

Head 225 – Sri Lanka Police - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 225 –The audit of the financial statements of the Sri Lanka Police 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 Sri Lanka Police was issued to the Accounting Officer on 13 June 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 Sri Lanka Police was issued to the Accounting Officer and Ministry on 15 September 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 Sri Lanka Police 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 Sri Lanka Police, 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 Sri Lanka Police, 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 Sri Lanka Police 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 Sri Lanka Police 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) Reconciliation Statements on Advances to Public Officers Account

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) A discrepancy of Rs.34,184,622 was observed between the total of the Advance “B” imprest control account balances and the individual loan balances maintained by 33 divisional offices of the Sri Lanka Police.	It has been reported that as at 31 March 2025, the discrepancy between the divisional office control account balances and the individual loan balances has been reduced up to Rs.33,606,532.	Action should be taken to identify and settle the differences.
(ii) As the loan balances of officers who have retired or left the service in 50 divisional offices of the Sri Lanka Police had been included in the advance “B” imprest accounts of the officers currently employed employees loan recoveries, then the loan balance of Rs.1,131,182,421 due as at 31 December 2024 was not correct.	These balances have been included under the individual loan balances by the divisional offices, and instructions have been given to the respective offices to take necessary action to rectify those balances.	Action should be taken to identify and settle the differences.

(b) Property, Plant & Equipment

The following deficiencies were observed in accounting for Property, Plant and Equipment relating to the financial statement.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) The Sri Lanka Police owned 36 horses and 306 dogs valued at Rs.221,106,567 as at 31 December 2024 which had not been accounted for under non-financial assets in the Statement of Property, Plant, and Equipment Balances which is ACA 06 format in the financial position statement.	The horses and dogs owned by the Sri Lanka Police have not been included in the financial statements for the year 2024. However, it has been informed to the audit that arrangements have been made to include these horses and dogs in the final accounts under an accounting code to be obtained from the Treasury during the year 2025.	The value of fixed assets should be correctly identified and accounted in the financial statements.
(ii) The Sri Lanka Police had incurred a capital expenditure of Rs.4,063,859,910 during the year under review, however only Rs.499,877,068 had been accounted for as capital assets, resulting in an understatement of capital assets by Rs.3,563,982,842.	The total value of assets fully included for the year 2024 is Rs.2,003,084,125. However, it has been informed to the audit, following a two day training program conducted by officers of the Department of Public Accounts for accountants and subject officers of all payment divisions of the Sri Lanka Police, plans have been made to properly account for all previously unrecorded assets as well as all assets purchased on a daily basis that during the year 2025	All capital expenditures should be correctly identified and account for as non-current assets.

(c) Non-maintenance of Registers and Books

It was observed during sample audit test checks that the Sri Lanka Police had not maintained the following registers while certain other registers had not been maintained in the proper and updated manner.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Fixed Assets Register		
In terms of Section 8.1 of the revised on 21 February 2025 Public Accounts Guideline No. 06/2024 dated 16 December 2024, the asset register had not been prepared and maintained through the Fixed Assets Module in the CIGAS program.	It has been stated that action will be taken to rectify this situation during the year 2025.	The fixed asset register should be updated and maintained through the Fixed Assets Module in the CIGAS program.
(ii) Record of Liabilities		
A Record of liabilities had not been maintained in terms of Financial Regulation 214.	It has been informed that details relating to commitments and liabilities under expenditure item numbers 2001 to 2104 have been submitted under Annex IV of the final accounts for the year 2024.	In terms of Financial Regulation 214, liabilities should be recorded in a Record of Liabilities to ensure regular examination of such liabilities.

1.6.2 Discrepancies

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The balance of liabilities shown in Annex (iv) amounts to Rs.163,154,357 in the Sri Lanka Police financial statements there was no liability balance whereas according to the Treasury computer printout (SA-92 report). Therefore, there is a difference of Rs.163,154,357.	That the liabilities included in the final accounts was revealed during the preparation of the final financial statements but that liabilities which had not been reported to the Treasury by divisions through CIGAS in 2024.	All liabilities should be reported to the Treasury, and the Treasury computer printout (SA-82 report) should be attached to the financial statements.
(b) A sum of Rs.2,129,162 had been fraudulently withdrawn from the “Advance B” account during the year under review had not been reported in the Statement of Losses and Damages in the financial statements as at 31 December 2024.	It has been informed that the necessary corrections will be made in the next financial statements.	The losses and damages should be accurately presented in the financial statements.

2. Report on Other Legal Requirements

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

- (a) The financial statements are consistent with the preceding year,
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

3. Financial Review

3.1 Management of Expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) During the year under review, allocations for 05 expenditure heads had been increased by Rs.66 million by ranging from 25 percent to 155 percent while allocations for 08 expenditure heads had been reduced by Rs.66 million, by ranging from 27 percent to 84 percent. Out of the revised allocations, 15 expenditure heads had not utilized provisions ranging from 25 percent to 100 percent of the allocated amount.	It was reported to the audit that these allocations had been economically utilized with the intention of paying the monthly food and accommodation allowances.	Attention should be made to allocate the funds with proper analysis.
(b) Under expenditure head No. 225-1-1-0-1003, a total of Rs.30,912,100,000 had been transferred during the year under review for the payment of other allowances consisting of Rs.21,707,000,000 transferred through F.R. 66 and Rs.9,205,100,000 through supplementary estimates. This amount represented 92 percent of the original expenditure estimate.	According to Cabinet Decision No. 403/24/0335/626/004 dated 5 March 2024, it was reported that, this institution utilizing the total allocations provided to it with prudence had made arrangements to pay a food and accommodation allowance to all uniformed staff. Consequently, a sum of Rs.21,707,000,000 of unutilized allocations from other expenditure heads was transferred to expenditure head 1003 for this purpose.	Attention should be made to allocate the funds with proper analysis.

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| <p>(c) Under the Indian Credit Line Programme implemented during the period 2021–2024, a total estimated cost of Rs.17,400 million had been allocated for the purchase of vehicles required by the Police Department. However, during the year under review, the entire allocation of Rs.300 million allocated aside for the purchase of vehicles had remained unutilized.</p> | <p>Under the Indian Credit Line Programme, an allocation of Rs.348 million made for the year 2024 remained unutilized, as the request had been forwarded to the Office of the High Commission of India on 23 August 2023 for approval to purchase vehicle spare parts recommended by the Secretary of the Ministry of Public Security on the instructions of the Inspector General of Police through the Department of External Resources. However, since response had not been received from the Office of the High Commission of India and the allocated funds remained unused.</p> | <p>The allocations should be utilized to achieve the intended objectives.</p> |
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3.2 Deposit Balances

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A balance of Rs.11,503,191 remained unused in the deposit account out of the Rs.45,837,000 grant received from India in 2013 for the construction of the SAARC Terrorism and Drug Offences Monitoring Centre and further action plan had not been prepared for utilizing those funds for the intended purpose.	It has been proposed to utilize this amount for upgrading the computer system of the Terrorism Monitoring Centre. the funds will have to be retained Until approval is obtained from the SAARC Summit for this purpose as they cannot be credited to government revenue	Necessary actions should be taken to utilize the deposits for achieving the intended objectives.
(b) A total sum of Rs.7,084,972 amount represented funds confiscated and taken over by the Criminal Investigation Department (CID) and including Rs.1,187,722 that had been accounted for since 2017 in the general deposit account maintained for making	It was reported that the Criminal Investigation Department (CID) is in the process of utilizing the Rs.7,084,972 that had been confiscated and taken over by the government to purchase computers, printers, and office equipment for the Counter-	The confiscated funds should be utilized for the approved purpose.

repayments to third parties remained retained as at 31 December 2024.

Terrorism and Investigation Division, with the approval of His Excellency the President. Accordingly, it has been stated that this amount cannot be credited to government revenue.

- (c) The deposits totaling of Rs.39,907,333 in 04 deposit accounts had not been settled although deposits remaining for more than 02 years should be credited to government revenue. Among them, 02 deposits valued at Rs.14,620,714 had remained unsettled for over 05 years.
- As at 31 December 2024 a balance of Rs.37,680,836 still remained out of the deposits amounting of Rs.39,907,337 that had remained outstanding for over two years. Reasons had been provided for the continued retention of these deposits. It was also reported that the balances of 02 deposits remaining for more than five years continued to be retained of Rs.1,877,722 by the Criminal Investigation Department and Rs.66,654 and Rs.12,273,133 by the Buildings Division.
- The outdated deposits should be credited to government revenue

4. Operating Review

4.1 Non-achievement of expected Output Level

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Reporting and resolving of major crimes	It has been informed that all police stations in the island are conducting continuous operations to immediately arrested those who commit such crimes and that special operations are being carried out to arrest criminals residing in foreign countries who	The action should be taken to reduce the major crimes.

when compared to 2019, incidents of murder had increased by 16 percent while cases of grievous causing serious injury had increased by 51 percent.

assist in committing these offenses.

(b) Reporting the major crimes against the women

During the three-year period from 2022 to 2024 the Sri Lanka Police have identified 14 categories of major crimes committed against women and there has been a significant increase in certain major crimes namely murder, rape, causing serious injury and serious sexual abuse with reported cases amounting to 459, 589, and 567 respectively.

It has been informed that the Sri Lanka Police Children and Women's Bureau is conducting awareness programs targeting all sectors of society to minimize crimes and violence against women.

The sufficient action should be taken to reduce the reporting of major crimes committed against women.

(c) Reporting the major crimes against the Children

The Sri Lanka Police have identified 15 categories of major crimes committed against children. Among these, crimes such as murder, rape (both with and without the consent of those under 16 years of age), serious sexual abuse and abduction have shown a proportional increase during the period from 2022 to 2024 as 2,821, 2,764 and 2,907 respectively.

It has been reported that the Children and Women's Bureau of the Sri Lanka Police is conducting programs to raise awareness among all sectors of society in order to minimize crimes and violence against children.

The sufficient action should be taken to reduce the reporting of major crimes committed against children.

(d) Reporting of Accidents

In the year under reviewed there were 2,272 fatal road accidents had been reported with resulting in 2,381 deaths and 6,762 people sustained serious injuries. The fatal road accidents increased by 3 percent serious injury accidents increased by 10 percent and the

It has been reported that officers are continuously deployed for road-related duties and programs such as raising awareness among various road users are being implemented to prevent road accidents.

All necessary actions should be taken to minimize road accidents and ensure the safety of road users and pedestrians.

number of deaths from accidents increased by 3 percent with compared to the previous year.

(e) Reporting of drug-related crimes

The Sri Lanka Police reported that cases involving the seizure of narcotic drugs such as cannabis, opium, hashish, heroin, morphine, cocaine, ice, bhang, mawa, intoxicants, psychotropic substances, and painkiller tablets were 142,632 in 2022 and 175,781 in 2023 and 222,785 in 2024. Compared to 2022, the number of incidents in 2024 increased by 56 percent.	Continuous operations have been carried out with connecting all police stations across the country to apprehend drug traffickers. In addition, it has been reported that special operations are being continuously conducted to prevent drugs from being brought into the country via sea routes and to apprehend drug traffickers operating from foreign countries.	Strict and continuous action must be implemented to minimize drug-related crimes
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4.2 Delays in the Execution of Projects

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
A provision of Rs.387 million was allocated for the projects in 2024 but the expenditure amounted to Rs.309 million for 06 delayed projects construction began on 2016 with a total estimated cost of Rs.2,585 million of married officers’ quarters for junior-ranking officers, construction of police stations at Weligama, Kollupitiya, Mallavi, and Mullaitivu, as well as the completion of works at Narahenpita police station. No provisions were made during the reviewed year for the construction of City traffic building and the objectives of the projects	These construction projects have experienced delays. The Audit and Management Committees have also paid special attention to this matter. Therefore, it has been reported that efforts will be made to complete the remaining work within this year.	The necessary actions should be taken to complete the objectives of these projects without delay.

continued to be delayed due to the slow progress of these six projects.

4.3 Procurements

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) In the year 2010 the Ministry of Defence carried out procurement procedures to supply 75,000 Peak Caps for police sergeants and police constables of the Sri Lanka Police, at a value of USD 414,000 (CIF), (including taxes and all domestic expenses amounting to Rs.93,455,119) and the contract was awarded on 11 February 2011. Due to the cancellation of the supply contract on 30 August 2011 the matter was referred for arbitration. The Sri Lanka Police had to bear the disadvantages of warehouse charges, legal fees, and the increase in interest and foreign exchange rates due to the delay and according to the arbitration decision the Sri Lanka Police had to paid Rs.289,138,812 for the procurement of 60,000 Peak Caps. As a result of this cancellation had to paid Rs.195.7 million exceeding the initially agreed sale price. Approximately 12 years had passed for this supply and quality issues had been arising for those, therefore a portion of the caps valued at Rs.28.07 million remained unusable.	This bulk of Peak Caps was received to the Police in 2023 and it has been reported that peak caps had been distributed to the officers during the 2023/2024 period.	Action should be taken to totally prevent the loss to the public funds with proper understand regarding the procurement process.

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| (b) | <p>An advance of Rs.500 million had been paid to purchase 192 houses by Rs.3.8 million each, totaling Rs.729.6 million by 2 April 2019, an agreement was entered into on 29 December 2017 under the initiated to provide housing for public servants Habaraduwa “Nilasavana” scheme. None of the houses had been taken over or provided to police officers under the project by the end of 2024. Although only 128 houses were proposed for acquisition and final agreement was not reached. However Rs.500,000,000 was paid for these 128 units which were valued at LKR 486,400,000 and therefore government funds of Rs.13,600,000 remain in the external party for more than six years causing a loss to the government.</p> | <p>It has been reported that relevant deeds for this housing project are being prepared.</p> | <p>The taking over process of housing project should be accelerate for fund paid by government and over paid funds should be recovered immediately.</p> |
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4.4 Assets Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The physical progress of the construction of Colombo City Traffic Building was only around 46 percent at October 2024 which was began in 2006 but Rs.237,731,881 had been paid to the contractor and Rs.8,797,704 to the consultancy firm which was 61 percent from the agreed value. The construction activities had been abandoned since 2021 and the construction company had been dissolved according to a judgment of the Commercial High Court.	The construction work of the building had been assigned to another contractor in 2025.	The construction works should be carried out under proper supervision from the beginning to the completion of the construction work and necessary actions should be taken to achieve the intended objectives of the construction without any delay.

Therefore, responsible for the failure to properly carry out the construction work could not be assign.

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| <p>(b) Construction work on the Weligama Police Station, which began in 2016 at a cost of Rs.89,794,190, was scheduled for completion by 6 February 2019 with approved extensions of time. However the construction work had still not been completed as at January 2025 and a sum of Rs.64,664,752 had been paid for the project by 29 April 2019.</p> | <p>The remaining work was assigned to a new contractor in 2025 due to the institution awarded the construction contract for this project failed to complete the construction work within the stipulated time.</p> | <p>All necessary action should be taken to complete the construction work from contractor within the stipulated time frame.</p> |
| <p>(c) A total of Rs.738,006,713 had been paid as building rent for the reviewed year by December of the reviewed year to 331 buildings had been rented for the operation of 80 police offices, 121 police stations, 15 police posts, 106 quarters and barrack and 9 stores facilities of the Sri Lanka Police. Among them, there was a building that monthly rental at Rs.10,400,000 and total rent for the year Rs.124,800,000 owned by a private company located in Colombo 05 to accommodate the Sri Lanka Police divisions of Illegal Assets and Property Investigation, Terrorism Investigation and Suppression, Human Trafficking and Maritime Security and Homicide and Organized Crime Investigation.</p> | <p>I wish to note that although the building requirements of the Sri Lanka Police have been properly identified and construction activities are being carried out according to a long-term plan, and due to the limited budget allocations for the relevant expenditure items, various difficulties arise during implementation and as a result that the construction activities take long period to complete</p> | <p>Ongoing construction projects should be completed immediately and the relevant sections should be relocated to those premises. Furthermore, building requirements must be properly identified and activities should be carried out according to a long-term plan.</p> |

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| (d) | Rs.4,270,000 was paid for the year under reviewed to conduct the Grandpass Police Station as a building rent and that had been rented since before 1931. However, the Sri Lanka Police were unable to construct a building at a suitable location to accommodate this police station. | Action should be taken to acquire this building. However, the relevant actions have been temporarily suspended by a request of the Colombo Mayor's Office. Action are ongoing to identify a government-owned building or land in this area. | The attention should be given to identifying alternative government owned land for such long-term locations. |
| (e) | Construction work of a training unit and the Ingiriya Police Station, which began in 2008 with an expenditure of LKR 8.8 million was abundant. | It has been reported that the land measuring 4 acres, 2 roods and 7.2 perches was handed over to the Sri Lanka Police by the Ingiriya Divisional Secretary on 21 February 2024. | Action should be taken to complete the constructions. |
| (f) | Action had not been taken to acquire the 75-acre Horana Ellakanda Watta land proposed for the establishment of the Police Mounted Division and the Police War Heroes Protection Centre as at 31 December 2024. | Plans are being preparing to acquire the land. | Necessary actions should be taken to acquire the land as soon as possible. |

4.5 Uneconomic Transactions

Audit Observation	Comments of the Accounting Officer	Recommendation
According to the investigation conducted regarding a killing of two people the 15 police officers were arrested and remanded in prison in 2019. Subsequently, based on the requests made by the spouse of the officers to the National Police Commission, a total of Rs.4,741,056 had been paid as half salary to the spouses of three police officers by November 2023 in accordance with the command issued on 25 February 2022. Information	It has been reported that action will be taken to review and provide information regarding the half salary paid to the police officers arrested based on the findings of the killing of two people investigation, as well as the current progress of the related investigations and court proceedings.	Payments should not be made until court decisions are delivered.

regarding the current progress of the investigations and court proceedings related to this killing of two people, as well as details of the half salary paid to the other officers and reports submitted to the National Police Commission on the progress of the investigations had not been disclosed for audit. The audit could not disregard the fact that the long-term payment of half salary to the spouses of officers identified as suspects through investigations could set an inappropriate precedent.

4.6 Management Weaknesses

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) By the end of the year under review the total outstanding loan balance recoverable from 1,376 officers amounted to Rs.39,300,176 and out of this loan balance the total outstanding loan balances of officers in arrears for more than 05 years amounted to Rs.39,300,176.	A committee has been appointed to recover the outstanding loan balances, and the division is taking actions to recover these dues based on the details of outstanding loans obtained from the respective divisional offices.	All necessary actions should be taken to recover the outstanding loans.
(b) A total of 108 cameras were installed at 33 key locations in Colombo city to carry out specialized tasks such as live video monitoring, observing traffic law violations, controlling vehicle movement, and ensuring the safety of residents and visitors in the city. However 37 of these cameras at 23 locations including 6 entire locations had become inactive by August 2024.	Since 14 years have passed since the installation of this camera system, the inactive cameras cannot be repaired. Therefore, it has been reported that proposals and estimates have been prepared to upgrade the system with modern technology in 2025 and the necessary actions are being carried out.	This camera system should be upgraded with modern technology to improve the operations.

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| (c) | At the time the camera system was launched, operations were conducted using the Windows XP operating system. Although Microsoft discontinued support for Windows XP after 2014 but the camera system was still being operated using the Windows XP application as at 15 August 2024. The use of such outdated technology has caused significant difficulties in maintaining the camera system, and the audit notes the need to transition to modern technology. | The relevant construction and implementation work underway to prepare a proposal and estimate to upgrade it with modern technology and allocate of funds in 2025 to upgrade this CCTV camera system. | The computer operating system must be upgraded to modern technology. |
| (d) | Sixteen areas requiring amendments to Police Ordinance No. 16 of 1865 were identified to address the need for updates In 2014. Whether the Cabinet approval was granted on 19 November 2014 to revise and modernize the ordinance in line with current and future social and technological developments the ordinance had still not been amended as at 2025. | The final draft has been completed by the Minister responsible for drafting legislation after review and observations obtained from the police. | Police Ordinance No. 16 of 1865 should be amended in accordance with the approval of the Cabinet. |

5. Human Resource Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) As there was no approved carder identified following a study on the nature of duties at police divisions and stations, it was not possible to definitively state whether vacancies or surpluses existed in those divisions and stations. Under this circumstance staff deployment was carried out without a proper	Although a study could be conducted to increase the approved staff, actions are currently being taken to identify the required staff for each division and police station. However, it has been reported that the existing shortage of uniformed staff in the Sri Lanka	A specifically identified approved carder should be deployed after a study on the nature of duties at police divisions and police stations.

	procedural framework.	Police makes it impossible to fully meet these staffing requirements.	
(b)	Although the approved number of police constable positions was 60,000, by the end of the year under review the actual number was only around 30,983 and it was 29,017 vacancies. This represents a shortfall of approximately 48 percent of the approved police constable carder which has barrier to the Sri Lanka Police in providing essential public services.	The 400 police constables had been recruit In 2024 and actions had been taken to recruit 1,825 police constables in January 2025.	The corresponding vacancies should be filled according to the approved carder and promotions should be granted.
(c)	Although the approved number of woman police constable positions was 10,000 but the actual number was only around 5,973 and it was 4,027 vacancies by the end of the year under review. This represents a vacancy of approximately 40 percent of the approved woman police constable carder which has barrier to the Sri Lanka Police in providing essential public services.	It has been noticed that actions will be taken to carry out new recruitments in the future.	The corresponding vacancies should be filled according to the approved carder and promotions should be granted.
(d)	Although the approved number of senior-level positions in the Sri Lanka Police Supportive Service was 104 but the actual number during the reviewed year was only 7 with 97 vacancies. This represents a 93 percent shortfall in senior-level positions, which has barrier to the Sri Lanka Police in carrying out its operations.	The necessary recruitments are scheduled to be carried out in the future after the approved of the Scheme of recruitment.	Recruitment and promotion procedures for the various positions in the supportive Service should be immediately approved and implemented.