		Information Technology Assistant			MT1	1	0	1
24		Still Photographer	Tempo.			1	0	1
		Total				**107**	**31**	**76**
25	Primary Level	Driver	DS		PL 3	12	9	3
26		KKS	OES		PL 1	10	10	0
27		Camera Operating Assistant	Tempo.			1	1	0
		Total				**23**	**20**	**3**
		Grand Total				**150**	**63**	**87**
	✪ Posts personal to the holder basis ***** 58 Development Officer posts have been approved for assigning to the Bureau of the Commissioner General of Rehabilitation.**							

6.2. How the Shortage or Excess of Human Resources has Affected the Performance of the Organization

Since the Department of Prisons, Department of Community Based Corrections, and the Bureau of the Commissioner-General of Rehabilitation, which the institutions with large works extent, are being functioned under this state ministry, many duties have to be performed including the coordination relevant to those institutions. Therefore, filling of existing vacancies is vital as the non-availability of a sufficient staff for those activities directly affects the providing of optimum service and efficiency.

6.3. Human Resources Development

Program	No. of employees trained	Duration of the program	Total Investment (Rs.000)		Nature of the Program (Local / Foreign)	Output/ Obtained knowledge *
			Local	Foreign		
Training Program on Office Procedure	06	02 days	Rs.48,000.00		Local	
Postgraduate Degree Program Economics	01	One year	Rs.80,000.00		Local	
Course on Tamil Language	30	150 hours	Rs.112,000.00		Local	

The above training programs will be of great assistance to the performance of the Ministry as the most of the staff of the Ministry (Development Officer and Management Services Officer) are newly appointed officers.

7

Compliance Report

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
1.	**The following financial statements/ accounts have been submitted on due date**			
1.1.	Annual Financial statements	Complied		
1.2.	Advance to public officers account	Complied		
1.3.	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Complied	This Ministry does not maintain such accounts.	
1.4.	Stores Advance Accounts	Not Complied		
1.5.	Special Advance Accounts	Not Complied		
1.6.	Others	Not Complied		
2.	**Maintenance of books and registers (FR445)**			
2.1.	Fixed assets register has been maintained and updated in terms of Public Administration circular 267/2018	Complied		
2.2.	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3.	Register of Audit Queries has been maintained and updated	Complied		
2.4.	Register of Internal Audit reports has been maintained and updated	Not Complied	An Internal Audit Division had not been functioned in the Ministry	

2.5.	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on the due date	Complied		
2.6.	Register for cheques and money orders has been maintained and updated	Complied		
2.7.	Inventory register has been maintained and updated	Complied		
2.8.	Stocks Register has been maintained and updated	Complied		
2.9.	Register of Losses has been maintained and updated	Complied		
2.10.	Commitment Register has been maintained and updated	Complied		
2.11.	Register of Counterfoil Books (GA-N20) has been maintained and updated	Complied		
3.	**Delegation of functions for financial control (FR 135)**			
3.1.	The Financial authority has been delegated within the institute	Complied		
3.2.	The delegation of financial authority has been communicated within the institute	Complied		
3.3.	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4.	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4.	**Preparation of Annual Plans**			
4.1.	The annual action plan has been prepared	Complied		
4.2.	The annual procurement plan has been prepared	Complied		
4.3.	The annual Internal Audit plan has been prepared	Not Complied	An Internal Audit Division had not been functioned in the Ministry	
4.4.	The annual estimate has been prepared and submitted to the NDB on due date	Complied		

4.5.	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5.	**Audit Quires**			
5.1.	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6.	**Internal Audit**			
6.1.	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/ 1-2019	Not Complied	As the Chief Internal Auditor post vacant in the year 2021, and internal audit had not been taken place.	From the year 2022 the vacancy of the post of Chief Internal Auditor will be filled and establish an Internal Audit Unit.
6.2.	All the internal audit reports has been replied within one month	Not Complied	-Do-	-Do-
6.3.	Copies of the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Not Complied	-Do-	-Do-
6.4.	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Registration 134(3)	Not Complied	-Do-	-Do-
7.	**Audit and Management Committee**			
7.1.	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Only one meeting had been conducted for the final quarter of the year 2021.		
8.	**Asset Management**			
8.1.	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		

8.2.	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and details of the nominated officer was sent to the Comptroller General's Office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3.	The board of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance circular No.05/2016	Complied		
8.4.	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5.	The disposal of condemned articles had been carried out in terms of FR 772	Not Complied		
9.	**Vehicle Management**			
9.1.	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2.	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	No condemned vehicles during the relevant time period.	
9.3.	The vehicle logbooks had been maintained an updated	Complied		
9.4.	The action has been taken in terms of FR. 103,104 109 and 110 with regard to every vehicle accident	Complied		
9.5.	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6.	The absolute ownership of the leased vehicle log books has been transferred after the lease term		No lease finalized vehicles during the relevant period	

10.	**Management of Bank Accounts**			
10.1.	The bank reconciliation statements had been prepared, got certified, and made ready for audit by the due date	Complied		
10.2.	The dormant accounts that had existed in the year under review or since previous year settled	Not Complied	This ministry does not possess dormant bank account.	
10.3.	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11.	**Utilization of Provisions**			
11.1.	The Provisions allocated had been spent without exceeding the limit	Complied		
11.2.	The liabilities not exceeding the provisions that remained at the end of the year as per F.R. 94(1)	Complied		
12.	**Advance to public officers account**			
12.1.	The limits had been complied with	Complied		
12.2.	A time analysis had been carries out on the loans in arrears	Complied		
12.3.	The loan balances in arrears for over one year had been settled	Complied		
13.	**General Deposit Account**			
13.1.	The action had been taken as per F.R. 571 in relation to disposal of lapsed deposits	Complied		
13.2.	The control register for general deposits had been updated and maintained	Complied		
14.	**Imprest Account**			
14.1.	The balance in the cash book at the end of year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		

14.3.	The ad-hoc sub impresta had been issued exceeding the limit approved as per FR. 371	Complied		
14.4.	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15.	**Revenue Account**			
15.1.	The refunds from the revenue had been made in terms of the regulations	Not Complied	This ministry is not a ministry that collects revenue.	
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied	Do.	
15.3.	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Complied	Do.	
16.	**Human Resource Management**			
16.1.	The staff had been paid within the approved cadre	Complied		
16.2.	All members of the staff have been issued a duty list in writing	Complied		
16.3.	All reports have been submitted to MSD in terms of their circular No. 04/2017 dated 20.09.2017	Complied		
17.	**Provision of information to the public**			
17.1.	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied. An updated register is being maintained having appointed an officer and having provided information.		
17.2.	Information about the institution to the public have been provided through its Website and has it been facilitated to appreciate/ allegation to public against the public authority by this Website or alternative measures	Complied. Facilities have been provided to appreciate/ send allegations.		
17.3.	Bi-Annual and Annual reports have been submitted as per Section 08 of the RTI Act	Complied		

18.	**Implementing citizens charter**			
18.1.	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2.	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19.	**Preparation of the Human Resource Plan**			
19.1.	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018.	Complied		
19.2.	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3.	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied. Have signed the performance reports.		
19.4.	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity-building programs, and conducting skill development programs as per paragraph No. 6.5 of the aforesaid Circular	Complied		
20.	**Responses Audit Paras**			
20.1.	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

English Translation

NATIONAL AUDIT OFFICE

My No. PLF/C/SMPMPRA/FS/02/21/19 Date- 17 May, 2021

Secretary

State Ministry of Prison Management and Prisoners Rehabilitation Affairs

Summary Report of the Auditor General on the Financial Statements of the State Ministry of Prison Management and Prisoners Rehabilitation Affairs for the year ended 31 December

2021 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018

The aforesaid report is sent herewith.

W.G.N. Manike

Deputy Auditor General

For Auditor General

Copies :- 1. Director General, Department of State Accounts

2. Secretary, Ministry of Justice

NATIONAL AUDIT OFFICE

My No. PLF/C/SMPMPRA/FS/02/21/19 Date- May, 2021

Secretary

State Ministry of Prison Management and Prisoners Rehabilitation Affairs

Summary Report of the Auditor General on the Financial Statements of the State Ministry of Prison Management and Prisoners Rehabilitation Affairs for the year ended 31 December 2021 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the State Ministry of Prison Management and Prisoners Rehabilitation Affairs for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance and cash flow statement for the year then ended 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. My comments and observations on the financial statements submitted by the State Ministry of Prison Management and Prisoners Rehabilitation Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 are stated in this report. The Report of the Auditor General which should be presented to Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic

Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act No. 19 of 2018 will be tabled in due course.

In my opinion, except for the effects of the matters described in the Paragraph 1.6 of this Report, the financial statements give a true and fair view of the financial position of the State Ministry of Prison Management and Prisoners Rehabilitation Affairs as at 31 December 2021 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 1.6 of this report. 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 opinion.

1.3 Responsibilities of Chief Accounting Officer and the Accounting Officer on Financial Statements

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The Chief Accounting Officer is responsible for preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without material misstatements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and Section 38 of the National Audit Act No. 19 of 2018 .

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Ministry 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.

The Chief Accounting Officer / Accounting Officer shall ensure that an effective internal control system is prepared and maintained for the financial control of the Ministry in terms of sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of Financial Statements

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My objective is to express a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the Report of the Auditor General 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 and users should be aware of this when making economic decisions based on 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.

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

- Evaluate the 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.

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

I communicated with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 **Report on Other Legal Requirements**

I express the following matters in terms of Section 6 (d) of the National Audit Act, No. 19 of 2018. a) Financial statements are correspondent with previous years.

b) Expect the observations made by me on the financial statements relevant to the previous year that are mentioned in the paragraphs 1.6.1.1 (c) and 1.6.1.2 of this report, the recommendations made by me in the previous year had been implemented.

1. 6 Comments on Financial Statements

1.6 .1 Statement of Financial Performance

1.6.1.1 Non-Financial Assets

Following observations are made.

a) Since the value of tires amounting to Rs. 4,706,999/- purchased by the Bureau of the Commissioner General of Rehabilitation had been recorded in accounts as non-financial asset, the non-financial assets had been overstated by Rs. 4,706,999/-.

b) Action had not been taken to capitalize the building constructions amounting to Rs.246,200,000 completed by December 31,2021 of the Bureau of the Commissioner General of Rehabilitation and to record in accounts.

c) Within the year under review, Rs. 7,690,560 as the rent advance, and Rs. 19,327,232 as work advance had been paid for the building in which the Bureau of the Commissioner General of Rehabilitation is located. However, due to the non-stating of these rent and work advances in financial statements, an amount of Rs. 27,017,792 had been understated in the Rent and Works Advance Account and the Reserve Account under financial assets of the Statement on Financial Position.

d) In the Statement of Commitments and Liabilities including in financial statements, liabilities amounting to Rs. 4,569,561/- had been understated relevant to 02 expenditure heads of the Bureau of the Commissioner General of Rehabilitation.

e) The value of commitments to external parties by the Bureau of the Commissioner General of Rehabilitation for construction of buildings amounting to Rs. 346,210,705/- had not been stated in the Statement of Commitments and Liabilities as at December 31,2021.

f) Steps had not been taken to record the non-financial assets amounting to Rs.287,982,491 mentioned in the Statement of Financial Position having done a confirmation by physical examination.

1.6.1.2 Statement of Cash Flow

Even though the value of physical assets acquiring was Rs. 6,603,739 as stated in ACA-6, incurring of funds for investment activities had been overstated by Rs. 314,153,597/- having stated as Rs.320,757,336 by adding expenditure of rehabilitation and improvement of capital assets, capital expenditure of the Bureau of the Commissioner General of Rehabilitation, capacity building, and research and development expenditure to the value of physical assets acquiring under investment activities of the Cash Flow Statement. Due to that reason, incurring funds for operational activities in the Cash Flow Statement had been understated by Rs.314,153,597/-.

2. Financial Review

2.1 Management of Expenditure

Following observations are made.

a) A total net provision of Rs.3,000,000 allocated for a recurrent expenditure object and 03 capital expenditure objects had been saved without utilization.

b) Had observed more than 50% savings relevant to 07 recurrent expenditure objects and 03 capital expenditure objects. Further, savings of 66 percent to 91 percent were observed even after the transfers under Financial Regulations 66 from allocated amount of 04 expenditure objects.

2.2 Certification of Chief Accounting Officer/Accounting Officer

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Chief Accounting Officer/Accounting Officer should certify the following matters in terms of provisions set out in Section 38 of the National Audit Act, No. 19 of 2018. However, it had not been so done.

a) The Chief Accounting Officer shall ensure that an effective internal control system is compiled and maintained for financial control of the ministry, and although periodical reviews shall be carried out regarding the effectiveness of that system and accordingly changes are to be made to maintain systems effectively, and those reviews shall be made in writing and shall be submitted to the Auditor General, statements mentioning that such reviews were made had not been submitted for auditing.

b) Although the Chief Accounting Officer and the Accounting Officer shall ensure that an effective mechanism exists to conduct an internal audit, the said requirements had not been fulfilled according to audit observations indicated in paragraphs 4.1 of the report.

2.3 Non-compliance with Laws, Rules and Regulations

Following observations are made.

Reference to Laws, Rules and Regulations	Description
a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulations 104 (1)	Action had not been taken to conduct a preliminary investigation on the accident that had taken place on December 28 2021 to the vehicle No. PG-9139 as per regulations.

(ii) Financial Regulations 104 (3) and 104 (4)	Even though a preliminary report has to be submitted as soon as the accident is occurred, and a complete report within three months from the date of accident, there had a delay in submitting report with regard to 05 vehicles until a period to 05 months to 3 years from the date of accident.
iii) Financial Regulations 1641 and 1642	In the year under review, although the vehicle No. KQ-5420 had been repaired incurring Rs. 51,000/-, action had not been taken as per Financial Regulations.
b) Paragraph 02 (i) of the Asset Management Circular No. 02/2017 dated December 21,2021	Even though action have to be taken to register vehicles that are using without registration rights in the name of its own institute with the concurrence of the registered institute, action had not been taken to take action regarding 15 vehicles transferred from the abolished ministry.
c) Paragraph 02 of the National Budget Circular No. 07/2019 dated December 04,2019	Although it had been emphasized that it is the duty of the Chief Accounting Officer and the Accounting Officer to apply proper expenditure control criteria, and to ensure that expenditure is controlled by those criteria, goods amounting to Rs. 61,801,989 had been purchased in the year under review at a situation where it cannot be certainly identified the time periods for commencing rehabilitation centers.
d) Letter No. CGIR/202/02-02 dated April 09,2021 of the Commissioner General of Inland Revenue and Guideline 5.4.12 of the Procurement Guidelines	Action had not been taken to inform the Inland Revenue Department on or before 15 of the next month after a quarter as per the instructions given on the VAT of Rs.162,898 paid for goods and services purchased from external parties during the year under review.
e) Paragraph 13.2 of the Section I of the Public Finance Circular No. 01/2020 dated August 28,2020 Financial Regulations 770(4) (a)	Action had not been taken to dispose 03 vehicles that were to be disposed belonging to the Bureau of the Commissioner General of Rehabilitation.

2.4 Issuing and Settling of Advances

Even though the distress loan balance of Rs. 229,320 to be recovered from two interdicted officers had existed for more than 05 years and the distress loan balance of Rs.10,000/- to be recovered from a diseased officer had existed for more than two years, action had not been taken to settle those balances.

3. Operational Review

3.1 Management Deficiencies

Following observations are made.

a) Although the Technical Engineer had not recommended that the repairs had been properly done regarding 03 vehicles, vouchers amounting to Rs. 1,394,835 had been approved and payments had been made on December 31, 2021.

b) In the year under review, following matters were observed regarding an obtaining of a building on rent basis for the Bureau of the Commissioner General of Rehabilitation in the year under review.

i. Even before obtaining the Valuation report of the building in which the Bureau of the Commissioner General of Rehabilitation is located, and before entering in to an agreement with the building owner, a contract had been awarded with the relevant firm at a sum of Rs. 8,380,420 for partition of offices in the building. Further, due to the reason for entering into an agreement at a rent amounting more than Rs. 163,520 to the valuation of the said building of which the monthly rent had been estimated at 2,400,000/-, it had been paid an excess rent amount of Rs. 3,924,480 for two years.

ii. Even it had been pointed out that more space and economic advantage can be obtained by obtaining the building with an extent of 14,524 sq.ft in which the Procurement Commission was located at a monthly rent of Rs. 2,454,556, it had been paid an excess amount of Rs. 108,964 monthly due to the obtaining of a building with an extent of 19,858 sq.ft on rent basis at a rent of Rs. 2,563,520. In addition, it had been missed the opportunity to obtain that building with fixed assets, computer network and with partition. As the ministry did not take timely decisions, it had to be incur an extra rent of Rs. 2,615,136 for two years and additional cost of Rs. 10,642,740 for partition of office rooms and computer networking.

c) Approval had been granted to draft the bill of Bureau of the Commissioner General of Rehabilitation by the Cabinet decision No. අමප/17/2509/745/016 dated November 22,2017, and although it had been requested by the Cabinet decision No. අමප/21/0564/330/029 dated April 28, 2021 to submit the Bureau of the Commissioner General of Rehabilitation draft bill with the clearance report of the Attorney General, to the Cabinet of Ministers, it had not been completed activities relevant to the draft bill until the end of the year under review.

3.2 Procurements

Following observations are made.

a) Even though the ministry has spent Rs.9.5 million for the acquisition of capital assets, and although suppliers had to be registered for procuring items with less value for which publishing of advertisements is economically disadvantageous as per 3.4.3 (a) of the Procurement Guidelines or for purchasing frequently used items, the Ministry had not registered suppliers so, for the year 2021.

b) When purchasing goods and services amounting to Rs. 2,936,346 of the ministry and Rs. 3,452,906 of the Bureau of the Commissioner General of Rehabilitation, quotations had been obtained by handing over bid calling documents, without being compliance to the 6.1.1 of the Procurement Guidelines.

c) Due to the non-presenting of specifications to suppliers, in the submitting of recommendations for selecting a supplier considering only the minimum prices for the task of carpet application and installation of work stations amounting to Rs. 1,227,889, the transparency and consistency of the selection procedure had not been assured as per 1.2.1 (f) of the Procurement Guidelines.

d) Non complying to the 5.4.1.1 of the Procurement Guidelines, an amount of Rs. 89,393 had been paid to a supplier who was not registered for VAT, relevant to the tasks of installation of work stations at a cost of Rs. 807,840 and carpet application at a cost of 422,049.
Further, in the payment of Rs.59,840 by the supplier out of the VAT again to the ministry on March 28,2022, it had been observed that the Bid Opening Committee, Technical Evaluation Committee and the Procurement Committee had not paid attention regarding VAT.

3.3 Vehicle Control

The repairing cost of the Cab No. PH-1288 ,which met with an accident on July 01,2018, was Rs. 2,290,015, and out of that Rs. 1,698,894 had been received from the National Insurance Trust Fund and further action had not been taken with regard to the remaining Rs. 591,120 being a cost burden to the ministry.

4. Good Governance

4.1 Internal Auditing

An Internal Auditor had not been appointed in terms of Section 40(1) and 40 (2) (1) of the National Audit Act, No. 19 of 2018.

4.2 Audit and Management Committees

As per the Paragraph 5.3 of the Department of Management Audit Circular No. DMA/01-2019 dated January 12,2019, at least 04 meetings shall be held per year as once per quarter, only one meeting had been conducted.

5. Human Resources Management

5.1 Approved Cadre, Actual Staff, and cost for Personal Emoluments

The approved cadre was 92 and the actual cadre was 62 of the Ministry , and Rs. 45,436,136 had been incurred for personal emoluments in the year under review.

Sgd. W.G.N. Manike

Deputy Auditor General

For Auditor General

Copy : 01. Director General - Department of State Accounts