

கார்டுகாடுல வார்தால செயலாற்றுகை அறிக்கை **PERFORMANCE REPORT** **2023**

கீர்கர் க்குணகடுக அர்வூடு
சிறைக்கைதிகள் நலனோம்பல் நிதியம்
PRISONERS WELFARE FUND



வக்டினாடார் டேபார்ட்மென்டில்
சிறைச்சாலைகள் திணைக்களம்
DEPARTMENT OF PRISONS

கார்டிகாடுவ வார்தாவ செயலாற்றுகை அறிக்கை **PERFORMANCE REPORT** **2023**

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DEPARTMENT OF PRISONS

Contents

Annual Performance Report for the Year 2023

Name of the Fund- Prisoners Welfare Fund

Department of Prisons

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Chapter 01- Fund Profile/ Summery of Implementation

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 done in rehabilitating and socio reintegrating inmates as better citizens.

1.2. Legal Framework that fund has been established

Prisoners Welfare Fund Law No.18 of 1973 - The Department of Prisons (has 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 suitable for timely requirements, rehabilitating and socio reintegrating 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 formalizing 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 for spiritual and religious activities of prisoners.
2. Provision of financial allocation for educational and welfare of prisoners.
3. Provision of financial allocation for 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

Chapter 02 – Progress and Future Outlook

Briefly explain specific achievements, challenges and future goals

(must be signed by the Chairman of the Fund)

Achievements

- Possibility of bringing inmates to a better rehabilitation process through preparation and implementation of a formal plan for improvement of spiritual, educational, sports and post-custody services of inmates in all prisons.
- Inmates' possibility of living as better citizens even after their socio reintegration with better education, vocational training and spiritual development in the process of rehabilitation

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 Offered

01. Spiritual and Religious Activities

Buddhist programs such as Shila Movements, Dharma sermons, Dharma discussions, meditation programs and Bodhi Puja, Hindu religious activities, Muslim religious activities, Catholic religious activities, mental development and counseling programs will be conducted in all prisons to uplift the mental **development** of inmates.





02. 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' sake.



Sewing Courses for Inmates



Giving Dhaham Education for Inmates



Meeting with inmates family members and share happiness



Counseling for Drug Addicts



Holding a Drug Preventative Program for Drug Addicts



Inmates Dancing Group



Chapter 02

Health Clinic for Inmates



Chapter 02



Reading Books for psysical health and developnment of Inmates



Parents worshipping



Formal and Informal educational classes

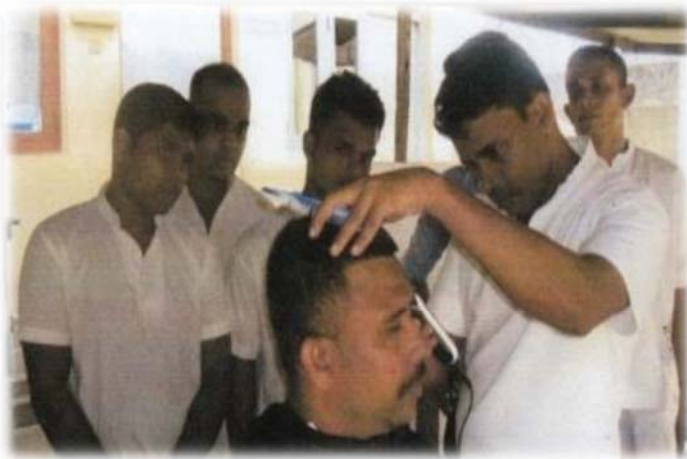
Chapter 02

Legal aids Services & Awareness Program





Inmates Scout Group



Conducting a Vocational Training for
Inmates



Producing Entertainment goods for
Inmates

1. Sports and Other

Daily scout activities, inter prison competitions and scout programs held in prisons



Doing daily sports



Playing games



Chapter 02

4. Rewarding inmates with specific skills.



Chapter 03- Overall Financial Performance of the Year

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

Final Account of the Prisoners Welfare Fund of the Department of Prisons -2023

Statement of Financial Position as at 2023.12.31

Description	Notes	Year 2023	Year 2022
		Rs.	Rs.
Assets			
Current Assets			
Accumulated Income			
Income Receivable from Inmates' labour		7,460	7,460
Advance Due		1,880	1,880
1/6 from net income from selling entertainment goods		1,750	-
Balance of the Fund 6/28 as at 31.12.2022		5,696,914	5,299,068
		5,708,004	5,308,408
None Current Assets		-	
Total Assets		5,708,004	5,308,408
Liabilities			
Current liabilities			-
Non current liabilities			-
Total Liabilities			-
Net Assets			-
Net Assets/ Equity			-
Reserves			-
Balance Forwarded		5,304,218	4,545,580
Surplus		403,785	758,638
Suspense Account		-	4,190
Total Nets Assets /Equity		5,708,004	5,308,408

Prepared by

Checked by

G.H.T.D.Thilakarathna
Management Services Officer

S.D.N.C. Dilrukshi
Management Services Officer

Above Financial Statements have been prepared as per Sri Lanka Public Sector

Surplus of the Prisoners Welfare Fund for the year ending 31.12.2023 and

Accountant

Chief Accountant

P.D.C.C.Ilangarathna
Assistant Commissioner (Finance)
Date:21.02.2024

D.M.P.M.Karunarathna
Commissioner of Prisons (Finance) Cover up
Date:21.02.2024

In terms of the Provisions of the Prisoners Welfare Fund Act No.18 1973, I have been conferred control and management of the Prisoners Welfare Fund. Therefore, I approved these Financial Statements and related documents.

Accounting Officer

Chief Accounting Officer

H.M.T.N.Upuldeniya
(Administrator of the Fund)
Date:

Name -
Designation
Date-

Discloser of Accounting Affairs

01. Fund operates as per legal provisions provided below.
 - I. Department of Prisons- Prisoners Welfare Fund Law No.18 of 1973- the National State Assembly of the Republic of Sri Lanka
 - II. Prisoners Welfare Fund (Amendment) Act, No. 54 of 1979.
02. Prison Welfare Fund operates in 29 regional prisons including Prison Headquarters. Fund collects Accounts Statements **Reconciliation Reports** from all prisons, reconciles with Treasury Balance of the Fund, prepares and presents Financial Statements at the end of year as per the paragraph 07(2) of the Prisoners Welfare Fund Act.
03. As per paragraph 10 of the Treasury Circular No.836 on 16th August 1977, a bank account specially for the Prisoners Welfare Fund was not been maintained and transactions were done through departmental official accounts.
04. Financial Statements of the Prisoners Welfare Funds for the year ending 31.12.2023,were prepared as per the Department of Public Enterprises Circular 03/2013 on 02.10.2013 and the Sri Lanka Public Sector Accounting Standards.
05. In terms of Sections of Sri Lanka Accounting Standards No.01, when presenting values in Financial Statements, they are presented as per Rupee Value which makes it easier to understand,
06. Financial year of presenting final accounts of the Prisoners Welfare Fund starts on January 1st and ends on 31st of December of the reviewing year.
07. As per provisions of the Prisoners Welfare Fund, only revenue that include in below mentioned revenue heads, are collected as revenue in the Prisoners Welfare Fund.
 - a. Part of net income from selling entertainment goods
 - b. Compulsory deductions from prison wages
 - c. Public cash donations
 - d. Charges for prison labour from other departments and institutes
 - e. Unauthorized cash found in the possession of prisoners
 - f. Money found on prison premises without an owner
 - g. Net Profit from stalls, exhibitions, and canteens
 - h. Unclaimed money.
 - i. Other contributions
 - j. Cash found illegally in the possession of prisoners
08. No contribution from government has given to maintain the Prisoners Welfare Fund so far. Fund revenue also consists of very uncertain collections. Therefore, programs expected to spend on welfare of inmates were made with the sponsorship of Prisoners Welfare Fund Mother Society, Prisoners

Welfare Fund Sub Committees, Non Government Organizations, Red Cross Society and other Voluntary organizations.

09. According to receipt heads of the Prisoners Welfare Fund, page no.16 has presented receipts of subcommittee of each prison.
10. Assets existed so far in the Prisoners Welfare Fund were going to be reported through the Appropriation Account. Assets shown in all Accounts belonging to the Central Government, Prison Industrial Section and Prisoners Welfare Fund are in the prison and all those accounts were shown in Appropriation Accounts.

Date:

Commissioner of Prisons (Finance)

Final Account of the Prisoners Welfare Fund of the Department of Prisons -2023

Financial Performance Statements for the Year ending 31.12. 2023

(Revenue and Expenditure Account)

	Year 2023	Rs.	Year 2022	Rs.
Revenue				
1. Contribution from stalls	225,871		-	
2. Contribution from exhibitions	15,869		47,620	
3. Contribution from canteens	-			
4. Compulsary deductions from prison wages	326,590		59,074	
5. Charges for prison labour from other departments	375,986		1,300,480	
6. Unclaimed money	99,436		1,157,395	
7. Money found on prison premises without owner	13,110		14,460	
8. Other Contributory cash	78,864		1,000	
9. Illegal Cash found in prison premises without proof of ownership	30,460		62,271	
10.1/6 from net income from selling entertainment goods	1,750		720	
11. Adjustments to profit from previous year	4,190			
Total Revenue		1,172,126		2,643,020
Expenditure:				
1. Prisoners' spiritual and religious expenses	228,822		518,996	
2. Prisoners' educational and welfare expenses	410,234		509,345	
3. Prisoners' sports and other facilities expenses	50,500		506,103	
4. Prisoners' Rewarding Expenses	58,825		281,898	
5. Prisoners' Aftercare Services Expenses	19,960		63,850	
6. Suspension Account	-		4,190	
Total		768,341		1,884,382
Surplus for the time period		403,785		758,638

Prepared by

Checked by

P.D.C.C.Ilangarathna

Assistant Commissioner (Finance)

D.M.P.M.Karunarathna

Commissioner of Prisons (Finance) Cover up

Final Account of the Prisoners Welfare Fund of the Department of Prisons -2023

Receipt and Payment Account for the Year Ending 31.12.2023

	Year 2023 Rs.		Year 2022 Rs.
Balance Forwarded		5,299,068	4,527,464
(+)			
1. Contribution from stalls	225,871		-
2. Contribution from exhibitions	15,869		47,620
3. Contribution from canteens	-		
4. 1/6 from net income from selling entertainment goods	-		720
5. Compulsary deductions from prison wages	326,590		59,450
6. Charges for prison labour from other departments	375,986		1,308,880
7. Unclaimed money	99,436		1,157,395
8. Money found on prison premises without owner	13,110		14,460
9. Other Contributions	78,864		1,000
10. Unauthorized cash found in the possession of prisoners	30,460	1,166,186	62,271
		6,465,254	2,651,796
(-)			
01. Educational and religious expenditure of prisoners			
Capital	214,822		22,998
Recurrent	14,000		495,998
02. Educational and welfare expenditure of prisoners			
Capital	389,234		17,000
Recurrent	21,000		492,345
03. Sports and other facilities of prisoners			
Capital	50,500		150,485
Recurrent	-		355,618
04. Prisoners' rewarding expenses			
Capital	58,825		23,000
Recurrent	-		258,898
5			
Capital	19,960		-
Recurrent	-		63,850
		768,341	1,880,192
Balance forwarded as at 31. 12.2023.		5,696,914	5,299,068

Prepared by:

Checked by:

P.D.C.C. Ilangarathna
Assistant Commissioner (Finance)

D.M.P.M. Karunarathna
Commissioner of Prisons (Finance)

H.M.T.N. Upuldeniya
Commissioner General of Prisons
(Administrator of the Fund)

Prisoners Welfare Fund
Consolidated Statement of Cash Flows for the Year Ending 31.12.2023

Description	2023 Rs	2,022 Rs.
<u>Cash Flow from Operational Activities.</u>		
Receipts		
From stalls	225,870.93	-
Receipts from exhibitions	15,869.00	47,620
From canteens	-	-
Compulsary Deductions Account from prisoners wages	326,589.53	59,450
Receipts from other departments for supplying prison labour	375,986.40	1,308,880
Unclaimed cash	99,435.77	1,157,395
Cash without a proof of ownership	13,110.00	14,460
Unauthorized cash found in the possession of prisoners	30,460.00	62,271
Other contributory	78,864.23	1,000
1/6 from net income from selling entertainment goods	-	720
	1,166,185.86	2,651,796
Payments		
Spiritual and Religious Expenses Account	228,822.00	518,996
Prisoners' Educational and Welfare Expenses Account	410,234.00	509,345
Prisoners' Sports and Other Welfare Expenses Account	50,500.00	506,103
Prisoners' Rewarding Expenses Account	58,824.50	281,898
Aftercare service expenses	19,960.00	63,850
	768,340.50	1,880,192
Net Cash Flow from Operational Activities.		771,604
<u>Cash Flow from Investment Activities.</u>		
Receipts	-	
Payments	-	
Net Cash Flow from Investment Activities.		-
Net increase /decrease in cash and cash equivalents	397,845.36	771,604
Cash and cash equivalents at the beginning of the period	5,299,068.30	4,527,464
Cash and cash equivalents at the end of the period	5,696,913.66	5,299,068

Prepared by

Checked by

P.D.C.C.Ilangarathna
Assistant Commissioner (Finance)

D.M.P.M.Karunaratna
Commissioner of Prisons (Finance) Cover up

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

Prisoners Welfare Fund
For the Year ending 31.12.2023
Equity Changing Statement

	Accumulated Fund	Total
Balance as at 01.01.2023	5,304,218.30	5,304,218.30
(+) Changes in Net Assets / Equity in 2023		
Surplus for the time period	403,785.36	403,785.36
Balance as at 31.12.2023	5,708,003.66	5,708,003.66

Prepared by

Checked by

P.D.C.C. Ilangarathna
Assistant Comissioner (Finanace)

D.M.P.M. Karunarathna
Commissioner of Prisons (Finance) Cover up

Prisoners Welfare Fund
Trial Balance as at 31.12.2023

Description	Drbit		Crebit	
	Rs.	Cents.	Rs.	Cents.
Cash Account for supplying inmates labour to other departments		7,460.00		-
Charge Back Advance Account		1,880.00		
		1,750.00		
Suspension Account				
Accumulated Fund as at 31.12.2023		-		5,708,003.66
Balance of the Fund as at 31.12. 2023		5,696,913.66		-
		5,708,003.66		5,708,003.66

Prepared by

Checked by

P.D.C.C.Ilangarathna
Assistant Comissioner (Finanace)

D.M.P.M.Karunarathna
Commissioner of Prisons

Annual Receipts Register as per Accounts Summary -2023- Prisoners Welfare Fund of the Department of Prisons													
	January	February	March	April	May	June	July	August	September	October	November	December	Total
BC Headquarters	-	6,920.00	720.00	-	720.00	5,280.00	5,000.00	15,440.00	4,000.00	2,000.00	2,880.00	35,332.33	78,292.33
B1 Welikada	10,065.30	7,048.50	10,203.95	18,279.50	17,917.00	8,550.65	123,798.75	4,864.00	5,413.85	3,952.95	6,439.45	118,724.60	335,258.50
B2 CRP	-	-	-	-	1,840.00	-	19,457.00	1,500.00	-	-	-	15,983.00	38,780.00
B3 Magazine	-	-	-	-	21,720.00	-	-	-	-	-	27,181.00	-	48,901.00
B4 Mahara	150.24	35,092.77	-	5,100.00	136.65	-	-	178.10	7,859.53	8,525.66	14,418.06	32,667.96	104,128.97
B6 Negombo	-	-	-	-	-	-	-	-	-	-	-	-	-
B7 Bogambara	-	87.30	-	81.32	-	144.88	173.73	-	-	-	-	-	487.23
B8 Pallekele	30.55	-	-	-	-	-	8,930.00	26.85	-	-	-	-	8,987.40
B9 Jaffna	-	-	-	-	-	-	-	-	-	25.00	-	-	25.00
B10 Anuradhapura	2,500.00	192,844.93	79.60	-	-	-	-	500.00	-	-	-	1,751.90	197,676.43
B11 Badulla	-	-	-	-	-	-	-	-	-	-	-	-	-
B12 Thaldena	-	-	-	-	-	-	-	-	-	-	-	-	-
B13 Batticaloa	-	-	-	-	-	-	-	-	-	-	-	-	-
B14 Galle	-	-	-	-	-	-	-	-	-	33,026.00	-	-	33,026.00
B15 Mathara	-	-	-	-	-	-	-	-	-	-	-	-	-
B16 Weeravila	-	-	-	-	-	-	-	-	-	-	-	-	-
B17 Thangalle	-	-	-	-	-	-	-	-	-	-	-	-	-
B19 Kuruvita	-	-	-	-	-	-	-	-	-	-	-	-	-
B20 Dalupotha	-	-	-	-	-	-	-	-	-	-	-	-	-
B21 Trincomalee	-	-	-	-	-	-	-	-	-	-	-	-	-
B22 Kaluthara	-	-	-	-	-	-	-	-	-	-	-	-	-
B23 Kegalle	-	-	-	-	-	-	-	-	-	-	-	-	-
B24 Boossa	-	-	-	-	-	-	-	-	-	-	-	-	-
B25 Watereka	9,300.00	19,250.00	11,500.00	5,000.00	7,800.00	11,525.00	10,650.00	12,800.00	-	11,400.00	-	219,401.00	318,626.00
B26 Wariyapola	-	4,190.00	-	-	-	-	-	-	-	-	-	-	4,190.00
B27 Monaragala	1,722.00	-	-	-	-	300.00	-	-	-	-	-	-	2,022.00
B28 Polonnaruwa	-	-	-	-	-	-	-	-	-	-	-	-	-
B29 Ambepussa	-	-	-	-	-	-	-	-	-	-	-	-	-
B30 Vauniya	-	-	-	-	-	-	-	-	-	-	-	175.00	175.00
Total	23,768.09	265,433.50	22,503.55	28,460.82	50,133.65	25,800.53	168,009.48	35,308.95	17,273.38	58,929.61	50,918.51	424,035.79	1,170,575.86

Annual Payments Register as per Accounts Summary -2023- Prisoners Welfare Fund of the Department of Prisons

	January	February	March	April	May	June	July	August	September	October	November	December	Total
BC Headquarters						-		-	-	-	-	-	-
B1 Welikada	-	-	-	-	-	-	-	-	-	-	33,500.00	7,500.00	41,000.00
B2 CRP	-	-	-	-	-	-	-	-	-	-	13,000.00	10,000.00	23,000.00
B3 Magazine	-	-	-	-	-	-	-	-	-	-	23,000.00	-	23,000.00
B4 Mahara	-	-	-	-	-	-	-	-	-	-	-	41,599.50	41,599.50
B6 Negombo	-	-	-	-	-	-	-	-	-	18,000.00	5,000.00	-	23,000.00
B7 Bogambara	-	-	-	-	-	-	-	-	-	35,000.00	6,000.00	-	41,000.00
B8 Pallekkele	-	-	-	-	-	-	-	-	-	-	29,984.00	10,000.00	39,984.00
B9 Jaffna	-	-	-	-	-	-	-	-	-	22,980.00	-	-	22,980.00
B10 Anuradhapura	-	-	-	-	-	-	-	-	-	-	23,000.00	-	23,000.00
B11 Badulla	-	-	-	-	-	-	-	-	-	-	15,000.00	8,000.00	23,000.00
B12 Thaldena	-	-	-	-	-	-	-	-	-	-	30,000.00	-	30,000.00
B13 Batticalao	-	-	-	-	-	-	-	-	-	-	-	23,000.00	23,000.00
B14 Galle	-	-	-	-	-	-	-	-	-	-	-	22,970.00	22,970.00
B15 Mathara	-	-	-	-	-	-	-	-	-	-	-	22,975.00	22,975.00
B16 Weeravila	-	-	-	-	-	-	-	-	-	-	30,000.00	-	30,000.00
B17 Thangalle	-	-	-	-	-	-	-	-	-	-	64,000.00	-	64,000.00
B19 Kuruvita	-	-	-	-	-	-	-	-	-	-	16,500.00	6,500.00	23,000.00
B20 Dalupotha	-	-	-	-	-	-	-	-	-	23,000.00	-	-	23,000.00
B21 Trincomalee	-	-	-	-	-	-	-	-	-	-	20,000.00	3,000.00	23,000.00
B22 Kaluthara	-	-	-	-	-	-	-	-	-	-	-	23,000.00	23,000.00
B23 Kegalle	-	-	-	-	-	-	-	-	-	-	23,000.00	-	23,000.00
B24 Boossa	-	-	-	-	-	-	-	-	-	-	-	14,000.00	14,000.00
B25 Watereka	-	-	-	-	-	-	-	-	-	-	13,392.00	9,520.00	22,912.00
B26 Wariyapola	-	-	-	-	-	-	-	-	-	-	-	22,960.00	22,960.00
B27 Monaragala	-	-	-	-	14,012	-	-	-	-	-	23,000.00	-	37,012.00
B28 Polonnaruwa	-	-	-	-	-	-	-	-	-	-	17,970.00	5,030.00	23,000.00
B29 Ambepussa	-	-	-	-	-	-	-	-	-	-	27,000.00	3,000.00	30,000.00
B30 Vauniya	-	-	-	-	-	-	-	-	-	-	22,960.00	-	22,960.00
Total	-	-	-	-	14,012	-	-	-	-	98,980.00	436,306.00	233,054.50	782,352.50

Prisoners Welfare Fund - Department of Prisons- 2023

Receipt Register as per Revenue Head

	Institute	Net Profit				Ledger Account										Total					
		1	2	3	4	5		6	7		8				9		10	11	12		
						Receipts relevant to previous years	Receipts from compulsory charges from prison wages		Public Donation	Receipts of Previous Years	Receipts from other departments for supplying prison labour	Cash not claimed							Cash found in prison premises without proof of ownership	Other Contributions	Unauthorized cash found in possession of prisoners
								From Stalls				From Exhibitions	From Canteens	1/6 net income -selling entertainment goods	Receipts relevant to previous years		Receipts from compulsory charges from prison wages	Receipts of Previous Years			
BC	Headquarters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B1	Welikada	-	15,869.00	-	-	-	262,029.10	-	-	-	57,360.40	-	-	-	-	-	-	-	-	-	
B2	CRP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B3	Magazine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B4	Mahara	-	-	-	-	-	63,785.96	-	-	-	-	-	-	-	-	-	-	-	-	-	
B6	Negombo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B7	Bogambara	-	-	-	-	-	87.30	-	-	-	-	-	-	-	-	-	-	-	-	-	
B8	Pallekele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B9	Jaffna	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B10	Anuradhapura	192,844.93	-	-	-	-	79.60	-	-	-	-	-	-	-	-	-	-	-	-	-	
B11	Badulla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B12	Thaldena	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B13	Batticalao	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B14	Galle	33,026.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B15	Mathara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B16	Weeravila	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B17	Thangalle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B19	Kuruwita	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B20	Dalupotha	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B21	Trincomalee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B22	Kaluthara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B23	Kegalle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B24	Boossa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B25	Watareka	-	-	-	-	-	-	-	-	-	318,626.00	-	-	-	-	-	-	-	-	-	
B26	Wariyapola	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B27	Monaragala	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B28	Polonnaruwa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B29	Ambepussa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B30	Vauniya	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	225,870.93	15,869.00	-	-	-	326,351.99	-	-	-	375,986.40	99,435.77	13,110.00	78,864.23	30,460.00	-	-	-	-	1,166,185.86	

Department of Prisons - Prisoners Welfare Fund - 2023
Accumulated Receipts Register as per Revenue Head

	Institute	Net Profit				Ledger Account										Total		
		1	2	3	4	5		6		7	8		9	#	#	Receipts - previous years	Receipts - Existing year	Advance Account
		From Stalls	From Exhibitions	From Canteens	1/6 net income - selling entertainment goods	Receipts relevant from previous years	Receipts relevant from previous years	Receipts relevant from previous years	Receipts relevant from previous years	Public Donation	Receipts from other departments	Receipts from supplying labour	Money found on prison premises without owner	Other Contributions	Unauthorized cash found in the possession of prisoners			
BC	Headquarters																	
B1	Welikada																	
B2	CRP																	
B3	Magazine				1,750.00													
B4	Mahara																	
B6	Negombo																	
B7	Bogambara																	
B8	Pallekele									7,460.00								
B9	Jaffna																	
B10	Anuradhapura																	
B11	Badulla																	
B12	Thaldena																	
B13	Batticaloa																	
B14	Galle																	
B15	Mathara																	
B16	Weeravila																	
B17	Thangalle																	
B19	Kuruvita																	
B20	Dalupotha																	
B21	Trincomalee																	
B22	Kaluthara																	
B23	Kegalle																	
B24	Boossa																	
B25	Watareka																	
B26	Wariyapola																	
B27	Monaragala																	
B28	Polonnaruwa																	
B29	Ambepussa																	
B30	Vauniya																	
	Total				1,750.00					7,460.00								9,210.00

Department of Prisons - Prisoners Welfare Fund - 2023

Annual Payments Register as per Expenditure Head

Institute	Prisoners' spiritual and religious expenses		Prisoners' educational and welfare expenses		Prisoners' sports & other facilities expenses		Prisoners' Rewarding Expenses		Prisoners' Aftercare Services Expenditure		11 wrong debiting	Total
	1 Recurrent	2 Capital	3 Recurrent	4 Capital	5 Recurrent	6 Capital	7 Recurrent	8 Capital	9 Recurrent	10 Capital		
Headquarters												-
Welikada	15,000.00	-	26,000.00									41,000.00
CRP	10,000.00				13,000.00							23,000.00
Magazine			23,000.00									23,000.00
Mahara	25,950.00	-	9,785.00	-	-	-	5,864.50	-	-			41,599.50
Negombo	5,000.00				18,000.00							23,000.00
Bogambara	6,000.00		35,000.00									41,000.00
Pallekele	10,000.00		29,984.00									39,984.00
Jaffna			15,000.00				7,980.00					22,980.00
Anuradhapura			23,000.00									23,000.00
Badulla	8,000.00		15,000.00									23,000.00
Thaldena	13,000.00		15,000.00				2,000.00					30,000.00
Batticaloa	8,000.00	-	15,000.00	-	-	-	-	-	-	-		23,000.00
Galle	12,980.00		9,990.00									22,970.00
Mathara	2,500.00		20,475.00									22,975.00
Weeravila			10,000.00				20,000.00					30,000.00
Thangalle	24,000.00	4,000.00	14,000.00	5,000.00	4,000.00		13,000.00					64,000.00
Kuruvita	8,000.00		10,000.00				5,000.00					23,000.00
Dalupotha	12,000.00		5,500.00		5,500.00							23,000.00
Trincomalee	13,000.00		7,000.00	3,000.00								23,000.00
Kaluthara	3,000.00		15,000.00		5,000.00							23,000.00
Kegalle			23,000.00									23,000.00
Boossa	2,000.00		12,000.00									14,000.00
Watareka	13,392.00		9,520.00									22,912.00
Wariyapola	3,000.00								19,960.00			22,960.00
Monaragala	7,000.00		16,000.00									23,000.00
Polonnaruwa		10,000.00		13,000.00								23,000.00
Ambepussa	5,000.00		20,000.00		5,000.00							30,000.00
Vauniya	8,000.00		9,980.00				4,980.00					22,960.00
Total	214,822.00	14,000.00	389,234.00	21,000.00	50,500.00	-	58,824.50	-	19,960.00	-	-	768,340.50

**Reasons for the Difference Between
the Annual Receipts Register as per Accounts Summary and the Receipt Register as per Revenue Head**

Balance of the Prisoners' Welfare Fund as per Treasury Print.		5,683,101.66
Add		
Balance of the Prisoners Welfare Fund over two year old of the Monaragala Prison,has been mistakenly transferred to Governemnt Revenue	14,012.00	14,012.00
		5,697,113.66
Less		
Stamp charges of the Watareka Prison has been mistakenly added to the Prisoners Welfare Fund.	25.00	
Stamp charges of the Vavuniya Prison has been mistakenly added to the Prisoners Welfare Fund.	175.00	
	-	(200.00)
		5,696,913.66

Contribution from Stalls Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward	-	2023	Receipt & Payment A/C	225,870.93
2023.12.31	Revenue & Expenditure A/C	225,870.93	2023.12.31	Balance was taken down	-
		225,870.93			225,870.93

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	15,869.00
2023.12.31	Revenue & Expenditure A/C	15,869.00	2023.12.31	Balance was taken down	-
		15,869.00			15,869.00

Compulsary deductions from Prisoners Wages Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	326,589.53
2023.12.31	Revenue & Expenditure A/C	326,589.53	2023.12.31	Balance was taken down	-
		326,589.53			326,589.53

Cash of Payment for Prison Labour from other Departments Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward	7,460.00	2023	Receipt & Payment A/C	375,986.40
2023.12.31	Revenue & Expenditure A/C	375,986.40	2023.12.31	Balance was taken down	7,460.00
		383,446.40			383,446.40

Unclaimed Money Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	99,435.77
2023.12.31	Revenue & Expenditure A/C	99,435.77	2023.12.31	Balance was taken down	-
		99,435.77			99,435.77

Cash Found on Prison Premises without Owner Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	13,110.00
2023.12.31	Revenue & Expenditure A/C	13,110.00	2023.12.31	Balance was taken down	-
		13,110.00			13,110.00

Other Contribution Receipt Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	78,864.23
2023.12.31	Revenue & Expenditure A/C	78,864.23	2023.12.31	Balance was taken down	-
		78,864.23			78,864.23

Unauthorized Cash found in the Possession of Prisoners Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	30,460.00
2023.12.31	Revenue & Expenditure A/C	30,460.00	2023.12.31	Balance was taken down	-
		30,460.00			30,460.00

1/6 from net Income of Selling Entertainment Goods

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance brought forward		2023	Receipt & Payment A/C	-
2023.12.31	Revenue & Expenditure A/C	1,750.00	2023.12.31	Balance was taken down	1,750.00
		1,750.00			1,750.00

Spiritual and Religious Expenses Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023	Receipt and Payment A/C	228,822.00	2023.12.31	Revenue & Expenditure A	228,822.00
		228,822.00			228,822.00

Prisoners' Educational and Welfare Expenses Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023	Receipt and Payment A/C	410,234.00		Revenue & Expenditure A	410,234.00
		410,234.00			410,234.00

Sports and Other Facilities of Prisoners

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023	Receipt and Payment A/C	50,500.00	2023.12.31	Revenue & Expenditure A	50,500.00
		50,500.00			50,500.00

Prisoners' Rewarding Expenses Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023	Receipt and Payment A/C	58,824.50	2023.12.31	Revenue & Expenditure A	58,824.50
		58,824.50			58,824.50

Prisoners' Aftercare Services Expenditure Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023	Receipt and Payment A/C	19,960.00	2023.12.31	Revenue & Expenditure A	19,960.00
		19,960.00			19,960.00

Suspense Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023	Revenue & Expenditure A/C	4,190.00	2023.12.31	Balance forwarded	4,190.00
		4,190.00			4,190.00

Accumulated Account - 2023

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
			2023.01.01	Balance forwarded	5,304,218.30
2023.12.31	Balance	5,708,003.66		Surplus	403,785.36
		5,708,003.66			5,708,003.66

Advance Payment Account

Date	Description	Value (Rs.)	Date	Description	Value (Rs.)
2023.01.01	Balance forwarded	1,800.00	2023	Receipt & Payment A/C	
2023.12.31	Revenue & Expenditure A/C		2023.12.31	Balance was taken down	1,800.00
		1,800.00			1,800.00

Prisoners Welfare Fund Final Account - 2023
Accumulated Revenue Time Analysis as at 31.12.2023

Revenue Head	Institute	Time Analysis (Years)				Total Re.
		Less than 01	Less than 02	Between 2-5	Greater than 5	
Cash receivable from suppling prisoners' labour	Bogambara				7,460.00	7,460.00
Advances to be recovered	Negombo				1,880.00	1,880.00
Total						9,340.00

Prepared by

Checked by

P.D.C.C.Ilangarathna
Assistant Comissioner (Finanace)

D.M.P.M.Karunarathna
Commissioner of Prisons (Finance)

Prisoners Welfare Fund
For the Year Ending 31.12.2023
Variance Statement Between Budgeted Figures and Actual Figures

Receipts / Payments Head	Budgeted Figures (Rs.)	Actual Figures (Rs.)	Variance Between Budgeted Figures & Actual Figures (Rs.)
<u>Receipt Head</u>			
1. Contribution from stalls		225,871	225,871
2. Contribution from exhibitions		15,869	15,869
3. Contribution from canteens		-	-
4. Compulsary deductions from prisoners wages		-	-
5. Charges for prison labour from other departments		326,590	326,590
6. Unclaimed money		375,986	375,986
7. Money found on prison premises without a owner		99,436	99,436
8. Other Contributory cash		13,110	13,110
9. Unauthorized cash found in the possession of prisoners		78,864	78,864
10. 1/6 from net income from selling entertainment goods		30,460	30,460
	-	1,166,186	1,166,186
<u>Payment Head</u>			
1. Prisoners' spiritual and religious expenses	230,500.00	228,822	1,678
2. Prisoners' educational and welfare expenses	431,000.00	410,234	20,766
3. Prisoners' sports and other facilities expenses	50,500.00	50,500	-
4. Prisoners' Rewarding Expenses	68,000.00	58,825	9,176
5. Prisoners' Aftercare Services Expenses	20,000.00	19,960	40
	800,000.00	768,341	31,660



Deposit Accounts Summary for the Month of December 2023

To
Department of Prisons (232)
From
Director General,
Department of State Accounts,
General Treasury, Colombo 1.

Printed By Alahakoon
New Table No :SA-30
Old Table No :BTBL 72
Report Date 2/21/2024 4:18:24 PM



Head	Code	Opn_Bal	Current_DR	Current_CR	Clsn_Balance
232	6000-0-0-001-0-013-0	0.00	0.00	0.00	0.00
232	6000-0-0-001-0-016-0	4,221,197.17	80,754.43	94,025.42	4,234,468.16
232	6000-0-0-002-0-014-0	0.00	0.00	0.00	0.00
232	6000-0-0-002-0-017-0	5,799,417.95	41,454.00	101,000.00	5,858,963.95
232	6000-0-0-006-0-028-0	5,438,483.37	1,444,843.27	1,689,461.56	5,683,101.66
232	6000-0-0-006-0-081-0	5,508,706.15	687,241.90	592,025.87	5,413,490.12
232	6000-0-0-008-0-001-0	13,860,072.59	0.00	0.00	13,860,072.59
232	6000-0-0-013-0-125-0	9,826,404.90	1,185,684.72	149,460.04	8,790,180.22
232	6000-0-0-016-0-062-0	102,168,356.02	0.00	755,254.90	102,923,610.92
232	6000-0-0-018-0-075-0	1,248,734.45	446,187.00	296,782.58	1,099,330.03

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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan - Director, Dept of State Accounts.



Chapter 03- Overall Financial Performance of the Year

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	800,000.00		733,340.50	
Capital			35,000.00	

3.3 Performance on 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	Code Description	Balance as per the Board of Survey Report as at 31.12.2023	Balance as per the Statement of Financial Position as at 31.12.2023	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/D/DEP/FD/2023

31. 05 .2024

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 31.12.2023

01. Financial Statements

1.1 Qualified Opinion

Prisoners Welfare Fund's Statement of the Financial Position as at 31 December 2023 and the 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 2023 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 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 2023 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) As per the Accounting Policy of the Prisoners Welfare Fund, non-current assets received as donations to the fund have been reported through the Financial Statements of the Prison Department from the year 2020, and out of non-current assets worth Rs.6,815,234 received as donations in the year under review, Rs.1,731,476 worth assets and non-current assets pertaining to 09 subjects of unknown value were not accounted for in the Department of Prisons Financial Statements or Prisoners Welfare Fund.

(b) Due to no identification or disclosure of a formal policy for accounting consumables received by prisons for welfare of prisoners, in the year under review consumables worth Rs.1,996,297 and 136 subjects of unknown value were not included in Financial Statements.

I conducted the audit in accordance with Sri Lanka Auditing Standards (SRI). My responsibilities under these auditing standards are further described in the Auditor's Responsibilities for 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 those charged with governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Institute or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Institute's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Institute.

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

As per Financial Regulations 877 (2) (a) of the Democratic Socialist Republic of Sri Lanka, no separate bank account was maintained for the Prisoners Welfare Fund and transactions of the fund were conducted under the official bank account of the department.

3.2. Management Activities.

A concert, “Lalitha Sirisara” was held using human and physical resources of the prison in order to identify artistic skills of inmates and provide them with training and direction to rehabilitation and then socialize them as better citizens as well as to create harmony and cooperation between prison officials and inmates. As the project shares objectives of the Prisoners Welfare Fund, despite that legal possibility, an society called Welikada Prisoners Welfare Sub-Society contributed to hold the concert. Concert earned an income of Rs.8.5 million and paid Rs.4.7 million including Rs.1.1 million as entertainment expenses. Further, Rs.3.75 million cash at hand has been deposited in the bank account of the Welikada Prisoner Welfare Sub-Association.

If the concert was completed through Prisoners Welfare Fund, its revenue and expenditure would be subjected to government audit and therefore, it could have been done more transparently. Further, by keeping balance fund of the project that used government resources, in a non-government welfare society, abuse of funds can be prevented however if the project was implemented by the Prisoners Welfare Fund, the balance could be formally used for welfare of prisoners.

3.3. Performance

(a). As Prisoner Welfare Fund did not accurately forecast and prepare realistic cost estimates for Prisoner Welfare Programs, only a 3 percent reduction in the number of programs actually implemented compared to the expected performance of the original estimate.

(b) According to original estimate of the Prisoner Welfare Fund for the year 2023, expected income was Rs.858,500, and expected expenditure was Rs.1,500,000. Despite the ability to spend enough money for welfare activities of prisoners, the fund's original estimate of expenditure had been reduced to 53.3 percent, i.e. Rs.800,000, and therefore, actual income in the year 2023 was Rs. 1,172,126, and the actual expenditure was Rs.768,341. Also, it was observed that adequate amount of money has not been spent on prisoners' welfare because the Prisoner Welfare Fund had a balance of Rs.5,299,068 at the beginning of the year under review and Rs.5,696,914 at the end of the year,

W. P.C.Wickramarathne
Auditor General

Chapter 04- Performance Indicators

4.1 Performance Indicators of the Fund -2023 (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.	99.27%		
Percentage of utilizing allocation for inmates' educational and welfare programs.	95.18%		
Percentage of utilizing allocation for improvement of sport skills and providing other facilities to inmates.	100 %		
Percentage of utilizing allocation of rewarding inmates to appreciate various skills and talents of inmates and improvement of sport skills and providing other facilities.		86.51%	
Percentage utilization of provision for after-care activities of inmates	99.8%		

Chapter 05 - Performance in Achieving Sustainable Development Goals

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 in detail the achievements and challenges in achieving the Sustainable Development Goals.

Chapter 06 – Human Resource Profile

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 relevant.

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.

Chapter 07 - 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 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	-		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute			
3.2	The delegation of financial authority has been communicated within the institute			
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officer			
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	-		
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.	-		
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	-		
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	-		
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	Government 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	-		
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	-		

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 prison labour.

- (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."