

கார்டுஐடென் லார்டை செயலாற்றுகை அறிக்கை **PERFORMANCE REPORT 2022**

பீர்டர் ஐடென் ஐர்டு
சிறைக்கைதிகள் நலனோம்பல் நிதியம்
PRISONERS WELFARE FUND



பீர்டைன் டீபார்ட்மென்ட்
சிறைச்சாலைகள் திணைக்களம்
DEPARTMENT OF PRISONS

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Annual Performance Report- 2022

Name of the Fund – Prisoners Welfare Fund

Department of Prisons

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1.1. Introduction

Prisoners Welfare Fund can be defined as the main fund source that provides allocation required for programs such as spiritual, educational, sports and after care activities held in rehabilitating as better citizens and socio reintegrating inmates.

1.2. Legal Framework that fund has been established

The Department of Prisons -Prisoners Welfare Fund Law No.18 of 1973 (have been attached)

1.3. Objectives of the Fund

1. Providing strength in rehabilitating inmates.
2. Providing financial aids to programs that are held to rehabilitate inmates.
3. As timely requirements, rehabilitate and socio reintegrate inmates as better citizens

1.4. Vision, Mission, and Objectives

Vision

Socio reintegrating inmates as better citizens through rehabilitation.

Mission

Utilizing inmates' labour productively to country through modifying welfare activities of inmates.

Objectives

Contribute to build a civilized society by means of proper rehabilitation of inmates and thereby making inmates law abiding humanitarian persons.

1.5. Main Activities

1. Provision of financial allocation to spiritual and religious welfare of prisoners.
2. Provision of financial allocation to educational and welfare of prisoners.
3. Provision of financial allocation to sports and other facilities of prisoners.
4. Provision of financial allocation for payment of rewards to prisoners.
5. Provision of financial allocation for after care services of prisoners.

1.6. Organizational Chart - not applicable to this Fund.

1.7. Information on Foreign Aided Projects (if there any) - No

- a) Name of the Project
- b) Contributing Agent
- c) Project Estimated Expenditure – Rs. M.
- d) Project Duration

Briefly explain specific achievements, challenges and future goals

(must be signed by the Chairman of the Fund)

Achievements

- Ability to direct inmates to better rehabilitation procedure through designing and carrying out plans to develop spiritual, educational, sport and after care services to inmates in all prisons island wide.
- After socio reintegration, living as a better person with experience gained through vocational training and spiritual development from rehabilitation procedure. In these rehabilitation works, education, vocational training and spiritual development in the prisoners are made so that they can live as a good citizen after their socialization experience..

Challenges

- Prisoners Welfare Fund is the only vote that provides financial assistance to program for prisoners rehabilitation. However, due to a minimum balance in the fund, financial allocation was not adequate for prisoners welfare programs.

Future Goals

- Taking steps to increase the balance of annual income for Prisoners Welfare Fund.
- Distribution of vocational training equipments to inmates released.
- Socio reintegration of group of persons useful to society.



H.M.T.N. Upuldeniya
Commissioner General Of Prisons

Rehabilitation Programs

01. Spiritual and Religious Activities

All Buddhists programs including Sil Observation, Dhamma Sermons, Meditation Programs, Hindu Religious Programs, Muslim Religious Affairs, Catholic , mental development and counseling programs on Full Moon Poya days.



2. Education and Welfare Activities

Informal/formal educational programs, vocational training activities, library work, Dhamma education, cultural affairs, health programs and treatment programs, drug prevention and treatment programs inmates family get together, legal aids programs etc were held to inmates. .



Conducting educational classes for inmates



Reading books makes mental health and development

Arranging family get together for inmates.





Legal Aid Program

Inmates Scout Group



Inmates Dancing Group



Conducting Vocation
Training Class for inmates



Making recreational equipments

3. Sports and Other

Program such as daily sports activities, inter prison competitions, scouting etc.



Doing daily sporting activities

Holding sports competitions



4. Rewarding inmates with special skills.



3.1 Financial Statements prepared as per the Format No.01 of Accounting Standards, have been enclosed

3.2 Performance of Utilizing Allocation {if there}

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Utilization of Allocation as a % of finished Final Allocation
	First Allocation	Last Allocation		
Recurrent	2,000,000.00	2,000,000.00	1,880,191.50	94 %
Capital	No			

3.3 Performance of Donations and other receipts- No money as donations.

Donor Institute	Aim of Donation	Donated Amount
-	-	-

3.4 Performance of Reporting Non Financial Assets – Not applicable to this fund.

Rs ,000

Assets	Code Description	Balance as per the Board of Survey Report as at 31.12.2022	Balance as per the Statement of Financial Position as at 31.12.2022	Due to Accounting in the Future	Reporting progress as a Percentage
9151	Building and Structures				
9152	Machinery				
9153	Lands				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Leased Assets				

3.5 Report of the Auditor General**

**The Final Audit Report issued by the Auditor General must be scanned and included here with this, in submitting to the parliament.

JLO/C/A/DEP/FD/2022

29. 05 .2023

Commissioner General of Prisons.

Prisoners Welfare Fund

Brief Auditor General's Report, in terms of Section 11(1) of the National Audit Act No.19 of 2018, on Financial Statements and Other Legal and Regulatory Requirements of the Prison Inmates Welfare Fund for the year ending 31.12.2022

01. Financial Statements

1.1 Qualified Opinion

Prisoners Welfare Fund's Statement of Financial Position as at 31 December 2022 and Statement of Financial Performance for the year then ended, Statements of Equity and Statement of Cash Flows for the year then ended and Notes to the Financial Statements for the year ended 31 December 2022 containing a summary of significant accounting policies were audited under my direction in accordance with the provisions of the National Audit Act No. 19 of 2018 by reading in conjunction with Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka. According to Article 154 (6) of the Constitution, the report will be tabled in Parliament in due course.

Except for the effect of the matters described in the basis for the qualified opinion section of my report, I am of the opinion that the Financial Statements of the Scheme reflect a true and fair view of the financial position as at 31 December 2022 and its financial performance and cash flows for the year ended from that date in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) Consumables of Rs.7,860,139 in the reviewed year were not shown in the Financial Statements due to the fact that an Accounting Principle was not identified for accounting consumables received by prison institutions.

- (b) The Financial Statements of the year 2020 were restated in the year 2021 by arranging to include the non-current assets of the fund in the Departmental Financial Statements without the approval of the Treasury and as on that date the balance of Rs.24,350,099 in the Free Assets Grant Account was adjusted through the asset disposal account, showing a disposal surplus of Rs.12,640,730 in respect of non-current assets. This surplus has been included in reserves in the Statement of Financial Position as at 31 December 2022. Furthermore, although the value of these assets was recorded as Rs. 2,371,275 under non-financial assets in the departmental Financial Statements submitted for the year ending December 31, 2022, the evidence that these assets were physically identified and recorded in the books of account was not submitted to the audit.

I conducted the audit in accordance with the Sri Lankan Auditing Standards. My responsibilities under these Auditing Standards are further described in the Auditor's Responsibilities Regarding the Audit of Financial Statements section of this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Controlling Parties on Financial Statements

It is the management's responsibility to prepare and fairly present these Financial Statements in accordance with Sri Lankan Public Sector Accounting Standards and to determine the necessary internal controls to enable the preparation of Financial Statements without material misstatements that may occur due to fraud or error.

In preparing the Financial Statements, it is management's responsibility to determine the going concern of the fund, to account for the going concern basis and to disclose matters relating to the fund's going concern unless management intends to liquidate the fund or, in the absence of any other alternative, to cease operations. It is also a management responsibility.

Controlling parties are responsible for examining the Fund's financial reporting process.

In accordance with sub-section 16 (1) of the National Audit Act No. 19 of 2018, the fund must maintain proper books and records of its income, expenses, assets and liabilities so as to be able to prepare annual and periodic Financial Statements.

1.4. Auditor's Responsibility regarding Audit of Financial Statements

My objective is to provide reasonable assurance that Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the audit report that includes my opinion. Reasonable assurance is a high level of assurance, but it will not always be assurance that material misstatements will be detected when conducting an audit in accordance with the Sri Lanka Auditing Standards (SLSAs). The effect of fraud and error, individually or collectively, can result in material misstatements, the materiality of which depends on the effect on the economic decisions made by users on the basis of these Financial Statements.

I exercised professional judgment and professional skepticism in auditing as part of the audit in accordance with Sri Lanka Auditing Standards. I, further

- Appropriate audit procedures were planned and performed on occasion to identify and assess the risk of material misstatement of Financial Statements, whether due to fraud or error, in providing a basis for the audit opinion expressed. The effect of fraud is stronger than the effect of material misstatements due to misrepresentation because they are caused by negligence, falsification, intentional omission, misrepresentation or circumvention of internal controls.
- Although not for the purpose of expressing an opinion on the effectiveness of internal control, an understanding of internal control was obtained in order to design appropriate audit procedures as required.
- Evaluation the appropriateness of accounting policies used, reasonableness of accounting estimates and related disclosures made by management.
- Based on the audit evidence obtained as to whether there is material uncertainty about the going concern of the fund due to events or circumstances, the appropriateness of using the going concern basis of accounting was determined. If I conclude that there is significant uncertainty, I should focus on the related disclosures in the Financial Statements in my audit report, and if those disclosures are not significant, I should modify my opinion. However, the continuance may terminate upon future events or circumstances.
- Assessment of overall presentation of the Financial Statements including appropriate and fair inclusion and disclosures of the underlying transactions and events for the structure and content of Financial Statements.

I inform the controlled parties about the important audit findings, major internal control weaknesses and other matters identified during my audit.

2. Report on Other Legal and Regulatory Requirements.

The National Audit Act No. 19 of 2018 includes special provisions regarding requirements mentioned.

- According to the requirement mentioned in Section 6(1)(d)(iii) of the National Audit Act No. 19 of 2018, Financial Statements of the Fund are consistent with previous year.
- As required by Section 6(1) (d) (iv) of the National Audit Act No.19 of 2018, observations and recommendations made by me in the previous year are not included in Financial Statements presented in the basis for the qualified opinion of my report in section 1.2.

3. Operational Review

3.1. Non-compliance with laws, rules and regulations

Following observations were made.

Reference to rules and Regulations	Non-Compliance
------------------------------------	----------------

(a) Financial Regulations of the
Democratic Socialist Republic of
Sri Lanka

(i) 237

In making payment for warehouse supplies, a certificate must be attached to the payment voucher that the goods have been received and that the goods have been entered in the relevant inventory books etc. However, goods worth Rs.205,002/- purchased from the Prisoner Welfare Fund in Welikada, Boossa and Watareka Prisons were not entered in inventory books and notes that relevant goods were received were not included even in payment vouchers.

(ii) 877 (2) (ආ)

No separate bank account was maintained for the fund and transactions of the welfare fund were carried out under the official bank account of the department.

3.2. Management Activities

Performance indicators were not introduced to determine the progress of the fund and prior planning including nature of the programs to be conducted in prisons, number of convicted and remand prisoners to be attended, and the costs to be incurred were not prepared and the financial and physical performance of the fund was not able to evaluate due to not reporting the progress according to as per those planning.

3.3. Budgetary Control

In the reviewed year, two Million Rupees had been allocated for the welfare of the prisoners in the budget of the fund, but due to lack of sufficient funds, an amount of Rs. 2,377,848,334/- was spent under the department's budget under 03 subjects and the estimated amount of receipts of the fund was Rs. 1,437,250 The amount was Rs. 2,651,796 and the true amount was Rs. 1,214,546, ie 84.5 percent more than the budgeted amount. Further, since the difference between the budgeted income and the true income of 07 out of 10 income heads of the fund varied from 100 percent to 4,063 percent, the budget estimate was not realistically prepared and used as a control agent

W.P.C.Wickramarathna
Auditor General

4.1 Performance Indicators of Fund -2022 (Based on the Action Plan)

Specific Indicators	Actual Output as a Percentage (%) of the Expected Output		
	100%- 90%	75%- 89%	50%- 74%
Percentage of utilizing allocation for inmates' spiritual and religious programs.		89%	
Percentage of utilizing allocation for inmates' educational and welfare programs.	100%		
Percentage of utilizing allocation for improvement of sport skills and providing other facilities to inmates.	95 %		
Percentage of utilizing allocation of rewarding inmates to appreciate various skills and talents of inmates and improvement of sport skills and providing other facilities.		83%	
Percentage utilization of provision for after-care activities of inmates			73%

5.1 Indicate the relevant sustainable development objectives identified. Not relevant for this fund.

Goal / Objective	Target	Achievement Indicators	Progress of Achieving Victories up to now		
			0%-49%	50%-74%	75%- 100%

5.2 Describe briefly the achievements and challenges in achieving the Sustainable Development Goals.

06.1 Cadre Management - This is not directly relevant and there is no separate cadre for this fund. There are no officer vacancies as the officers of the Department are working here.

	Approved No. of Cadre	Existing No. of Employers	Vacancies / (Surplus)**
Senior			
Tertiary			
Secondary			
Primary			
Contract/ Casual			

06.2 **Briefly mention how the shortage or surplus of human resources has affected the performance of the fund. - Not applicable

06.3 Human Resource Development - Not applicable to this fund.

Name of the Program	Number of Employees Trained	Duration of Program	Total Investment (Rs'000)		Nature of Program (Local and foreign)	Output/Knowledge Acquired*
			Domestic	Foreign		

* Briefly explain how the training program contributes to the organization's performance. - Not relevant.

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 mentioned Financial Statements/ Accounts have been submitted on due date			
1.1	Annual Financial statements	Complied		
1.6	Other	-		
2	Maintenance of books and registers (F.R.445)			
2.1	Fixed Assets Register has been maintained and updated in terms of Public Administration Circular 267/2018	-		
2.2	Personal Emoluments Register/ Personal Emoluments Cards has /have been maintained and updated	-		
2.3	Register of Audit Queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		
2.6	Register for Cheques and Money Orders has been maintained and updated	-		
2.7	Inventory Register has been maintained and updated	-		
2.8	Stocks Register has been maintained and updated	-		
2.9	Register of Losses/ Damages has been maintained and updated	-		
2.10	Obligation Register has been maintained and updated	-		
2.11	Register of Counterfoil Books (GA-N20) has been maintained and updated	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
03	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 officer	Complied		
3.4	The controls has been adhered to by the Accountants in terms of the State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	-		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	-		
4.3	In terms of Finance Act 38 of 1971, budget has been approved for the year reviewing.	-		
4. 4	The Annual Internal Audit Plan has been prepared.	-		
4. 5	The Annual Estimate has been prepared and submitted to the National Budget Department (NBD) on due date	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
4. 6	The Annual Cash Flow Statement has been submitted to the Treasury Operations Department on due date.	-		
4.7	Submission of quarterly reports to the Treasury on due date	-		
5	Audit Query			
5.1	All audit queries have been answered by the date fixed by Auditor General	Complied		
6	Internal Audit			
6.1	In accordance with F.R.134(2) DMA/1-2019, after consultation with the Auditor General at the beginning of the year, the Internal Audit Plan was prepared.	-		
6.2	Replying to every internal audit report within one month	Complied		
6.3	In terms of subsection 40(4) of the National Audit Act No. 19 of 2018, copies of all Internal Audit Reports have been submitted to the Management Audit Department.	-		
6.4	In terms of the F. R.134(3), copies of all internal audit reports have been submitted to the Auditor General.	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
7	Audit and Management Committee			
7.1	As per DMA Circular 1-2019, at least 04 Audit and Management Committees must have been maintained during the relevant year.	-		
8	Assets Management			
8.1	As per Para.07 of Assets Management Circular No. 01/2017, information on asset purchases and disposals has been submitted to the Controller General's Office.			
8.2	In accordance with Chapter 13 of the above circular, to appoint a suitable Liaison Officer for co-ordinating the implementation of the provisions of the said Circular and to report information about the officer to the Office of the Comptroller General.	-		
8.3	As per the Public Finance Circular No. 05/2016, Board of Survey has been conducted and related reports have been submitted to the Auditor General on due date.	-		
8.4	The excesses, deficiencies and other recommendations revealed in the annual Board of Survey have been made within the period mentioned in the circular	-		
8.5	Removal of condemned goods as per F.R.772	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
9	Vehicle Management			
9.1	Preparation of daily Running Charts and monthly summary reports for reserve vehicles and submission them to the Auditor General on due date	-		
9.2	Vehicles have been removed for less than 06 months after condemned	-		
9.3	Maintaining and updating vehicle log books	-		
9.4	In relation to every vehicle accident, acting as per F.R.103,104,109, and 110	-		
9.5	Re-inspection of fuel combustion in vehicles in accordance with the provisions mentioned in paragraph 3.1 of State Administrative Circular No. 2016/30 dated 29.12.2016	-		
9.6	After the leasing period, full ownership of the Leased Vehicle Log Books has been taken over.	-		
10	Bank Accounts Management			
10.1	Prepare and certify bank reconciliation statements on due date and submit to audit	-		
10.2	Settlement of dormant bank accounts carried forward from the year under review or from earlier years	-		
10.3	The currency regulations dealt with the balances disclosed in the bank reconciliation statements and which should have been adjusted and also those balances have been settled within a period of one month	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
11	Allocation Utilization			
11.1	To incur expenses so that the provisions made do not exceed their limits	Complied		
11.2	In terms of F.R.94(1), after allocation made has been utilized, approaching liabilities so as not to exceed the remaining allocation limit at the end of the year .	Complied		
12	Governament Officers' Advance Accounts			
12.1	Compliance with restrictions.	-		
12.2	Having done a time analysis of outstanding loan balances	-		
12.3	Outstanding loan balances that have been in existence for more than a year, have been settled	-		
13	General Deposited Account			
13.1	F.R. 571 has been applied in respect of overdue deposits,	-		
13.2	Updating and maintaining Control Account for General Deposits	-		
14	Imprest Account			
14.1	At the end of the year under review, the cash book balance has been credited to the Treasury Operations Department	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
14.2	As per F.R.371, issued related interim Imprest has been settled within one month of the completion of the work.	-		
14.3	In terms of F.R.371, related interim Imprest has been issued as not exceeding approved limit.	-		
14.4	Monthly reconciliation of opening account balance with Treasury Books	-		
15	Revenue Account			
15.1	Repayments have been made out of the collected revenue in accordance with the relevant regulations	-		
15.2	The accumulated income has been directly credited to the income instead of being credited to the Deposit Account	-		
15.3	According to F.R.176, the arrears of income reports have been submitted to the Auditor General	-		
16	Human Resources Management			
16.1	Maintaining staff within the approved staffing limit	-		
16.2	Duties have been given in writing to all members of the staff	-		
16.3	Submission of all reports to Management Services Department as per MSD Circular No. 04/2017 dated 20.09.2017	-		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
17	Providing Information to the Public			
17.1	Appointing an information officer and updating and maintaining a register of disclosure of information in accordance with the Freedom of Information Act and Regulations.	-		
17.2	Information about the institution has been provided through its website, and the public's praises/accusations about the institution have been facilitated through the website or through alternative channels.	-		

Attachment



DEPARTMENT OF PRISONS —
PRISONERS' WELFARE FUND LAW,
No. 18 OF 1973

OF

THE NATIONAL STATE ASSEMBLY

[Certified on 9th May, 1973]

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*Department of Prisons—Prisoners'
Welfare Fund Law, No. 18 of 1973*

L. D.—O. 2/73.

A LAW TO MAKE PROVISION FOR THE ESTABLISHMENT OF A PRISONERS' WELFARE FUND, FOR THE DISBURSEMENT OF MONEYS THEREFROM FOR THE GENERAL WELFARE OF PRISONERS; AND TO PROVIDE FOR ALL MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

BE it enacted by the National State Assembly of the Republic of Sri Lanka as follows:—

Short title.

1. This Law may be cited as the Department of Prisons Prisoners' Welfare Fund Law, No. 18 of 1973.

Establishment
of the
Department of
Prisons—
Prisoners'
Welfare Fund.

2. (1) For the purposes of this Law there shall be established a fund called the Department of Prisons—Prisoners' Welfare Fund (hereinafter referred to as "the Fund").

(2) A general account of the Fund shall be maintained in such manner as the Secretary to the Ministry in charge of the subject of Finance may direct.

Control and
management
of the Fund.

3. The control and management of the Fund shall be vested in the Commissioner of Prisons.

Payments to
the Fund.

4. The following moneys shall be credited to the account of the Fund:—

(a) all moneys lying to the credit of the "General Deposit Account—Prisoners' Welfare Fund" as shown in the books of accounts of the Department of Prisons, on the date on which this Law comes into operation;

(b) such part of the net proceeds of the sale of hobby articles, as may be determined from time to time by the Secretary;

(c) the compulsory levy made on the wages of prisoners;

(d) any public donations made towards the welfare of prisoners;

(e) any sums recovered by way of charges levied on Government Departments and other institutions for the supply of prisoners' clothing.

- (f) any unauthorized cash found in the possession of prisoners;
- (g) any cash found in prison premises without proof of ownership;
- (h) net profits from—
 - (i) the sales room run by the Department of Prisons,
 - (ii) exhibitions of hobby articles made by prisoners, and
 - (iii) canteens run in prisons; and
- (i) such other contributions to the Fund as may be approved by the Secretary to the Ministry in charge of the subject of Finance.

Disbursement
of moneys
from the Fund.

5. The Commissioner of Prisons shall, subject to such instructions as may be issued to him from time to time by the Secretary, have the power to expend moneys lying to the credit of the Fund for any of the following purposes:—

- (a) spiritual and religious welfare of prisoners;
- (b) educational welfare of prisoners;
- (c) provision of recreational facilities and other amenities to prisoners;
- (d) payment of rewards to prisoners;
- (e) payment of repayable advances for organizing exhibitions and the maintenance of canteens for prisoners.

Financial year.

6. The financial year for the purposes of the Fund shall be the year commencing on 1st January and ending on 31st December.

Accounts and
audit.

7. (1) The accounts of the Fund shall be audited by the Auditor-General.

(2) The Commissioner of Prisons shall submit to the Minister as soon as practicable after the close of each financial year a full statement showing the working of the Fund and containing full particulars of all transactions connected with the working of the Fund, together with a copy of the Auditor-General's report. Such report shall, as soon as may be convenient, be placed before the National State Assembly by the Minister.

Interpretation.

8. In this Law, "Secretary" means the Secretary to the Ministry in charge of the subject of Prisons.



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

DEPARTMENT OF PRISONS—PRISONERS'
WELFARE FUND (AMENDMENT) ACT,
No. 54 OF 1979

[Certified on 30th August, 1979]

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Department of Prisons—Prisoners' Welfare Fund
(Amendment) Act, No. 54 of 1979

[Certified on 30th August, 1979]

L.D.—O. 79/75

AN ACT TO AMEND THE DEPARTMENT OF PRISONS—PRISONERS'
WELFARE FUND LAW, No. 18 OF 1973.

BE it enacted by the Parliament of the Democratic Socialist
Republic of Sri Lanka as follows :—

1. This Act may be cited as the Department of Prisons—
Prisoners' Welfare Fund (Amendment) Act, No. 54 of
1979.

Short title.

2. Section 4 of the Department of Prisons—Prisoners'
Welfare Fund Law, No. 18 of 1973 (hereinafter referred to
as the "principal enactment") is hereby amended by the
insertion immediately after paragraph (a) of that section,
of the following new paragraph :—

Amendment
to section
4 of Law
No. 18 of 1973.

" (aa) any such sum of moneys lying to the credit of any
prisoner in the General Deposit—Prisoners'
Wages and Private Cash Account, as remains
unclaimed for a period of not less than one year
from the date of release of such prisoner ;".

3. Section 5 of the principal enactment is hereby
amended as follows :—

Amendment
to section
5 of the
principal
enactment.

(i) by the substitution, for the fullstop appearing at the
end of that section, of a semi-colon ; and

(ii) by the insertion at the end of that section of the
following new paragraph :—

" (f) such after-care services as would help in the
rehabilitation of prisoners after their dis-
charge from prison."

Final Account of the Prisoners Welfare Fund - The Department of Prisons- 2022
Statement of Financial Position as at 31.12.2022

Description	Notes	Year 2022	Year 2021
		Rs.	Rs.
Assets			
Current Assets			
Accrued Revenue			376.00
Receivable for inmates labour		7,460	15,860
Advance due to be recharged		1,880	1,880
Fund Balace as at 31.12.2021- 6/28		5,299,068	4,527,464
		5,308,408	4,545,580
None Curent Assets		-	
Total Assets		5,308,408	4,545,580
Lliabilities			
Current Lliabilities		-	-
None Current Liabilities		-	-
Total Liabilities		-	-
Net Assets		-	-
Net Assets/ Equity		-	-
Reserve		-	-
Balance brought forward		4,545,580	3,636,750
Surplus in 2022		758,638	908,830
Contingent Account		4,190	-
Total Net Assets / Equity		5,308,408	4,545,580

prepared :

Nmae - S.K. Inoka Lakmini
Designation- Management Services Officer
Date -

Checked :

Nmae -S.D.N.C.Dilrukshi
Designation- Management Services Officer
Date -

Above financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards.

I hereby, certify that above financial statements present true and fair state of the Surplus of Prisoner Welfare Fund for the year ending 31.12.2022 and its performance as at 31.12.2022

Accountant

Name - H.A.C.P.Dharmarathna
Designation - Deputy Commissioner (Finance)
Date -

Chief Accountant

Name -R.M.N.K.K. Abeyrathna
Designation-Commissioner of Prisons (Finance)
Date-

As per Provisions of the Prisoners' Welfare Fund Act No. 18 of 1973 of the Department of Prisons, I am entrusted with the control and management of the fund. Accordingly, I approve these Financial Statements and related documents.

Accounting Officer

Name - H.M.T.N.Upuldeniya
Designation - Commissioner General of Prisons
(Administrator of the Fund)
Date-

Chief Accounting Officer

Name - Wasantha Perera
Designation -Secretary
Ministry of Justice and Prison Affairs
Date -

Disclosure in Accounting

01. Fund operates as per legal provisions mentioned below.

- (i). Prison Department's Prisoners Welfare Fund Act No.18 of 1973 of the National Assembly
- (ii). Act to amend the Prisoners Welfare Fund Act, 27 April, 1976

02. The Prisoner Welfare Fund operates in 29 regional prisons including the headquarters. After obtaining the Accounting Statements Reconciliation Reports of all those prison institutions and comparing them with the Treasury Balance of the Fund, Financial Statements have been prepared and submitted at the end of year 2022 as per the Section 07(2) of the Prisoner Welfare Fund Act.

03. As per Paragraph 10 of the Treasury Circular No.836 August 16, 1977, no separate bank account was maintained for the Prisoner Welfare Fund and transactions have been made through the official bank account of the department.

04. Financial Statements of the Prisoner Welfare Fund for the year ending on 31.12.2021 have been prepared in accordance with the Circular No. 03/2013 dated 2013.10.02 of the State Business Department and of Sri Lanka Public Sector Accounting Standards.

05. According to Section 01 of Sri Lanka Public Sector Accounting Standard, values in Financial Statements have been presented according to the value of the Rupees in order to make values of the Financial Statements more understandable.

06. The accounting year for submission of Final Accounts of the Prisoner Welfare Fund shall commence on January 1 of the respective year and shall end on December 31 of the year under review.

07. According to Provisions of the Prisoner Welfare Fund Act, only income included in the following Income Heads have been collected as income of the Prisoner Welfare Fund.

- I. Part of net income from sale of entertainment goods.
- II. Compulsory levies from prison emoluments
- III. Donations from public
- IV. Charges from other departments and agencies for providing prison labour
- V. Illegal receipts of money from prisoners
- VI. Unclaimed money found on prison grounds
- VII. Net profits from stores, exhibitions, restaurants
- VIII. Unclaimed money
- IX. Other Contribution Receipts
- X. illegal money arrested from prisoners

08. No government contribution has been received so far for running the Prisoner Welfare Fund. Its revenue consists of highly uncertain collections as well. Therefore, welfare programs for prisoners expected to be spent by the estimates for the year, were carried out under the sponsorship of organizations such as the Prisoner Welfare Fund Mother Association, Prisoner Welfare Fund Sub-Committees, NGOs, Red Cross and other voluntary organizations.

09. According to receipts of the Prisoner Welfare Fund are presented in page no.16

10. From year 2020, steps were taken to record existing assets of the Prisoner Welfare Fund through the Appropriation Account. Assets shown by all accounts of Central Government, Prison Industry Division and Prisoner Welfare Division are in prison institutions and all those assets have been recorded in the Appropriation Account.

Date

Commissioner of Prisons (Finance)

Final Account for the Prisoners Welfare Fund - Department of Prisons- 2022
Financial Performance Statement for the ending 31.12.2022 (Income and Expenditure Account)

	Year 2022 Rs.	Year 2021 Rs.
Income		
01.Contribution from stalls	-	-
02.Contribution form exhibitions	47,620	-
03.Compulsary Deduction Account from inmates' wages	59,074	105,357
04.Charges from other departments for inmates labour	1,300,480	547,327
05. Unclaimed money	1,157,395	110,681
06.Money that proved as no owner, found in prison premises	14,460	26,944
07.Other contributory money	1,000	12,500
08. Illegal money arrested from inmates	62,271	106,020
09.1/6 of net income from selling entertainment goods	720	
Total Income	2,643,020	908,830
Expenditure		
01.Inmates spiritual and religious expenditure	518,996	-
02.Inmates educational and welfare expenditure	509,345	-
03.Inmates sports and other facilities expenditure	506,103	-
04. Inmates rewarding expenditure	281,898	-
05. Aftercare expenditure	63,850	-
09. Contingent account	4,190	
Total Expenditure	1,884,382	
Surplus for Time duration	758,638	908,830

Prepared :

Checked :

Commissioner of Prisons (Finance)

Commissioner General of Prisons
(Administrator of the Fund)

Final Account for the Prisoners Welfare Fund - Department of Prisons- 2022

Receipt and Payment Account for the Year 31.12.2022

	Year 2022 Rs.	Year 2021 Rs.
Balance forwarded as at 01.01.2022	4,527,464	3,618,634
(+)		
01. Contribution from stalls	-	
02. Contribution from exhibitions	47,620	
03. Compulsary deduction from inmate wages	59,450	105,357
04. Charges from other departments for inmates labour	1,308,880	547,327
05. Unclaimed money	1,157,395	110,681
06. Money proved as no owner, found in prison premises	14,460	26,944
07. Other contributory money	1,000	12,500
08. Illegal money arrested from possession of inmates	62,271	106,020
09. 1/6 of net income from selling entertainment goods	720	-
(-)	2,651,796	4,527,464
01. Inmates spiritual and religious expenditure		
Capital	22,998	
Recurrent	495,998	
02. Inmates educational and welfare expenditure		
Capital	17,000	
Recurrent	492,345	
03. Inmates sports and other facilities expenditure		
Capital	150,485	
Recurrent	355,618	
04. Inmates rewarding expenditure		
Capital	23,000	
Recurrent	258,898	
05. Aftercare expenditure		
Capital	-	
Recurrent	63,850	
	1,880,192	
Balance brought forward as at 31.12.2022	5,299,068	4,527,464

prepared :

checked :

Commissioner of Prisons (Finance)

Commissioner General of Prisons
(Administrator of the Fund)

Prisoners Welfare Fund
For the year ending 31.12. 2022
Consolidated Cash Flow Statement

Description	2022	2021
	Rs.	Rs.
Cash flows from operational activities.		
Receipts		
Receipts from exhibitions	47,620	-
Compulsory deduction from inmates' wages	59,450	105,357
Charging money from other departments for providing inmates labour	1,308,880	547,327
Unclaimed money	1,157,395	110,681
Money proved as no owner	14,460	26,944
Illigal money arrested from inmates	62,271	106,020
Other contributory money	1,000	12,500
1/6 of net income from selling entertainment goods	720	-
	2,651,796	908,830
Payments		
Inmates Spiritual and Religious expenditure Account	518,996	-
Inmates Educational and Welfare Expenditure Account	509,345	-
Inamtes Sports and other Facilities Eexpenditure Account	506,103	-
Inamtes Rewarding Expenditure Account	281,898	-
Inmates Aftercare Expenditure Account	63,850	-
	1,880,192	-
Net Cash Flows from operational activities	771,604	908,830
Cash flows from investment activities		
Net Cash flow from investment activities		-
Net Increase / decrease of cash and cash equivalents	771,604	908,830
Cash and cash equivalents at the beginning of the period	4,527,464	3,618,634
Cash and cash equivalents at the end of the period	5,299,069	4,527,464

Prepared :

Checked :

Commissioner of Prsons (Finance)

Prisoners Welfare Fund
For the Year ending 31.12.2022
Statement of Change in Equity (Cumulative Fund)

		Total
Balance as at 01 January 2022	4,545,580	4,545,580
(+) Net assets for 2022/ Change in Equity Net Assets/ Improvement in Net Income recognized in Equity.		
Excess for Time Period	758,638	758,638
Balance as at 31.12.2022.		5,304,218

Prepared :

Checked :

Commissioner of Prisons (Finance)