Head 232 - Department of Prisons - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 232 - The audit of the financial statements of the Department of Prisons for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Department of Prisons was issued to the Accounting Officer on 29 May 2025 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department was issued to the Accounting Officer on 22 August 2025 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements prepared give a fair view in all the material aspects of the financial position of the Department of Prisons as at 31 December 2024 and its financial performance and cash flow in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters appear in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of Matter - Basis of Preparation of Financial Statements

I draw attention to Note 1 of the financial statements, which describes the basis of preparation of these financial statements. The financial statements had been prepared for the requirement of the Department of Prisons, the Treasury and the Parliament in accordance with Financial Regulations 150 and 151 of the Government and State Accounts Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Department of Prisons, the Treasury and the Parliament of Sri Lanka. My opinion in this regard is not modified.

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

The Accounting Officer is responsible to prepare financial statements that give a true and fair view in all material aspects and to determine such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error in accordance with Government Finance Regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 .

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

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

1.5 Auditor's Responsibility on Audit of Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercised professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 its internal control.

- Evaluate that the underlying transactions and events are appropriately and fairly included in the financial statements for the structure and content of the financial statements that include disclosures.

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

The Accounting Officer is made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Deposits

The following deficiency was observed in accounting for payment of deposits and balances related to the financial statements.

Audit Observation	Comments of the Accounting Officer	Recommendation
According to the ACA- 4 Format of the financial statement, there was a difference of Rs. 16,078,508 between the balance as per Departmental books and the balance as per Treasury books of 08 general deposit accounts as at December 2024 .	A transfer sheet was submitted to the Department of State Accounts on 20 November 2024 to identify and correct the balance difference related to all deposit accounts and the Department of State Accounts has issued instructions vide letter No. SA/APM/01/01/32-232 dated 04 December 2024 to compare the deposit accounts separately with the previous Treasury printouts and Departmental books, identify the reasons for the differences in their balances and make corrections. Accordingly it is informed that corrections will be made as soon as possible.	Accurate deposit account balances should be presented in the financial statements.

(b) Property, Plant and Equipment

The following deficiencies were observed in the accounting of property, plant and equipment.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(i)	The insurance value of 30 vehicles out of the 48 vehicles not included in the Prison Department CIGAS accounting system in prison institutions during the year under review was Rs. 89,680,000. Out of those 48 vehicles, 35 are operational and it had been decided to remove 09 vehicles from use, send 02 vehicles for repairs, temporarily transfer 01 vehicle and to dispose 01 vehicle.	It is informed that the actions are being taken to include 48 vehicles that have not been included in the Cigas system, into the Cigas system.	All assets owned by the Department should be accurately identified and accounted for through the Cigas programme.
(ii)	Although the non-financial asset balance as at 31 December of the preceding year (2023) was Rs. 11,189,480,019, thus the opening balance of non-financial assets as at 01 January 2024 was Rs. 10,049,873,117, as per the ACA-6 Format (SA-82) submitted with the financial statements for the year under review (2024). The non-financial assets in the statement of financial position of the Department of Prisons as at 31 December 2024, had been understated by that amount by showing a decrease of Rs. 1,139,606,902 between the opening balances.	It is informed that we will contact the Department of State Accounts and actions will be taken to promptly correct this.	The closing balance of non-financial assets in ACA-6 form of the preceding year and opening balance of non-financial assets in ACA-6 Format of the year under review should be the same as that shown in the accounting statements.

(iii)	Although the opening balance of non-financial assets was Rs. 10,049,873,117 as per SA - 82 Format (ACA - 6) of the statement of financial position as at 31 December 2024, thus the opening balance of non-financial assets as at 01 January 2024, in the Format submitted under the Departmental CIGAS programme was Rs.11,037,818,117 so as there was a difference of Rs. 987,945,000 between the opening balances.	It is stipulated to take actions to correct this error promptly by contacting the Department of State Accounts.	The balances of non-financial assets included in the financial statements should be equal with the departmental CIGAS programme.
(iv)	There was a difference of Rs. 987,945,000 between the additions made to the opening balances of non-financial assets (ACA-6) as per Format SA-82 in the statement of financial position as at 31 December 2024 and the additions made to the opening balances of non-financial assets as per the Departmental CIGAS programme.	It is stipulated to take actions to correct this error promptly by contacting the Department of State Accounts.	The balances of non-financial assets as per the SA-82 Format in the statement of financial position as at 31 December 2024 should be equal to the CIGAS programme.
(v)	An opening balance of Rs. 537,403 had been mentioned as “House Boats” under expenditure object No. 9151-1-1 in Format ACA-6 (SA-82) included in the financial statements and it was a value entered by a mistake.	An opening balance of Rs.537,403 that should be mentioned under office equipment by Batticaloa Prison was mistakenly recorded under House Boats under 9151-1-1 and it is informed that actions will be taken to correct it.	Actions should be taken to present accurate balances in financial statements.
(vi)	The value of plants (coconut, king coconut, jackfruit, etc.) in prison institutions had not been assessed and recognized as non-financial biological assets in the financial statements.	It is informed that the actions will be taken to assess the value of all trees and animals owned by prison institutions and include them in the CIGAS system.	The value of biological assets owned by prisons should be accurately presented in the financial statements.

(vii)	Although a closing balance of Rs. 909,739,254 was mentioned under expenditure object No. 9152-2-1 in the ACA-6 Format included in the financial statements (SA-82), the cost of 6 vehicles valued at Rs. 5,225,000 that had already been disposed by the Department of Prisons had also been included.	It is informed that the actions will be taken to check the CIGAS system and take steps to remove those vehicles from this month's account summary.	Actions should be taken to present the asset balance accurately.
(viii)	Despite the cost of firearms in the Department of Prisons, the cost of the Telephone Signal Jammer System and the LGN system provided to 23 prison institutions at a cost of Rs. 40,162,968 was not identified under property, plant and equipment in the statement of financial position as at 31 December 2024 in the financial statements for the year under review, the value had been underestimated by the same amount.	The firearms and jammer system Department of Prisons have not been assessed and it is kindly informed that the prompt actions will be taken to carry out their assessment and include them in the CIGAS system and to promptly include the values of the LGN system in the CIGAS system	Actions should be taken to present the asset balance accurately.
(ix)	Although the Department of Prisons owned 166.7730 acres of land in 13 prison institutions, the net assets of the Department of Prisons had been understated as at 31 December of the year under review by an amount equal to the value of that land, because of failure of accounting for due to lack of an assessed value.	It is connected with the Valuation Department to account for the value of 166.7730 acres of land in 13 lands out of the lands owned by prison institutions and actions will be taken to account for after receiving the relevant assessed values.	Actions should be taken to assess and account for the value of lands owned by the Department of Prisons.

(c) Lack of Evidence for Audit

Audit Evidence on the following transaction had not been made available.

Audit Observation	Comments of the Accounting Officer	Recommendation
The necessary evidence was not submitted to verify the balance of Rs. 105,181,396 out of the receivable balance of Rs. 170,560,476 shown in the Industrial and Agricultural Advance Account for the year under review.	This receivable balance, which is Rs. 170,560,476, are the receivable balances from the year 1982 to 2024. Details have been provided regarding receivable balances from the years 2019 – 2024 and there is no sufficient information to provide profit, receivable balances from the years 1982 - 2015.	The necessary evidence should be submitted to get confirmed the total outstanding balance.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) and Section 38 of the National Audit Act No. 19 of 2018.

(a) The financial statements are consistent with those of the preceding year.

(b) The following recommendations made by me on the financial statements of the preceding year had not been implemented.

Reference to the Paragraph	Audit Observation	Recommendation
• 1.6.1 (d)	There is a difference between the closing balance of non-financial assets in the preceding year and the opening balance of non-financial assets in the year under review.	1.6.1 (**b**)

3. Financial Review

3.1 Management of Expenditure

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	More than 47 per cent of the estimated allocation of Rs. 865,000,000 that had been made for 05 capital expenditure objects, that is Rs. 404,185,237 had been saved and the savings in each of those expenditure objects had ranged from 12 per cent to 70 per cent.	It has been agreed that the provisions had saved and reasons had been stated for the savings under the relevant expenditure object.	Annual estimates should be prepared as per Financial Regulation 50 .
(b)	Out of the provisions of Rs. 150,000,000 allocated for 02 capital expenditure items, a sum of Rs. 66,301,574 had been saved after transferring Rs. 38,000,000 to other expenditure items under Financial Regulation 66, and further savings on the net provision of those expenditure objects were in the range of 39 to 74 per cent.	It was agreed that the provisions had saved, and reasons have been given for the savings under the relevant expenditure object.	Annual estimates should be prepared as per Financial Regulation 50 .
(c)	In addition to the total allocation of Rs. 6,250,000,000 provided under 02 expenditure items, a further Rs. 1,548,000,000 had been provided through supplementary estimates and due to the fact that a sum of Rs. 35,200,000 of the provisions made for these	The annual provision for expenditure object 1203–1 is Rs. 6,200 million. The amount of allocation made available through supplementary estimates is Rs. 1,543 million. The annual allocation for expenditure object 1409 – 140 is Rs. 50 million, and Rs. 5 million has been provided for it as supplementary estimates.	Annual estimates should be prepared as per Financial Regulation 50 .

	expenditure items had been transferred under Financial Regulation 66, provisions of supplementary estimates had not been spent for the intended purpose.		

3.2 Certifications to be made by the Chief Accounting Officer/Accounting Officer

Even though it was required to certify the following matters by the Accounting Officer as per the provisions of Section 38 of the National Audit Act No. 19 of 2018, actions had not been taken accordingly

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	The Chief Accounting Officer and Accounting Officer should ensure that an effective internal control system is set up and maintained for the financial control of the Department and necessary changes should be made to ensure that the system runs efficiently by carrying out reviews on the effectiveness of that system and although those reviews should be made in writing and a copy submitted to the Auditor General, the statements that such reviews were carried out, had not been submitted to the audit.	Agree with the observation. It is informed that actions will be taken to review and submit a copy of it to the Auditor General in the future.	It should act in accordance with the provisions in the Section 38 of National Audit Act No. 19 of 2018.
(b)	Although the Chief Accounting Officer and the Accounting Officer should ensure that all audit queries are answered within the specified time frames as required by the Auditor General, audit queries had not	Although the Chief Accounting Officer and Accounting Officer should ensure that the Auditor General provides answers to audit queries relating to the Department of Prisons within a specific period of	Actions should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018 .

been answered as per Paragraph 4.9 of the report.	time, since responses are called from prison institutions and other relevant departments for many audit inquiries, the relevant responses are summarized by the headquarters and submitted to the audit, it takes a considerable amount of time.

3.3 Non-compliance with Laws, Rules and Regulations

The instances of non-compliance with the provisions of the Laws, Rules and Regulations observed during audit test checks are analyzed below.

Observation			Comments of the Accounting Officer	Recommendation
Reference to Laws, Rules, Regulations etc.	**Value**	**Non-compliance**		
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka **(i)** Paragraph 5.2.3 of Chapter XIX	-	Although a rent for the chummeries was to be collected from every resident officer, only Rs. 30 had been collected from the salary of those officers in the Polonnaruwa Prison since the past according to this Paragraph, only Rs. 30 had been collected from the salaries of those officers at Polonnaruwa Prison since the past.	This is an official quarters used as an officers' barracks, not a chummery and there are no permanent residing officers here. The officers in this institution are engaged in continuous services, and those officers use water and electricity here at those times. Further, I inform that a committee has been appointed to investigate this matter and its recommendations will be forwarded	Rent for the chummeries shall be collected from every resident officer in accordance with Section 5.2.3 of Chapter XIX of the Establishments Code.

			to the Director General of the institution and necessary actions will be taken.	
(ii) Paragraph 5.8 of Chapter XIX	673,868	Although a rent for the chummeries had to be collected from each resident officer, and the officers had to pay the expenses for water and electricity in the Polonnaruwa Prison, the electricity and water bills for these chummeries for the year 2024 had been paid by the government.	This is an official quarters used as an officers' barracks, not a chummeries and there are no permanent residing officers here. The officers in this institution are engaged in continuous services, and those officers use water and electricity here at those times. Further, I inform that a committee has been appointed to investigate this matter and its recommendations will be forwarded to the Director General of the institution and necessary actions will be taken.	Officers should make arrangements to pay for water and electricity in accordance with Section 5.8 of Chapter XIX of the Establishments Code.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka				
(i) Paragraph 104(03) of Financial Regulations		If it is expected that there will be a delay of more than 07 days in submitting a full report, a Preliminary Reports of losses and damages should be sent immediately. However,	Preliminary Reports are submitted immediately after an accident occurs and full reports are promptly forwarded to headquarters for further actions by	Actions should be taken in accordance with Financial Regulation 104(3) .

		Preliminary reports had not been submitted in accordance with Financial Regulation 104(03) regarding 89 losses incurred by the Department of Prisons during the period from 2001 to 2021 .	now.	
(ii) Paragraph 104(04) of Financial Regulations	-	A full report should be submitted within 03 months from the date of the loss or damage. In addition to 89 losses for which initial reports have not been submitted, a Full Report had not been submitted in accordance with Financial Regulation 104(4) in relation to 39 losses incurred by the Prisons Department during the period from 2000 to 2024, and accordingly, full reports had not been submitted in relation to 128 losses.	Preliminary Reports are submitted immediately after an accident occurs and full reports are promptly forwarded to headquarters for further actions by now.	Actions should be taken in accordance with Financial Regulation 104(4) .
(iii) Paragraph 571 of Financial Regulations	10,422,854	Actions had not been taken in accordance with the Financial Regulations regarding deposits exceeding 02 years in 04 deposit accounts.	It is informed that deposits will be processed in accordance with Financial Regulation 571 .	Actions should be taken in accordance with Financial Regulation 571 .

	(iv) Paragraph 756 (6) of Financial Regulations	-	Reports on the appropriate action taken regarding the goods mentioned in the General 47 Report of all institutions in relation to the Board of Survey Committees of the Department of Prisons for the year 2024 had not been submitted by 20 May 2025 .	Although the Department of Prisons is required to conduct a Board of Survey in 31 institutions, since the Board of Survey has to be carried out by a limited number of officers, there is some delay in the Board of Survey activities and actions will be taken to conduct Board of Survey in all institutions during the relevant period.	Actions should be taken in accordance with Financial Regulation 756 (6).
	(v) Paragraph 1647 (e) of Financial Regulations	-	Although the officers in charge of vehicles are required to maintain a list of the motor vehicles in their custody indicating the type and model of each vehicle, registration number, date of handover to them, date of transfer and details thereon, and other appropriate information, 05 prison institutions had not done so as at 31 December 2024 .	Relevant institutions have been informed to maintain a list containing all details regarding vehicles.	Arrangements should be made in accordance with Financial Regulation 1647(e).
(c)	Paragraph 3.1 of Public Administration Circular No. 30/2016 dated 29 December 2016	-	Although a fuel check should be performed after a period of 12 months after each fuel check, or after driving a distance of 25,000 kilometers,	It is informed that the relevant institutions will be informed to look into this matter and take necessary actions.	Actions should be taken in accordance with Public Administration Circular No. 30/2016 .

			or after a major engine repair, whichever comes first, actions had not been so taken in respect of 122 vehicles in 12 prison institutions . by 31 December 2024 .		
(d)	Financial Regulation 371(5) of the Public Finance Circular No. 01/2020 dated 28 August 2020	-	Although the sub-imprest was supposed to be repaid within 10 days of completing the relevant task after issuing an sub-imprest, due to the fact that it had not been repaid in this manner, an amount of Rs. 77,938 relating to the advance of Rs. 977,630 received on 26 occasions at the Prison Headquarters remained with the relevant officer for a period of between 11 and 52 days.	The officers have been informed to pay the advance as soon as the task for which the sub-imprest is being obtained was completed.	Actions should be taken to promptly settle advances received in terms of Financial Regulation 371(5) .
(e)	Paragraphs 4 and 6 of State Accounts Circular No. 262/2017 dated 29 December 2017	1,389,791	Although the Heads of Institutions should ensure that the outstanding balances receivable from officers who had been granted retirement/death gratuity with effect from 01 January 2018 are not included in the Advance "B" Account of their Institutions, 61 per cent of the outstanding balance of Rs. 2,285,609	The Department has made every effort to recover a large amount of outstanding debt (existing in 31 prison institutions) and every possible measures will be taken to minimize these outstanding debts in the future.	Actions should be taken in accordance with State Accounts Circular No. 262/2017 .

			receivable from retired officers of the Prisons Department as at 31 December 2024 were outstanding for more than one year		
(f)	Paragraph 3.4.3 (b) of the Government Procurement Guidelines	-	Suppliers should be registered for the procurement of low-value items or for the purchase of frequently used items where advertising is economically disadvantageous and although the procurement body should prepare a list of suppliers capable of providing specific types of goods and services, such as motor vehicle repairs according to this paragraph, garages and service providers in 20 prison institutions had not been registered by 31 December 2024 .	It is informed that the relevant institutions will be made aware to carry out activities in accordance with the prescribed guidelines in the future.	Actions should be taken in terms of Government Procurement Guidelines.
(g)	Internal circulars of the Department				
	(i) No. 20/92 dated 08 June 1992 and No. K.01/Foreign Affairs/2022 dated 08 November 2022	-	After a foreign national is imprisoned, although an action should be taken to send a report to the Commissioner General of Prisons and copies thereof to the embassy of the country to which that person (prisoner) belongs	It is informed that the necessary actions will be taken in this regard in the future.	Actions should be taken in terms of the referred circular.

		and to the Department of Immigration and Emigration, the documentary evidences that awareness was given with a relevant report regarding 26 prisoners were not presented to the audit.		
(ii) Standing Orders 511 and 222 of Department of Prisons	-	As stated in this statutory prison law, although the amount of raw and dry rations issued to each inmate in the daily provision of food for prison inmates should be a standard amount, the amounts had taken different values in each prison institution.	It is informed that the relevant institutions will be informed to investigate this matter and take the necessary actions.	Actions should be taken in accordance with the regulations Department of Prisons.

3.4 Deposit Balances

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	There was a balance in deposit account number 6000-0-0-006-0-081 amounting to Rs. 3,722,705 as at 31 December 2024 and these deposits are money to be credited to the prisoners' personal bank accounts and 45 per cent of this balance, that is Rs. 1,675,808, deposits had remained in the general deposit account for more than 02 years.	Ii kindly informed to the Audit that necessary steps are being taken to open bank accounts for prisoners receiving prison wages, and that steps will be taken to open the relevant accounts promptly and credit the prison wages to the bank accounts of the relevant prisoners.	Actions should be taken to credit the personal bank accounts of prisoners without delay.

(b)	There was a balance of Rs. 6,860,070 in the deposit account No. 6000-0-0-1-16 as at 31 December 2024 and these deposits are the money collected from the salaries of the officers who are required to make security deposits until the bank accounts of those officers are opened. Since it had not formally acted , in accordance with Financial Regulation 885, 21 per cent of this balance that is Rs. 1,418,010, had remained in the general deposit account for a period of more than 02 years.	It is informed the audit that steps have been taken to instruct the Prison Superintendents of all institutions to take formal actions in accordance with Financial Regulation 885 regarding security deposits and to take the necessary steps to promptly open accounts for officers who have not opened accounts.	Prompt actions should be taken in accordance with Financial Regulation 885 .

4. Operational Review

4.1 Vision and Mission

The following observations is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
One of the main functions of the prison is to create the necessary social environment to rehabilitate inmates and reintegration them as good citizens to suit the needs of the times and there, although rehabilitation activities should be carried out in a way that helps inmates to be directed towards meaningful activities such as education, employment and other programmes, and to create a positive prison environment and joining the inmates' energy towards creative careers, and then prepare them for socialization, inmates were not properly rehabilitated due to prison overcrowding.	Prison overcrowding has become a major challenge for the Department, and arrangements are being made to increase the capacity of the prison through projects such as the establishment of the Welikada Prison Complex, the construction of the wall and detention building of the Watareka Prison, the expansion of the Wariyapola Prison, the construction of detention buildings in the Pallekele Prison, and the construction of buildings in the Kalutara Prison and Plans for the formal rehabilitation of the prisoners have been prepared and	Arrangements should be made to formally rehabilitate prison inmates.

	submitted to the Department of National Planning for necessary approval, utilizing the provision of Rs. 100 million for the improvement of the professional skills of prison inmates under the 2025 budget. Plans for the formal rehabilitation of the inmates have been prepared and forwarded to the Department of National Planning to obtain the necessary approval utilizing the provision of Rs. 100 million for improving the professional skills of prison inmates under the Budget 2025 .	

4.2 Planning

The following observations is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
When preparing the Action Plan, by the Department, the actual activities related to the projects implemented during the year were identified and the Action Plan was prepared assessing allocations. Since the formally approved Action Plan was constantly revised and approved, it could not be utilized as a management tool to complete all the tasks (goods, services and projects) carried out by the Department, and it was also impossible to achieve the desired objectives of preparing plans in a timely manner in an economical, efficient and effective manner.	Activities identified as needed at the beginning of the year is necessary to readjust the priorities to fit the limited resources later. The Action Plan is used here as a simple strategic management tool used to solve problems in institutions throughout the island through a limited annual allocation.	Action Plan should be prepared in accordance with Public Finance Circular 02/2020 .

4.3 Non-performance of Functions

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	In the examination of the estimated cost for each capital expenditure item and the capital expenditure carried out in the year 2024 according to the Revised Action Plan as at 30 November 2024, there were 05 instances where the allocations were underutilized.	The current situation on the reasons for the underutilization of the percentage of savings from the allocated provisions had been clarified.	Arrangements should be made to optimally utilize the allocated funds.
(b)	There were 13 cases where performance was 0 percent and 3 cases where it was less than 50 percent in examining the financial progress of planned activities/projects under the capital expenditure items in the Action Plan, for the year 2024.	The reasons for the lack of financial performance and the current situation had been explained.	Arrangements should be made to optimally utilize the allocated funds.

4.4 Non-achievement of Expected Output Level

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	A sum of Rs. 5,850,000 had been allocated for the purchase of handcuffs under expenditure item 2102 and according to the amendment of November 2024, a sum of Rs. 5,805,600 had been allocated. Nevertheless, that money had not been utilized for that purpose but was used to purchase other office equipment.	Other essential items required for the Department have been purchased with the approval of the Commissioner General of Prisons in order to prudently manage the very limited allocations made to the Department of Prisons and prevent under-utilization.	Estimates should be prepared and presented realistically according to Financial Regulation 50 .

(b)	A sum of Rs. 3,750,000 was allocated as the initial estimate for the purchase of equipment for the media sector under expenditure item 2102 and it had been increased to Rs. 5,305,870 in the 30 November revision. Nevertheless, the money had not been used for the relevant equipment.	Due to the lack of bids that met the requirements of the Department of Prisons, bids have been called twice. It is stipulated to purchase goods and pay by now.	Estimates should be prepared and presented realistically according to Financial Regulation 50 .

4. 5 Non-achievement of Expected Outcome

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	**Purchasing of Parcels and Body Scanners**		
(i)	Even though an expenditure of Rs. 140,108,489 had been incurred for repairs and maintenance from the date of purchase of 06 parcel scanner machines and 04 body scanner machines for 09 prison institutions at a cost of Rs. 123,762,000 up to the year 2024, four parcel scanners and 04 body scanners in 08 institutions had been inactive for a period of between 04 years and 04 months.	Many machines are being repaired and used under proper procedures by now.	Parcels and body scanners should be maintained in operational condition to prevent the bringing of prohibited substances into the prison and actions should be taken to utilize them efficiently.
(ii)	The local agent of the Colombo Remand Prison had provided an estimate of Rs. 4,832,460 for the repair of the body scanner machine on 04 September 2020 and service / technicians arrived and took parts of the body scanner to the institution for repair on 09 June 2022, 13	Quotations have been called from relevant institutions to import the necessary parts for the body scanner machine at the Colombo Remand Prison for repairs.	Parcels and body scanners should be maintained in operational condition to prevent the bringing of prohibited substances into the prison and actions

	March 2023, and 11 July 2023 and the removed parts had not been returned to the Colombo Remand Prison and only the frame and outer casing of this machine remained in the Colombo Remand Prison as at the date of audit.		should be taken to utilize them efficiently.
(iii)	Actions had not been taken t o update the service agreement regarding servicing of parcel and body scanners. It was observed that it is a requirement to have the machines calibrated in order to obtain interim licenses for the use/possession of industrial X-ray machines of the Sri Lanka Atomic Energy Regulatory Council and since the calibration of all these machines is carried out by a private company as per the previous service agreement, this requirement could not be met due to the failure to enter into a service agreement. Officers responsible for the machines were required to administer the various tasks, using and maintaining the machines in accordance with Financial Regulation 802(2), proper care was also required in achieving those tasks.	Since most of the machines were in a state of repair in 2023, service contracts were not entered into, and after the relevant machines were repaired, re-contracting will be done this year. I would also like to inform you that the service agency has been informed to obtain service contracts for service contracts. There are no officers who are formally trained and assigned exclusively for the operation and maintenance of these machines in all institutions where those machines are located, and files on repairs are maintained. In the future, necessary steps will be taken to maintain a separate log book for the parcel and body scanner machines available in each institution.	Parcels and body scanners should be maintained in operational condition to prevent the bringing of prohibited substances into the prison and actions should be taken to utilize them efficiently.
(iv)	Although this machine supply company had arranged for 12 officers to undergo overseas training in the United States and the Netherlands in 2014 for the inspection of parcel inspection equipment and body scanner equipment, these officers had not made any significant	It is stipulated to look into this matter and take necessary action.	Parcels and body scanners should be maintained in operational condition to prevent the bringing of prohibited substances into the prison and actions

	contribution to the operation of these machines because they were employed in other divisions.		should be taken to utilize them efficiently.
(b)	The Sri Lanka Information and Communication Technology Agency (ICTA) has awarded the Government of Sri Lanka Network (LGN) with a value of Rs. 40,162,968 had been given as donations to 23 prison institutions in the year 2023 and the monthly internet service costs related to that connection in prison institutions are also borne by the Information and Communication Technology Agency of Sri Lanka. A significant delay was observed in repairing faults and re-using the existing Lanka Government Internet (LGN) connection in prison institutions and therefore, there was minimal possibility of receiving a more efficient service. Despite being provided with unlimited continuous supply, in addition to the Lanka Government Internet (LGN) connection, 13 prison institutions had obtained internet facilities valued at Rs. 1,146,690 from other providers for the year 2024 as per an audit test check.	In the instances of frequent interruptions in the state information network, an alternative internet supply had to be maintained to ensure the continuity of the prison information management system. Accordingly, 13 institutions have borne the costs in accordance with the instructions given by the Department to obtain an alternative internet supply to all institutions in 2024. The Prison Information Management System is operational in 28 institutions throughout the country , and this action has been taken as an internet interruption in one institution affects the accuracy of the entire data system.	Actions should be taken to receive optimal service from the LGN System.

4.6 Procurements

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	Procurement approval had been received on 14 November 2023 to award the contract for the renovation of houses from 63/1 to 63/8 in Welikada Prison to a private institution for a total value of Rs. 33,130,441 and the construction of this building was completed and handed over to the Department of Prisons on 09 July 2024 and 08 government houses were provided to the officers there. Due to the failure to carry out the renovation work in a proper manner, the work that needed to be re-renovated had not been carried out up to the date of this report.	It is informed that the renovations are being done by now .	Actions should be taken to carry out construction works in a proper manner.
(b)	The contract for the construction of the boundary wall of the Kegalle Prison had been awarded to the relevant contractor on 25 May 2024 at a value of Rs. 16,568,824 (excluding VAT), although the physical progress required at the time of inspection of the construction as at 18 November 2024 was 90.3 per cent, the actual physical progress as at that date was 2 per cent. The construction of the project was delayed due to the weaknesses of the construction contractor and about 02 cracks were observed at two other locations within 10 meters of the reconstruction site of this boundary wall and it was a situation that could lead to another accident in the future.	It is informed that it is stipulated to carry out the relevant repair works after obtaining approval from the NBRO.	Steps should be taken to do the construction works as per the full instructions of the National Building Research Organization.

(c)	A sum of Rs.61,419,696 had been spent on 09 activities related to 03 capital expenditure objects not included in the Procurement Plan for the year 2024. There were 07 activities related to 03 capital expenditure items included in the Procurement Plan for the year 2024 but failed to be carried out during the year under review, and an amount of Rs.27,800,000 had been estimated for them.	Agree with the observation. The reasons for not including capital expenditure objects in the Procurement Plan were given in detail.	Actions should be taken according to the Procurement Plan for the year under review.

4.7 Assets Management

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	It was revealed that 21 machines/equipment in 06 prison institutions were underutilized during the inspection of information on underutilized machines and equipment in the industrial sectors of prison institutions and steps had not been taken to repair or provide those machines/equipment to prison institutions that could use them optimally or to contribute to the production process.	It is informed that the necessary steps in this regard will be taken in the future.	A formal programme should be developed to utilize underutilized assets to their full capacity.
(b)	In the inspection of information regarding idle machinery and equipment in prison industrial divisions, it was reported that 50 machines and equipment in 08 prison institutions are inoperative, and although 04 of those machines and equipment can be repaired, it was revealed	It is informed that the necessary steps in this regard will be taken in the future.	It should act in a proper manner in respect of inactive and assets to be disposed.

	that formal steps had not been taken for this and the formal measures had not been taken to dispose of the machines that were supposed to be disposed of.		
(c)	The 14 prison institutions of Polonnaruwa, Angunakolapelessa, Mahara, Pallekele Open Prison Work Camp, Bogambara, Watareka, Boossa, Weerawila, Dalupatha, Kalutara, Jaffna, Batticaloa, Research and Centre for Research and Training in Correction and Welikada had not assessed the value of 39 vehicles in use as at 31 December 2024.	It is informed that the necessary steps in this regard will be taken.	Arrangements should be made to assess the value of used vehicles.
(d)	Although the Heads of Departments providing vehicle facilities should take steps to ensure that they are not excessive and are not idle, in accordance with Financial Regulation 802, a number of 29 vehicles in 15 prison institutions had been removed from use by 31 December 2024 .	It is informed that the necessary steps in this regard will be taken.	Arrangements should be made in accordance with Financial Regulation 802 .
(e)	Although 5 years have passed since the unusable facilities in 21 prison institutions were recommended for disposal, there were 33 vehicles that had not yet been disposed as at 31 December 2024 .	It is informed that the necessary steps in this regard will be taken.	Action should be taken to ensure that the disposal process is carried out in a proper manner.
(f)	Although 286 infrastructure requirements had been identified as at 31 December 2024, regarding the construction of buildings required for the officers of 31 prison institutions,	Taking actions achieve tasks to be developed in the identified prison institutions by properly managing the limited resources available, as per the priority.	Actions should be taken to develop the infrastructure needed by officers.

	formal steps had not been taken to implement and develop them.		
(g)	Although a prisoner should be held in a prison with facilities that are appropriate to his mental and physical fitness, in accordance with accepted international standards and standards based on national legal systems, regulations or other guidelines and also 228 infrastructure needs had been identified for residents of 31 prison institutions, it was confirmed that formal arrangements had not been made to implement and develop them, and the Welikada Prison would require the largest amount of residential infrastructure facilities out of them.	Prison Superintendents have been informed to fulfill the demands related to the hygiene of prisoners with the allocated provisions in 2025 .	Actions should be taken to develop the infrastructure needed by residents in accordance with accepted international standards.
(h)	Due to the failure to provide any documents regarding the cab No. PA-7034, which was given to the Dalupotha Correctional Centre for Youth Offender of the Prisons Department without formal handover by the Ministry of Rehabilitation and Prisons in the year 2013, this cab had not been driven since 2013, and recommended for disposal in the year 2024 due to the inability to carry out a repair that could have been carried out in 2013 .	Necessary steps are being taken to dispose.	Actions should be taken to carry out repairs properly the first time they need to be done.
(i)	It was revealed that 36 vehicles confiscated by the court and given to the Department of Prisons were being held in 18 prison institutions as at 31 December 2024, and only 08	The necessary actions are being taken.	When acquiring vehicles by state institutions, formal steps should be taken to register them in the name of

	of them are currently in operation, and the remaining 28 vehicles have been removed from running.		the Commissioner General of Prisons.
(j)	Although the ownership of 49 plots of land in prison institutions, totalling to 357.8139 acres, had not been acquired, these lands had been used by the Department of Prisons as prisons, lock-ups, open prison camps, rehabilitation centers and farms.	The acquisition of title is being done.	Prompt actions should be taken to acquire ownership of these lands.
(k)	A project was planned to relocate the Welikada Prison Complex (Prison Headquarters, Welikada Prison, Colombo Remand Prison, Prison Hospital, Women's Division and Magazine Prison) located in Borella, in the Horana Millawa area to minimize prison congestion and although this land, about 16.436 hectares in extent, was acquired by the Urban Development Authority on 16 November 2022 through a free grant scheme, the land in the Horana Millawa area had not been transferred to the Department of Prisons. According to the valuation of the Government Valuation Department on 11 January 2024, the value of the land in Borella was Rs. 31,844,850,000, and it had not been accounted for during the year under review because of the ownership had not been transferred. The Department of Prisons was currently facing more problems	A discussion was held with the Ministry of Justice in this regard, and it is informed that the necessary further steps are being taken accordingly.	Prompt and formal actions should be taken in this regard in accordance with the current policy of the government.

	than before due to prison congestion because of the non-construction of the main prison in Colombo.		

4.8 Losses and Damages

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	The loss related to 26 incidents, including 22 vehicle accidents that have been remaining for more than 10 years, was Rs. 35,144,088, the loss related to 65 vehicle accidents that have been remaining for a period of between 05 and 10 years was Rs. 14,593,813, and the loss related to 56 incidents, including 55 vehicle accidents that have been remaining for less than 05 years was Rs. 49,743,400 .	It has been forwarded to the Ministry to obtain approval to write off losses related to 04 road accidents (Rs.2,174,631) out of 26 property and vehicle accident losses (Rs..35,144,088) over 10 years relating to the 2024 financial year and since court proceedings are ongoing for the property damage (Rs. 2,697,490) caused at Tangalle and Galle prisons, it is not possible to carry out the write-offs . A committee has been appointed to take measures with the remaining losses and the write-offs are being carried out by obtaining the recommendations of that committee.	Actions should be taken in accordance with Financial Regulations 103 and 104 .
(b)	The van No. NC-5426 was experienced in an accident on 22 November 2021 and the agency had submitted an estimate of Rs. 8,656,243 for the repair of the vehicle. Since the repair could not be completed and submitted for inspection within the stipulated time, the relevant insurance company had informed that it was not possible to proceed with the further work of this insurance claim. Later,	As the repairs to the accident that occurred on 22 November 2021 to van No. NC-5426 have not been completed, a Full Report has not been submitted. (It is stipulated to conduct an investigation and necessary actions will be taken regarding the failure to fully reimburse the damage caused by the vehicle accident by the insurance company.)	Actions should be taken in accordance with Financial Regulations 103 and 104 and 156 (1) .

	the insurance company had approved a maximum amount of Rs. 500,000 for this vehicle, and the repair is being carried out by a private company by 30 April 2025, and the cost of the repair is Rs. 4,300,000, and accordingly, the responsible officers had not taken steps to fully reimburse the damage caused by this vehicle accident from the insurance company.		
(c)	If there is any difference between the maximum value to be recovered from the damage and the amount decided to be recovered in accordance with Financial Regulation 109(1)(a), provisions have been made to write off that difference from the books and the details on surcharge for loss values of Rs. 4,134,753 relating to 53 accidents included in the Statement of Write-offs and Recovery under Financial Regulation 109 during the year in the Statement of Write-offs (Annexure II) of the Department of Prison's Financial Statements 2024 and regarding the recoveries of Rs. 3,681,782 made through insurance had not been stated.	Actions will be taken to include that information in the financial statements as appropriate in the future.	Actions should be taken in terms of referred Financial Regulations.

4.9 Failure to Reply Audit Queries

The replies had not been sent by 13 October 2025 for the audit inquiry mentioned below issued to the Department.

Audit Observation	Comments of the Accounting Officer	Recommendation
Replies had not been sent to 15 audit queries issued to the Department as at 13 October 2025 .	Although the Chief Accounting Officer and Accounting Officers should ensure that the replies are provided within a specific time frame required by the Auditor General, since responses are called from prison institutions and other relevant departments for many audit inquiries and the relevant responses are summarized by the headquarters and submitted to the audit, it takes a considerable amount of time.	The Accounting Officer shall act promptly and provide full answers to written and inquiries addressed to him by the Auditor General or any other officer authorized by him in accordance with Section 38(1)(e) of the National Audit Act, No. 19 of 2018 and Financial Regulation 155 .

4.10 Management Weaknesses

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	Providing government houses to officers and charging house rent		
	(i) Although the construction of any government house should be done according to the model plans introduced by Sub-section 2.3.1 of Chapter XIX of the Establishments Code and the houses should be graded according to each grade or position in terms of Section 3 of Chapter XIX of the Establishments	The matter has been brought to the attention of the Director of Engineering for further action in accordance with Sub-section 2.3.1 of Chapter XIX of the Establishments Code.	Arrangements should be made in accordance with Subs-section 2.3.1 of Chapter XIX of the Establishments Code.

	Code, planning, construction and grading as such had not been carried out.		
	(ii) Due to the provision of government houses reserved for secondary level posts to officers holding tertiary level posts, officers holding secondary level positions had to face problems in obtaining housing.	Several officers who have been promoted to second-class jailors are staying in junior officers' houses due to service requirements until they receive their own official residences and since there has been an increase in the number of First Class Jailor Officers in the past, several official residences of second-grade jailers have had to be provided to them due to service requirements.	Actions should be taken to provide government houses only to officers holding those positions allocated for each position.
	(iii) Due to the building B and apartments C and D, which are reserved for guards and sergeants, were also not renovated on time, it is deteriorating, and the guards and sergeants' row housing complex is in a dilapidated and very unsafe condition and since the surrounding environment is also in a very poor condition, those houses are not suitable for human habitation and the very old houses reserved for jailers needed to be renovated urgently.	Further, these buildings have been scheduled to be renovated in the future. It is more suitable to remove the row houses mentioned here and build new ones, rather than renovating them, and such works are scheduled to be done in the future.	Government houses that need to be repaired should be identified and steps should be taken to repair them promptly.
(b)	Since prisoner transfer agreements have not been entered into for 15 countries, a problem has arisen regarding the transfer of the relevant prisoners to those countries and 170 foreign prisoners in prison as at 31 December 2024 should be provided with food and beverages that are in line with the dietary patterns of their respective countries, an additional cost has to be incurred for that. In a	It is stipulated to take appropriate actions in the future.	Formal action should be taken to transfer foreign prisoners to respective countries.

	context where the detention capacity of prison institutions has increased, it has been possible to reduce prison congestion by transferring foreign prisoners to the relevant countries.		
(c)	The following facts were revealed during the inspection of the sewage treatment plants and sewerage systems of 21 prison institutions.		
	(i) Although there are sewage treatment plants in 05 prison institutions, only two prisons, Bogambara and Boossa, are functional. Since the sewage treatment system in Boossa Prison was built in 2001, the machinery and pipe system need to be modernized. The sewage treatment systems in Polonnaruwa, Angunakolapelessa, Jaffna prison institutions and the official residences and barracks of Bogambara Prison officers are not in a functional condition. The sewage treatment system in Angunakolapelessa Prison is not functioning properly and the sewage is being released without recycling, which has caused many environmental and social problems. Due to problems such as the direct discharge of dirty water into the external environment by not operating the mechines and underground piping systems of these systems properly, a sustainable action had not been taken up to now to prevent the environmental damage that is occurring.	The relevant prison institutions have been informed and steps are being taken to take necessary actions.	Urgent actions should be taken to properly construct sewage treatment systems in prison institutions.

	(ii) Due to sewerage systems of Kegalle, Anuradhapura, Monaragala, Wariyapola, New Magazine, Colombo Remand and Welikada prisons had collapsed, due to rupture of underground pipes and inadequate sewage systems, many environmental and social problems had arisen .	The relevant prison institutions have been informed and steps are being taken to take necessary actions.	Urgent actions should be taken to properly prepare sewage treatment systems in prison institutions.
	(iii) Many prison institutions with sewage treatment systems and sewage systems cause significant environmental damage and a permanent formal solution had not been found for that yet.	It is stipulated to take necessary steps to rectify the deficiencies in the sewage system as soon as possible in consultation with the relevant prison institutions and the Engineering Division.	Actions should be taken to prevent environmental damage by installing a sewage treatment system.
(d)	The following facts were revealed during the inspection of the bag manufacturing project established in the Welikada Prison Industrial Unit.		
	(i) Due to the payment of prisoner wages as per the old agreement, without acting in accordance with the agreement signed between the Department of Prisons and the private company which manufactures the bags, on 25 April 2023, the payments of Rs. 1,281,440 and Rs. 2,667,944 had been made in less to the prisoners, the government and the Prisoners Welfare Fund respectively from January to September 2023 .	As per the audit observation, actions have been taken to recover the prison wages as per the old agreement from January 2023 to September 2023. The private institution, requested a grace period by letter dated 18 September 2023, citing the difficulties the company had faced in paying the salaries as per the previous agreements and Accordingly, considering the prevailing conditions in the leather goods sector at that time, the successful implementation of this project for a long period of time and the contribution made by the project to the rehabilitation of the prisoners, approval has been granted by letter dated 11 October 2023, with My No. **බන්ධ/මූල/පුන**	New agreement should be followed.

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	(ii) Although the amount payable to the Government Revenue and the Prisoners Welfare Fund should be submitted to the Rehabilitation Division on or before the 15 of the following month in two separate cheques in accordance with Paragraph 23 of the new agreement entered into between the Prisons Department and Bag Manufacturing Private Limited and if it is failed to make the payment on the due date, a 10 per cent late fees should be paid to the government as a government fee in accordance with Paragraph 25 of the new agreement and although it should be subject to a maximum of 07 days, there was a delay of between 19 and 88 days in the payment cheque from January to May 2025, the late fees had not been paid.	It is informed you that there is an ambiguity regarding the collection of late fees as per Articles 24 and 25 of the agreement, and we will discuss with the relevant parties and work to amend the agreement within the next two months.	Formal actions should be taken to recover late charges as per the agreement.
	(iii) The Department had not taken steps to provide a formal certificate from the institution to facilitate the residents to engage in professions related to this industry after their release.	It is informed that plans are being made to negotiate with the private company in this regard and issue a certificate in the future.	Actions should be taken to provide formal certificates after training.
(e)	It is the duty of the Prisons Department to provide security and protection to all types of prisoners imprisoned or remanded under the jurisdiction of any court in the country in accordance with prison laws, rules and to rehabilitate the prisoners and socialize them as good citizens but the number of prisoners or suspects who illegally escaped /ran away before the end of their sentence was 995 in the last 6 years,	It is stipulated to take necessary steps in this regard in consultation with the relevant divisions and using modern technology.	Formal actions should t be taken.

	and the number who were not re-arrested was 554 .		
(f)	The following facts were revealed during the inspection of the Department of Prisons CCTV cameras.		
	(i) A number of 792 CCTV cameras were installed in 14 prison institutions and out of that, only 458 cameras were operational as at 30 June 2024 and 334 cameras, equivalent 42 per cent, were inactive. As per the information provided to the audit, it was revealed that the inactive CCTV cameras had been inactive for more than two years, making it a challenge for the Department of Prisons to achieve the main objective of installing CCTV cameras.	Necessary provisions have been allocated for these activities in the budget of this year .	An active CCTV camera system should be introduced for all prison institutions.
(ii)	As per the Directives given at the meeting of the Committee on Public Accounts held on June 09, 2023, although the Committee had submitted a proposal that it was essential to establish a technical unit consisting of a technical head with appropriate technical knowledge and technicians to maintain and operate all this security equipment, as stated in the project proposal for acquiring modern technological security equipment for prison institutions, which was submitted along with the action plan for implementing the recommendations of the special audit report on the process of rehabilitating and socializing prisoners by providing them with security and protection, formal steps had not been taken for that.	Steps are currently being taken to recruit officers with the necessary technical knowledge and to provide the necessary training.	Actions should be taken to implement the orders given by the Public Accounts Committee.

(g)	Tobacco, heroin, ice, cannabis, hash and narcotics were seized from 18 prison institutions in the first 7 months of 2024 and formal measures were not taken to prevent these illicit drugs from reaching prison inmates, and this situation was hindering the formal rehabilitation process.	Necessary steps in this regard are being taken .	Formal measures should be taken to prevent receiving of illegal drugs to prison inmates.
(h)	The following facts were revealed during the inspection of the development of the industrial sector of the Department of Prisons.		
	(i) There were professional problems such as the lack of adequate safety equipment for officers working in the industrial sectors of prison institutions, the lack of new technologies and machinery, issues related to transfers and promotions, not all vocational advisors/agricultural advisors are on the required salary scale, not holding vocational training sessions according to the relevant field, not recruiting for vacant posts, not maintaining adequate buildings and stocks of raw materials with facilities to carry out vocational training activities, not having a post above the basic industrial work post, not having enough officers to take prisoners for outside work and lack of a targeted plan in carrying out duties.	Necessary steps are being taken to fulfill recruitment and other requirements for this purpose.	Actions should be taken to provide expenses for the professional issues of officers serving in the industrial sector.
	(ii) Although the number of prisoners who could be deployed for service in 62 industrial sectors in 15	Within the number of 5,421 prisoners who were not employed in the industrial sector,	Actions should be taken to employ more prisoners in the

prison institutions was 11,434 during the 5-day period from 2 to 6 September 2024, the number of prisoners deployed was 6,013, therefore, the 5,421 prisoners had not been deployed for service in the industrial sector, due to existing allocation issues, insufficient deployment of prisoners and shortage of raw materials, etc.	there were domestically occupying prisoners, special category prisoners, short-term prisoners, death row prisoners, etc. Therefore, they were not employed in the industrial sector.	industrial sector.
(iii) It was revealed that the industrial sectors of 8 prison institutions, namely concrete block production, blacksmithing, carpentry, woodworking, vehicle services, bakery, coir and flower pot sectors, were inactive. The institutions had not taken formal steps to revive those industrial production sectors by applying the necessary remedies for the reasons identified by that institutions.	The prison population is less for deployment in this sector and remand prisoners cannot be deployed either. However, I kindly inform you that necessary steps will be taken in this regard whenever possible.	This industrial sector should be reactivated and actions should be taken to function the production process and rehabilitate the prisoners.
(iv) There are no outlets established within the Boossa, Colombo Remand, Badulla, Galle, Kuruwita and Angunakolapelessa prisons to sell their products and there was not enough space in the outlets in Bogambara, Watareka, Anuradhapura, Pallekele, Welikada, Weerawila and Thaldena prisons during the inspection carried out on the methods used to sell industrial products in prison institutions.	It is informed that the actions are being taken by now to consider the professional qualifications and issue a relevant certificate and take necessary actions in this regard.	Actions should be taken to establish outlets in all prison institutions to sell industrial products.
(v) There were deficiencies in the machinery and equipment required for each industrial sector in prison institutions, and it was revealed that there was a need for 227 machines and equipment in 10 prison institutions to contribute to the optimal production process in those	It is stipulated to take necessary steps in this regard to conduct a census of machinery in all prison institutions and provide the necessary machinery to each prison institution on a priority basis.	Actions should be taken to provide the necessary machines and equipment.

	institutions.		
	(vi) There is an opportunity for the prisoners to engage in independent employment upon socialization in order to rehabilitate prisoners in line with the needs of the time, which is a major task of the Department of Prisons, and to create the necessary background for them to integrate into society as good citizens, a formal programme is being maintained to provide NVQ certificates to prisoners who are rehabilitated by receiving vocational training in the industrial sectors available in prison institutions, so that there is an opportunity for those prisoners to engage in independent employment upon their integration into society and this will prevent prisoners from being re-imprisoned, saving money spent annually and enabling these prisoners to become productive members of the country but the Department of Prisons, had not initiated a formal public programme for that purpose.	All Prison Superintendents will be informed in this regard and necessary instructions will be provided.	The necessary background should be created for prisoners to be rehabilitated and reintegrated into society as good citizens.
(i)	There is no system for selling plastic bottles discarded by people visiting prisoners, and although income can be generated by converting the remaining coconut shells into charcoal and selling coconut shells, only 06 prison institutions have established such a system and although it is possible to generate additional sales income by starting a project to make compost using the waste and other wastes left over from prison institutions, there was no such system in prisons except 04	Steps are being taken to provide prison institutions with the necessary instructions to implement these procedures, also considering issues such as the space available in prisons.	Actions should be taken to generate additional income through waste management.

	prison institutions.		
(j)	Due to having to use prison buses in cases where prisons have to send child suspects to children's homes and in cases where only one or two inmates who are ordered to be produced the next day (AR) to other courts on hospital security and court orders need to be taken to the relevant prisons or relevant courts the transportation costs were high and fuel costs can be reduced by using a vehicle (van) with low fuel costs for these security duties and working with the Department of Probation and Child Protection regarding child suspects. Buses were used for security duties of 150 kilometers or more at a time during November and December 2024 and an expenditure of Rs. 432,604 was incurred as fuel cost for 6,737 kilometers by Polonnaruwa Prison.	This activity is not related to the Department of Prisons, and is a matter for the Probation and Child Care Services Department. Nevertheless, it has been planned to acquire about 10 vans to transport prisoners in the future, and it is kindly informed that the provision of vehicle facilities for the above work may be considered as needed.	Actions should be taken to manage expenses in security duties.
(k)	The process of preparing a new Act to replace the Prisons Ordinance No. 16 of 1877 had also not been completed by 31 December 2024 in accordance with the Directives issued by the Public Accounts Committee held on 29 March 2019 and 09 June 2023 .	It is informed that the actions are being taken to draft the new Act at present .	Actions should be taken to expedite the preparation of the new bill.
(l)	Although prisoners serving sentences of 2 years or more and serving less than a year have been given the opportunity to be employed in institutions under the work-study system according to the Commissioner General of Prisons' Circular No. 634 dated 07 June	It is reported that the majority of the inmates currently being imprisoned are short-term prisoners and the lack of qualified prisoners in the institutions as per the Prison Commissioner's Circular 31/77 dated 16 May 1997 has also been	Steps should be taken to update the circulars related to the programme assistance system and the short-term system and activate those systems.

	1974, out of the income earned through employment of transferring 162 inmates from 02 prison institutions to only 03 government institutions, during the year 2024, a sum of Rs. 278,572 had been credited to government revenue Rs. 1,392,860 to the prisoner as prison wages, and a sum of Rs. 139,286 had been credited to the Prisoners Welfare Fund. Further, although the short-term system had been provided for the employment of prisoners who had been imprisoned for one year or less, this system had not been implemented. Although there was a possibility of reducing prison overcrowding and utilizing prisoners as a rehabilitation method by employing prisoners in all prisons jointly in government and private sector institutions, prisoners had not been formally employed outside under these two systems.	the reason for this. A request should be made to those institutions to obtain the services of inmates on a work-related basis. Although Dinamina newspaper advertisement dated 12 June 2023 have also been issued to inform about this, only a few institutions have made such requests.	
(m)	Although the approved capacity of the Department of Prisons was 10,395, the actual capacity on that day was 28,278, with 17,883 inmates being held in excess of capacity in the prison system, which was an increase of 272 per cent as at 31 December 2024. Further, even though the Colombo Remand Prison had a capacity of 465 inmates as at 29 May 2025, the actual capacity on that day was 2,206, with 1,741 inmates being held beyond capacity, which was 474 per cent.	It is informed to audit that maximum effort is made to protect the principles of detention of prisoners and suspects and to detain them according to classifications, in accordance with United Nations standards and the provisions of the Prisons Ordinance and it is further informed that since prisoners with other legal cases are held in prisons close to those courts for the convenience of presenting them to the courts, transfers to other prisons with more space will not be carried out as this would incur additional costs.	Actions should be taken to develop building facilities to increase the actual capacity in prisons.

(n)	The following facts were revealed during the inspection of vehicle usage of the Department of Prisons.		
	(i) Eight vehicles from seven prison institutions were being operated without third-party insurance by 31 December 2024 .	It is stipulated to investigate this matter and take necessary action.	Actions should be taken to run all vehicles insured in accordance with the Motor Vehicles Act
	(ii) Although 26 vehicles are currently in use in 11 prison institutions, according to the sample inspection conducted by the audit, the emission certificate had not been obtained by 31 December 2024 .	It is informed that the necessary arrangements are being made to correct shortcomings.	Actions should be taken to obtain emission certificates for all vehicles.
	(iii) The mileage meters for 20 vehicles in 07 prison institutions in Anuradhapura, Jaffna, Welikada, Monaragala, Kuruwita, Matara and Weerawila had not been operational as at 31 December 2024 .	It is informed that the necessary arrangements are being made to correct shortcomings	Actions should be taken to repair a malfunctioning mileage meters.
	(iv) The Prisons Department uses 14 motor vehicles owned by other government agencies and these motor vehicles had not been seized up to 28 April 2025.	It is informed that the necessary arrangements are being made to correct shortcomings.	Actions should be taken to appropriate the vehicles owned by the prison
(o)	The increase in drug offenses directly affects the increase in other criminal activities in the country, and most of the drug offenders were imprisoned for drug use, possession, purchase, and sale. Since prison officers have to pay more attention to preventing them from trying to obtain the required amount of drugs by any means, it has hindered the achievement of the main objectives of the prison, the security of the prison, the security of the officers,	It is stipulated to take necessary actions by carrying out discussions in this regard, involving other relevant external institutions.	Since one of the main functions of the Department is to create the social environment necessary for prisoners to leave as good citizens in line with the timely needs , it should be done in a proper manner in coordination with

	and the functioning of the prison. The number of people imprisoned for drug offenses in Sri Lanka, in 2024 was 31,314, and the number of suspects was 67,117. A 65.5 per cent of direct admissions to prison in the year 2024 were inmates related to drug offenses.		relevant government institutions, it should be done in a systematic manner in coordination with relevant government institutions.
(p)	Although the 1,120 people can be rehabilitated in Kandakadu, Senapura and Vavuniya Treatment and Rehabilitation Centers run by the Rehabilitation Bureau for the rehabilitation of drug addicts the capacity utilization as at 31 December, 2024 was 262. Accordingly, although there were facilities for a further 858 people in these rehabilitation centers, those centers remained underutilized. Furthermore, the number of referrals to these 03 centers in 2024 was as low as 642, and although there was a need to create the necessary background for the Department of Prisons, the Judicial Service Commission, the Ministry of Justice and National Integration to directly refer drug addicts to these centers as a solution to prison overcrowding and to provide the opportunity to rehabilitate and socialize drug addicts, these institutions had not taken such action.	This is a process carried out by the courts based on court orders. It is informed that we will discuss this matter with the relevant institutions in the future and take necessary steps.	Steps should be taken to reduce prison overcrowding by referring prisoners to rehabilitation centers in consultation with relevant institutions.
(q)	When prisoners cannot be rehabilitated properly, they are re-imprisoned, and most of them are drug addicts, and due to the lack of proper treatment and rehabilitation programs for them, they are re-imprisoned for drug use. The number of re-imprisoned prisoners through	It is stipulated to take the necessary steps to implement biometric systems to accurately identify the people who are repeatedly imprisoned.	Actions should be taken to update this information through the Prison Information Management System (PIMS) .

	direct admission to prisons in 2024 was 34,488, and the prison does not even have a formal system to identify them, and currently, repeatedly imprisoned prisoners are identified based on verbal information provided by the prisoners themselves.		
(r)	The following facts were revealed during the audit of the Advances to Government Officers B Account.		
	(i) According to the reconciliation statement of the Advance “B” Account, the total value of the outstanding balances as at 01 January 2024 was Rs. 209,504,062. Out of this, besides the outstanding balance of the officers in the service of the Department, the outstanding balance to be recovered from 231 officers was Rs. 10,782,944, out of which an outstanding balance of Rs. 4,572,791 of 106 officers had been recovered during the year 2024, and a value of Rs. 3,548,024 of 71 officers had been newly added to the outstanding balance in the year 2024. Accordingly, an outstanding balance of Rs. 9,758,177 had to be recovered from 196 officers by the end of the year.	Necessary arrangements are being made in this regard.	Formal measures should be taken to recover arrears of loan balances.
	(ii)The total value of individual balances receivable according to the reconciliation statement as at 31 December 2024 was Rs. 240,005,072 . Out of this, the outstanding balance at the end of the year under review was Rs. 10,170,334 besides the arrears of balance of the officers serving in the	Necessary arrangements are being made in this regard.	Formal measures should be taken to identify the promptly recover the arrears of loan balances.

	Department.		
	(iii) A debt balance of Rs. 401,153 that had been outstanding for more than 3 years but the party to be recovered was not been specifically traced had been identified in the annual reconciliation statement submitted in the year 2023 regarding the advances to government officers B account of the Department of Prisons. A balance of Rs. 11,004, which was not identified in previous years but exceeded 5 years, was also included in the advances to government officers "B" account of the Prisons Department in the year 2024 .	Necessary arrangements are being made in this regard.	Formal measures should be taken to identify the promptly recover the arrears of loan balances.
(s)	The United Nations Standard Minimum Standards state that it is an essential principle to classify and separate prisoners according to gender, age, nature of the crime, legal requirements and therapeutic needs and although prisoners belonging to each category should be detained separately according to the available space in the prison in terms of Sections 177 and 178 of the amendments made in 1956 in relation to Section 54 of the Prisons Ordinance , due to the current overcrowding in the institutions, inmates were being held without such classification in 18 prison institutions.	It is stipulated to take necessary actions in this regard.	Actions should be taken in accordance with international standards and the provisions of the Prisons Ordinance.
(t)	It was revealed that the number of prisoners in 27 prison institutions who were unable to pay minor fines as at 31 December 2024 was 3,258	Agree with the observation.	Steps should be taken to be released under a suitable

	and this situation had become a reason to the current prison overcrowding.		pardon.
(u)	Due to the failure to submit Analyst Reports on the case items submitted by the police to the Department of Government of Analyst regarding suspects who have been remanded in custody by the courts, a number of 9,560 suspects were being held in 20 prison institutions as at 31 December 2024 .	Agree with the observation.	It should formalize taking of appropriate actions against suspects by coordinating with relevant institutions and obtaining Analyst Reports promptly.
(v)	The number of appeals pending from the date of submission of appeals of 10 prison institutions up to 31 December 2024 was 333 .	It is stipulated to take necessary action in this regard.	Relevant arrangements should be made to resolve appeals promptly in coordination with relevant institutions.
(w)	Suspects who are unable to pay bail are imprisoned and should be released immediately upon receiving an order to release them on bail. However, suspects were released on 9,091 occasions in the year 2024, in 11 prison institutions on the day after the bail was paid.	After granting bail, the person is not detained for a long period of time, and after the bail is granted, the relevant release should be made after the court confirms it and In some cases, if the court order is issued on a Friday, the release will have to be made on the following Monday.	Actions should be taken to release prisoners from prison on the same day that the bail order was issued.
(x)	Offenders who are unable to pay the fines are imprisoned and they should be released from prison as soon as the order for their release is received after paying the fines. However, there were 2,278 cases in 17 prison institutions where prisoners were not released from prison on the same day as the order for their release in the year 2024 .	It does not detain for a long period after paying the fine, and release should be made immediately after receiving the order to release them after paying the fine and in some cases, if the court order is issued on a Friday, they will have to be released the following Monday.	Actions should be taken to release prisoners immediately after receiving the release order.

(y)	Although bail was granted by the court for the inmates imprisoned in 21 prison institutions, due to the reasons such as inability of the relevant inmates to meet bail conditions, relatives not appeared to keep bail, lack of money, the number of prisoners in prison as at 31 December 2024, was 1,252, and of which, 55 had remained on bail for more than one year.	The reasons such as not appearing relatives not to post bail, lack of money, and inability to meet bail conditions had affected to this.	A formal steps to coordinate with relevant institutions and reduce bail conditions.
(z)	There were 3,738 mobile phones, 3,229 batteries, 524 chargers and 2,999 SIM cards taken into custody as at 31 December 2024 from 20 prison institutions and it was revealed that it should prevent these devices from falling into the hands of prison inmates, and various illegal acts are taking place due to them falling into the hands of inmates.	It is informed that the necessary arrangements are being made to control these illegal activities in maximum extent.	Proper security measures should be taken to prevent prohibited items from falling into the hands of prison inmates.
(aa)	An excess of Rs. 203,495 had been paid for providing food and beverages to a more number of officers than the number who participated in 11 training sessions held at the Angunakolapelessa Training School between June and November 2024.	Further actions will be taken as per internal audit recommendations.	A formal internal control system should be developed for providing food to officers participating in training sessions.
(ab)	Departmental officers were assigned to work in the welfare canteens and shops operated by the Department of Prisons, and they were paid salaries, overtime and other allowances, and the expenses for water and electricity were also borne by the Department of Prisons. In addition, prison labour was also employed for each canteen. However, although the rental income to be received for the operation of	Due to the large cost of maintaining security in prison institutions and the deploying of outside personnel, prison officers have been deployed for relevant activities.	Arrangements should be made in accordance with Financial Regulation 83.

	these welfare canteens and outlets should have been identified and credited to the government revenue as rent income under Revenue Code No. 20-02-01-01 of Head No. 05 of the Government Revenue as per Financial Regulation 83, the rent income from the welfare canteens in the prison institutions of Boossa, Batticaloa, Thaldena, Weerawila, Vavuniya, Prison Headquarters and Emergency Response Tactical Force had not been credited to the government revenue. The Department of Prison had paid an amount of Rs. 12,944,077 as salaries, overtime and other allowances to the prison officers attached to these welfare canteens and outlets during the year 2024.		
(ac)	A number of 239 firearms had been deactivated in 16 prison institutions as at 31 December 2024, and although 70 firearms, 51 magazines and 1,021 ammunition in 9 prison institutions had been handed over to the courts and police stations for investigation for a period of between 2 and 30 years, they had not been formally retrieved as at 28 April 2025. Due to the fact that the firearms were deactivated and were in the custody of the courts and police for various investigations, some problematic situation could have arisen for the prison officers when involved in the judicial duties of the institution, special hospital duties, security duties and controlling it in case of any disturbance.	Necessary measures are being taken to manage existing firearms.	A formal internal control system for firearms should be developed.

(ad)	Out of the balance of Rs. 170,560,476 receivable from sales made to the public sector in the Prison Industrial and Agricultural Advance Account, Rs. 3,000,924 which was more than 20 years old and Rs. 23,020,150 receivable between 5 and 20 years old had not been promptly recovered in accordance with Financial Regulation 502(b).	It is stipulated to take the necessary actions by appointing a committee to investigate this matter.	Actions should be taken in terms of Financial Regulation 502(b) .
(ae)	The following facts were revealed during the inspection regarding the telephone signal jammers installed in prison institutions.		
	(i) As per the directives given at the meeting of the Committee on Public Accounts held on 09 June 2023, it was proposed to allocate funds for the purchase of jammer machines in the project proposal for acquiring modern technological security equipment for prison institutions, which was submitted along with the Action Plan for implementing the recommendations of the "Special Audit Report on the Process of Rehabilitating and Socializing Prisoners by Providing Safety and Security to Them". Accordingly, although it was planned to acquire 09 jammer machines in the first phase within 02 years 2024 - 2025, formal steps had not been taken for that.	Provisions have not been allocated for the installation of signal jammers in the 2024 Action Plan and according to the Action Plan 2025 approved on 11 June 2025, a sum of Rs. 165 million has been allocated for the installation of signal barriers for 15 prison institutions. Accordingly, the square area of the institutions' grounds has been brought and forwarded to the Security Inspection Center for the installation of the signal jammer system in prison institutions and after obtaining the estimate reports based on those area reports, it is stipulated to take the necessary steps for further works.	Steps should be taken to implement the matters discussed and agreed upon at the Public Accounts Committee.
	(ii) In prison institutions where jammer systems have been installed, problems have arisen such as the inoperability of all wireless telephone systems in the office, the failure of internet facilities to	Although the purpose of installation of a telephone signal jammer system is to prevent inmates from using their phones, and also it is aimed at places where prisoners hang out, the	Steps should be taken to install a jammer system so that existing telephone connections outside

	function properly, and interference with telephone signals in government offices, public/private institutions and private homes surrounding the prisons. The jammer systems used for this purpose should have been arranged to be confined within the prison walls, efforts should have been made to overcome these problems by introducing machines with modern technology to provide telephone signals to cover the premises where there were obstructions.	institutions that have undertaken to install signaling systems have been informed about the situation to avoid the disruption of telephones used for offices and the impact on the public and private sectors where other essential tasks are carried out due to its operation.	the prison are not disabled.
(af)	Since it is one of the main tasks of the Department of Prisons to establish and implement the Prisoner Information Management System in order to carry out prisoner administrative activities more systematically and efficiently, a sum of Rs. 200,514,577 had been spent up to 2024 on the Prison Information Management System, which was launched in 2013, and the following facts were revealed during the inspection.		
	(i) Although the Prison Information Management System (PIMS), which has been established to efficiently and effectively manage information related to inmates, requires the implementation of data in prison institutions, mainly in relation to each department including prison registration, transfer, detention, discipline, industry, rehabilitation, management of prisoners' personal property, showing visitors, main entrance, food prescription section, pardon section and medical section, it was observed that data entry tasks	The Information Technology Division provides the necessary facilities and technical support for the implementation of the Prison Information Management System. Accordingly, the necessary facilities (computers and officer training for each section) have been provided to commence all the sections except the sections for food recipes, appeal information entry and health information entry included in the system.	Actions should be taken

in the prison registration, transfer and detention sections were carried out by each prison institution, while data in other sections had not been updated properly according to the inspection carried out during the audit.		
(ii) The biometric data system was also emphasized at the Public Accounts Committee held on 09 June 2023 and although it was planned to take steps to procure a biometric data system and 150 biometric scanners related to it in the year 2025 and to provide infrastructure and hardware facilities during the period 2023 – 2025 as per the progress of the implementation of the Public Accounts Committee directives, the relevant Action Plan and timeline, submitted to the Public Accounts Committee by the Secretary to the Ministry of Justice, Prisons and Constitutional Reforms No.MOJ/AC/37/11-1/2023 dated 25 October 2023 regarding the implementation of those directives, actions had not been so taken.	Although a Memorandum of Cabinet of Ministers was submitted, due to the lack of approval, an agreement has been entered into, to implement it with financial support from the UNDP.	Steps should be taken to systematically maintain the Prison Information Management System.
(iii) Although trained human resources are required to operate this system efficiently and without disruption, it has been about 12 years since the information system was established, an adequate and formal training had not been provided to officers in 26 prison institutions, and the formal attention had not been paid to the transfer of trained officers during annual transfers.	An agreement has been entered into with the Department of Management Services to recruit officers under a separate service category for Prison Information Management System and Departmental Information Technology activities in the future.	Actions should be taken to maintain the Prison Information Management System in a systematic manner.

(iv) Although prison guards serving in prison institutions have been deployed for activities related to this prison information management system, since their primary government work, which is court-related work, should be given priority, this has led to the information management system not being updated properly and the need for 02 Information and Communication Technology Officer posts and 39 Information and Communication Technology Assistant posts outside the approved staff has been identified. Although the Department of Management Services has been informed in this regard, recruitment for those new posts had not been made yet.	The relevant forms have been forwarded to the Ministry of Justice and National Integration for approval of 02 posts of Information and Communication Technology Officer and 39 posts of Information and Communication Assistant for this Department, and the Ministry has forwarded the information to the Department of Management Services. Recruitment will be undertaken immediately after the new posts are approved, and a discussion has also been held with the Additional Director General of the Department of Management Services regarding the need for this.	Actions should be taken to maintain the Prison Information Management System in a systematic manner
(v) Although an information management system was established at a high cost, the counting of pardons related to presidential pardons and all other related activities are prepared using a manual method by examining the records of each prisoner, and that will take a long time. Since the selection of prisoners eligible for presidential pardon and the list of names of all prisoners eligible for such pardon are not submitted for the President's signature in accordance with the powers vested in the President under Article 34 of the Constitution, although it is possible to introduce a module through the PIMS system for this presidential pardon system, formal steps were not taken for that.	The need for and specifications for an Information Management System were developed around 2014. In addition to managing the registration of prisoners/suspects upon their entry into the prison, their rehabilitation programs, their food prescriptions, prisoner/suspect escapes and transfers, security dispatches, disciplinary affairs, visitor screening and submissions to the licensing board, and also library affairs, case updates, personal property entries, main gate paperwork and storage of information related to medical records have been included in this system.	Necessary steps should t be taken. to maintain the Prison Information Management System in a systematic manner.

5. Human Resources Management

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	The approved No. of officers for the Department of Prisons was 7,872, and the actual number of officers employed was 6,082. Accordingly, the Department is operating with more than 20 per cent officer vacancies at each of the 4 levels.	All recruitments have been suspended in accordance with Management Services Circular No. 03/2020, and as per the approval received to recruit Multipurpose Development Assistant Trainees for primary level vacancies, officers who passed the interviews and practical tests have been recruited for the posts of Driver, Office Assistant, Watcher and Labourer in the Prisons Department. Further, the Cabinet of Ministers has sent to the Ministry to submit a report to the committee appointed by the Secretary to the Prime Minister to review the recruitment process in the public service to fill the remaining vacancies.	Steps should be taken to fill vacancies in relevant positions
(b)	The number of vacancies in each of the approved staff positions exceeded 1,810, had resulted in job stress and job dissatisfaction and it affected their performance and the performance of the institution.	Agree with this audit observation and efforts are being made to prevent this situation by taking action for the recruitment of officers.	Steps should be taken to fill vacancies in relevant positions.
(c)	Officers had not been recruited for a total of 77 vacancies in relation to 24 posts included in the Scheme of Recruitment as at 31 December 2024 .	Necessary steps are being taken to recruit.	Steps should be taken to fill vacancies in relevant positions.
(d)	The number of prisoners/suspects admitted to prison daily has increased to	Necessary steps are being taken to recruit.	Steps should be taken to fill vacancies in relevant positions.

	28,278 as at 31 December 2024. Accordingly, there were 1,376 vacancies in the positions of jailer, rehabilitation officer, sergeant and guards, which are directly related to prisoners. This is about 76 per cent of the total number of officer vacancies.		
(e)	There was a excess of 17 senior level medical officers in the actual staff of the Department as at 31 December 2024 .	The F.R. 71 Formats have been forwarded (42 new posts) to the Department of Management Services to increase medical officer posts up to 82 .	Revision the staff to suit the present should be approved.
(f)	There is an excess of officers in 25 prison institutions when examining the approved and actual staffing according to the prison institutions. Out of these, there was an excess of 54 officers mainly at the Prison Headquarters, 24 officers at the Matara Prison, and 20 officers at the Boossa Prison.	Although an excess is observed according to the approved staff report, officers of 25 institutions of the Prisons Department, as the staff report currently in use was approved in the year 2013, the current staff requirements for the number of inmates are not sufficient.	The staff should be revised and approved to suit the current situation.
(g)	The staff for the posts in the Department of Prisons was approved in the year 2013, and although it was adequate in relation to the officer requirement of the Department and the number of inmates at that time, the approved staff is insufficient due to the large number of prisoners and suspects being remanded in custody by the courts on a daily basis, and it had not been analyzed and revised to suit current needs.	It is an urgent need to revise the approved staff report and necessary actions will be taken in this regard.	The staff should be revised and approved to suit the present environment.
(h)	An approved Scheme of Recruitment for the posts of Assistant Prison Superintendent	The draft Scheme of Recruitment for the posts of Assistant Prison Superintendent (Women),	A Scheme of Recruitment should be prepared and formally

	(Women), Assistant Prison Superintendent Rehabilitation (Women), Counselor Officer and Audio Visual Assistant was not available as at 08 May 2025.	Assistant Prison Superintendent (Rehabilitation Institutions (Women) have been forwarded to the Public Service Commission with immediate effect, after having the recommendations of the Director General, Establishments.	approved.
(i)	It had elapsed 10 years or more since the Scheme of Recruitment and Promotions for 18 posts in the Department of Prisons were approved, and although new Scheme of Recruitment for 15 of these posts have been submitted to the Ministry on the recommendations of the Director General Establishments, the approval of the Public Service Commission had not yet been received.	Necessary works in this regard are being done.	Prompt actions should be taken to coordinate with the relevant institutions and obtain approval for Scheme of Recruitment and Promotions.
(j)	A formal transfer procedure had not been prepared that included the procedure to be followed regarding the annual transfers of officers serving in staff and non-staff positions in the Department of Prisons.	Staff Transfer Procedure - A discussion was held with the Public Service Commission on this matter on 26 May 2025 at 10.00 a.m. and it is expected to carry out future works accordingly.	A formal Transfer Procedure should be developed.
(k)	A driver, which is a permanent post in the Department of Prisons had been temporarily released to the Ministry of Justice and National Integration since 22 October 2020. The Department of Prisons had borne an amount of Rs. 2,170,590 towards salary, overtime and uniform allowances for that officer until February 2025, and had not been released back to the Department of Prisons. Further, the Department of Prisons had	The relevant officers were deployed based on the needs of the Ministry of Justice, and the necessary steps have now been taken to bring those officers back to the Department.	Actions should be taken to bring the relevant officers back to the Department after discussing with the Ministry.

	not taken steps to get reimbursed the Ministry of Justice and National Integration for those expenses.		
(l)	Although 90 officers are currently serving in the industrial sectors of prison institutions as at 31 December 2024, in the posts of Vocational Advisor, Industrial Administrator, Agricultural Advisor, Foreman and Motor Mechanic, the approved staff of those institutions was 217 on that date, resulting in a shortage of 127 officers, resulting in low efficiency in construction, industries, work sites, productivity and quality of projects. It was revealed that instead of the officers holding the above posts, 41 officers in the posts of Prison Warden, Sergeant and Jailor II were engaged in duties related to the industrial sectors of 12 prison institutions, which had further increased the current shortage of officers. Due to the lack of actions for a long time to recruit those officers related to the industrial sector, the prison industrial sector will be inactive in the future and prisoner labour could not be utilized and proper rehabilitation will not take place.	Necessary works in this regard are being done.	The staff should be revised and approved to suit the current situation and formal recruitment process should be carried out.
(m)	A training programme guideline applicable to only 04 departmental posts are used, and guidelines related to training programs had not been used for	Relevant guidelines are being updated and implemented accurately.	A formal guideline for training officers should be prepared and approved.

	07 departmental posts. Further, those guidelines had not been updated in nearly 07 years, and there was no legal approval for all those guidelines.		
(n)	Although the provision of firearms training to prison officers is essential in managing prisoners and in fulfilling other key objectives, only 1,171 prison officers who directly interact with prisoners and are required to receive firearms training were provided with firearms training between 2021 and 2024, and about 4,024 officers had not been provided with relevant firearms training.	It is stipulated to look into in this regard and take necessary actions .	Actions should be taken to provide necessary firearms training for officers.
(o)	There were 142 disciplinary investigations in the Department of Prisons regarding the offences mentioned in the First Schedule of Chapter XLVIII of Volume II of the Establishments Code for the period from 2017 to 31 December 2024, and 47 disciplinary investigations mentioned in the Second Schedule of that Chapter for the years 2023 and 2024 .	It is stipulated to take necessary actions in this regard.	Disciplinary investigations regarding the offences mentioned in Chapter XLVIII of Part II of the Establishments Code should be conducted, expedited and disciplinary orders should be issued without delay.