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Vision

Economic and Social Prosperity through Rehabilitation

Mission

To create a developed Socio-economic environment through rehabilitation and reconstruction for the citizens affected by the ethnic violence or terrorist activities in order to facilitate and ensure the resumption of a normal life.

Letter of Submission

*Hon. D. M. Swaminathan,
Member of Parliament,
Minister of Rehabilitation, Resettlement and Hindu Religious Affairs,
Ministry of Rehabilitation, Resettlement and Hindu Religious Affairs,
No. 146, Galle Road, Colombo - 03.*

Hon. Minister,

I have pleasure in submitting, on behalf of the Board of Directors of the Rehabilitation of Persons, Properties and Industries Authority, the Annual Report and the Statement of Accounts of the Financial Year ended on 31st December 2013 in terms of provisions of the Finance Act No. 38 of 1971 and the Rehabilitation of Persons, Properties and Industries Act no. 29 of 1987.

Yours truly,

N. Pathmanathan

Chairman,

Rehabilitation Authority.

Rehabilitation of Persons, Properties & Industries Authority. (REPPIA)

No. 59, D.S.Senanayake Mawatha, Colombo -08.

**Annual Report of the
Rehabilitation of Persons, Properties & Industries Authority
(Rehabilitation Authority)
Year 2013.**

The Rehabilitation Authority was established in terms of the Rehabilitation of Persons, Properties and Industries Authority (REPPIA) Act no 29 of 1987.

Board of Directors of the Rehabilitation Authority for the year 2013

Mr. E.A.Samarasinghe	- Chairman
Mr. D.K.Jinadasa	- Working Director
Mr. T.Sridaran	- Director
Mr. A.SamoonKaleel	- Director
Mr. PrasannaKiriwaththuduwa	- Director

Following are the functions carried out by the Rehabilitation Authority in order to render relief and Rehabilitation of persons, Properties and Industries affected by terrorist violence, civil commotions or political violence.

A. Statutory Functions

- (a) Provision of relief to those affected by terrorists' violence.
- (b) Provision of assistance to the owners of houses and properties destroyed/ damaged.
- (c) Provision of relief to the tenants of destroyed/ damaged houses or properties.
- (d) To order demolition and removal of debris of the affected buildings.
- (e) Provision of assistance for damages caused to the properties of industries or commercial enterprises.
- (f) Vesting any damaged/ destroyed property in state.
- (g) Divesture of vested properties to the rightful owners.
- (h) Settlement of disputes, if any, between the owners and tenants in connection with the properties vested in state.

B. Functions.

- (a) Co- ordination and monitoring of the payment of Housing Assistance under the Unified Assistance Scheme (UAS).
- (b) Granting assistance to destroyed/damaged properties due to terrorist activities.
- (c) Providing assistance to death/injuries/destruction of or damages to the properties due to terrorist activities.
- (d) Granting assistance to rehabilitate destroyed/ damaged Places of Worship.
- (e) Granting assistance under the Marriage Prosperity Allowance Scheme.
- (f) Payment of compensation to persons affected by Election Violence.
- (g) Provision of Rehabilitation Loan facilities for Housing, Industries & Commercial loan.
- (h) Providing self employment loan for widows / affected persons.
- (i) Assisting war affected orphan and school going children.
- (j) Self Employment Loan Scheme.
- (k) Housing Loan Scheme.

C. Description of Activities.

1. Unified Assistance Scheme.

The rehabilitation assistance to the persons displaced/ affected due to terrorist violence is granted as a Package called “Unified Assistance Scheme” implemented by the Rehabilitation Authority. This scheme was formulated in 1983 under the emergency Rehabilitation and Reconstruction programme and twice modified in 1994 and in 2002 with a view to enhancing the assistance provided to the affected families. The Compensation amount has been increased up to Rs. 100,000.00 from 06.03.2014.

Permanent Housing Assistance of Rs.100,000.00

The present Board of Directors of REPPA had modified this payment scheme with the concurrent of the ministry and approved to pay this housing assistance in two installments for better implementation. The Board of Directors taken this decision in its Board meeting held in 2010. 1st installment is Rs.50, 000.00 and the balance payment of Rs.50, 000.00 was paid to an affected person for repairing the damaged house.

An amount of Rs.20, 000,000.00 is paid under this category for 427 families in the year under review. All these families mostly were selected from Northern & Eastern Provinces.

Payment of Compensation/ Financial Assistance

2:1 Payment of Compensation for Death and injuries

(a) Compensation for Public Servants

(i) Compensation for Deaths

The dependents of Public Servants or State Corporation employees are eligible for a compensation of Rs.200, 000.00 in respect of death caused to such employees due to terrorist/ subversive activities.

❖ An amount of Rs.6, 250,000.00 is paid under this category for 50 Public Servants in the year under review.

Serial No.	District	2013	
		Cases	Amount(Rs.)
01.	Jaffna	08	1,150,000.00
02.	Kilinochchi	10	1,275,000.00
03.	Mullaithivu	13	1,475,000.00
04.	Mannar	04	425,000.00
05.	Vavuniya	05	700,000.00
06.	Batticaloa	04	425,000.00
07.	Ampara	03	450,000.00
08.	Trincomlee	02	300,000.00
09.	Other District	01	50,000.00
Total		50	6,250,000.00

(ii) Compensation for Injuries

Public Servants or State Corporation employees who sustain injuries due to terrorist/ subversive activities are entitled to receive compensation up to a maximum of Rs.100,000.00 depending on a certificate issued by a report of Medical Board under the circular No.21/88,59/89 and relevant circular amendments.

❖ Under this scheme a sum of Rs.500,000.00 were paid for 08 persons during the year under review.

Serial No.	District	2013	
		Cases	Amount(Rs.)
01.	Jaffna	02	150,000.00
02.	Kilinochchi	03	150,000.00
03.	Mullaithivu	01	100,000.00
04.	Mannar	01	50,000.00
05.	Vavuniya	01	50,000.00
06.	Batticaloa	-	-
07.	Ampara	-	-
08.	Trincomlee	-	-
09.	Other District	-	-
Total		08	500,000.00

(b) Compensation for Special categories of persons.

(i) Death

Under this scheme, if due to terrorist violence death occurs to Ministers, Members of Parliament, Ministers and Members of the Provincial Councils, Members of Local Government Bodies, Candidates defeated at the Parliamentary, Provincial Council and Local government Elections, the next-of-kin are entitled to receive compensation up to a maximum of Rs.500,000.00.

(ii) **Injuries**

Depending on a Medical Certificate issued by a District Medical Officer, Persons under the category above are entitled to receive a maximum compensation of Rs.500, 000.00 in case they sustain injuries.

- ❖ There was no claim under this scheme in the year under review.

(c) **Compensation for the Most Affected Persons**

Under this scheme, the dependents of the deceased persons and those who have sustained injuries due to terrorist violence, ethnic riots, civil unrest and related security operations are entitled for compensation as shown below.

Death: Rs.100,000.00

Injuries: Rs.50,000.00 (maximum)

(Depending on a Medical Certificate)

- ❖ Under this category Rs.88, 364,000.00 were paid for 1031 persons in the year under review.

S.No.	District	Death		Injury	
		No.of Cases	Amount Paid (Rs)	No.of Cases	Amount Paid (Rs)
1	Vavuniya	92	9,200,000.00	5	175,000.00
2	Kilinochchi	168	16,800,000.00	52	1,775,000.00
3	Jaffna	166	16,600,000.00	48	1,615,000.00
4	Mannar	62	6,200,000.00	13	275,000.00
5	Mulathivu	135	13,500,000.00	44	1,470,000.00
6	Batticaloa	90	8,725,000.00	27	567,500.00
7	Ampara	26	2,600,000.00	3	42,500.00
8	Trincomalee	60	6,000,000.00	14	314,000.00
9	Other Districts	25	2,500,000.00	1	5,000.00
	Total	824	82,125,000.00	207	6,239,000.00

2.2 Payment of Compensation for damaged or destroyed properties of General Public.

(a) Payment of compensation to Public/ State Corporation employees.

The Public Servants/ State Corporation employees whose properties have been damaged due to terrorist violence of July/ August 1987 and thereafter are eligible for compensation under P.A.Circular No.49/89 up to a maximum of Rs.150, 000.00.

❖ A sum of Rs.41,761,600.00 had been paid for 420 persons under this category in the year under review.

(b) Payment of Compensation to the Special category of Persons.

This scheme provides compensation up to a maximum of Rs.500, 000.00 and Rs.150, 000.00 in respect of damaged/ destroyed properties owned by Ministers, Members of Parliament, Ministers and Members of the Provincial Councils, Members of Local Government Bodies and Defeated Candidates in the Parliament, Provincial Council and Local government Elections.

❖ A sum of Rs.487,500.00 had been paid for 04 persons under this category in the year 2013.

(c) Payment of Compensation for the General Public.

Affected persons who do not fall under the above two categories are entitled for compensation with regard to the damages caused to their, properties including vehicles up to a maximum of Rs.100,000.00 , 20% of the value of the damage caused .

This scheme has covered the incidents since July, 1983 and operates since 16.02.1996.

❖ Under this category Rs.40, 975,085.00 were paid for 620 persons in the year under review.

2.3 Payment of Compensation for Places of Religious Worship.

Assistance is granted to rehabilitate and reconstruct the Places of Worship damaged/ destroyed due to terrorist activities; completely destroyed places are given Rs.1, 000,000.00 whereas partially destroyed places are paid a maximum of Rs.500, 000.00.

A sum of Rs.9, 874,064.00 had been paid under this category for 116 places of worship during the year under review.

3. Payment of Marriage Prosperity Allowance.

Under this scheme, if a person gets married while living in a Government Welfare Centre, he/she is entitled to a grant of Rs.12, 500.00. This is granted in order to assist the person to commence a small scale income creating economic activity. If both are displaced is paid Rs.25, 000.00 under this scheme.

This scheme was introduced in July 1995.

❖ There was no claim under this scheme in the year under review.

4. Rehabilitation Loan Scheme.

(i) Industrial Loan

A maximum of Rs. Five Million (per industry) at 9% interest with a recovery period of 10 years is granted for restarting industries affected by terrorist violence. Payment and the recovery are handled by Bank of Ceylon.

An amount of Rs.4,000,000.00 was recommended for 01 industry in the year under review.

(ii) Self Employment Loan



Garage of
Ms.Wijayarani Pararajasingham
Palai,Puloppalai



Textile Shop
Of Ms.Yogeshwary Gowaseekan
Palai,Thambagamam



Hair Cutting Industry of Mr.V. Udaya
Sudan in Mankulam Road, Mullativu
as a self-employment



Teeth Powder Business of
Mr.Sinnaia Anandarasa in
Thahamamn Koviladdi

Cabinet has approved this new loan scheme in the year 2010 for assisting the war affected widows and other affected persons due to terrorist activities/ war. Priority will be given to the war affected people in Northern and Eastern Provinces .Under this scheme a person can get maximum Rs.250, 000.00 at the rate 4% interest P.A and repayable period is 10 years with one year grace period.

Following details show the district wise no. of cases of disbursement and the amount disbursed in the year review.

Serial No.	District	2012	
		Cases	Amount(Rs.)
01.	Vavuniya	44	5,600,000.00
02.	Mannar	12	2,450,000.00
03.	Kilinochchi	13	1,800,000.00
04.	Mullativu	20	2,215,000.00
05.	Jaffna	45	5,668,000.00
06.	Baticaloa	60	9,118,000.00
07.	Trincomalee	30	4,220,000.00
08.	Ampara	96	4,175,000.00
09.	Other Districts	02	450,000.00
Total		322	35,696,000.00

(iii) Housing loan

Cabinet approved this scheme in the year 2010 for assisting the war affected widows and other affected persons to put up houses for their resettlement.

Maximum amount Rs. 250,000.00 is paid to an applicant at the rate of 4% interest per annum with one year grace period and this loan also can be repaid within 10 years period.

- ❖ Under this scheme Rs. 3,300,000.00 were recommended for 14 persons in the year 2013 as follows.

Serial No.	District	2013	
		Cases	Amount(Rs.)
01.	Jaffna	02	450,000.00
02.	Kilinochchi	01	250,000.00
03.	Mullaithivu	03	600,000.00
04.	Mannar	01	250,000.00
05.	Vavuniya	-	-
06.	Batticaloa	03	750,000.00
07.	Ampara	01	250,000.00
08.	Trincomlee	01	250,000.00
09.	Other District	02	500,000.00
Total		14	3,300,000.00

(iv) Self Employment loan Scheme for socially Reintegrated Trainee

The cabinet has approved on 31.01.2012 granting loans for Self employment for socially reintegrated trainees rehabilitated under the Commissioner General of Rehabilitation.

This scheme was implemented under the circular dated 25.04.2012 by the Secretary of Ministry of Rehabilitation and Prison Reforms regarding above loan scheme.

The criteria of this loan scheme are as follows.

- Maximum amount can be granted Rs.250, 000.00.
- Interest is 4% per annum.
- One year grace period.
- 10 year recovery period..

Loan will be disbursed through the following financial institution.

- Bank of Ceylon
- People's Bank
- Sri Lanka Savings Bank

In 2013, a sum of Rs.119,635,000.00 had been released for 687 beneficiaries under following self employment categories.

Progress in 2013 as follows.

Serial No.	District	2013	
		Cases	Amount(Rs.)
01.	Jaffna	72	12,086,000.00
02.	Kilinochchi	87	13,589,000.00
03.	Mullaithivu	158	29,725,000.00
04.	Vavuniya	137	21,850,000.00
05.	Mannar	107	20,125,000.00
06.	Batticaloa	55	8,035,000.00
07.	Ampara	61	12,300,000.00
08.	Trincomlee	06	1,000,000.00
09.	Other District	04	925,000.00
Total		687	119,635,000.00



Agriculture Farm of Mr.M. Subramanyam
Olumadu, Nedunkerny
Vavuniya



Agriculture Farm of
Ms.Jeyabalasingham Yoharani
Olumadu, Nedunkerny, Vavuniya



Hire Sounds Business of Mr.T. Dayaharan
Thirunagar, Kilinochchi South



Domestic Industry of Mr.K.Thirukkaram
Alawetty South Naduwan Thirukkaram
Jaffna

New activities commenced by REPPIA.

Village Rehabilitation under Inter-ministerial Programme

Under the guidance of Minister of Rehabilitation and Prison Reforms Hon. Chandrasiri Gajadeera, infrastructure facilities to the villagers will be arranged through other line Ministries and Institutions. Ministry of Rehabilitation And Prison Reforms will coordinate and give necessary advises and support for obtaining these facilities.

The main intention of this programme is to develop the economic, social and cultural requirements in rural villages. Rehabilitation Authority will guide this process with corporation of other Ministries and Departments.

- ❖ Granting a sum of Rs.3,975,000.00 to build 80 houses for renovation of partly damaged houses due to war conflict including Rs.2 lacks to construct Catholic church and Hindu Kovil in Parannaddakal – Vavuniya District
- ❖ Granting a sum of Rs.4,800,000.00 to build 96 houses for renovation of partly damaged houses due to war conflict including Rs. 1 million to construct a Buddhist temple in Mahaoya, Samagipura in Amapara District
- ❖ Granting a sum of Rs.5,600,000.00 to build 112 houses for renovation of partly damaged houses due to war conflict in Ghandhinagar, Vavunathivu in Batticaloa District.
- ❖ Granting a sum of Rs.2,750,000.00 to build 55 houses for renovation of partly damaged houses due to war conflict in Pommavelai, Jaffna District.

Rehabilitation of Persons, Properties & Industries Authority (REPPIA),
No. 59, D.S.Senanayake Mawatha,
Colombo- 08.

**Public Sector Entity - Statement of Financial Performance for the
Year Ended 31st December - 2013**

	Note	2013		2012	
		Rs.	Cts.	Rs.	Cts.
Revenue					
Recurrent Grant	1	237,029,000.00		86,451,000.00	
Interest	2	13,948,205.53		12,468,160.77	
Other Revenue		17,625.00		14,400.00	
Deficit for Sales of Disposal Assets		(71,853.21)		-	
Total Revenue		250,922,977.32		98,933,560.77	
Expenses					
Wages, Salaries & Employee Benefits	3	26,663,773.22		26,683,183.15	
Grants & Other Transfer Payments	4	193,893,757.99		53,729,516.00	
Supplies & Consumable Used	5	3,539,902.33		3,268,005.28	
Depreciation	6	3,718,248.24		2,568,523.01	
Maintenance of Fixed Assets	7	2,639,710.10		2,125,444.51	
Other Expenses	8	12,832,277.70		11,782,979.78	
Finance Cost	9	216,980.58		58,925.00	
Total Expenses		243,504,650.16		100,216,576.73	
Surplus / (Deficit) for the period		7,418,327.16		(1,283,015.96)	

REHABILITATION OF PERSONS, PROPERTIES AND INDUSTRIES AUTHORITY
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2013

Description	Notes	2013 (Rs.)
Cash Flows from Operating Activities		
Imprest received from the Treasury		237,029,000.00
Misc. Income		64,500.00
Surcharges		1,286,609.92
Other Recurrent Expenditure	A	(237,692,013.44)
Permanent Housing Assistance		(20,000,000.00)
Net Cash Flow from Operating Activities		(19,311,903.52)
Cash flow From Investment Activities		
Interest	B	12,564,629.56
Loan Recovery	C	3,213,243.73
Acquisition of Fixed Assets	D	(5,467,116.50)
Accrued Expenses		(966,157.17)
Withdrawal of Mature Investment		139,125,970.63
Investment	E	(166,846,307.08)
Net Cash Flow from Investment Activities		(18,375,736.83)
Cash Flows from Financing Activities		
Capital Grant - from Treasury		20,000,000.00
Net Decrease in cash and cash equivalents		(17,687,640.35)
Cash and Cash equivalents at Beginning of Period	F	34,415,934.67
Cash and Cash equivalents at End of Period	G	16,728,294.32

Accounting policies and notes form an integral part of these financial statements.

Figures in brackets indicate deduction.

Detailed of Financial Position for the Year Ended 31st December 2013

2012 (Rs.)	Note		2013 (Rs.)
		ASSETS	
216,974,057.17	1	Property, Plant & Equipment	242,757,492.43
		COST	
25,189,552.85		As at the Beginning of the Year	26,371,050.30
-		Jurnal Entry No. 12	4,950,000.00
-		Disposals during the Year (cost of Disposals assets)	1,089,939.50
-		Revaluated during the Year (cost of revaluated assets)	13,006,880.80
1,181,497.45		Additions during the Year	5,549,616.50
-		<u>add</u> - Revaluated Value of Assets	4,042,999.47
26,371,050.30			26,816,845.97
		DEPRECIATION	
15,341,555.12		As at the Beginning of the Year	18,260,078.13
-		Depreciation Amount for Disposals Assets	971,211.29
-		Depreciation Amount for Revaluated Assets	9,756,149.13
3,718,248.23		<u>add</u> - Charge for the year	3,718,248.23
350,000.00		Jurnal Entry No. 12	1,671,472.60
-		<u>Less</u> - Transfer during the Year	-
18,260,078.13		As at the End of the Year	12,922,438.54
		NET BOOK VALUE	
8,110,972.17		As at the End of the Year	13,894,407.43
		<i>(See note no. 12-1 for details)</i>	
208,863,085.00		<i>Housing Constructions by using Capital Grant</i>	228,863,085.00
852,502,212.63	2	Long Term Investments	868,865,242.00
		Funds Advanced to Lending Institutions for Unified	
852,502,212.63		Assistance Scheme	868,865,242.00
		<i>(See note no. 13-1 for details)</i>	

377,525.31	3	Inventories	442,442.03
377525.31		Stock (Stationery)	442,442.03
73,647,007.21	4	Loan Recoverable	73,437,944.56
4,681,213.68		BOC - Rs.200,000/=Commercial Loan	4,472,151.03
67,341,609.58		BOC - Rs.25,000/= Restitution movable Property Loan	67,341,609.58
(6,736,352.14)		Provision for bad debts	(6,736,352.14)
9,289,484.54		BOC - Rs.10,000/= Self Employment Loan	9,289,484.54
(928,948.45)		Provision for bad debts	(928,948.45)
14,349,991.18	5	Staff Loans	13,702,815.41
9,277,091.74		Property Loans	8,722,048.26
4,938,404.53		Staff Loans (Distress)	4,880,524.70
45,494.91		Flood Loans	-
89,000.00		Festival Advances	100,242.45
4,832,555.00	6	Employee Gratuity Investment	5,875,222.01
4,832,555.00		Employee Gratuity Investment	5,875,222.01
119,846,411.22	7	Advance, Prepayment & Other Receivables	50,803,077.06
43,870,837.96		Interest due from Lending Institutions	44,911,247.51
557,348.66		Interest due from Gratuity Investment	415,196.84
239,612.06		Receivable	208,538.56
347,921.48		Pre-payments	254,801.48
-		Receivable Salary	28,292.67
910,000.00		Refundable Deposit	4,985,000.00
73,920,691.06		Treasury Deposits	-
34,415,934.67	8	Cash & Cash Equivalents	16,728,294.32
		Bank of Ceylon - Thaprobane Branch A/ C No.	
34,311,551.95		2026495	869,378.32
		Bank of Ceylon - Thaprobane Branch A/ C No.	
104,382.72		2026496	313,445.37
-		Bank of Ceylon - Metropolitan Branch A/ C No.	
		74757297	15,545,470.63
1,316,945,694.39		TOTAL ASSETS	1,272,612,529.82

764,844,380.00	9 Provisions Other Liabilities	738,994,380.00
	Funds provided by the Treasury to Grant Loans	
738,544,380.00	under Unified Assistance Scheme	738,544,380.00
450,000.00	Provision for Audit Fees	450,000.00
3,352,715.67	10 Other Payables	2,296,494.97
966,157.17	Accrued Expenses	1,565,023.67
2,386,558.50	Deposits Account	731,471.30
768,197,095.67	TOTAL LIABILITIES	741,290,874.97
548,748,598.72	NET ASSETS	531,321,654.85

Detailed Financial Performance for the Year Ended 31st December 2013

2012 (Rs.)	Note	2013 (Rs.)
	Revenue	
86,451,000.00	1 Transfers from Other Government Entities	237,029,000.00
	Imprest from Treasury - Capital	
86,451,000.00	Imprest from Treasury - Recurrent	237,029,000.00
	Imprest from Ministry - recurrent	
	Imprest from Ministry - Capital	
12,468,160.77	2 Interest	13,948,205.53
	SMIB Interest due from RC & R4, RC& R8 Loan	
	3% Interest on undisbused Loan Balance - SMIB	
	Interest for BOC Rs. 200,000/= Loans	
	<i>Interest for investment in Lending Institutions</i>	
1,255,000.00	Bank of Ceylon	1,247,123.29
3,500,535.63	People's Bank	1,956,978.08
377,742.23	Housing Development Finance Corporation	306,181.55
75,000.00	Hatton National Bank	24,041.10
200,000.00	New SMIB Investment	200,000.00
1,869,045.00	National Housing Development Authority	1,857,534.08
4,050,162.07	BOC New Loan Scheme	4,856,032.44
361,151.58	Interest for Gratuity Investment	401,241.19
	<i>Interest for Staff Loans</i>	
532,952.14	Property Loans	459,844.05
244,552.52	Distress Loans	209,091.59
2,019.60	Special Advance	2,689.74
-	Savings Account	2,427,448.42
14,400.00		17,625.00
14,400.00	Other Revenue	17,625.00
-		(71,853.21)
-	Deficit for Sales of Disposal Assets	(71,853.21)
98,933,560.77	Total Revenue	250,922,977.32

Expenses

26,683,183.15	3 Wages, Salaries & Employee Benefits	26,663,773.22
12,109,012.03	Staff Salaries	12,786,075.79
2,215,524.42	EPF Contributions	2,450,236.87
553,881.08	ETF Contributions	612,559.21
-	Pension Contributions	-
740,237.89	Overtime & Holiday Pay	506,141.25
3,948,262.50	Cost of Living Allowance	4,679,224.00
600,000.00	Allowance to Chairman	600,000.00
460,000.00	Allowance to Working Directors	480,000.00
52,000.00	Allowance to Board of Directors	80,000.00
-	Audit Management Commitee Meeting Allowance	64,000.00
48,000.00	Allowance to Secretary to Board of Directors	48,000.00
1,592.10	Secondment Allowance	-
1,755,807.97	Special Allowance	2,202,459.65
-	Interim Allowance	-
753,769.33	Other Allowances	710,932.70
95,152.80	Language Allowance	96,739.73
3,349,943.03	Gratuity Expenditure	1,347,404.02
53,729,516.00	4 Grants & Other Transfer Payments	193,893,757.99
	<i>Compensation for Deaths / Injuries</i>	
3,450,000.00	Public Servants	6,750,000.00
23,227,500.00	General Public	88,264,000.00
-	Corporation & Co-operative Employees	-
-	Victims of Election Violence	-
-	VIPP	-
	<i>Compensation for Damaged Properties</i>	
13,448,279.00	Public Servants	41,761,645.00
13,378,737.00	General Public	40,957,085.00
200,000.00	Religious Places	10,361,564.00
-	Victims of Election Violence	-
-	VIPP	-
25,000.00	Hope Allowance	-
-	Credit Supervition Programe	1,529,951.99
-	Self Employmenteement Traning Programe	739,228.80
-	Compensation Activities Programm	3,530,283.20
3,268,005.28	5 Supplies & Consumble Used	3,539,902.33
952,567.72	Stationery and Office Requisites	1,037,592.78
2,139,809.56	Fuel and Lubricants	2,310,194.55
67,928.00	Uniforms	79,380.00

107,700.00	Newspapers and Magazines	112,735.00
2,568,523.01	6 Depreciation	3,718,248.24
1,562,633.00	Depreciation for Motor Vehicles	2,787,293.84
270,548.66	Depreciation for Furniture, Office Equipment & Fixtures	141,400.09
116,196.00	Depreciation for partitioning of Rooms	116,196.00
36,170.84	Depreciation for Telephones	5,632.30
193,228.00	Depreciation for Machinery	198,676.55
312,134.90	Depreciation for Computers	258,290.58
77,611.61	Depreciation for Air Conditioners	210,758.88
2,125,444.51	7 Maintenance of Fixed Assets	2,639,710.10
488,130.04	Repair and Maintenance of Fixed Assets	900,804.33
1,637,314.47	Repair and Maintenance of Vehicles	1,682,406.77
-	Building Maintenance Expenses	56,499.00
11,782,979.78	8 Other Expenses	12,832,277.70
180,999.50	Traveling Expenses - Domestic	195,462.68
-	Traveling Expenses - Abroad	53,600.00
487,634.00	Telephone Charges	475,711.31
376,297.00	Postal Charges	465,903.00
1,001,268.48	Electricity and Other Utility Services	1,002,031.96
5,100,000.00	Rent	5,528,400.00
1,114,731.60	Vehicle Hire Charges	1,170,000.00
594,892.80	Printing Charges	731,836.00
1,137,042.95	Entertainment Expenses	205,761.41
150,000.00	Audit Fees	150,000.00
145,134.50	Seminars Workshops & Recruitment	151,500.00
447,176.40	Medical Insurance for Employees	434,612.04
997,901.75	Misc. Expenses	1,019,615.93
49,900.80	Welfare Society	320,404.45
-	Mobile, Awareness Programms	602,438.92
-	Legal Charges	325,000.00
58,925.00	9 Finance Cost	216,980.58
-	Bank Charges - WHT 10 %	216,980.58
20,000.00	Withholding Tax for Interest	
38,925.00	Interest for NDB	
<u>100,216,576.73</u>	Total Expenses	<u>243,504,650.16</u>
<u>(1,283,015.96)</u>	Surplus / (Deficit) for the period	<u>7,418,327.16</u>

Notes to the Cash Flow Statements

	2013 (Rs)
A Other Recurrent Expenditure	(237,692,013.44)
Personal Emolument	(25,359,981.33)
Travelling	(507,746.00)
Supplies	(3,592,169.05)
Maintenance	(2,545,724.42)
Contractual Services	(10,838,414.73)
Other Recurrent Expenditure	(4,449,777.12)
Compensation for Deaths / Injuries	(95,114,000.00)
Compensation for Damaged Properties	(95,284,200.79)
B Interest	12,564,629.56
Interest received from Lending Institutions for 2013	9,407,480.99
Interest from Loan Schemes:	
Interest for Staff Loans	209,091.59
Interest for Property Loans	459,844.05
Interest for Special Advance	2,689.74
Interest for Gratuity Investment	58,074.77
Interest for Savings Account	2,427,448.42
C Loan Recovery	3,213,243.73
Bank of Ceylon 200,000/- Loan	209,062.65
Festival Advances	233,257.55
Staff Loans	1,014,104.56
Property Loans	555,043.48
Special Advance	75,000.00
Flood Advance	45,495.18
Deposit Account	872,180.16
Receivable	188,283.63
Previous year Income	20,816.52

D Acquisition of Fixed Assets	(5,467,116.50)
Furniture, Office Equipment, & Fixtures	(1,595,408.50)
Telephones	(120,150.00)
Computers	(1,106,250.00)
Air - Conditioners	(953,128.00)
Partitioning of Rooms	(1,692,180.00)
E Investment	(166,846,307.08)
Gratuity Investment	(557,348.77)
Festival Advances	(245,000.00)
Staff Loans	(956,225.00)
Special Advance	(75,000.00)
Misc. Deposits	(2,527,267.36)
Pre - Payments	(254,801.48)
Refundable Deposit	(4,500,000.00)
Previous Year Expenditure	(2,241,664.47)
BOC New Industrial Loan Scheme	(10,000,000.00)
BOC New Loan Scheme	(145,489,000.00)
F Cash and Cash equivalents at Beginning of Period	34,415,934.67
Bank of Ceylon - Current A/c No. 02026495	34,311,551.95
Bank of Ceylon - Current A/c No. 02026496	104,382.72
Bank of Ceylon - Savings A/c No. 74757297	
G Cash and Cash equivalents at End of Period	16,728,294.32
Bank of Ceylon - current A/c No. 02026495	869,378.32
Bank of Ceylon - current A/c No. 02026496	313,445.37
Bank of Ceylon - Savings A/c No. 74757297	15,545,470.63

Statement of Changes in Equity and Reserves REPTIA
NET ASSETS / EQUITY for the Year Ended 31st December - 2013

Note - 11

	Accumulated fund	Gratuity Reserve	Government Capital Grant	Revaluation Reserve	Total
Balance as at 01.01.2013	335,991,299.62	8,022,924.60	198,996,000.00	5,738,374.50	548,748,598.72
Revaluation Reserve				792,267.80	792,267.80
Reserve during the Period (Net)		1,325,472.78	20,000,000.00		21,325,472.78
Previous Year Expenditure	(51,933,828.13)				(51,933,828.13)
Previous Year Revenue	4,970,816.52				4,970,816.52
Net Surplus / (deficit) for the Year	7,418,327.16				7,418,327.16
Balance as at 31.12.2013	296,446,615.17	9,348,397.38	218,996,000.00	6,530,642.30	531,321,654.85

Note No.12-1

Non - Current Assets									
	Motor vehicles	Furniture, Office equipment and Fixtures	Machinery	Telephones	Partitioning of Rooms	Computers	Air conditioners	Total	
<i>Cost</i>									
Balance as at 01.01.2013	10,751,570.00	6,488,962.37	1,560,224.50	868,631.51	1,522,660.00	2,133,781.59	3,045,220.33	26,371,050.30	
<i>Journal entry No. 12</i>	4,950,000.00							4,950,000.00	
Disposals during the year	-	304,229.50	14,175.00	7,660.00	-	471,675.00	292,200.00	1,089,939.50	
Cost of Revaluated Assets	-	6,184,732.87	1,546,049.50	860,971.51	-	1,662,106.59	2,753,020.33	13,006,860.80	
Revaluated Value of Assets	-	1,405,618.77	794,706.20	56,323.00	-	943,316.00	843,035.50	4,042,999.47	
Additions during the year	-	1,595,408.50	-	120,150.00	1,692,180.00	1,188,750.00	953,128.00	5,549,616.50	
Balance as at 31.12.2013	15,701,570.00	3,001,027.27	794,706.20	176,473.00	3,214,840.00	2,132,066.00	1,796,163.50	26,816,845.97	
<i>Depreciation</i>									
Balance as at 01.01.2013	6,471,949.09	4,779,844.00	1,254,529.08	745,528.56	1,060,768.62	1,494,053.34	2,453,405.44	18,260,078.13	
Depreciation Amount for Disposal	-	203,640.10	14,175.00	5,109.68	-	456,086.51	292,200.00	971,211.29	
	6,471,949.09	4,576,203.90	1,240,354.08	740,418.88	1,060,768.62	1,037,966.83	2,161,205.44	17,288,866.84	
Depreciation for Revaluated Ass	-	4,576,203.90	1,240,354.08	740,418.88	-	1,037,966.83	2,161,205.44	9,756,149.13	
<i>Journal entry No. 13</i>	1,671,472.60							1,671,472.60	
Charge for the year	2,787,293.84	141,400.09	198,676.55	5,632.30	116,196.00	258,290.58	210,758.88	3,718,248.23	
Transfer during the year	-	-	-	-	-	-	-	-	
Balance as at 31.12.2013	10,930,715.53	141,400.09	198,676.55	5,632.30	1,176,964.62	258,290.58	210,758.88	12,922,438.54	
Net book value as at 31.12.201	4,770,854.47	2,859,627.18	596,029.65	170,840.70	2,037,875.38	1,873,775.42	1,585,404.63	13,894,407.43	

Note No.13 - 1

FUNDS ADVANCE TO LENDING INSTITUTIONS FOR UNIFIED ASSISTANCE SCHEME AT THE END OF 31.12.2013							
Institution	Ledger page	Housing loans	Commercial loans	Industrial loans	Self Employment Loans	New Housing Loans	Total
Bank of Ceylon	38, 50	9,500,000.00	2,500,000.00	31,000,000.00	537,987,000.00	70,991,000.00	651,978,000.00
People's Bank	41	67,200,000.00					67,200,000.00
N H D A	49	123,213,000.00					123,213,000.00
H D F C	47	16,474,242.00					16,474,242.00
S M I B	45	10,000,000.00					10,000,000.00
Total		226,387,242.00	2,500,000.00	31,000,000.00	537,987,000.00	70,991,000.00	868,865,242.00

Note No.13 - 2
Interest due from Lending Institutions as at 31.12.2013

Institution	Ledger Page	Amount Rs.
Bank of Ceylon	22	1,247,123.29
People's Bank	24	1,956,978.08
N H D A	33	36,366,579.08
H D F C	31	306,263.74
S M I B	28	178,270.84
BOC New Loan Scheme	36	4,856,032.48
Total		44,911,247.51



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கணக்காய்வாளர் தலைமை அறிப்பி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය } JP/A/REPPIA/
 எனது இல. } 1/13/33
 My No. }

මගේ අංකය }
 எனது இல. }
 Your No. }

දිනය } 18 December 2014
 திகதி }
 Date }

Chairman,
 Rehabilitation of Persons, Properties and Industries Authority

Report of the Auditor General on the Financial Statements of the Rehabilitation of Persons, Properties and Industries Authority for the year ended 31 December 2013 in terms of the Section 14(2)(c) of the Finance Act, No. 38 of 1971

The audit of financial statements of the Rehabilitation of Persons, Properties and Industries Authority for the year ended 31 December 2013 comprising the statement of financial position as at 31 December 2013 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the Section 13(1) of the Finance Act, No. 38 of 1971 and Section 8(2) of the Rehabilitation of Persons, Properties and Industries Act, No. 29 of 1987. My comments and observations which I consider should be published with the Annual Report of the Authority in terms of Section 14(2)(c) of the Finance Act appear in this report.

1.2 Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Rehabilitation of Persons, Properties and Industries Authority as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

The following observations are made.

- (a) Even though the current assets and the non-current assets, the current liabilities and the non-current liabilities should be disclosed in the proper sequence in the format of the statement of financial position in accordance with the Sri Lanka Public Sector Accounting Standard No.1, those had not been shown in that sequence in the statement of financial position.



- (b) Even though the prior year comparative figures shown with the accounts for the year under review had been altered as shown in the Sri Lanka Public Sector Accounting Standard No. 3, the notes on explanations had not been presented.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) In the revaluation of the assets in the year under review, a part of selected assets only had been revalued instead of revaluing the entire class of assets. Accordingly the assets not revalued amounting to Rs.8,138,908 had been eliminated from the accounts.
- (b) A sum of Rs.1,522,660 of recurrent nature spent by the Authority for the partitioning of rooms of a rented building prior to the year under review had been shown under the non-current assets. But the Authority's Office had been shifted to another place by the end of the year under review.

2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

Non-compliance with the following laws, rules and regulations were observed.

Reference to Laws, Rules, Regulations and Management Decisions	Non-compliance
-----	-----
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka Chapter XIV Section 1.3	Combined allowances amounting to Rs.460,863 had been paid outside the provisions of the Establishments Code, to the officers of the Authority.
(b) Financial Regulation 371(2) of the Democratic Socialist Republic of Sri Lanka	Even though the maximum limit for the grant of ad hoc sub-impressts is Rs.20,000, contrary to that advances exceeding Rs.20,000 up to Rs.207,500 had been granted in 35 instances. In addition, further advances had been granted before the settlement of the previous advances.



- | | |
|---|--|
| (c) Paragraph 2 of the Public Enterprises Circular No. 95 of 14 June 1994 | Special allowances amounting to Rs.86,857 had been paid to different grades of staff for duty without the approval of the Treasury. |
| (d) Treasury Circular No.842 of 19 December 1978 | A Register of Fixed Assets had not been maintained in accordance with the provisions in the Circular. |
| (e) Public Administration Circular No. 30/2008 of 31 December 2008 | Even though the maximum limit of distress loans granted to officers is Rs.250,000 , two officers had been granted distress loans exceeding that limit. |
| (f) Management Services Circular No. 43(1) of 12 September 2011 | If the salary received by an officer is reduced due to the conversion of salary, the adjustment allowances given for its removal should be stopped completely with effect from 01 July 2011. Nevertheless payments had been made continuously to three officers without taking action accordingly. |

2.4 Unreconciled Control Accounts

Even though the compensation paid in the year had been shown as Rs.98,625,564 in the financial statements, that according to the registers maintained by the Compensation Division amounted to Rs.96,238,064. Thus a difference of Rs.587,500 was observed.

2.5 Accounts Receivable

The Authority had not taken action for the recovery of the compensation amounting to Rs.44,300 receivable from an insurance institution in connection with accident caused to a motor vehicle in the year 2009.



2.6 Transactions not supported by Adequate Authority

Even though an initial deposit of Rs.4,500,000 had been paid for the procurement of a new rented office building, no such agreement had been reached during the Procurement Committee evaluation stage. Nevertheless, an initial deposit had been paid without approval.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operations of the Authority for the year ended 31 December 2013 had resulted in a surplus of Rs.7,418,327 as against the deficit of Rs.1,283,016 for the preceding year. The improvement of the financial result by a sum of Rs.8,701,343 as compared with the preceding year had been due to the increase of Government grants by a sum of Rs.150,578,000 and the interest income and other income by a sum of Rs.1,483,270.

4. Operating Review

4.1 Performance

According to the Action Plan of the Authority, targets had been set for the grant of loan amounting to Rs.843,200,000 to 6,317 beneficiaries under three projects through the finance institutions for the purpose of rehabilitating the persons displaced due to terrorist activities. Even though loans amounting to Rs.170,533,000 had been granted to 1,216 beneficiaries, the overall progress had been at a low level of 20 per cent. Even though the grant of a sum of Rs.745,000,000 to 5,707 beneficiaries under the Self-employment Scheme which is major project out of those, had been planned, the actual amount of loans granted to 1,202 beneficiaries had been Rs.167,233,000. As such a progress less than 22 per cent was observed.



4.2 Management Inefficiencies

The following observations are made.

- (a) Out of the money given by the Authority to the National Housing Development Authority for the grant of loan facilities under the Unified Assistance Scheme, the sum of Rs.123.2 million recoverable and the interest thereon had not been recovered despite the elapse of the agreement period.
- (b) Loans amounting to Rs.76,631,093 granted in the year 1983 for rehabilitating the properties affected by the internal conflicts in the country and for self-employment had not been recovered up to date.

4.3 Transactions of Contentious Nature

The following observations are made.

- (a) Even though it had been agreed with the landlord for the payment of a monthly rental of Rs.750,000 for the building taken on rent for shifting the office at the end of the year under review, the valuation made by the Chief Valuer amounted to Rs.700,000 per month.
- (b) A sum of Rs.200,000,000 had been received from the Treasury as provision for the payment of compensation in the year under review. Out of that a sum of Rs.188,194,294 had been utilized for the payment of compensation for deaths, injuries and properties. Sums of Rs.1,383,769 and Rs.1,698,820 spent on the food for the cheque distribution function and for bus transport respectively had also been brought to account under the compensation paid.

5. Accountability and Good Governance

5.1 Corporate Plan

Even though a Corporate Plan for the years 2012 to 2016 had been prepared in terms of Section 5 of the Public Enterprises Circular No. PED/12 of 02 June 2003 for the achievement of the Vision and Mission of the Authority, it had not been revised and updated.



5.2 Procurement Plan

The Authority had not prepared a Procurement Plan for the year 2013.

5.3 Internal Audit

An internal audit covering all the transactions of the Authority had not been carried out.

6. Systems and Controls

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

- (a) Accounting
- (b) Fixed Assets
- (c) Budget
- (d) Housing Aid Projects
- (e) Payment of Compensation

W.P.C. Wickramaratne
Acting Auditor General

REP/Audit/F/2013

Auditor General.
Auditor's General Department.
Baththaramulle.

**Auditor General's Report In Terms Of Section 14/2 - C of Finance Act No. 38 of 1971
Regarding Financial Statement Of Rehabilitation of Persons, Properties & Industries
Authority (REPPIA) in respect of the year ended on 31st December 2013**

My observations in respect of your report reference JP/A/REPPIA/1/13 dated 15th November 2014 are made known below.

2. Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

(a) and (b) .In 2013, the Statement of financial position was prepared in accordance with the Sri Lanka Public Sector Accounting Standards for the first time. Therefore, the Statement of financial position of 2014 will be submitted in the proper sequence .

2.2.2. Accounting Deficiencies

- (a) Observation is correct. Actions will be taken to reevaluate the assets by the Valuation Department. And the eliminated fixed assets of 2013 will be reevaluated in the 2014 Final Accounts.
- (b) Necessary adjustments will be done in the final accounts 2014.

2.2.3 Non compliance with Administrative Accounts

- (a) It was an obligatory to shift the office from the previous building due to demands of the owner ,before 31st of December 2013. The partitioning of rooms was prepared for the dimensions of the previous building, therefore several changes had to be done accordingly under Chairman's authorization .
- (b) I wish to submit a list of goods used for partitioning of rooms and the goods which can't be used in the future. Waste items will be disposed by next Board of Survey.

2.2.4 Non - compliances with Laws , Rules, Regulations and Management Decisions

- a) Combined allowances were not paid at a time which advance payments were made for food and lodging.
- b) This is a special allowance which paid for the officer who attend at mobile services of the loan subject. Therefore, this allowance was paid in accordance to a decision taken by Board of Directors ,funds for this allowance will be subjected by the 1% intrest which is received as a service charge from the financial institutes.
- c) Actions have taken to maintain Register of Fixed Assets .
- d) In pursuance to the Financial Regulations,396 e) actions have taken on 09 cheques amounting Rs.609,433.00. I assure that the proceedings related to the cheques will be strictly functioned in accordance to the396 e) Financial Regulations in future.
- e) The loans was given to the officers, before the relevant circular was released. Hereafter distress loans will be released in terms of the Public Administration Circular No.30/2008 dated 31stDecember 2008.
- f) In this Authority salary are paid according to the Management Services Circular No. 30/31 (1).

2.2.5 Transactions not supported by Adequate Authority

The owners of the previous office building requested for an initial deposit as they were strictly stand against shifting the office to the new office premises. Therefore this payment was made due to inevitable circumstances.

Only a part of the Legal fees were also paid to the Legal firm as it was urgent.

3. Financial Review

3.1 Financial Results

Observations are true and accurate.

4. Operating Review

4.1 Performance

Authority had recommended loans for 2031 beneficiariesat less progress of 20 percent in 2013 we have discussions with the BOC officials and necessary actions will be taken to resolve the matters.

Incapable to implement the Housing loan scheme together with NHDA upto a progress level.

The main reason for the loss progress of the Self- Employment Loan Scheme was the failure to implement the second stage of this loan scheme.

Due to shortage of completed files , progress of the Compensation for Servants was 67.5% .

The payments of Marriage Prosperity Allowance was terminated due to particular circumstance.

4.2 Management Inefficiencies

- a) Actions have taken to recover an amount of Rs.44,300.00 or will be recovered by legal actions.
- b) Legal actions will be taken through the Attorney General Department against the National Housing Development Authority on recoverable money.
- c) Circulation funds r are released, according to the Section C of the Agreement with Financial Institutions on quarter.
- d) The Secretary to Treasury has approved to cut of loans according to the F.R 113.

Section IX of Paragraph 2.2

- a) Even though the Chief Valuer amounted this building to Rs.700,000, the Commercial value has to be greater as it is situated in commercialized area.
- b) A sum of Rs.188,194,294.00 had been utilized for payment of compensation out of the funds received from the treasury. Sums of Rs. 1,383,769 and Rs. 1,689,769 spent on the food for the Cheque distribution function and for bus transport respectively comes account under the compensation paid. Although these office expenses were requested to the Treasury were not received yet.

4.4 Visual Irregularity

It is difficult to maintain the daily expenses in terms of Financial Regulation Section 371(2) . Therefore payments were performed under the decisions made by the Board of Directors.

4.5 Establishing a Employee Provident Fund

The fund allocated by the Treasury was not sufficient for the year 2013 therefore the full amount couldn't be invested .Although extra funds were also not received from Treasury.But

a sum of Rs. 1,500,000.00 was invested in 2014. The balance amount will be invested in the end of 2014 depend on the receivables.

5. Accountability and Good Governance

5.1 Co-corporate Plan

The Treasury has informed that the Co-operate plan is not compulsory for Non-profitable Semi-Government Organization.

5.2 Procurement Plan

There was no Procurement Plan as there was only minimum amount at the beginning of the year. Because there was only few purchase to be done. But at the end of the year the Authority had to perform many purchasing actions and they have paid by other sources of income.

5.4 Internal Audit

The internal audit is done under the administration of Chief Internal Auditor of the Ministry of Rehabilitation and Prison Reforms.

6. Systems and Controls

- a) Maintain an updated Register of fixed assets.
- b) ,c)and d) The officers being advised

E.A. Samarasinghe
Chairman
Rehabilitation Authority