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செயலாற்றுகை அறிக்கை
PERFORMANCE REPORT
2025

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சிறைச்சாலைகள் திணைக்களம்
DEPARTMENT OF PRISONS

MOTO

CUSTODY, CARE AND CORRECTION

PERFORMANCE REPORT 2025

Expenditure Head No - 232

Production

Planning & Information Technology Unit

Publication

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1.1.1 INTRODUCTION

PRISON commenced as a result of the judicial reforms introduced by Cameron in British Imperialist Era in 1832. Welikada Prison was established compatible with British Bostal System in terms of the Legal and Court Ordinance no. 18 of 1844. By the Prison Act no.16 of 1877, this service was structured and regulated under a separate department directly under control of the Commissioner of the Prisons with the effect from 16th July, 1905. With development of society, this service turns out to be very crucial. As a result, the Bogambara Prison was built in the form of the "Been Field' Prison in England in 1875. Today, prison that evolved this way, has become an essential and specific institute before the complexities of present-day society. Accordingly, prison system consists of 04 closed prisons, 18 remand prisons, 02 correctional centers for young offenders, 10 work camps, 02 open work camps, 23 prison lockups, and 01 prison school, are under the control of Superintendents of Prisons. There are about 38,695 convicted and remand prisoners under prison custody.

> **"Although this Department procided Security and care to prisoner's in its early days, it has now gone beyond that and has become social reformatory that properly rehabilitates prisoners.**

Department, administered under the Ministry of Justice and National Integration, provided only protection and custodial care for prisoners during its commencement. However, today it has evolved beyond that, becoming a social correctional center that leads inmates toward a formal rehabilitation process. As a department dedicated to the socialization of individuals into virtuous citizens—transforming "imprisoned hands into productive ones"—the Prison Department has utilized its Performance Report-2025 to showcase efforts taken to rehabilitate and reintegrate inmates into society as responsible citizens.

1. 1.2 VISION, MISSION AND GOALS

Vision

Social reintegration of inmates as good citiz through rehabilitation

Mission

Rehabilitation of Prisoners ensuring their custody and care by building a proper relationship between the prisoners and officials so that the officials gain job satisfaction while the labor productivity of the prisoners to enable the department be self-dependent and utilizing it to augment the development drive of the country and ultimately socializing the prisoners as creative and virtuous skillful citizens

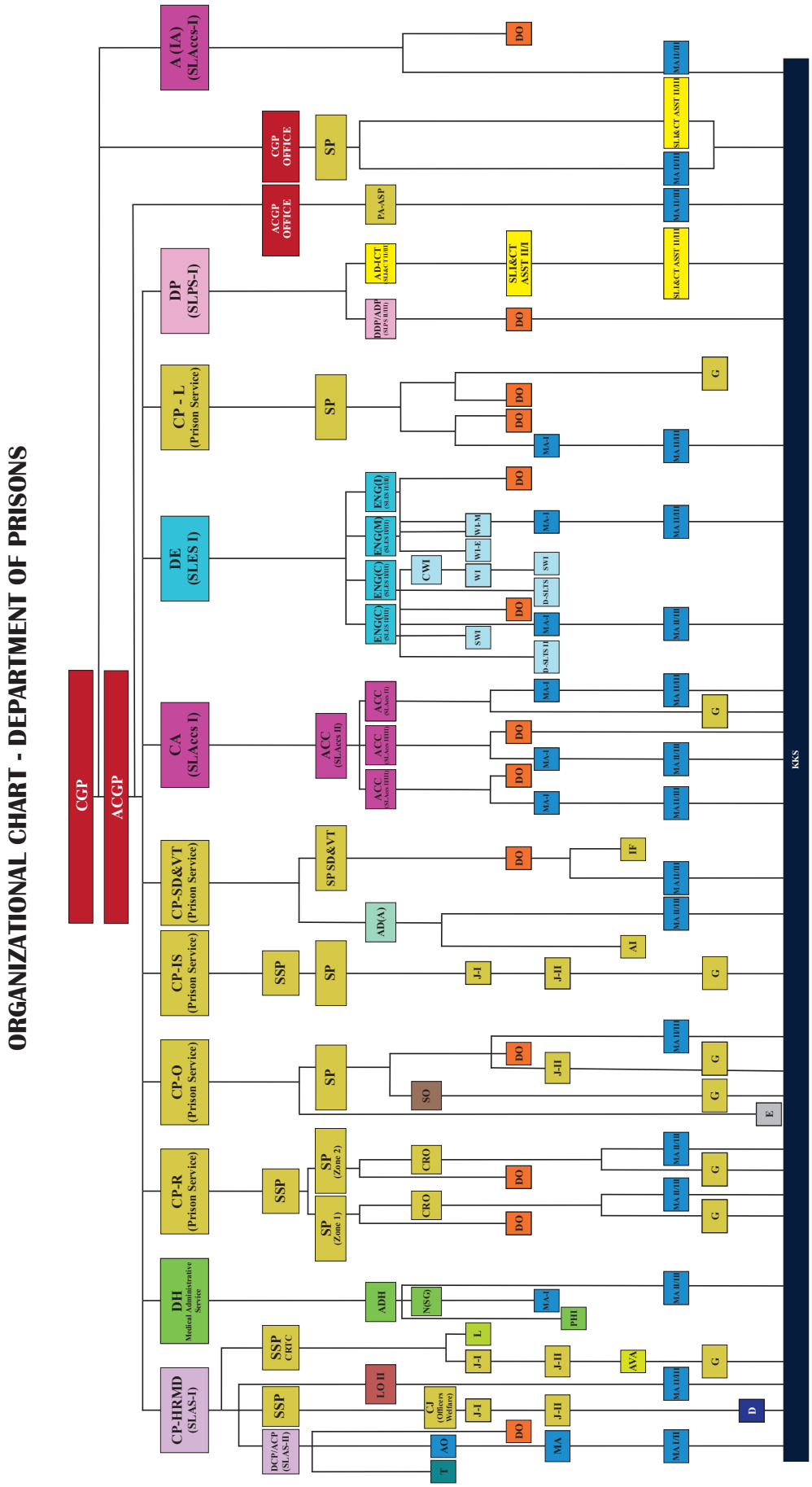
Goals

- **Contribute to building a civilized society by means of proper rehabilitation of inmates and thereby making inmates law abiding humanitarian persons**
- **Motivate Prison officers and building up the team spirit within the department**

1.1.3 MAIN TASKS

1. Under the authority of whatever court in a country, admission of convicted or remand prisoners at all status, provision of their custody, care and maintenance in terms of rules and regulations of the prison and production of remand prisoners to court.
2. Provision of common order and proper administration in relation to all prisons and correctional centers.
3. Provision of technical, agricultural, animal husbandry, and vocational training to inmates in all prisons and correctional centers.
4. Provision of welfare services to all prisons and correctional centers.
5. Making provisions for training to strengthen correctional field.
6. Making a desired social back ground for inmates after rehabilitation and social reintegration as better citizens as timely requirement.
7. Reducing prison congestion, introducing modern technology, improving physical resources and developing infrastructure facilities in relation to carrying out prison reforms.
8. Human resources development in Department of Prisons to make experienced and satisfied officers through training in different divisions and promotional programs.
9. Establishment and carrying out of Information Management System in order to fulfill administrative activities of inmates correctly and efficiently.

1.1.4 ORGANIZATIONAL STRUCTURE



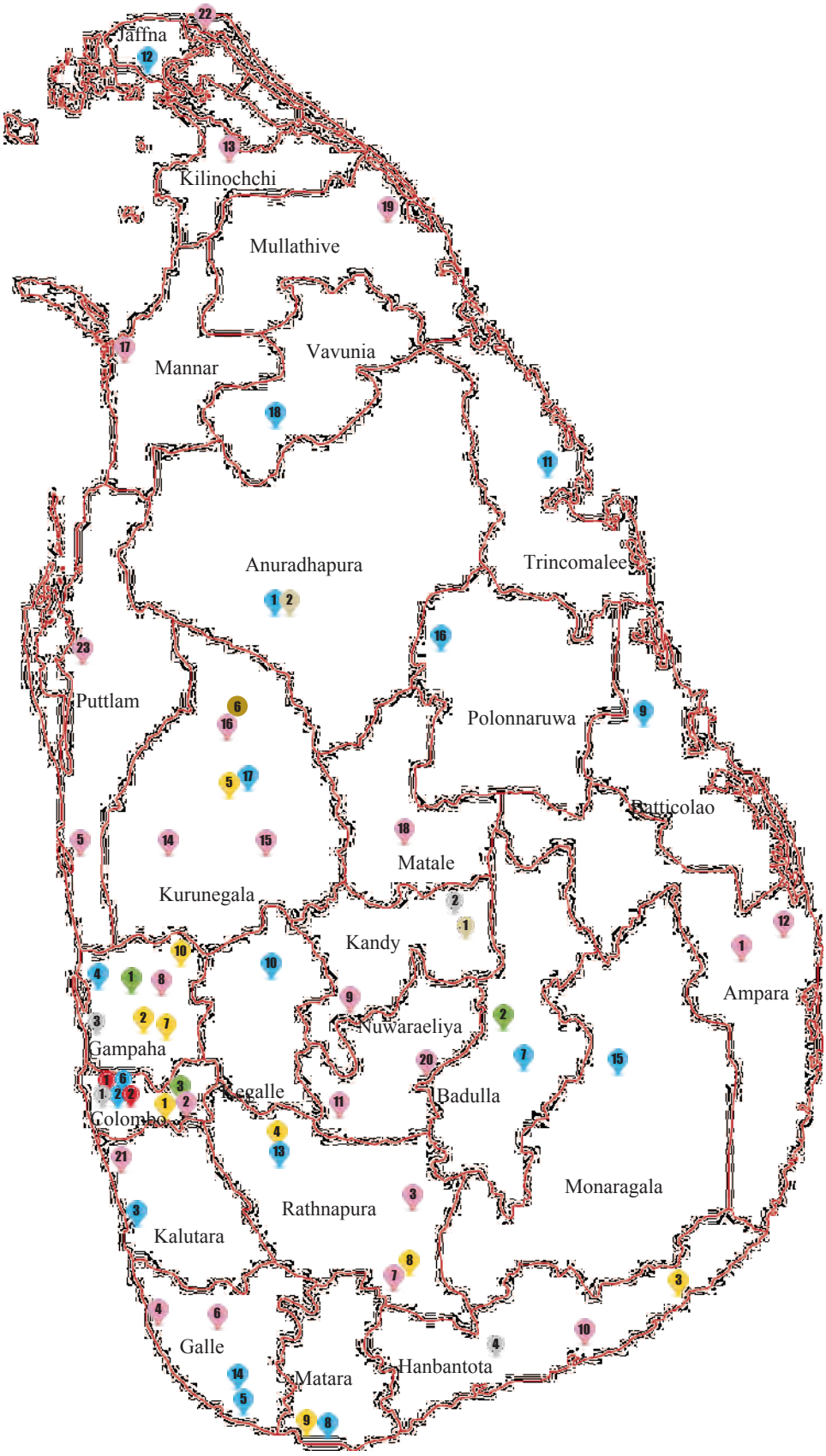
ABBREVATIONS												
CGP	Commissioner General of Prisons	(SLAS)	DP	Director Planning	(SLPS I)	AD(A)	Assistant Director Health (Agriculture)	RO-I	Rehabilitation Officer I	AVA	Audio Visual Assistant
ACGP	Additional Commissioner General of Prisons	(Prison Service)	A(IA)	Accountant - Internal Audit (Rehabilitation)	(SLAcc I)	ASP	Assistan Superintendent of Prisons	L	Librarian	AI	Agriculture Inspector
CP(HRMD)	Commissioner of Prisons (Human Resource & Management & Development)	(SLAS I)	DCP/ACP	Deputy/ Assistant Commissioner of Prisons	(SLAS II/ III)	ASP(R)	Assistan Superintendent of Prisons (Rehabilitation)	WI	Work Inspector	IF	Industrial Foreman
DH	Director Health (Medical Administration Service)	(Prison Service)	SSP	Senior Superintendent of Prison		T	Translatar	DO	Development Officer	S	Sergant
CP(R)	Commissioner of Prisons (Rehabilitation)	(Prison Service)	SSP(R)	Senior Superintendent of Prisons (Rehabilitation)		AO	Administration Officer - Administration Service	SL&CTA II	Sri Lanka Information & Communication Technical Assistant - 2 - I/II	DO	Development Officer
CP(O)	Commissioner of Prisons (Opearational)	(Prison Service)	LO	Legal Officer		CJ	Chief Jailor	MA-I	Management Assistant I	MA-II/III	Management Assistant II/III
CP(IS)	Commissioner of Prisons (Intelligence & Security)	(Prison Service)	AD(H)	Assistant Director Health		CRO	Chief Rehabilitation Officer	J-II	Jailor II	SL&CTA III	Sri Lanka Information & Communication Technical Assistant - 3 - I/II
CP(SD&T)	Commissioner of Prisons (Skill Development & Training)	(Prison Service)	ENG(C)	Engineer (Civil)	(SLES II/III)	N-SG	Nurse - Super Grade	RO-II	Rehabilitation Officer II	G	Guards
CA	Chief Account	(SLAccs I)	ENG(M)	Engineer (Mechanical)	(SLES II/III)	SO	Statistical Officer	D	Draftsmen (SLTS II)	DO	Driver
DE	Director Engineering	(SLES I)	ADP	Assistant Director (Planning)	(SLPS II/III)	CWI	Chief Work Inspector	SWI	Sub Work Inspector	E	Executioner
CP(L)	Logistic Commissioner of Prisons	(Prison Service)	AD(IT)	Assistant Director (Information Technology)	(SLAC T II/III)	J-I	Jailor I	PHI	Public Work Inspector	KKS	KKS

1.1.4.1 CADRE INFORMATION FROM 01.01.2025 TO 31.12.2025

No.	Designation and Name	Approved Cadre	Already in service	No. of Vacancies	No. of Excess
	Senior Level				
01	Commissioner General of Prisons	1	1	0	0
02	Additional Commissioner General of Prisons	1	0	1	0
03	Commissioner of Prisons (S.L.A.S)	1	1	0	0
04	With position Commissioner of Prisons (Commissioner of Prisons - Rehabilitation)	5	3	2	0
05	Director (Planning)	1	1	0	0
06	Director (Engineering)	1	0	1	0
07	Chief Accountant	1	1	0	0
08	Assistant Commissioner /Deputy Commissioner (S.L.A.S)	1	0	1	0
09	Assistant Director / Deputy Director (Planning)	1	1	0	0
10	Assistant Director (Information Technology)	1	1	0	0
11	Assistant Director (Agriculture)	1	0	1	0
12	Accountant	4	3	1	0
13	Internal Auditor	1	1	0	0
14	Superintendent of Prisons (Special grade)	7	1	6	0
15	Superintendent of Prisons	19	3	16	0
16	Assistant Superintendent of Prisons (Male)	40	20	20	0
	Assistant Superintendent of Prisons (Rehabilitation) Male	2	1	1	0
17	Assistant Superintendent of Prisons (Rehabilitation) Female	1	0	1	0
	Assistant Superintendent of Prisons (Female)	2	0	2	0
18	Legal Officer	1	1	0	0
19	Engineer (Civil)	2	2	0	0
20	Engineer (Mechanical)	2	2	0	0
21	Engineer (Electrical)	1	0	1	0
22	Director (Medical)	1	1	0	0
23	Deputy Director (Medical)	1	0	1	0
24	Medical Officer	40	57	0	17
25	Dentist	4	3	1	0
	Gross Total	**143**	**104**	**56**	**17**
	Tertiary Level				
26	Administrative Officer	2	1	1	0
27	Chief Work Inspector	1	0	1	0
28	Special Grade Nursing Officer	1	0	1	0
29	Translator	3	1	2	0
30	Information and Technological Officer Communication	3	1	2	0
31	Statistical Officer	1	1	0	0
32	Chief Jailer (Female)	3	1	2	0
33	Chief Jailer (Male)	30	21	9	0
34	Class I Jailer (Female)	4	1	3	0
35	Class I Jailer (Male)	59	47	12	0
36	Chief Rehabilitation Officer (Male)	5	3	2	0
37	Chief Rehabilitation Officer (Female)	2	2	0	0
38	Rehabilitation Officer (Class I)	11	7	4	0
39	Rehabilitation Officer (Class I) - Female	2	2	0	0
40	Registered /Assistant Medical Officer	19	13	6	0
41	Dispenser (Special Grade)	4	0	4	0
	Gross Total	**150**	**101**	**49**	**0**
	Secondary Level				
42	Development Officer	93	91	2	0
	Planning Assistant	1	1	0	0
43	Counseling Officer	23	0	23	0

No.	Designation and Name	Approved Cadre	Already in service	No. of Vacancies	No. of Excess
	Secondary Level				
44	Work Inspector	5	0	5	0
45	Librarian	1	0	1	0
46	Technical Officer (Mechanical)	1	0	1	0
47	Draftsman	2	1	1	0
48	Information & Communication Technology Assistant	23	2	21	0
49	Sub Work Inspector	10	5	5	0
50	Management Service Officer	80	54	26	0
51	Interpreter	2	0	2	0
52	Industrial Forman	19	16	3	0
53	Industrial Administrator	17	15	2	0
54	Vocational Instructor Class I /Class II	120	50	70	0
55	Agriculture Instructor	19	6	13	0
56	Agriculture Overseer	28	0	28	0
57	Audio Visual Assistant	1	0	1	0
58	Dispenser (Grade 1, 11, 111)	82	43	39	0
59	Medical Laboratory Technician	4	1	3	0
60	Grade 1/Supra Nursing Officer (Hospital Service)	8	0	8	0
	Nursing Officer (III, II, I)	70	45	25	0
61	Public Health Inspector	7	7	0	0
62	Class II Rehabilitation Officer (Male)	109	86	23	0
63	Class II Rehabilitation Officer (Female)	25	18	7	0
64	Jailor class 1I (Male)	30	15	15	0
65	Jailor class 1I (Female)	446	327	119	0
66	Drill Instructor	1	1	0	0
67	Sergeant (Female)	38	20	18	0
68	Sergeant (Male)	894	514	380	0
69	Guard (Female)	594	484	110	0
70	Guard (Male)	4447	4007	438	0
	Guard (Casual)		02		
	Gross Total	**7200**	**5811**	**1389**	**0**
	Primary Level				
71	Photographer	1	0	1	0
72	Editor	1	0	1	0
73	Motor Driver (Departmental)	222	199	23	0
74	Motor Driver (Combined Service)	5	2	3	0
75	Ambulance Driver	3	0	3	0
76	Motor Mechanic	10	3	7	0
77	Motor Mechanic (Electric)	4	1	3	0
78	Motor Mechanic (Welding)	2	0	2	0
79	Motor Mechanic (Painting)	2	0	2	0
80	Tractor Driver	26	16	10	0
81	Three Wheel Driver	8	7	1	0
82	K.K.S.	36	22	14	0
83	Watcher	52	33	19	0
84	Hangman	2	2	0	0
85	Laborer	35	24	11	0
86	Water Pump Operator	10	7	3	0
87	Cook	37	0	37	0
	Gross Total	**456**	**316**	**140**	**0**
	Totalw	**7949**	**6332**	**1634**	**17**

1.1.5 INSTITUTIONS UNDER THE DEPARTMENT OF PRISONS AND ITS DISTRIBUTION



1. PRISON HEADQUARTERS
2. C.R.T.C.
   Centre for Research & Training in corrections

CLOSED PRISONS - 04

1. Welikada
2. Bogambara
3. Mahara
4. Angunakolapelessa

WORK CAMPS - 10

1. Hangilipola
2. Kandewatta
3. Kadurugasara
4. Pitabeddara
5. Ambepussa
6. Hangilipola
7. Kandewatta
8. Kadurugasara
9. Pitabeddara
10. Ambepussa

REMAND PRISONS - 18

1. Anuradhapura
2. Colombo
3. Kalutara
4. Negombo
5. Galle
6. New Magazine
7. Badulla
8. Matara
9. Batticaloa
10. Kegalle
11. Trincomalee
12. Jaffna
13. Kuruwita
14. Boossa
15. Monaragala
16. Polonnaruwa
17. Wariyapola
18. Vavuniya

OPEN PRISON CAMPS - 02

1. Pallekelle
2. Anuradhapura

CORRECTIONAL CENTRES FOR YOUTHFUL OFFENDERS - 03

1. Pallansena - C.C.Y.O.
2. Taldena - C.C.Y.O.
3. Homagama - T.S.Y.O

LOCK - UPS - 23

1. Ampara
2. Awissawella
3. Balangoda
4. Balapitiya
5. Chilaw
6. Elpitiya
7. Embilipitiya
8. Gampaha
9. Gampola
10. Hambantota
11. Hatton
12. Kalmunai
13. Kilinochchi
14. Kuliyapitiya
15. Kurunegala
16. Maho
17. Mannar
18. Matale
19. Mullaitivu
20. Nuwara Eliya
21. Panadura
22. Point Pedro
23. Puttalam

1.1.6 MAIN DIVISIONS OF THE DEPARTMENT OF PRISONS

1. Administration Division
2. Financial Division
3. Human resources Division
4. Operational Division
5. Rehabilitation and SkillsDevelopment Division
6. Engineering Division
7. Planning and Information Technology Division
8. Supply and Services Division
9. Sri Lanka Prisons Emergency Action and Tactical Force (SPEAT FORCE)
10. Internal Audit Division
11. Government Audit Division
12. Statistical Division
13. Industry Division
14. Officers Welfare Division
15. Transport Division
16. Legal Division

1.1.7 FUNDS UNDER THE DEPARTMENT OF PRISONS

☑ Government Consolidated Fund

1.1.8 DETAILS ON FOREIGN FUNDED PROJECTS (IF THERE)

☒ None

INFORMATION ON INMATES ADMINISTRATION

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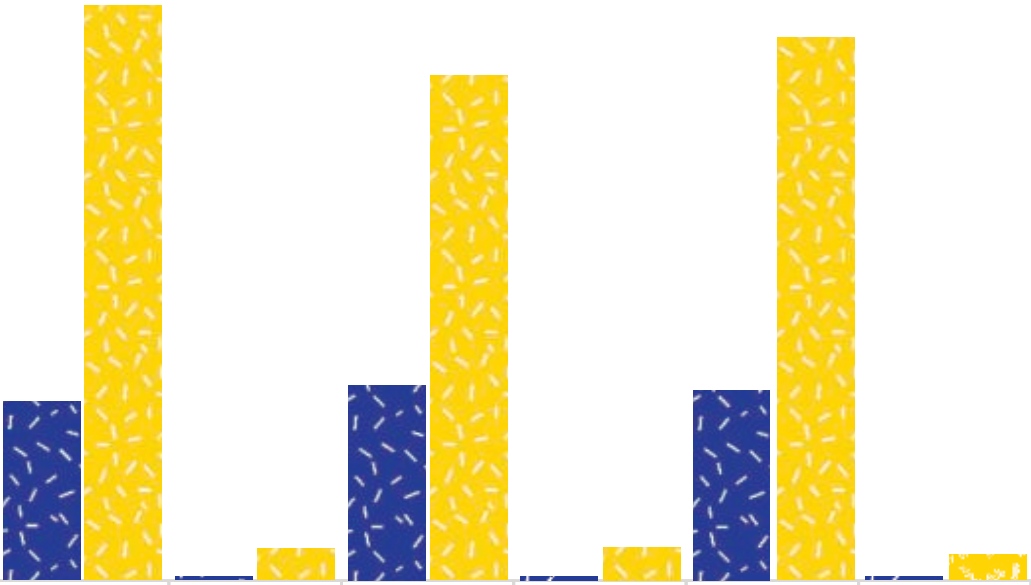
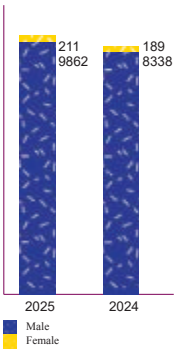
1.2.1 NO. OF INMATES CONVICTED BY COURT OF LAW FROM 01.01.2025 TO 31.12.2025



	2025 Male	2025 Female	2024 Male	2024 Female	2023 Male	2023 Female
Cnovicted	43,690	715	47,387	807	46,294	644
Total	**44,405**		**48,194**		**46,938**	
Remand	140,151	7,715	122,793	7,116	131,965	6,152
Total	**147,866**		**129,909**		**138,117**	

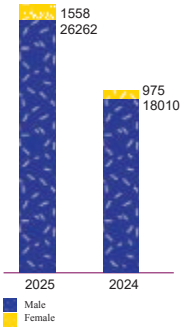
1.2.2 NUMBER OF INMATES AS AT 31.12.2025 [MORNING UNLOCK]

2025			Inmates	2024		
Male	Female	Total		Male	Female	Total
800	18	818	Death Sentenced Prisoners (Local)	778	18	796
05	-	05	Death Sentenced Prisoners (Foreign)	05	-	05
01	-	01	Death Sentenced Prisoners (Terrorist)	01	-	01
220	29	249	Life Sentenced Prisoners (Local)	208	27	235
63	07	70	Life Sentenced Prisoners (Foreign)	62	07	69
03	-	03	Life Sentenced Prisoners (Terrorist)	03	-	03
8,701	156	8,857	General Prisoners (Local)	7,183	131	7,314
58	01	59	General Prisoners (Foreign)	89	06	95
01	-	01	General Prisoners (Terrorists)	01	-	01
10	-	10	Youthful Offenders	8	-	08
9,862	211	10,073	**Total number of prisoners**	8,338	189	8,527

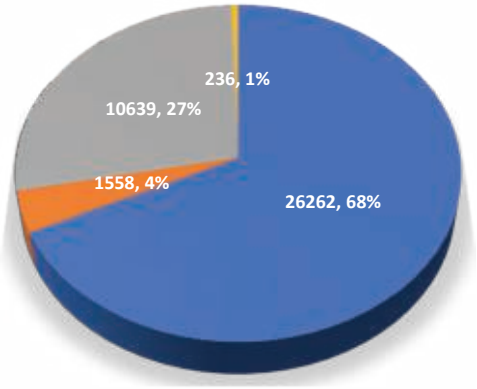


2025			Inmates (Appeals)	2024		
Male	Female	Total		Male	Female	Total
372	12	384	Death Sentenced Prisoners (Local)	379	08	387
01	-	01	Death Sentenced Prisoners (Foreign)	01	-	01
-	-	-	Death Sentenced Prisoners (Terrorists)	-	-	-
62	5	67	Life Sentenced Prisoners (Local)	75	04	79
01	-	01	Life Sentenced Prisoners (Foreign)	-	-	-
02	-	02	Life Sentenced Prisoners (Terrorist)	02	-	02
339	7	346	General Prisoners (Local)	294	03	297
-	01	01	General Prisoners (Foreign)	-	-	-
-	-	-	General Prisoners (Terrorist)	-	-	-
777	25	802	Total No. of Prisoners	751	15	766

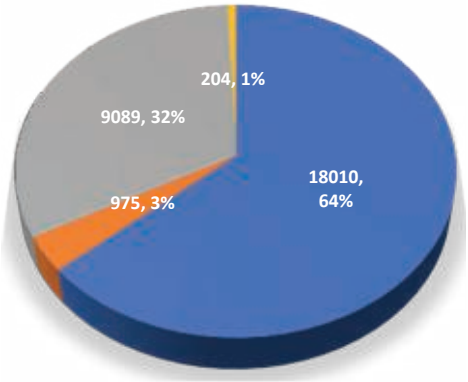
2025			Suspects	2024		
Male	Female	Total		Male	Female	Total
26,124	1,530	27,654	Remand Prisoners (Local)	17,837	962	18,799
106	28	134	Remand Prisoners (Foreign)	140	13	153
32	-	32	Remand Prisoners (Terrorist)	33	-	33
26,262	1,558	27,820	Total No. of Prisoners	18,010	975	18,985



2025			Total number of Prisoners	2024		
Male	Female	Total		Male	Female	Total
26,262	1,558	27,820	All Remand Prisoners	18,010	975	18,985
10,639	236	10,875	All Convicted Prisoners	9,089	204	9,293
36,901	1,794	38,695	Grand Total	27,099	1,179	28,278

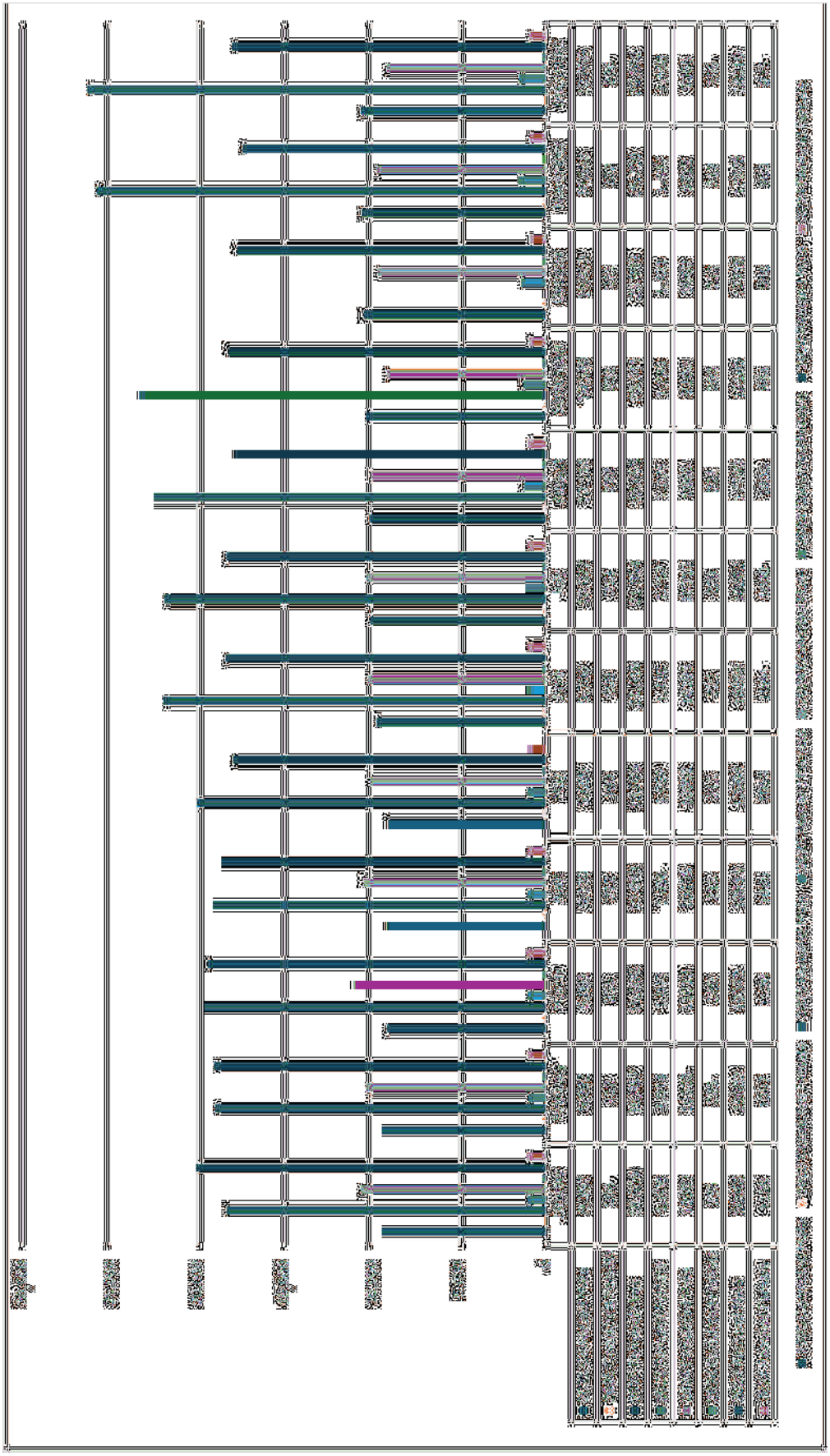


2025



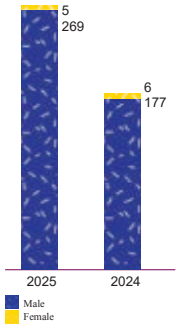
2024

1.2.3 NO. OF INMATES AS AT THE LAST DAY OF EACH MONTH - MORNING UNLOCK - 2025



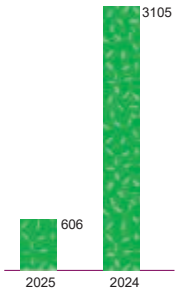
1.2.4 DETAILS ON INMATES WHO DIED WHILE IN CUSTODY - 2025

2025			Description	2024		
Male	Female	Total		Male	Female	Total
90	01	91	Normal Prisoners	53	01	54
22	00	22	Death Sentenced Prisoners	10	-	10
09	00	09	Life Sentenced Prisoners	08	02	10
148	04	152	Remand Prisoners	106	04	110
269	05	274	Total	177	06	184



1.2.5 RELEASED UNDER PRESIDENT PARDON FROM 01.01.2025 TO 31.12.2025

2025			Released	2024		
Male	Female	Total		Male	Female	Total
253	-	253	National Independent Day	876	-	876
-	-	-	Sinhala New Year Day	922	-	922
353	-	353	Vesak Poya Day	269	-	269
-	-	-	Poson Poya Day	289	-	289
-	-	-	Prisoners Day	358	-	358
-	-	-	Christmas Day	389	-	389
-	-	-	President special pardon (LTTE)	02	-	02
606	-	606	Total	3,105	-	3,105

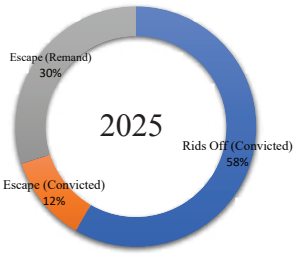


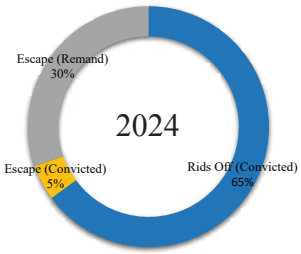
1.2.6 NO OF INMATES RELEASED ON HOME LEAVE AND LICENSE ON BOARD

2025	No of Inmates Released	2024
174	Home leave	296
80	License on Board	166
254	Total	462

1.2.7 DESCRIPTION ON ESCAPEES AND RIDS - OFF FROM CUSTODY - 2025

Description on Escapees and Rids - Off	2025	2024
Rids Off (Convicted)	35	122
Escape (Convicted)	07	09
Escape (Remand)	18	57
Total	60	188
Re custodies	13	65





1.2.8 FINANCIAL PROGRESS OF VOCATIONAL TRAINING COURSES - 2025

No.	Prison Institute	No. of Courses	Courses /Training Programs	Allocation	Expenses (Rs.)
1	Welikada	12	Barber, Music, Aluminium fabrication, Lowcost ceiling, Scout training, English language course, Dancing and Music (Female ward)	665,000.00	652,958.00
2	New Dumbara Prison	04	Welding, Carpentry, Domestic electrician, Barber, Hand-craft creations (female), Scout, Counselling, Religious, Health, Sports, Beauty and sewing training	93,198.00	93,198.00
3	Mahara Prisons	05	Barber, Carpentry, Dancing, Mason, Scout training, Music therapy, Positive access, Mental health, Counselling, Therapy, Job promotions	400,000.00	400,000.00
4	Angunakolapelesa	04	Sewing, Mason, and Scout training	70,000.00	66,254.00
5	Thaldena Correctional Center for Young Offenders	26	Domestic electrician, Barber, Computer, Scout, Mental development and Drug prevention and sewing	1,019,000.00	1,019,000.00
6	Pallekele Prison	04	Bakery, Carpentry, Mason, Welding, Domestic electrician, Scout training, Drug prevention, Health, Job promotion, Sport and Mental health counselling.	1,205,000.00	1,177,807.50
7	Ambepussa Prison	03	Welding, Electrician, Carpentry, Literacy, Art Therapy, Counselling, Handicraft and Self-employment guidance.	417,500.00	397,160.00
8	Weeravila Open Prison Camp	13	Sewing, Domestic electrician, Electric motor winding, Carpentry, Literacy, Barber, Leadership training, Drug prevention, Sports, Cultural, Scout training	300,000.00	299,841.00
9	Anuradhapura Prison	07	Carpentry, Gardening, Barber, Scout training, Drug prevention, Leadership training, Mental Counselling, Mental Development, Stress Management, Religious and spiritual, health and entertaining programs.	990,000.00	989,465.00
10	Kandawatta Prison (Mahara)	14	Barber, Drug Prevention, Personality development, Mental development, and Sports	203,000.00	48,308.40
11	Watareka Work Camp	05	Domestic electrician, Barber, food making, Scout training	100,000.00	79,250.00
12	Kuruvita Prison	04	Sewing and Handcraft, Women underwear sawing and Scout training	165,000.00	164,995.00
13	Wariyapola Prison	03	Aluminium fabrication and Scout training	240,000.00	240,000.00
14	Galle Prisons	08	Beauty culture, Literacy and Scout training	300,000.00	298,609.16
15	Mathara Prison	04	Barber, Hand crafts, shoe making, Scout training	50,000.00	49,810.00
16	Negombo Prison	04	Ornamental item making, sewing and Scout training	200,000.00	184,000.00
17	Polonnaruwa Prison	06	Barber, Low-cost Ceiling and Scout training	420,000.00	420,000.00
18	Magazine Prison	03	Barber and Scout training	130,000.00	129,990.00
19	Badulla Prison	06	Home wiring, Hand crafts, Scout training	255,000.00	253.080.00
20	Colombo Remand Prison	02	Barber and Scout training	80,000.00	80,000.00
21	Kegalle Prison	02	Barber and Scout training	80,000.00	79,960.00
22	Kalutara Prison	03	Carpentry, Sawing and Scout training	440,000.00	437,326.00
23	Kadurugasara	06	Mason and Ekal broom and broom making	63,000.00	55,620.00
24	Trincomalee Prison	06	Barber and Scout training	75,000.00	68,460.00
25	Batticaloa Prison	04	Sawing, Barber and Scout training	130,000.00	130,000.00
26	Vavuniya Prison	01	Barber and Scout training	50,000.00	50,000.00
27	Jaffna Prison	08	Barber, Soap making, Palmyrah leaf products, Coconut shell decorations, Making greeting cards and Scout training	185,000.00	185,000.00
28	Bossa Prison	01	Purchasing raw materials for literacy classes	10,000.00	10,000.00
29	Pallansena Prison	01	Purchasing raw materials for hair styling products, Sawing, Carpentry, Welding, Bakery, Masonry, Coir related products	700,000.00	675,710.00
30	**Other Requirements**			964,302.00	-
Total		**169**		**10,000,000.00**	**8,735,802.06**

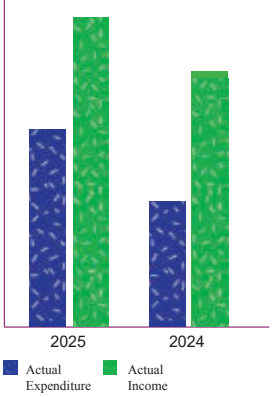
1.2.9 SKILLS DEVELOPMENT PROGRAM FOR CONVICTED PRISONERS - 2025

No.	Prison Institute	No. of Courses	Courses /Training Programs	Allocation	Expenses (Rs.)
1	Welikada Prison	39	Music & Entertainment Training Course, Three-wheeler & Motorcycle Mechanic Training, Air Conditioning Mechanic Training, & Pastry &Bakery Training. It further includes Motor Mechanic Training, Beauty Culture Training, Aluminum & Textile Training, Bar Bender Training, & Plumbing Training. Students can also enroll in Masonry Training, Painting Training, Woodwork Training, Electrical Mechanic Training, and Solar Panel and System Installation Training. Additionally, the program covers Welding Training, Tailoring Training, & an English Language Training Course, alongside a Vocational Guidance Program, an Entrepreneurship Training Program, Hair Styling Training, Dancing Training, & a Physical Fitness Training Program.	8,135,608.50	7,470,444.80
2	New Dumbara	24	Welding, Carpentry, & Domestic Electrical Installation, Hair Styling and Motorcycle and Motor Vehicle Repairing. Kandyan Dancing Training, Tailoring Training Course, & Entrepreneurship Training.	12,931,805.00	10,009,422.17
3	Mahara Prison	38	Carpentry, Masonry, Barbering, Plumbing, and Electrical Appliance Repair, alongside Welding, Dancing, and Computer Training Courses. The curriculum also features Aluminum Fabrication Training, a Vocational Guidance Program, a Music and Entertainment Program, and a Physical and Mental Wellness Program	12,890,000.00	6,235,061.46
4	Angunakolapelessa Prison	13	Beautician Course, Information and Communication Technology (ICT), Domestic Electrical Installation, and a Welding Course, along with a Vocational Guidance Program and a Music and Entertainment Program.	13,375,000.00	4,802,202.50
5	Thaldena Correctional Center for Young Offenders	22	Building Construction Technology, Barbering, Welding, and Industrial (Technical) Training, alongside Computer, Carpentry, and Agricultural Training. The curriculum also covers Domestic Electrical Installation, Tailoring, Computer Hardware, and the Bakery Industry, as well as Plumbing, an Electrical and Electrical Appliance Repair Course, and a Music and Entertainment Program.	5,530,180.00	4,615,625.00
6	Pallekele Prison	13	Hotel Housekeeping and Batik Painting Course, an Entrepreneurship Training Course, and a Music and Entertainment Program.	7,160,910.00	3,282,208.45
7	Ambepussa Prison	08	Training programs include an Electrical Technician Course, a Carpentry Course, and a Self-Employment Training Course, along with a Vocational Guidance Program and a Music and Entertainment Program.	1,000,000.00	682,088.00
8	Weeravila Open Prison Camp	10	Tailoring Training, a Computer Course, Hair Styling, Welding, and Industrial Training, along with Motor Winding, Carpentry Training, and an Electrical Technician Course. Additionally, the curriculum includes a Vocational Guidance Program and a Music and Entertainment Program.	13,621,500.00	8,723,920.00
9	Anuradhapura Prison	12	Welding, Tailoring and Handicrafts, Batik, and Wood Carving, along with Reed and Cane Creations and Banana Fiber-based Product Design. The curriculum also features Beauty Culture, an Air Conditioning Repair Course, and a Vocational Guidance Program, as well as a Music and Entertainment Program.	4,733,375.00	4,426,394.50
10	Kandewatta (Mahara)	02	Chef Training Course and Masonry Training Course	500,000.00	76,332.50
11	Watareka Work Camp	06	Tailoring Training Course, a Vocational Guidance Program, an Entrepreneurship Training Course, and a Music and Entertainment Program.	1,185,000.00	1,103,135.00
12	Kuruvita Prison	07	Aluminum Fabrication and Air Conditioning Repair Course, Music and Entertainment Program	1,048,000.00	841,925.00
13	Wariyapola Prison	06	Welding, Carpentry, and Tailoring, Vocational Guidance Program and a Music & Entertainment Program.	1,400,000.00	1,075,488.50

No.	Prison Institute	No. of Courses	Courses /Training Programs	Allocation	Expenses (Rs.)
14	Galle Prison	10	Training & Counseling on Positive Thinking, Leadership Development, & a Physical Exercise Program, along with an Entrepreneurship Training Course, a Vocational Guidance Program, & a Music and Entertainment Program.	1,225,000.00	1,184,840.00
15	Negombo Prison	16	Physical Fitness Exercise Programs & a Drug Prevention Program, a Drug Prevention Training Course, an Entrepreneurship Training Course, & a Music & Entertainment Program. CCTV Camera Course, Vocational Guidance Program, & Music & Entertainment Program, complemented by general Music & Entertainment & Vocational Guidance Program	1,083,800.00	911,055.00
16	Polonnaruwa Prison	03	CCTV Camera Course, Vocational Guidance Program, & Music and Entertainment Program	385,000.00	384,491.00
17	Magazine Prison	05	Music and Entertainment Program & a Vocational Guidance Program.	485,000.00	99,368.00
18	Badulla Prison	08	Electric Appliances Repairing Course & Computer Course, Sawing Course, & Music & Entertainment Program	1,253,940.00	754,562.00
19	Kegalle Prison	01	Purchasing of materials for domestic electrical wiring	500,000.00	385,555.00
20	Kaluthara Prison	04	Carpentry, a Tailoring Course, & a Music and Entertainment Program	1,560,000.00	1,550,757.50
21	Kadurugasara	03	Barbering Course is provided along with Vocational Guidance and Music and Entertainment Program	416,110.00	397,781.00
22	Trincomalee Prison	04	Palmyra leaf-based creations course, Barbering, Domestic electrical wiring, and Tailoring course.	500,000.00	500,000.00
23	Batticaloa Prison	03	Masonry course.	560,350.00	410,350.00
24	Vavuniya Prison	02	Masonry and Plumbing course.	500,000.00	500,000.00
25	Jaffna Prison	10	Refrigerator and Air Conditioning repair, a Vocational English & Attitude Development Program, Aluminum foil fabrication, Cake Designing, & a Motorcycle Repair Course.	3,450,000.00	1,917,711.00
26	Pallansena Prison	21	Aluminum fabrication course, Batik creation course, POP-based (Plaster of Paris) production course, a Physical exercise training course, and a Music and entertainment program	1,564,115.00	1,484,142.00
27	Monaragala Prison	06	Coconut shell-based creations course, a Palmyra based creations course, Plumbing, and a screen printing course	500,000.00	493,480.00
28	Other Requirement			2,505,306.50	-
Total		**296**		**100,000,000.00**	**64,318,340.38**

1.2.10 FINANCIAL PROGRESS OF INDUSTRIAL AND AGRICULTURE SECTORS OF PRISONS

Industrial & Agricultaral Income and Expenditure	2025	2024
Expenditure (Actual)	242,480,117.81	160,075,039.02
Income (Actual)	384,173,331.13	316,221,643.84



No.	Name of Prisons	Name of the currently operating Industries and Agricultural Industries	As at 31.12.2025 (Actual)	
			Expenditure	Income
1	Homagama Work Camp	Farm, Concrete Blocks, Broom, Ekal Broom	3,324,094.35	10,151,530.00
2	Mahara Prison	Sewing, Weaving, Carpentry, Smithy, Bakery, Soap, Farm, Broom, Ekal Broom, Laundry, Coir mill, Concrete Blocks	7,136,593.35	19,785,495.30
3	Correctional Center for Young Offender Pallansena	Sewing, Weaving, Carpentry, Smithy, Bakery, Soap, Farm, Broom, Ekal Broom, Laundry, Coir mill, Concrete Blocks	20,614,929.84	29,053,660.63
4	New Dumbara Prison	Sewing, Weaving, Carpentry, Smithy, Broom, Ekal Broom, Coir mill, Concrete Blocks, Hand craft	7,279,715.21	10,499,540.45
5	Open Work Camp- Pallekele	Sewing, Weaving, Laundry, Carpentry, Smithy, Bakery, Garage, Soap, Farm, Broom, Ekal Broom, Animal Husbandry	32,742,619.56	59,476,343.53
6	Anuradhapura Prison	Sewing, Weaving, Carpentry, Smithy, Bakery, Broom, Ekal Broom, Hand craft, Farm	21,959,244.93	41,244,747.55
7	Badulla Prison	Laundry	66,400.00	198,974.50
8	Weeravila Work Camp	Farm, Bricks and Bakery	5,209,624.80	15,231,887.98
9	Welikada Prison	Sewing, Weaving, Laundry, Carpentry, Smithy, Animal Husbandry, Farm, Bakery, Envelops, Soap, Broom, Ekal Broom, Handcraft	68,122,583.68	62,964,444.19
10	Correctional Center for Young Offenders -Thaldena	Sewing, Weaving, Laundry, Carpentry, Smithy, Bakery, Envelops, Concrete Blocks	26,690,621.50	39,823,723.39
11	Kuruvita Prison	Farm, Concrete Blocks,	8,051,123.75	15,505,330.74
12	Bossa Prison	Farm, Bakery	36,970.00	10,467,689.48
13	Wariyapola Prison	Farm, Concrete Blocks	2,878,323.50	20,086,770.98
14	Angunakolapellessa Prison	Agriculture, Bakery, Vehicle Service, Broom, Ekal Broom, Sewing, Carpentry, Weaving	15,471,413.25	23,258,987.39
15	Colombo Remand Prison	Motor Garage	20,824,152.64	18,935,235.89
16	Matara Prison	Farm	284,207.75	1,080,151.20
17	Batticolao Prison	Farm	1,524,000.00	5,159,663.93
18	Galle Prison	Farm	263,499.70	1,249,154.00
Total			**242,480,117.81**	**384,173,331.13**

1.2.11 REPORT ON SUBSTANCES TAKEN INTO CUSTODY DURING SEARCHES OF PRISON INSTITUTIONS BY THE SRI LANKA PRISONS EMERGENCY ACTION AND TACTICAL FORCE

Mobile phones	SIM cards	Batteries	Chargers	Heroine
503	532	503	193	47.263 g Packets - 896

Ganja	Ice (Crystal Meth)	Kush	Charas	Narcotic Pills
12.50 g Packets - 18	34.809 g Packets - 260	04g	4.36g	117

Cocaine	Cash (Rs.)	Memory card	To/Suruttu	Tobacco
10.70 g Packets - 02	29,818.00	13	367	123,80g 1124

Card reader	Handsfree	Data cables	Pen Drives	Lighters
20	66	192	18	83

Cigarrets	Beedi
36	11

02

PROGRESS AND FUTURE OUTLOOK

Achievement -

The Annual Performance Report- 2024 of the Department of Prisons was honored with the Silver Award in the Government Departments Category at the 2025 Awards Ceremony, jointly organized by the Institute of Chartered Accountants of Sri Lanka and the Association of Public Finance Accountants of Sri Lanka (APFASL)

In alignment with the '**Rich Nation - Beautiful Life**', National Policy Framework, Sustainable Development Goals (SDGs), and the priorities identified under the Ministry of Justice and National Integration, prison reforms were implemented across nine broad sectors during the year 2025 through the Annual Action Plan and donations from international organizations. The progress achieved in the process of carrying out these projects and prison reforms is as follows

Reducing prison congestion and improving residential facilities

Plans and designs to relocate the Colombo Prison Complex (consisting of Welikada Prison, Colombo Remand Prison, New Magazine Prison, and the Female Ward), the Prison Hospital, and the Center for Research, Correctional Training and Development to the Millewa area in Horana—along with the Prison Headquarters to Battaramulla and the Prison Headquarters Official Quarters to Malabe—have been developed in collaboration with the Ministry of Urban Development and Housing and the Urban Development Authority (UDA). Following the fulfillment of all preliminary requirements in accordance with relevant Cabinet approvals, the procurement and other subsequent activities were initiated by the UDA. Although the project was temporarily suspended as per the Ministry of Finance Circular No. 3/2022 dated April 26, 2022, discussions were held in 2023 under the chairmanship of the Hon. State Minister of Justice, Prison Affairs, and Constitutional Reforms regarding the possibility of its resumption. During these discussions, the UDA highlighted that the 2021 cost estimates for constructing the prison complex in Horana had significantly increased, and that the required funds could no longer be fully met solely through the investment value of the land where the Borella Prison Complex is currently situated. Accordingly, the Hon. State Minister instructed that a feasibility study be conducted on proposed alternative methods to implement the project. Furthermore, instructions were given by the UDA to obtain an updated valuation of the Borella Prison Complex land from the Department of Valuation. Following this directive, the updated valuation has been requested and obtained from the Department of Valuation.

Accordingly, the Hon. State Minister instructed to study the feasibility of implementing the pro-ject through proposed alternative methods and to obtain the current market valuation of the Bo-rella Prison Complex land from the Department of Valuation. Consequently, a request was submitted to the Department of Valuation, and the updated valuation has been successfully obtained.

Construction of official quarters for New Dumbara Prison in Pallekele has achieved 100% physical progress. Furthermore, the contract of water

tank and water supply systems reached 94% physical progress in 2025. Accordingly, out of the Rs. 450.0 million allocation for the year 2025, Rs. 196.95 million, approximately 43.76% has been utilized.

Moreover, a total allocation of Rs. 1,782 million has been made through the budget to be re-leased in installments to complete remaining 13 contracts within 2025–2028. Under this scope, cabinet approval was granted to constructions of Maximum Security Unit, Youth Offenders' Detention Buildings (Section 02), Detention Buildings (Section 03 and Section 05), Fitness and Recreation Center, water tank and external drainage system and internal roads system by the State Engineering Corporation under the consultancy of the Central Engineering Consultancy Bureau (CECB). The State Engineering Corporation has already completed the relevant builing plans and designs. Furthermore, the Cabinet Memorandum regarding the submission of Ad-vance Payment Bonds & Performance Securities was approved on December 30, 2025. Conse-quently, a part of the advance payment has been made, & all preliminary requirements have been finalized to start the primary building construction works.

Construction of prison buildings at the Pallansena Prison, which commenced in 2020, was completed in 2025 with an expenditure of Rs. 5.6 million. Only a minor modification to the wastewater system remains to be completed. Currently, measures have been taken to occupy the buildings and accommodate inmates.

Construction of the Lock up in Gampola commenced in late 2023 and by 2025, 98% of the construction work has been completed with an expenditure of Rs. 1.76 million

Construction commenced in 2024 for the administrative building and warehouse at Mahara Prison, which were destroyed during the 2020 riot. This project was initiated following the concurrence of the Department of National Planning and Cabinet

approval, with a total estimated cost of Rs. 316.0 million Construction of warehouse at an expenditure of Rs. 22.56 million was carried out in 2025 by the National Engineering Research and Development Centre (NERDC) under a direct contracting method. Furthermore, contract for construction of the administrative building was awarded in 2025, and an advance payment of Rs. 61.59 million has been made.

A wide range of tasks to improve residential sanitary facilities such as construction and repair of toilets for inmates, construction of accessible toilets for the disabled, renovation of kitchens in prisons, improvement of bathing areas, provision of water facilities, and enhancement of overall sanitary conditions in prison wards , have been carried out at institutional level using allocations. Furthermore, repair work for the Bogambara wastewater treatment system was carried out in 2025 at a cost of Rs. 9.5 million.

Steps were taken to obtain consultancy services from the National Water Supply and Drainage Board (NWSDB) for construction of sewerage and water systems at the Polonnaruwa, Negombo, ita, and Wariyapola Prisons that had remained at the discussion stage for several years and a Cabinet Memorandum was submitted and ap-proved to have the procurement processes handled by the National Water Supply and Drainage Board to prevent further procurement delays caused by the shortage of tech-nical officers.

Accordingly, a payment of Rs. 288.60 million was made to the National Water Supply and Drainage Board for construction of the sewerage system at the Kuruwita Prison

Reconstruction of the wall at the Kegalle Remand Prison damaged due to a land slide, was commenced in 2024. A cost of Rs. 7.13 million was incurred in 2024, followed by Rs. 12.2 million in 2025 and approximately 70% of the repair work has been completed.

As a solution to prison congestion, construction of one temporary ward for each at the Welikada, New Magazine, and Colombo Remand Prisons situated in the Colombo Prison Premises, was started in late 2025. An expenditure of Rs. 6.93 million was incurred in 2025 for these projects which are being constructed using prison labor, are scheduled to be completed in 2026.

A project has been implemented to install firewood-efficient stoves using NERDC technology at a cost of Rs. 6.33 million at the Galle, Kegalle, and Polonnaruwa Prisons. It will enable a reduction in

firewood consumption. Upon success of the project, these stoves are scheduled to be expanded gradually to other prisons as well.

Action was taken to obtain the approval of the Department of National Planning for the demolition of two dilapidated buildings at the Kalutara Remand Prison and the construction of two new two-story buildings in their place. Under the consultancy of the National Engineering Research and Development Centre (NERDC), the preparation of estimates, plans, and designs was completed. Furthermore, the preparation of bidding documents and the necessary arrangements to initiate the procurement process were carried out during the year 2025

As an answer to prison overpopulation, special discussions were held and thereby preliminary steps were taken in 2025 to obtain necessary approvals for expansion of the Wariyapola Prison and the relocation of the Matara Prison presently situated within the Matara Fort to the Kotawilawatta area. Furthermore, required provisions for projects has been proposed under the Budget-2026.

Steps were taken to obtain the approval of the Department of National Planning for the construction of two buildings and the remaining section of the perimeter wall at the Watareka Prison. In 2025, preliminary approvals were secured following the submission of a Cabinet Memorandum to offer the contract to the State Engineering Corporation (SEC) under a direct contracting method. This project involves the design and construction of the buildings and the wall at the Watareka Work Camp using prefabricated technology. Furthermore, steps have been taken to secure necessary provisions (funding) for these works for the year 2026.

Prison Management Reforms

At a time when many countries in the region have transformed their prison services into correctional services, the Department of Prisons -Sri Lanka is also transitioning toward a Correc-tional Service under the theme "Leaders in Corrections." To maintain the professionalism of this service, the committee appointed for this purpose is currently reviewing the drafted amendments to the Service Minute. In relation to this, work was undertaken in 2024 to pre-pare the recruitment procedures for 21 positions and obtain the approval of the Public Service Commission. Additionally, the recruitment procedures for two positions in the Regulatory Service Category were prepared in 2024 and submitted to the Ministry of Justice, receiving approval from the Public Service Commission in 2025. Moreover, recruitment procedures have been prepared and submitted to the Ministry of Justice and National Integration for seven further positions, including Agricultural Overseer, Agricultural Instructor, Audio-Visual Assistant, Vocational Instructor, Industrial Supervisor, and Industrial Foreman.

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உள்ளக அலுவல்கள் பிரிவு
INTERNAL AFFAIRS UNIT

In accordance with the Anti-Corruption Act No. 9 of 2023, an Internal Affairs Unit has been established within the Department of Prisons. This initiative aligns with the new national pro-gram launched jointly by the Presidential Secretariat and the Commission to Investigate Alle-gations of Bribery or Corruption (CIABOC) to set up internal affairs units across all state institu-tions. Accordingly, if anyone becomes aware of any irregularity, corruption, or fraud within this Department, they may submit information or complaints—either nominally or anonymously—to the Internal Affairs Unit located on the Department premises through the established report-ing channels.

In accordance with the Anti-Corruption Act No. 9 of 2023, the Presidential Secretariat to-gether with the Commission to Investigate Allegations of Bribery or Corruption (CIABOC) have jointly started a program to establish Internal Affairs Units (IAU) inall government insti-tutions. Parallel to this initiative, an Internal Affairs Unit has now been established within the Department of Prisons. Accordingly, if anyone becomes aware of any irregularity, corruption, or fraud occurring within the department, they may submit information or complaints—either nominally or anonymously to the Internal Affairs Unit located on the department premises through the established reporting mechanism.

The Internal Affairs Unit organized and imple-mented a program to raise awareness among officers on the definition of "bribery and corruption," the rele-vant legal framework, and the importance of maintain-ing a public service free from bribery and corruption.

Establishing New Positions and Increasing Cadre Positions:

The approved cadre of the Department of Prisons in 2013 stood at 7,872 positions. However, in 2025, two new positions, Engineer (Electrical) and Cook were included to the approved cadre. Additionally, steps were taken to increase the approved number of personnel for several existing positions.

Accordingly, as of December 31, 2025, the total approved cadre for the Department of Prisons is 7,949, showing an increase in approved cadre as follows:

Approved Cadre Position	Approved Strength as at 31.12.2024	Approved Strength as at 31.12.2025
Enginee (Electrical)	00	01
Information & Communication Technology Officer	01	03
Information & Communication Technology Assistant	05	23
Counseling Officer	07	23
Public Health Inspector	04	07
Cook	00	37

Prison Cadre Capacity Development

Step was taken to shift the Center for Research and Training in Corrections of the Department of Prisons previously located within the Colombo Prison premises, to a building in the Angunakolapelessa Prison. During 2025, the necessary measures were carried out to provide essential facilities and residential accommodations for officers at this new location.

Initial discussions and plans were carried out to obtain modern technological training facilities including smart classrooms, computer labs, auditorium with translation capabilities, and library facilities with the help of the United Nations Development Program (UNDP) for the training center established in Angunakolapelessa Prison. Accordingly, the UNDP identified relevant in-frastructure requirements and commenced the supply and installation process in 2025. This ini-tiative aims to enhance the quality of capacity building for Prison officers and will further en-able them to participate in online training courses.

With the aim of making a prison staff with profound academic knowledge in Criminology and Criminal Justice, the department has enrolled 03 officers in the BSc (Special) Degree in Criminology and Criminal Justice. A financial allocation of

Rs.315,000.00 was allotted to university studies going for 03 years.

Two formal theoretical and practical training programs covering all subject areas of the prison sector have been implemented for the newly recruited Jailor groups 104 A and 104 B. Under this initiative, 325 new officers have successfully completed their training.

Nineteen (19) Nursing Officers, who were qualified but not selected for recruitment by the Min-is-try of Health, were recruited to the Department of Prisons. Subsequently, a training program was con-ducted to provide these officers with an understanding of the nature of duties within the Prison Department.

With the aim of streamlining daily prison ad-ministration and updating the data system, a one day specialized training program on data collection and processing was provided for 60 prison officers.

A five-day (05) training program was conducted for 30 officers of the Sri Lanka Prison Emer-gency Action and Tactical Force regarding the accurate intelligence gathering. This program covered the theoretical knowledge essential for an intelligence officer to specialize in confiden-tial investigations, as well as the field Application of Knowledge

three-day specialized training program (Batch 04) was successfully implemented to enhance proficiency in firearm usage, maintenance, and safe handling among officers who are assigned to armed duties to ensure the security of prisons. A group of 293 personnel, including apprentices and officers undergoing specialized training, participated in this comprehensive theoretical and practical course. A financial allocation of Rs. 2,712,690.00 was spent for train-ing, taking a significant step toward further

strengthening the security protocols of the prison system.

With the intention of providing officers with modern trends and specialized professional knowledge relevant to the scope of the Prison Department, 12 officers were directed to train-ings conducted by recognized external state and professional institutions. An expenditure of Rs. 668,500.00 was incurred for this purpose.

A 21-day specialized training program was successfully provided for 04 selected officers to give a comprehensive understanding of the new responsibilities and the scope of duties of Class II Jailors who have received promotions.

International Expert Group Meetings held with the United Nations Office on Drugs and Crime (UNODC)

With the aim of reforming the prison system to international standards, an officer from the Department of Prisons actively participated in the Expert Group Meetings on Crime Prevention and Criminal Justice (Open-Ended Intergovernmental Expert Group Meet-ings) organized by the United Nations Office on Drugs and Crime (UNODC). The first session was held over five days from January 27 to 31, 2025, and the second session lasted four days from April 01 to 04, 2025, in Vienna, Austria. As the expert group meeting focused on finding solutions through an international collective for issues such as recidivism and the resulting prison overcrowding, it shared a valuable opportuni-ty for international knowledge exchange

Two officers representing the Department of Prisons participated in the conference organized by the International Corrections and Prisons Association (ICPA), held in Turkey for six days from October 26 to 31, 2025. This participation provided an opportunity to exchange knowledge and experiences regarding prison institutions in various countries worldwide. Fur-thermore, it enabled the officers to update their understanding of modern concepts, technology, prison

structures, and innovative methodologies identified through global research.

Two officers representing the Department of Prisons-Sri Lanka, participated in the Asian and Pacific Conference of Correctional Administrators (APCCA) held in South Korea for 05 days from November 09 to 13, 2025. This conference facilitates the sharing of knowledge and experiences on various dimensions of correctional administration among regional countries, aiming to modernize prison systems through innovation and establish a more forward-looking correctional system throughout the region.

Reformation of Prison Acts

Attention has been drawn to further amend Rule 80, which was made by the Minister of Jus-tice under Section 94 of the Prisons Ordinance (Chapter 54) (originally published in Gazette No. 7093 of March 19, 1920) and subsequently amended by Extraordinary Gazette No. 2288/15 dated July 12, 2022, due to certain issues identified during its practical implementation.

The Department of Prisons has reviewed the draft Bill prepared by the Legal Draftsman, along with the observations provided by the Hon. Attorney General. In 2025, the department informed the Ministry of Justice and National Integration that it is appropriate to hold a dis-cussion regarding the Department's observations on the draft, specifically focusing on matters that are deemed to require further amendments. The Ministry of Justice has requested that the relevant proposals be submitted in writing, in order to facilitate discussions with the Law Commission.

Several committees were appointed to incorporate modern legal concepts such as Penal Policy and House Arrest, and their proceedings have been carried out. Accordingly, based on the Cab-inet Approvals received for the committee recommendations on the concept of House Arrest, the Legal Draftsman has formulated the necessary new legislation.

Streamlining the Prison Security Process

Under the initiative to streamline the prison security process, preliminary steps were taken in 2025 to renovate the CCTV systems at the Galle, Boossa and Angunakolapelessa prisons with the assistance of the Sri Lanka Navy.

The UNODC granted the essential computer facilities to launch the Virtual Courts Project in prisons in the Southern Province, enabling inmates to appear for court proceedings online from within the prison premises. The relevant construction work was completed, and all necessary equipment, including digital screens and furniture, was provided. In addition, step was under-taken to complete the construction of the Virtual Court Facilities at the Kalutara Prison within 2025.

Procurement Procedure were conducted in 2025 to purchase four (04) Parcel Scanners and four (04) Body Scanners for four prisons, and steps have been taken to award the contracts as well. An advance payment of Rs. 33.52 million was made in 2025 for the body scanners scheduled to be delivered in 2026.

To streamline the security processes in prisons, forty-five (45) 9mm pistols were purchased in 2025 at a cost of Rs. 63 million.

Measures were taken in 2025 to purchase forty (40) buses and ten (10) vans for escorting in-mates. At a cost of Rs. 679.68 million. Out of these, 30 buses and 10 vans have already been handed over to respective prisons, while remaining 10 buses are scheduled to be supplied in 2026.

Watch towers and water tanks were constructed in 2025 at a cost of Rs.15.67 million to streamline the security of the Wariyapola, Anuradhapura, and Boossa Prisons. Furthermore, the planning and design work for construction of watchtowers at the Pallansena Prison were completed in 2025 and construction scheduled to be completed in 2026.

The planning and design work for the project to construct the visitors' room at the Wariyapola Prison were completed in 2025, and its construction is scheduled to be commenced in 2026.

The construction of the electric fence commenced in 2024, was successfully completed in 2025 with a total expenditure of Rs. 12.83 million at the Weerawila Open Prison Camp.

Upgrading Prison Medical Services

The Ministry of Health filled the vacancy for the post of Director (Medical Services) within the Department of Prisons in 2025. Additionally, the cadre for Public Health In-spectors (PHI) was officially approved up to 07 positions during the same year.

Strengthening Administration, Leadership, and Health Systems

Quarterly review meetings for Medical Officers-in-Charge, covering all 28 prison health units, have been initiated, with two meetings completed in 2025. Furthermore, quarterly coordination meetings for Public Health Inspectors (PHI) across all prisons have com-menced, strengthening preventive health services, supervision, surveillance, and epi-demic preparedness.

Emergency and Intensive Care Capacity

Emergency Treatment Units (ETU) have been established in 12 out of the 28 prisons. This has significantly enhanced emergency response

capabilities and reduced the necessity for patient transfers to external hospitals.

Infrastructure Development and Service Expansion

A specialized prison hospital was operated at the Vavuniya Prison, improving ac-cess to secondary-level healthcare in the Northern Province. Similarly, a 10-bed inpa-tient ward was established at the Batticaloa Prison, strengthening inpatient capacity and the continuity of clinical care.

Development of Specialized Prison Hospitals

Prison hospitals at Welikada, Mahara, Bogambara, and Angunakolapelessa have been designated as specialized facilities, introducing specialist services in Inter-nal Medicine, Surgery, Dermatology, and Psychiatry. Radiology services have commenced at the Welikada Prison Hospital, with plans to introduce cardiology clin-ics. While specialist services have begun in most centers, efforts are ongoing to address the shortage of medical officers at the Angunakolapelessa facility.

Oral Health Services

In coordination with Regional Directors of Health Services (RDHS), arrangements have been made to conduct bi-weekly mobile dental clinics for prison hospitals, significantly improving inmates' access to oral healthcare.

Strengthening Public Health and Preventive Services

Since there are only 07 permanent PHIs attached to the Department, inter-sectoral coor-dination has been established to bridge the gaps in island-wide coverage. A mechanism has been developed to obtain duty cov-erage from Area PHIs via the RDHS offices, en-suring weekly inspections by the nearest Medical Officer of Health (MOH) divisions.

Integration of Medicine Management and Supply Chain

With special approval from the Secretary to the Ministry of Health, prison hospitals have been included as a 'Special Hospital' category in the 'Swastha' drug management system. This grants access to a full range of medicines, ensuring the availability of all essential drugs and the reliability of the supply chain.

Establishment of Drug and Therapeutic Committees (DTC)

Quarterly DTC meetings have been established within the prison health services, with two meetings already conducted. These meetings have strengthened rational prescribing practices and pharmacovigilance. Systematic supervisory visits have been successfully carried out in over 60% of the 36 prisons during this period.

Program Integration and Policy Alignment

Integration with the National STD/AIDS Control Program) and the National Program for Tuberculosis Control and Chest Diseases has been enhanced. This facilitates a robust system for disease prevention, diagnosis, treatment, and referral linkages within the prison structure. Structural discussions have been initiated to strengthen maternal and child health services within the prison health system.

Diagnostic and Preventive Health Camps

In conjunction with the Prison Day celebrations held from August 10th to 23rd, 2025, screening programs for Non-Communicable Diseases (NCDs) and eye examinations were conducted in selected prisons. Out of 6,345 staff members across 22 prisons, 2,132 individuals were screened. This initiative facilitated early detection of potential health issues, referrals for appro-priate further medical investigations and timely preventive interventions

Diabetes Policy Reforms

Previously, insulin-dependent patients were managed primarily through hospital admis-sion. Following Multidisciplinary Team (MDT) reviews, these patients are now safely managed within prison wards. This approach prevents unnecessary hospitalizations while maintaining high standards of clinical safety and care.

Management and Optimization of Pulmonary Tuberculosis

By identifying inefficiencies in the long-term hospitalization of pulmonary TB patients and adhering to national-level policy decisions, a new protocol has been implement-ed. Patients are now transferred back to prison wards after a two-week initial stabilization period to continue their treatment uninterrupted.

Mental Health and Continuity of Care

Coordinated Care Pathways have been established for inmates with psychological and psychiatric needs. This ensures the continuity of mental health services during critical transitions, such as court appearances, transfers between institutions, and final release.

Management of Prolonged Hospital Stays

A formal mechanism has been introduced for patients requiring inpatient treatment for more than 28 days. A medical board, appointed with the approval of the Diector General of Health Services, reviews these cases to ensure prompt action. Inmates with com-plex medical conditions requiring prolonged hospitalization are managed within hospi-tals under the supervision of a Ministry of Health Medical Board, which includes the Director of Prison Health Services.

Monitoring of Sanitation and Hygiene

To strengthen infection control, food safety, and environmental hygiene standards, regular inspections and monitoring are conducted across prison canteens, kitchens, wards, and staff quarters.

Enhancing Health Services for Incarcerated Women

Female wards have been formally established and are currently operational in Bogamba-ra, Angunukolapelessa, & Negombo prisons. Steps have been taken to meet health re-quirements of female inmates in accordance with national standards by deploying dedicated medical and nursing staff and allocating specialized clinical spaces.

To ensure sanitation within prisons, five (05) gully bowsers were purchased in 2025 at a cost of Rs. 89.56 million.

Steps to Strengthen Inmate Rehabilitation Process & Effective Use of the Workforce

With the main objective of the Department of Prisons being to systematize the custody, and care for inmates while rehabilitating them into good citizens for social reintegration, various pro-grams were conducted prisons island wide to coincide with the 27th Prisoners' Day. Sponsored by the regional sub-committees of the Prisoners' Welfare Association, these initiatives aimed to improve the physical, mental, and spiritual development of inmates through all religious pro-grams, health clinics, sports and personality development sessions, family reunion programs, and drug prevention workshops.

Under a budget allocation of Rs.100 million, identified programs were implemented to provide national level vocational qualifications and develop professional skills for 10,456 inmates in all prisons ensuring their time in prison on productive skill building. 252 programs have been com-pleted at a cost of Rs. 64.3 million up to now. Simultaneously, building facilities are being de-veloped for institutions that currently lack adequate space to conduct rehabilitation programs.

Under the Action Plan-2025 of the Department of Prisons, 180 rehabilitation programs were successfully curried out in all prisons island wide. While Rs. 10 million was initially allocated for prisoners rehabilitation, only Rs.8.70 million was utilized for these programs, benefit-ing a total of 6,608 inmates.

A ceremony organized by the "Friends of Prisoners' Children" organization, to distribute school equipment to inmates' children at Welikada Prison was held under the patronage of the Gover-nor of the Western Province, Mr. Hanif Yusu at the Welikada prison. Awards were presented to 06 children who achieved outstanding results in the 2024 G.C.E. (O/L) and (A/L) examinations. Bank accounts were opened and granted to 15 children enrolled for the 2025 academic year.

To effectively utilize prison labor and boost the agricultural sector, the department purchased three tractors in 2025 at a cost of Rs. 15.75 million. These vehicles were officially handed over to heads of Weerawila, Batticaloa, and Pallekele prisons, where paddy and various other crops are cultivated.

"Sira Sara Shilpa 2025", Industrial Exhibition and Trade Fair, featuring creative works of prison inmates, was held for the third consecutive year on June 15, 16, and 17, 2025, at the Diyatha Uyana in Battaramulla. Event was organized with several key

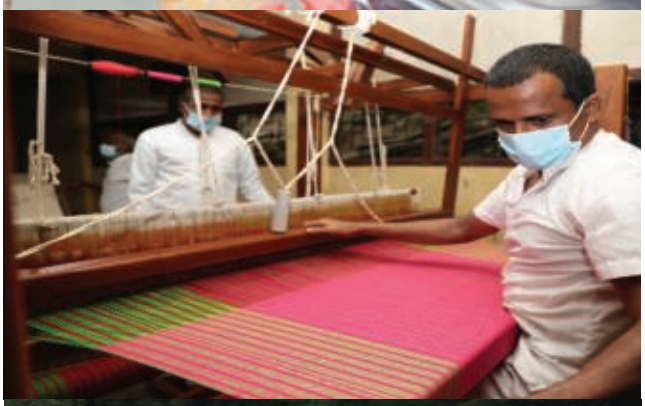
objectives like enhancing voca-tional skills of inmates, connecting products by inmates to the public to boost sales, and opening doors for inmates to secure better employment based on their talents and providing them with a "second chance" to reintegrate into society as productive residents.

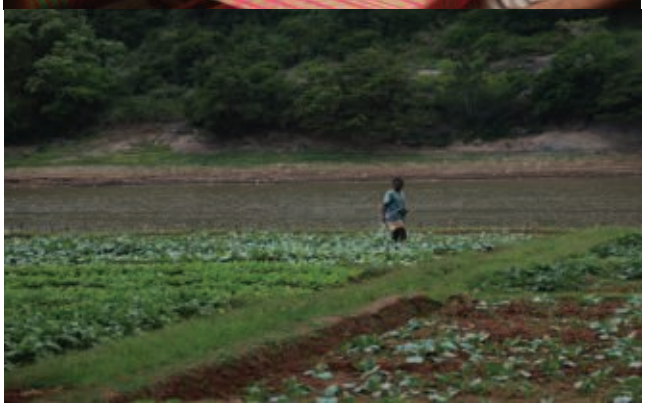
Construction of the Vocational Training Building began in 2024, was completed this year with an investment of Rs. 10.06 million to enhance the vocational education level of inmates. Fur-thermore, an electric fence was installed in collaboration with the National Engineering Re-search and Development Centre to overcome the threat of wild elephants affecting crops at the Weerawila camp. Therefore, this facility has been transformed into a center where inmate labor is productively utilized for successful agricultural and vocational training activities.

To make the operations of the bakery units at the Anuradhapura and Thaldena Prisons more systematic and efficient, two Spiral Dough Machines were provided in 2025 at a cost of Rs. 6.03 million. Furthermore, the procurement process to purchase a similar machine for the Wel-ikada Bakery has commenced this year.

Plans were made to install poly tunnels, sprinkler irrigation systems, and drip irrigation systems to develop agricultural lands in the Anuradhapura, Pallansena, Weerawila, and Pallekele Open Prison Camps. These initiatives aim to increase agricultural production and educate inmates about modern technological Agri inputs as an alternative to tradi-tional methods. Accordingly, these development activities were carried out in the Anu-radhapura, Pallansena, and Weerawila camps in 2025 at a cost of Rs. 3.02 million. Alt-hough the scheduled work at the Pallekele camp could not be completed as planned due to Cyclone Ditva, the remaining work is set to be carried out in 2026.

Steps were taken to increase the annual budgetary allocation for the agricultural and industrial activities of the Department of Prisons up to Rs. 250.0 million this year. This has enabled an increase in the funds allocated to various industrial sectors in prisons.





Dhamma Sermon, "Sipiri Gedara Sitha Niwana Sadaham Ama Wessa" organized by the Negombo Prison, was led by the Venerable Master of Arts, Kathnoruwe Siridhamma Thero, who serves as the Principal of the Sri Palitha Vidyayathana Pirivena in Nikaweratiya Samadarapitiya and the Chief Incumbent of the Historical Ganewewa Purana Rajamaha Vihara. The primary objective of organizing such programs is to heal minds of inmates through Dhamma teachings.

Implementation of the *e* Prison Concept

Inmate Information Management System (PIMS) will be implemented in every prisons enabling digitalization of inmate data like inmate admission, release etc. which was previously managed manually. 100 Computers were purchased and distributed at a cost of Rs. 22.43 million during the year. Accordingly, it is expected that the operations of the Food Formula Department, Warehouse, and Healthcare sectors will also be conducted through this system in the future using those computers.

A significant challenge in implementing the Prisoner Information Management System within the prison system has been the severe shortage of officers with Information Technology (IT) expertise. To address this gap, a request was made to increase the specialized staff. Conse-quently, 18 positions for Information and Communication Technology Assistants have been approved. Furthermore, given the professional nature of these roles, a formal request has been submitted to the Department of Management Services to seek approval for converting these into departmental-grade positions.

Recognizing the necessity of a biometric system for identifying inmates, basic steps were taken in 2025, in collaboration with the UNDP, to acquire the biometric system currently used by the Police Criminal Records Division, with appropriate modifications for the Department of Prisons. The Sri Lanka Police has agreed to grant 50% of the ownership rights of the software free of charge. The Memorandum of Understanding (MoU) for this transfer has been drafted and is scheduled to be signed following bilateral discussions. Furthermore, the United Nations Development Program (UNDP) has agreed to supply the software and all required accessories and equipment for Prisons

32 Laptops were purchased at a cost of Rs.8.08 million and distributed to prisons to strengthen the E-Visit Service carried out by the Department of Prisons. Facility enables family members and relatives of inmates to register for the service and communicate with inmate thereby stream-lining and easing their coordination process.

In 2025, a Cyber Security Readiness Audit was conducted for the Department of Prisons with the support of SLCERT to focus on ensuring cyber security and data protection for the depart-mental website, information systems, and IT infrastructure. Recommendations provided through audit are scheduled to be implemented in the future.

Improving prison cadre facilities, improving their welfare and developing their sports skills

The Department of Prisons was able to fill fol-lowing vacancies in 2025

i. Chief Accountant - 01
ii. Accountant - 02
iii. Management Service Officer - 11
iv. Prison Guard (Guard/Overseer) - 330
v. Nursing Officer - 16

Additionally, department was able to grant promotions to following positions during the year 2025

i. Superintendent of Prisons - 01
ii. Assistant Superintendent of Prisons - 05
iii. Jailer Class II - 05
iv. Rehabilitation Officer Class II - 01
v. Rehabilitation Officer Class I - 04
vi. Pharmacist (Dispenser) - 04
vii. Nursing Officer - 04

Basic arrangements were made this year to fill vacancies for 30 Class II Rehabilitation offic-ers, 126 Class II Jailors, 356 Sergeants, and 505 Prison Guards.

Renovation work on the old building at the Prison Headquarters, which was commenced in 2024, was successfully completed in 2025 at a cost of Rs.10.2 million.

To ensure formal and efficient office operations at the Prison Headquarters and all other pris-ons, 250 computers were purchased at a cost of Rs. 73.79 million.

As a solution to the shortage of storage facilities at the Prison Headquarters, shipping containers have been purchased and developed into necessary infrastructure.

The 85th Anniversary and Scholarship Award Ceremony of the Prison Department Mutual Provident Fund Co-operative Society was held once again. During the event, scholarships were awarded to 68 children of members who successfully selected to universities.

The State Service Cricket Tournament was held recently with the participation of numerous state institutions. The Department of Prisons fielded three teams under Categories A, B, and C, and the Prison 'A' Team successfully qualified for the grand final.

Approval from the Department of National Planning has been granted to the project to construct barracks at the Mahara, Bossa, and Negombo prisons. Steps have been taken to carry out these constructions under a direct contract basis with the National Engineering Research and Devel-opment Centre (NERDC). Accordingly, construction of barracks at the Negombo Prison has al-ready commenced, while planning and design phases for the Mahara and Bossa barracks have been completed.

Representing Sri Lanka at the 23rd Asian Masters Athletics Championships held in Chennai, India, Ms.M.A. Priyadarshani Mantreerathne (attached to the Watareka Open Prison Camp) and Mr. S.S. Dahanayake (attached to the Colombo Remand Prison) achieved significant victories. Ms. Priyadarshani Mantreerathne won a Gold medal in the 80m hurdles, a Bronze medal in the 300m hurdles, and two Silver medals in the 4x100m and 4x400m relay events. Mr. S.S. Daha-nayake secured two Silver medals in the 100m and 200m sprints and a Bronze medal in the 4x100m relay event, bringing honor to the Mother Lanka.

With the objectives of fostering fellowship among officers at the Prison Headquarters and popularizing the game of cricket among staff, a friendly cricket tournament organized by the Prison Headquarters Sports and Welfare Association was held grandly at the Colombo Prison Ground. The event was presided over by the Commissioner General of Prisons and featured the participation of cricketers Mr. Matheesha Pathirana, Mr. Ashen Bandara, and Mr. Sadisha Rajapaksa.

Construction of barracks and toilet system at the Vavuniya Prison was completed this year at a cost of Rs. 10.4 million.

Construction of the Jailor and Sergeant rest rooms at the Monaragala Prison commenced this year, achieving 50% physical progress. Rs. 2.32 million was spent as an advance payment to the construction.

Construction of officers' barracks at the Badulla Prison was initiated under contract in 2025, and an advance payment of Rs. 3.33 million has been made.

Renovation work on the Anuradhapura Prison Circuit Bungalow was completed this year at a cost of Rs. 9.78 million.

Planning and design phases of construction project of Sergeant and Guard barracks and toilet system at the Pallansena Prison were completed this year and construction work is due to be be-gan next year.

As per a health sector survey, approximately 45% of prison officers are at risk of Non-Communicable Diseases (NCDs). Recognizing that rapid improvement of residential facilities is essential to prevent staff turnover and ensure the security of the prison system, a Cabinet Mem-orandum has been approved to carry out constructions worth Rs.75.0 million of barracks at the Welikada and Anuradhapura prisons and an additional Rs. 75.0 million to modernize existing barracks and sanitation systems in all prisons across the island using cost-effective technology by the State Engineering Corporation (SEC) on a direct contract basis. The State Engineering Corporation has already participated in field inspections at Welikada and Anuradhapura prisons to plan upcoming construction work.

Challenges -

1. Prison Congestion and Difficulties in Classification of Prisoners

The most significant challenge facing the prison system is severe overcrowding therefore it has become impossible to classify inmates based on the nature of their offenses. The inabil-ity to provide minimum space and facilities required for an inmate in terms International Standards has turned prison management and the fulfillment of basic needs into a critical is-sue.

2. Infrastructure Development and Limited Space

The majority of prisons are located in the heart of major cities. Being situated in densely populated areas makes it extremely difficult to find extra land required to expand prison premises. Furthermore, since existing buildings are very old and dilapidated, limited space available to install modern technological equipment has delayed implementation of modern prison concepts.

3. Obstacles to the Rehabilitation Process and Social Reintegration

Due to increase in number of inmates, it has become difficult to systematically conduct vo-cational training, education, and psychological counseling services. Specifically, the lack of a structured pardon system for long-term prisoners has led to a sense of hopelessness regarding their future. This contributes to unrest within prisons and creates additional pressure on the officers.

4. Human Resource Shortages and Maintaining Professional Standards

Present cadre of the Department of Prisons was approved in 2013, which is entirely inade-quate relative to inmate population today. The loss of the internationally accepted inmate to officer ratio has posed a significant challenge to both prison security and general administra-tion. Existing issues in the promotion procedures for officers and the salary disparities com-pared to parallel services in the prison system have led to a decline in their professional motivation. Furthermore, the shortage of technical officers has made the maintenance of prison facilities a major challenge. Simultaneously, the lack of IT professionals poses an additional hurdle for the Department of Prisons in advancing through digital and information technolo-gy systems.

5. Officer Welfare and Threat Management

Living standards for prison officials including official quarters, barracks, and healthcare fa-cilities remain at an extremely minimum level. In addition, officers have to face severe pressures when managing organized criminals and high-profile underworld figures

6. Security Systems and Control of CO Items

Inadequacy of modern technical scanners and inspection tools required to prevent prohibited items such as narcotics and mobile phones entering into prisons, is a major challenge encoun-tered by the prison. Under these limited facilities, it has become difficult to control smuggling operations that are carried out with extreme sophistication. Furthermore, the annual budget allocations are not sufficient for the procurement, repair, and maintenance of such technical equipment. Consequently, there is an urgent need to recruit skilled personnel trained in handling and operating modern technical infrastructure.

7. Health

Inability to maintain specialist medical services within prisons and the shortage of medical officers for essential institutions remain major obstacle. Furthermore, the lack of permanent Public Health Inspectors (PHIs) to cover all prisons poses a significant.

Due to severe overcrowding in prisons, there is a high risk of spreading skin diseases, Tu-berculosis (TB), and Sexually Transmitted Diseases (STD/HIV)

It is a significant challenge to maintain the deteriorated wastewater systems in old prisons and sanitary standards in kitchens due to high cost & constant supervision.

Future Goals -

1. Infrastructure and Prison System Development

i. Complete all construction and establish other services at the Pallekele Prison before the year 2028.

ii. Expedite the completion of the security wall, residential buildings, and other essential in-frastructure at the Watareka Prison to alleviate the severe congestion in the Colombo Prison Complex.

iii. It was proposed to relocate the old prison located within the Matara Fort to the Kotavila Watta area, thereby releasing the land for the historic Matara City Development Plan while providing a modern facility for inmates.

iv. Further expand the existing space at the Wariyapola Prison to provide a solution to the general overcrowding within the prison system.

v. Rapidly complete the construction of the administrative building underway at the Mahara Prison to create a modern office space for officers.

vi. Conduct essential maintenance on dilapidated buildings in prisons such as Welikada with archaeological value, to prevent the risk of collapse.

vii. Rehabilitate the Kalutara Prison by constructing new buildings to replace those dilapi-dated by now.

viii. Based on a decision by the National Security Council, it is proposed to establish a high-tech, high-security prison on Maanthivu Island specifically for high-profile criminals and inmates who should be detained in maximum security.

ix. Expeditiously complete the construction of new barracks at Mahara, Boossa, Negombo, Anuradhapura, and Welikada to enhance the job satisfaction and efficiency of prison officers.

x. As an immediate remedy to severe overcrowding, steps will be taken to temporarily ac-quire unused government buildings and develop them into temporary prisons. These build-ings will be renovated in accordance with minimum international standards to provide nec-essary sanitary and security facilities for inmates.

2. Technological and Security Modernization

i. Installation of modern security cameras (CCTV), parcel scanners, and mobile signal jammer systems to prevent prohibited items from entering into prisons.

ii. Introduction of a Biometric Data System for effective Inmate Information Management.

iii. Expansion of Virtual Court Facilities across prisons island-wide to overcome difficulties in producing inmates before court.

iv. Implementation of recommendations given by the audit on cyber security readiness provided by SLCERT.

3. Inmate Welfare and Rehabilitation

i. Implementation of National Vocational Qualification (NVQ) training programs targeting female inmates and young offenders.

ii. Introduction of a appropriate aftercare methodology to facilitate the social reintegration of inmates after finishing their sentences.

iii. Standardize inmate rehabilitation by utilizing prison labor for productive economic pur-poses during the rehabilitation period.

4. Administration and Human Rights

i. Amendment to the Prisons Ordinance and related legislation.

ii. Updating the Recruitment Procedure and Service Minute to elevate the prison service to a professional standard.

iii. Reviewing the staff of the Prisons Department and submitting relevant reports

iii. Speedy implementation of recommendations made by the Human Rights Commission of Sri Lanka and the Auditor General (as per 2018 and 2023 reports).

iv. Implementation of recommendations from the com-mittee report appointed regarding the Mahara Prison Riot.

5. Health and Sanitation

i. Establishment of Emergency Treatment Units (ETU) in remaining 16 prisons that are lack in ETUs and thereby minimizing the need to transfer inmates to external hospitals.

ii. Working towards obtaining ISO or national-level hygiene certification to ensure food safety and cleanliness in prison kitchens and canteens.

iii. Expediting the systematic construction of wastewater systems at Kuruwita, Polonnaruwa, and Negombo Prisons that are assigned to the National Water Supply and Drainage Boar to manage sewage and wastewater while minimizing Inconvenience to the public.

H.M.N.C. Dhanasinghe
Commissioner General of Prisons

03 OVERALL FINANCIAL PERFORMANCE FOR THE YEAR ENDING 31.12.2025

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3.1 FINANCIAL PERFORMANCE STATEMENT

Statement of Financial Performance
for the period ended 31st December 2025

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**				
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
190,000,000.00	Non Tax Revenue & Others	4	149,035,767	118,160,528	
190,000,000.00	**Total Revenue Receipts (A)**		149,035,767	118,160,528	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		16,203,634,000	15,998,840,000	ACA-3
-	Deposits		577,851,111	57,934,417	ACA-4
385,000,000	Advance Accounts		517,822,316	429,805,830	ACA-5
-	Other Main Ledger Receipts		-	-	
385,000,000	**Total Non Revenue Receipts (B)**		**17,299,307,427**	**16,486,580,247**	
575,000,000	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**17,448,343,194**	**16,604,740,774**	
	Remittance to the Treasury (D)		**211,693,213**	**152,379,830**	
575,000,000	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**17,236,649,981**	**16,452,360,944**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
7,217,400,000	Wages, Salaries & Other Employment Benefits	5	7,077,285,712	5,621,261,298	ACA-2(ii)
8,529,600,000	Other Goods & Services	6	7,598,343,142	9,761,085,288	
25,478,000	Subsidies, Grants and Transfers	7	15,594,520	17,351,323	
522,000	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	485,871	-	
15,773,000,000	**Total Recurrent Expenditure (F)**		**14,691,709,245**	**15,399,697,910**	
	Capital Expenditure				
820,000,000	Rehabilitation & Improvement of Capital Assets	10	647,300,318	180,535,386	ACA-2(ii)
3,660,000,000	Acquisition of Capital Assets	11	1,496,508,979	231,952,534	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
22,000,000	Capacity Building	14	11,726,569	22,708,957	
140,000,000	Other Capital Expenditure	15	95,952,879	371,063,277	
4,642,000,000	**Total Capital Expenditure (G)**		**2,251,488,744**	**806,260,155**	
	Deposit Payments		68,885,979	84,574,259	ACA-4
395,000,000	Advance Payments		557,712,152	443,811,862	ACA-5
	Other Main Ledger Payments		-	-	
395,000,000	**Total Main Ledger Expenditure (H)**		**626,598,131**	**528,386,121**	
	Total Expenditure I = (F+G+H)		17,569,796,120	16,734,344,185	
20,810,000,000	**Balance as at 31st December J = (E-I)**		(333,146,139)	(281,983,241)	
	Balance as per the Imprest Adjustment Statement		(333,146,139)	(282,570,016)	ACA-7
	Imprest Balance as at 31st December			586,775	ACA-3
			(333,146,139)	(281,983,241)	

3.2 FINANCIAL POSITION STATEMENT

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	Actual 2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	17,047,698,533	14,875,213,347
Financial Assets			
Advance Accounts	ACA-5/5(a)	467,299,501	305,067,449
Cash & Cash Equivalents	ACA-3	-	586,775
Total Assets		**17,514,998,033**	**15,180,867,570**
Net Assets / Equity			
Net Worth to Treasury		(289,855,984)	179,219,312
Property, Plant & Equipment Reserve		17,047,698,533	14,875,213,347
Rent and Work Advance Reserve	ACA-5(b)	126,966,977	4,624,761
Current Liabilities			
Deposits Accounts	ACA-4	630,188,507	121,223,376
Unsettled Imprest Balance	ACA-3	-	586,775
Total Liabilities		**17,514,998,033**	**15,180,867,570**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ..... to..... and Annexures to accounts presented in pages from ..... to ..... form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151and State Accounts Guideline No. 02/2025, dated 17.12.2025 and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date : 25.02.2026	Date : 25/02/2026	Date : 25.02.2026
Ayesha Jinasena, P.C. Secretary Ministry of Justice and National Integration No: 19, Sangaraja Mawatha, Colombo 10.	H.M.N.C. Dhanasinghe Commissioner General of Prisons (Act.) Prison Headquarters Colombo 09.	R.M.D. Jayasinghe Commissioner of Prisons (Finance) Prison Headquarters Colombo 09.

3.3 CASH FLOW STATEMENT

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2025

	Actual	
	2025 Rs.	2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Prison Industrial and Agricutural Advance income Receipts	149,035,767	118,160,528
Revenue Collected on behalf of Other Revenue Heads	313,282,488	256,877,623
Imprest Received	16,203,634,000	15,998,840,000
Recoveries from Advance	519,441,197	430,412,289
Deposit Received	577,851,111	57,934,417
Total Cash generated from Operations (A)	**17,763,244,563**	**16,862,224,856**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	14,661,284,390	15,363,664,207
Subsidies & Transfer Payments	15,594,520	17,351,323
Rehabilitation & Improvement of Capital Assets, Capital Transfers Capacity Building and Other Capital Expenditure	754,979,765	342,553,604
Expenditure incurred on behalf of Other Heads	7,870,297	3,741,126
Imprest Settlement to Treasury	211,693,213	152,379,830
Advance Payments	558,117,743	443,851,816
Deposit Payments	68,885,979	84,574,259
Total Cash disbursed for Operations (B)	**16,278,425,908**	**16,065,562,560**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**1,484,818,656**	**454,108,692**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	943,007	1,048,733
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**943,007**	**1,048,733**
Less - Cash disbursed for:		
Capital Asset Construction, Purchases ases of Other Investment Acquisition	1,486,348,438	454,570,650
Total Cash disbursed for Investing Activities (E)	**1,486,348,438**	**454,570,650**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(1,485,405,431)**	**(45,352,191)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**(586,775)**	**586,775**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	**-**	**-**
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	**-**	**-**
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	**-**	**-**
Net Movement in Cash (K) = (G) + (J)	**(586,775)**	**586,775**
Opening Cash Balance as at 01st January	**586,775**	**-**
Closing Cash Balance as at 31st December	**-**	**586,775**

3.4 FINANCIAL STATEMENT NOTES

3.4.1 FINANCIAL STATEMENT NOTES - STATEMENT OF LOSSES AND WAIVERS

Annexure-(I)

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Expenditure Head No :232 Ministry / Department / District Secretariat :Department Of Prison
Programme No. & Title : 01 Operations Activities

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value		No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		14	237,235
Over	Rs. 25,000.01		55	12,136,001
		Total	69	12,373,236

Classification of the cases by nature of Losses.	No.of Cases	Value (Rs.)
1	NO	NO
Total	NO	NO

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	Value		No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		14	132,023
Over	Rs. 25,000.01		86	91,387,424
			100	91,519,447

Age Analysis per (ii)

Less than five years	No.of Cases	43
	Amount	52,473,471
5-10 years	No.of Cases	46
	Amount	7,305,264
Over 10 years	No.of Cases	10
	Amount	31,740,712

Classification of the cases by Nature of Losses - (Less than 05 years)

		Value (Rs.)
1	Damage to property caused by a branch of a beg falling onto the wards of Matara Prison on 01.01.2025	2,911,150
2	Accident in Matara Prison Bus No. JK-7783 near Matara Bus Stand on 09.01.2025	57,500
3	Accident in Galle Prison Bus No. NC-0578 at Keppetiyagoda on 14.03.2025	1,057,500
4	Accident in the Prison Garage on 01.04.2025 in the Magazine Prison Cab No. PF-7604	32,900
5	Damage to property caused by the rebellion carried out by the suspects at Matara Prison on 22.04.2025	-
6	Accident occurred on 30.05.2025 near the Prison Hospital in the Bus No. 62-4415 belonging to the Colombo Remand Prison	113,500
7	Accident in the Colombo Remand Prison Bus No: NC-0597 on 30.05.2025 near the Prison Hospital	195,800
8	The accident that occurred on 04.06.2025 in the premises of the Watareka Prison in the van bearing number PH-1911	40,000
9	Accident in Negombo Prison Bus No. GC 5246 on 05.07.2025 in Negombo town	52,050
10	The accident that occurred in the bus No. 65-2914 belonging to Bogambara Prison on 08.06.2025 near the Dambulla Court.	79,500
11	Accident that occurred on 25.07.2025 in the Institution premises in the cab No. PF-7586 belonging to the Colombo Remand Prison.	46,850
12	The accident occurred on 03.08.2025 near the temple on Balapokuna Road in the van bearing number JN-6474 belonging to the Welikada Prison.	29,500
13	An accident occurred on 17.08.2025 near Galle Fort in the cab bearing number PF-7614 belonging to the Prisons Headquarters	67,850
14	Accident in the van No. 250-4650 belonging to Jaffna Prison on 27.08.2025 at Udunuwal Junction	323,000
15	Property damage caused due to the fire in the office building of Pallansena Dalupatha Prison on 06.09.2025.	-
16	Damage to the front glass of the water bowser No. LL-5928 belonging to Wariyapola Prison on 05.10.2025.	29,500
17	Accident in the bus bearing number GD-6605 belonging to the Magazine Prison on 15.10.2025 in Ja-Ela area.	671,750
18	Accident occurred on 20.10.2025 near the Prison Garage in the Bus No. NC-0603 belonging to the Colombo Remand Prison.	77,700
19	Damage caused by the tractor bearing No. RA-5564 belonging to Anuradhapura Prison due to flooding on 28.11.2025	482,365
20	Damage caused by the lorry bearing No. LL-6101 belonging to Anuradhapura Prison being engulfed in the flood on 28.11.2025.	206,870
21	Accident occurred on 17.12.2025 near Gothami Road in the car bearing number CAC-2602 belonging to the Prison Headquarters.	87,950
22	Rebellion at Boossa Prison on 07.12.2025	-
23	The accident that occurred in the Kalutara Prison bus bearing number NA-6911 at the institution's parking lot on 28.03.2024	445,000
24	The accident that occurred in the Narammala area on 13.05.2024 involving the bus bearing number: CD-6615 belonging to the Jaffna Prison	766,000
25	Accident to the Cab PF-7596 Magazin prison Taken place on August.21 2023 in higway Exit	5,000,000
26	Accident to the Car KA-0939 prison Hedquarters Taken place on August 16 2023 in higway Exit wattala	2,000,000
27	Accident to the Bus NB-6212 Galle prison Taken place on may.04 2023	1,116,080
28	Accident to the Cab No PF-7611 of kalutharn prison, taken place on January 23 2023 near kalutharn bustand	545,000
29	Accident to the Bus No 63-2914 of Bogambara prison, taken place on January 13, 2022 in Mirule Ukawela Area.	121,200
30	Accident to the Bus No JK-7789 of galla prison 2022.09.01 taken place on Desiawatta Work Camp	101,900
31	Accident to the Bus No 61-6124 of Jaffna Prison, taken place on October 17, 2022 in Nekethegama Area	116,000
32	Accident to the Bus No 60-5987 of Bogambara prison, taken place on November 04, 2022 in Bulamoona Laggala Area	82,500
33	The Cab No PA-3158 Which belongs to Weerawila Prison met with an accident.	14,000
34	Accident to the Bus No NC-0593 of Galle Prison, taken place on August 29, 2021 in Akungalla area.	204,535
35	Accident to the Bus No NC-0603 of CRP, taken place on May 25, 2021 in Kurunegala Dambulla road.	759,088
36	Accident to the Van No NC-5426 of CRP, taken place on November 22, 2021 in Seegiriya Diganapathana area.	8,680,176
37	Accident to the Van No NC-2664 of CRP, taken place on February 10, 2020 near magistrate court in Batticaloa area.	44,100
38	Accident to the Bus No NC-0612 of CRP, taken place on February 18, 2020 in Parliament road.	85,200
39	Accident to the Bus No GD-6560 of Badulla prison, taken place on March 31, 2020 near Haggala botanical garden in Nuwaraeliya area.	1,242,500
40	Accident to the Bus No NC-0612 of CRP, taken place on April 14, 2020 infront of the prison hospital.	33,000
41	Accident to the Bus No GC-5007 of CRP, taken place on September 22, 2020 in Welikanda Anuradpura area.	13,100
42	Accident to the Cab NoPF-7629 of Galle Prison, taken place on October 29, 2020 near Mahamodara hospital.	161,920
43	The value of the damage caused due to the unrest created by the convicted and remand inmates in the Mahara prison on November 29, 2020.	24,037,368
44	Accident to the Cab No PF-7601 of Trincomalee Prison, taken place on December 23, 2020 inside the prison premises.	101,569
	Sub Total	52,473,471

Classification of the cases by Nature of Losses - (5 - 10 Years)

1	Accident to the Layland Bus No WP NC -0578 of Galle Prison, taken place on December 25, 2019 in Ambalanthota area.	159,926
2	Accident to the Cab No 52-4801 of Anguruwatota Prison, taken place on November 15, 2019 due to a buffalo disturbance.	38,000

3	Accident to the Bus No 63-0503 of Kalutara prison, taken place on August 23, 2019 near Kalutara prison.	10,500
4	Accident to the Van No NC-2664 of CRP, taken place on August 09, 2019 near Anuradhapura prison.	40,400
5	Accident to the Bus No GK-1041 of CRP, taken place on August 09, 2019 near CRP.	139,500
6	Accident to the Van No NC-2664 of CRP, taken place on August 09, 2019 in Maradana Junction.	36,000
7	Accident to the Cab No PF-7586 of CRP, taken place on July 08, 2019 near CRP.	53,750
8	Accident to the Cab No 52-4801 of Angunakolapelessa Prison, taken place on June 26, 2019 in Angunakolapelessa area while parking on the road.	40,000
9	Accident to the Van No PH-4916 of Vavuniya Prison, taken place on March 25, 2019 near Vavuniya General Hospital.	16,650
10	Accident to the Van No NC-2664 of CRP, taken place on March 12, 2019 in CRP premises.	25,325
11	Accident to the Van No GY-0688 of Angunakolapelessa Prison, taken place on January 19, 2019 near Angunakolapelessa Prison.	70,300
12	Accident to the Bus No NA - 8445 of CRP, taken place on December 12 2018 in vauxhall street Colombo 02.	61,450
13	Accident to the Bus No NC - 058 of Matara Prison , taken place on December 06, 2018 near Navy Camp in Galle area.	218,975
14	Accident to the Bus No NC - 2664 of colombo remand prison , taken place on November 10,2018 near the Ambalangoda Bus Stand	13,400
15	Accident to the Bus No GK - 1043 of Anuradhapura Prison, taken place on October 24, 2018 in Anuradhapura Padeniya road near Brahmanagama area	168,000
16	Accident to the Bus No 62 - 4415 of Colombo Remand Prison ,taken Place on September 19,2018 near Borella Cemetery	6,000
17	Accident to the Bus No 62 - 4417 of Karuwala Prison,taken place on September 09, 2018 in Monagala area - Ebellyagoda	94,300
18	Accident to the Mitsubishi Cab no PF - 7625 of Hatharaliya Prison, taken place on June 07,2018 in Kalladi area -Batticaloa	15,000
19	Accident to the vehicle no.PH - 1910 of Galle Prison, taken place on March 06,2018 near Samadra Mawata-Galle	25,825
20	Accident to the vehicle no. NB - 6210 of Kalutara Prison, taken place on February 28, 2018 in Ethanamadala Area -Kalutara	504,901
21	Accident to the bus no. NB-6206 of Mahara Prison, taken place on September 09, 2017 in Katolkale area- Negombo.	35,000
22	Accident to the bus no.NA - 0889 of Colombo Remand Prison, taken place on July 30, 2017 in Colombo area.	4,750
23	Accident to the Mitsubishi Cab no. PF-7612 of Monaragala Prison, taken place on July 05, 2017 on Monaragala Prison Premises.	26,310
24	Accident to the van no.PH-1379 of Anuradhapura Prison, taken place on June 20, 2017 on Anuradhapura Prison Premises.	13,596
25	Accident to the bus no. 63 - 2914 of BeguerbaraPrison takes place on June 10, 2017 near Gurusiluwa clock tower Pulielele .	137,800
26	Accident to the bus no.NC-1850 of Matara Prison taken place on April 08, 2017 in Beruwala area.	57,850
27	Accident to the bus no.NB-0582 of Matara Prison taken place on April 24, 2017 in Beruwala area.	58,300
28	Accident to the bus no.62-3339 of Kalutara Prison, taken place on March 21, 2017 in Kalutara area.	6,875
29	Shooting at Kalutara Prison Bus No. NC-1847 on February 27, 2017 in Ethanamadala area in Kalutara.	825,239
30	Shooting at Kalutara Prison Bus No. 8443 on February 27,2018 in Ethanamodala area in Kalutara.	288,345
31	Accident to the bus no.Nc - 1856 of Kalutara Prison, taken place on 15 February 2017 on Matugama Kalutara Road in Kalutara area.	70,550
32	Accident to the bus no.Nc - 1847 of Kalutara Prison, taken place on 27 December 2017 at Waddduwa.	36,750
33	Accident to the bus no.PH 7627 of Negombo Prison, taken place at Negombo Prison premises on 21 november 2016	50,187
34	Accident to the bus no.JN 6638 of Welikada Prison,taken place on Dematagoda road kolonnawa on 15 November 2016	68,500
35	Accident to the cab no.PF-7594 taken place on October 16, 2016 in front of quarters of the Superintendent of Welikada Prison	487,797
36	Accident to the bus no.62-3339 of Kalutara Prison taken place at Galpatha area at September 22, 2016	40,000
37	Accident to the bus no.NC- 1859 of Kuruwita Prison taken place at Warakatota area on Ruthnapura- Badulla Road on August 22, 2016	49,800
38	Accidden to the Van no. PH -1910 of Galle Prison taken place in Ambalangoda area on July 06, 2016	226,115
39	Accident to the Ambulance no.LW-1003 of Welikada Prison taken place in front of the Welikada Prison Hospital Premises on July 01, 2016	53,437
40	Accident to the Bus no.NC-0608 of Wariyapola Prison taken place in Gajaneggama area on Anuradhapura Kurunegala Road on June 16, 2016	95,500
41	Accident to the Bus no.GD 6556 of Negombo Prison taken place next to Mahoo Prison Lock up on April 26, 2016	46,606
42	Accident by shooting to the Bus no.NC-0609 of Colombo Remand Prison closer to Dematagoda area on March 02, 2016.	311,247
43	Accident of vehicle no.HQ-6162 of Anuradhapura Prison, taken place in Anuradhapura, Nivuthihaka Chethiya Road on 28th December 2015	96,000
44	Accident of vehicle no.PF - 7627 of Negombo Prison, taken place in Negombo, Near the Court Complex area on 17th October 2016	18,152
45	Accident of vehicle no.250 - 4644 of Weeravila Prison, taken place in Thanamalvila area on 26th June 2015	567,800
46	Accident of vehicle no.PF-7601 of Trincomalee Prison, taken place near Thambuthilegama, Munalpitiya, Primary school of area on 04th April, 2015	1,894,955
		7,305,264

Classification of the cases by Nature of Losses - (Over 10 Years)

1	Accident of vehicle no.HQ-6162 of Anuradhapura Prison, taken place in Eriyagolla area on 25th January, 2014	163,500
2	Accident of vehicle no.63-0503 Of Kalutharа Prison taken place near the play ground at Kalutharа Prison on 20th August 2013	149,100
3	Damage from the raid taken place at Welikad Prison on November 09, 2012 (not accurately calculated yet)	13,015,000
4	Damage due to unrest created by Prisoners in Magazine Prison on 24 January 2012.	15,097,751
5	The Vehicle No. JN - 6638 Which belongs to Prison Headquarters was Damaged on 8.11.2011	262,401
6	The Vehicle No. 63 - 2898 Which belong to Kuruvita Prison met with an accident on 16.11.2011.	195,000
7	The vehicle No:- GK-5289 which belong to the Badulla prison was damaged due to accidentally knocked with the main gate on 22.08.2007	60,050
8	The value of the damage coursed due to the unrest created by the convicted and remand inmates in the Galle prison on 26.12.2004.	2,319,087
9	The loss and damage effected by the convicted and remand inmates having created unrest at Tangalle prison on 30.06.2002.	378,403
10	Front face and part of the vehicle No:- 63-2904 which belongs to the Matara prison was damaged on 27.05.2001.	100,420
	Sub Total	31,740,712

Total	91,519,447

Note- Details on losses under F.R.106 and waivers under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2025.02.25

3.4.2 FINANCIAL STATEMENT NOTES - STATEMENT OF WRITE OFF FROM BOOKS

Annexure-(ii)

Statement of Write off from books

Expenditure Head No :23 **Ministry / Department / District Secretariat :Department Of Prison**
Programme No. & Title : 01 Operations Activities

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	14	237,235
(ii)	Over Rs. 25,000.01	55	12,136,001
	Total	69	12,373,236

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
p	-	61,900	-	61,900	-	අ12/සිඟුම්/වැස්.කල/වි.ල/211/සොස/GD-6272
Accident in the bus bearing No. NB-6211 belonging to Kurunwita Prison at Ambatale Junction on 20.04.2024	-	32,400	32,400.00 (Repairs carried out by the opposite driver)	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/212/කුරු/NB-6211
Accident in the Colombo Remand Prison Bus No. NC-0612 on 01.05.2024 near the Prison Garage	-	44,825	44,825	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/213/කො.වි.බ/NC-0612
Accident in the van bearing number NC-2664 belonging to the Colombo Remand Prison on 02.05.2024 at the National Hospital	-	36,500	36,500	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/218/කො.වි.බ/NC-2664
Accident in the Prison Bus No. NA-8445 belonging to the Colombo Remand Prison on 08.05.2024	-	70,500	70,500	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/219/කො.වි.බ/NA-8445
Accident in Anuradhapura Prison Bus No. NC-0584 on 18.04.2024 near Rabeywa Kotahwala Junction	-	18,000	18,000.00 (Repair carried out by the opposite driver)	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/220/අනු/NC-0584
Accident occured on 14.05.2024 near Lipton Roundabout in the Bus No. NC-1844 belonging to the Colombo Remand Prison	-	34,500	34,500	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/221/කො.වි.බ/NC-1844
Accident in the bus bearing NA-0889 belonging to the Colombo Remand Prison on 24.05.2024 at the Mount Lavinia Court premises	-	64,700	64,700	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/222/කො.වි.බ/NA-0889
Accident occurred in front of the Welikada Prison on 05.06.2024 in the van bearing number JN-6474	-	7,000	7,000.00 (Repair carried out by the opposite driver)	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/223/වැලි/JN-6474
Accident in the Prison Parking Vehicle on 07.06.2024 in the van bearing No. NC-2661 belonging to the Colombo Remand Prison	-	7,900	7,900	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/224/කො.වි.බ/NC-2661
Accident in the bus bearing No. GD-6587 belonging to Mahara Prison at Gampaha Hospital Roundabout on 14.06.2024	-	21,000	17,405	3,595	-	අ12/සිඟුම්/වැස්.කල/වි.ල/225/මහ/GD-6587
Accident occurred on 01.07.2024 near Dematagoda Railway Station in the van bearing number NB-3013 belonging to the Prison Headquarters	-	15,400	16,200.00 (Rs. 800.00 credited to Government Account)	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/226/මු.කා.කො/NB-3013
Accident occured on 15.06.2024 when a police jeep collided with the van bearing number HQ-5093 belonging to the Badulla Prison	-	79,200	79,200	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/228/බදු/HQ-5093
Accident in the car bearing number CAC-2602 belonging to the Prison Headquarters near the Rajagiriya flyover on 19.07.2024	-	34,700	34,700	-	-	අ12/සිඟුම්/වැස්.කල/වි.ල/229/මු.කා.කොස/CAC-2602
Accident in Matara Prison Bus No. GD-6273 near Bank of Ceylon in Walgama on 22.07.2024	-	125,400	-	125,400	-	අ12/සිඟුම්/වැස්.කල/වි.ල/230/මහ/GD-6273

Accident occurred on 12.08.2024 in Nakkiya area in Mathiyangana in the bus bearing number GK-1047 belonging to Bogambara Prison	-	276,288	276,288	-	-	බ12/බිලුත/වත්.කළ/ව.අ./231/මතියන්ගණ/GK-1047
Accident occurred on 11.09.2024 at the premises of the National Hospital in the van bearing number NC-2661 belonging to the Colombo Remand Prison	-	289,500	289,500	-	-	බ12/බිලුත/වත්.කළ/ව.අ./232/කො.බ.බ/NC-2661
Accident in the cab bearing number PD-8741 belonging to the Prison Headquarters at Demunagoda Junction on 03.10.2024	-	26,600	26,600	-	-	බ12/බිලුත/වත්.කළ/ව.අ./233/මුද්‍රණාලය/PD-8741
Accident in the van bearing number NC-2664 belonging to the Colombo Remand Prison on 20.10.2024 in Kosgama area	-	192,400	192,400	-	-	බ12/බිලුත/වත්.කළ/ව.අ./234/කො.බ.බ/NC-2664
Accident occurred on 04.11.2024 on the way to Ambepussa Prison in the cab No. PD-4394 belonging to Ambepussa Prison	-	22,500	22,500	-	-	බ12/බිලුත/වත්.කළ/ව.අ./235/අම්බලන්ගොඩ/PD-4394
Accident occurred on 03.11.2024 at the premises of the Colombo Remand Prison in the van bearing number NC-2661	-	62,400	62,400	-	-	බ12/බිලුත/වත්.කළ/ව.අ./236/කො.බ.බ/NC-2661
Accident in the Prison Parking Vehicle on 09.11.2024 in the Bus No. NC-0583 belonging to Badulla Prison	-	92,725	92,725	-	-	බ12/බිලුත/වත්.කළ/ව.අ./237/බදුල්ල/NC-0583
Accident in the bus bearing No. NC-0605 belonging to the Magazine Prison on 11.11.2024 in Ahungalla area	-	396,625	396,625	-	-	බ12/බිලුත/වත්.කළ/ව.අ./238/මැගසීන්/NC-0605
Accident in the bus bearing No. NC-1853 belonging to Mahara Prison at Mahagalkadawala on 19.11.2024	-	21,500	21,500	-	-	බ12/බිලුත/වත්.කළ/ව.අ./239/මහර/NC-1853
Accident in the bus bearing NA-8444 belonging to Anuradhapura Prison on 06.12.2024 at the Vavuniya Prison premises	-	32,500	32,500	-	-	බ12/බිලුත/වත්.කළ/ව.අ./240/අනුර/NA-8444
Accident in Matara Prison Bus No. NC-0582 on 29.12.2024 in Porupitiya area of Morawaka	-	28,000	28,000	-	-	බ12/බිලුත/වත්.කළ/ව.අ./241/මාතර/NC-0582
Loss of Cab No. PF-7601 of Trincomalee Prison in front of the Prison on 23.07.2023	-	78,929	78,929	-	-	බ12/බිලුත/වත්.කළ/ව.අ./190/ත්‍රිකුණාමලය/PF-7601
Loss of car number 68-5533 in Anuradhapura Prison accident in front of the prison on 23.03.2023	-	189,900	189,900	-	-	බ12/බිලුත/වත්.කළ/ව.අ./181/අනුර/68-5533
Damage caused by a riotous mob attacking the bus No. NB-6203 of the Colombo Remand Prison on 09.05.2022	-	178,000	178,000	-	-	බ12/බිලුත/වත්.කළ/ව.අ./172/කො.බ.බ/NB-6203
Cab number PF-7595 of Kuruwita Prison meets with an accident near Balangoda Prison on 26.02.2021	-	21,470	21,470	-	-	බ12/බිලුත/වත්.කළ/ව.අ./137/කුරුවිට/PF-7595
Bus No. NB-6211 of Kuruwita Prison met with an accident on 09.12.2021 near the 100 post on the Embilipitiya Pelmadulla road.	-	74,750	74,750	-	-	බ12/බිලුත/වත්.කළ/ව.අ./141/කුරුවිට/NB-6211
Loss of Bus No. GC-5245 of Jaffna Prison 28.07.2021 near Omantha Police Outpost	-	36,715	36,715	-	-	බ12/බිලුත/වත්.කළ/ව.අ./139/යාපනය/GC-5245
Bus 62-3336 of Colombo Remand Prison 2020.08.2020	-	61,470	61,470	-	-	බ12/බිලුත/වත්.කළ/ව.අ./129/කො.බ.බ/62-3336
Accident that occurred on 28.10.2020 in the vehicle bearing No. PH-1909 belonging to Kuruwita Prison.	-	69,984	46,152	23,832	-	බ12/බිලුත/වත්.කළ/ව.අ./134/කුරුවිට/PH-1909
An accident occurred on 14.09.2019 near the Colombo Remand Prison bus bearing number GD-6658.	-	57,325	57,325	-	-	බ12/බිලුත/වත්.කළ/ව.අ./116/කො.බ.බ/GD-6558
The accident occurred on 11-08-2019 near Jaffna Prison with the cab number PF-7599 of Jaffna Prison.	-	171,053	171,053.12 (Repair carried out by the opposite driver)	-	-	බ12/බිලුත/වත්.කළ/ව.අ./114/යාපනය/PF-7599

The accident occurred on 09.08.2019 in front of Ananda College, Maradana with the number JN-6438 Matsubishi L-300 of Welikada Prison.	-	509,575	509,575	-	-	බ12/මහජන/වත්.කළ/මි.ල./115/වැලිකඩ/JN-6438
An accident occurred on 27.02.2018 in the premises of Kalutara Prison with the van number PH - 1908 of Kalutara Prison.	-	6,500	6,500.00 (Repairs have been carried out by the driver)	-	-	බ12/මහජන/වත්.කළ/මි.ල./81/කළුතර/PH-1908
An accident occurred on 01.10.2017 in Giriulla area with the number KD - 3718 of the Prison Headquarters.	-	15,350	15,350	-	-	බ12/මහජන/වත්.කළ/මි.ල./60/මුලස්ථානය/KD-3718
The bus bearing number GD-6560 belonging to Badulla Prison met with an accident on 27.08.2017 at Kuda Oya Junction in Dehiattakandiya	-	422,500	422,500	-	-	බ12/මහජන/වත්.කළ/මි.ල./76/බදුල්ල/GD-6560
An accident occurred on 27.08.2017 in Jaffna with the vehicle bearing number NC-5424 at the Prison Headquarters.	-	2,855,202	2,663,009	192,193	-	බ12/මහජන/වත්.කළ/මි.ල./78/මුලස්ථානය/NC-5424
Bus No. NC-5426 of Colombo Remand Prison met with an accident on 24.10.2016 in Biyagama.	-	177,128	153,259	23,869	-	බ12/මහජන/වත්.කළ/මි.ල./53/කො.වි.බ/NC-5426
Bus No. NC-0889 of Colombo Remand Prison met with an accident on 21.10.2016 in Biyagama.	-	53,748	53,748	-	-	බ12/මහජන/වත්.කළ/මි.ල./51/කො.වි.බ/NA-0889
Bus No. 63-2898 of Kuruwita Prison met with an accident on 22.09.2016 in Morketiya, Balangoda	-	27,300	27,300	-	-	බ12/මහජන/වත්.කළ/මි.ල./43/කුරුවිට/63-2898
The car No. 18-6357 of Bogambara Prison met with an accident on 09.08.2016 in the premises of Bogambara Prison.	-	24,427	9,194	15,233	-	බ12/මහජන/වත්.කළ/මි.ල./37/බෝගම්බර/18-6357
An accident occurred on 15.06.2016 in the premises of Bogambara Prison with the van number PH - 1378 of Bogambara Prison.	-	45,389	45,389	-	-	බ12/මහජන/වත්.කළ/මි.ල./41/බෝගම්බර/PH-1378
An accident occurred on 09.06.2016 near the 35 km post of Randenigala Rajamawatha with the ambulance No. GG - 7357 of Badulla Prison.	-	376,910	376,910	-	-	බ12/මහජන/වත්.කළ/මි.ල./57/බදුල්ල/GG-7357
Bus No. NC - 1843 of Vavuniya Prison accident in Mannar on 15.05.2016.	-	302,500	225,640	76,860	-	බ12/මහජන/වත්.කළ/මි.ල./55/වවුනියා/NC-1843
Bus No. 63-2898 of Kuruwita Prison accident occurred on 03.05.2016 in Welivita, Mulleriyawa.	-	51,363	51,363	-	-	බ12/මහජන/වත්.කළ/මි.ල./46/කුරුවිට/63-2898
The accident occurred on 08.04.2016 in Dematagoda area with the bus bearing NC-0594 of the Colombo Remand Prison.	-	27,879	27,879	-	-	බ12/මහජන/වත්.කළ/මි.ල./38/කො.වි.බ/NC-0594
Accident occurred on 26.10.2015 when the vehicle bearing number GY - 0688 of the Prison Headquarters caught fire while parked at the Prison Headquarters.	-	698,533	366,551	331,982	-	බ12/මහජන/වත්.කළ/මි.ල./35/මුලස්ථානය/GY-0688
An accident occurred on 20.09.2015 near Mahiyangana town in the vehicle bearing No. GD - 6597 of Bogambara Prison.	-	9,000	9,000	-	-	බ12/මහජන/වත්.කළ/මි.ල./30/බෝගම්බර/GD-6597
An accident occurred on 14.07.2015 at Kota Road, Borella in the vehicle bearing number NC-2664 of the Colombo Remand Prison.	-	498,179	498,179	-	-	බ12/මහජන/වත්.කළ/මි.ල./33/කො.වි.බ/NC-2664
An accident occurred on 16.10.2014 in Kotadeniyawa area of Negombo Prison bearing vehicle number NA-8442.	-	100,075	100,075	-	-	බ12/මහජන/වත්.කළ/මි.ල./29/මහනුවර/NA-8442
An accident occurred on 14.10.2014 in Eheliyagoda with the vehicle bearing number GD - 6591 of Kuruwita Prison.	-	54,550	54,550	-	-	බ12/මහජන/වත්.කළ/මි.ල./26/කුරුවිට/GD-6591

An accident occurred on 06.08.2014 in Wadduwa, Kalutara with vehicle bearing number NA-6911 of Kalutara Prison.	-	45,600	45,600.00 (Repairs carried out by the opposite party)	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./25/කලෙද/NA-6911
Trincomalee Prison Vehicle No. NA-6909 accident occurred on 28.06.2014 at Akuressa.	-	75,225	75,225	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./23/ත්‍රිකුණ/NA-6909
An accident occurred in the vehicle No. HM - 8653 of Trincomalee Prison on 15.06.2014 in Kurunegala.	-	140,583	140,583	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./28/ත්‍රිකුණ/HM-8653
An accident occurred on 14.05.2014 in the area of Thennakumbura with the vehicle bearing number GD - 6597 of Bogambara Prison.	-	37,300	37,300	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./24/බෝග/GD-6597
An accident occurred on 18.03.2014 at Butterfly Stadium, Galle with vehicle number GK-1045 of Galle Prison.	-	76,187	76,187	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./27/ගාල්/GK-1045
The cab bearing number PD-4394 of the Prison Headquarters met with an accident on 07.10.2013 near Lady Ridgeway Children's Hospital, Borella.	-	625,487	625,487	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./මුලස්ථාන/PD-4394
he car bearing No. KR-7698 of the Prison Headquarters met with an accident on 07.10.2013 near Lady Ridgeway Children's Hospital, Borella.	-	740,588	740,588	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./මුලස්ථාන/KR-7698
An accident occurred in the vehicle No. 62-3339 of Kalutara Prison on 17.09.2013 in Paradeniya.	-	24,513	24,513	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./16/කලෙද/62-3339
An accident occurred on 13.08.2013 in Gokarella with the vehicle No. HM - 8659 of Batticaloa Prison.	-	293,630	293,630	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./22/මඩකලපු/HM-8659
Accident occurred on 29.05.2013 when a coconut tree fell on the front glass of the Taldena Prison bearing No. GC-1301.	-	21,875	21,875	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./තල්දෙන/GC-1301
Accident occurred on 25.05.2013 when the vehicle bearing No. HP - 0658 of Ambepussa Prison collided with the main entrance of Ambepussa	-	27,873	27,873	-	-	අ12/මිලුම්/බන්.කලු/පි.ද./18/අම්බලන්ගොඩ/HP-0658
Vehicle No. 63-3281 of Tangalle Prison was completely damaged on 21.12.2005	-	428,450	299,452	128,998	-	අ12/මිලුම්/බන්.කලු/පි.ද./අලුගම/63-3281
Loss of vehicle bearing GD-6557 of Welikada Prison colliding with a lorry on 18.11.2002 in Tangalle	-	58,500	-	58,500	-	අ12/මිලුම්/බන්.කලු/පි.ද./වැලිකඩ/GD-6557
Severe damage to the front of the vehicle bearing number GC-5245 of Magazine Prison on 13.10.2001	-	485,961	250,000	235,961	-	අ12/මිලුම්/බන්.කලු/පි.ද./මැගසීන්/GC-5245
Total	-	12,372,436	11,094,914	1,278,322	-	

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

* When there are no information with regard to this report, a nil report should be submitted

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)

25.02.2025

3.4.3 FINANCIAL STATEMENT NOTES - BASIS OF REPORTING

1 Purpose of Preparation

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024.

2 Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2024.

3 Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

4 Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

5 Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

6 Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

7 Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2024.

* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under “Reporting Basis”
* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.4.4 FINANCIAL STATEMENT NOTES - STATEMENT OF LIABILITIES - (I)

STATEMENT OF COMMITMENTS IN TERMS OF FR 94(2) AND 94(3)

Annexure (iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Name of Ministry / Department / District Secretariat : Department Of Prison
Expenditure Head No. :232
Programme No. & Title : 01 Operations Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
COMMISNER JENARAL INDUSTRIAL	Ration Bill	1	0	1203	11	18,468.00		18,468.00
COMMISNER JENARAL INDUSTRIAL	Ration Bill	1	0	1203	11	59,675.00		59,675.00
COMMISNER JENARAL INDUSTRIAL	Ration Bill	1	0	1203	11	5,735.33		5,735.33
COMMISNER JENARAL INDUSTRIAL	Ration Bill	1	0	1203	11	2,255.68		2,255.68
COMMISNER JENARAL INDUSTRIAL	Ration Bill	1	0	1203	11	31,704.10		31,704.10
Commissioner General of Prison(IND)	Ration Bill	1	0	1203	11	144,437.00		144,437.00
Asst.Superintendent of Prisons - Polonnaruwa	Ration Bill	1	0	1203	11	8,510.00		8,510.00
Commissioner General of Prisons (INDUSTRES)	Ration Bill	1	0	1203	11	199,710.00		199,710.00
Commissioner General of Prisons (INDUSTRES)	Ration Bill	1	0	1203	11	3,182,333.00		3,182,333.00
COMMISSIONER GENERAL OF PRISON	Ration Bill	1	0	1203	11	41,691.80		41,691.80
COMMISSIONER GENERAL OF PRISON	Ration Bill	1	0	1203	11	851,222.49		851,222.49
COMMISSIONER GENERAL OF PRISON (INDUSTRIES)	Ration Bill	1	0	1203	11	607,055.00		607,055.00
COMMISSINER GENERAL OF PRISONS	Ration Bill	1	0	1203	11	2,039,013.45		2,039,013.45
COMMISSINER GENERAL OF PRISONS	Ration Bill	1	0	1203	11	330,525.27		330,525.27
COM: INDUSTRIAL	Ration Bill	1	0	1203	11	65,601.70		65,601.70
Commisdoner General Of Prisoner Indestrial	Ration Bill	1	0	1203	11	4,555,092.00		4,555,092.00
Commissioner General Of Prisoner Indestrial	Ration Bill	1	0	1203	11	394,490.00		394,490.00
Post Master General	Postal & Communication	1	0	1402	11	840.00		840.00
Commissioner General of Prison(IND)	Other	1	0	1205	11	12,425.00		12,425.00
Commissioner General of Prison(IND)	Other	1	0	1205	11	79,950.00		79,950.00
Commissioner General of Prison(IND)	Other	1	0	1205	11	438,980.00		438,980.00
Commissioner General of Prison(IND)	Other	1	0	1205	11	91,000.00		91,000.00
Asst.Superintendent of Prisons - Polonnaruwa	Other	1	0	1205	11	8,025.00		8,025.00
COMMISSINER GENERAL OF PRISONS	Other	1	0	1205	11	3,705.00		3,705.00
COMMISSINER GENERAL OF PRISONS	Other	1	0	1205	11	62,000.00		62,000.00
Commissioner General Of prisons (Industrice)	Other	1	0	1205	11	182,161.00		182,161.00
COMMISSIONER GENERAL OF PRISON	Other	1	0	1205	11	32,000.00		32,000.00
COMMISSIONER GENERAL OF PRISON	Other	1	0	1205	11	60,000.00		60,000.00
COMMISSIONER GENERAL OF PRISON	Other	1	0	1205	11	50,000.00		50,000.00
Municipal Commissioner Municipal Council Polonnaruwa	Other	1	0	1409	11	87,500.00		87,500.00
COMMISSIONER OF MUCIPAL COUNCIL NEGOMBO	Other	1	0	1409	11	14,160.00		14,160.00
Commissioner General Of Prisons INDUSTRIEL	Other	1	0	1409	11	7,840.00		7,840.00
Commissioner General Of Prison. (Industries A/C).	Stationery & Office Requisites	1	0	1201	11	2,740.00		2,740.00
Commissioner General Of Prisons INDUSTRIEL	Other	1	0	1409	11	7,840.00		7,840.00
Total								**13,678,685.82**
2. State Corporations/Statutary Boards								
Goverrment Commercial Corporation Limited	Other	1	0	1205	11	32,116.00		32,116.00
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	212,162.05		212,162.05
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	7,848.21		7,848.21
NATIONAL WATER BOAD	Water Bill	1	0	1403	11	325,656.40		325,656.40
NATIONAL WATER BOAD	Water Bill	1	0	1403	11	164,838.13		164,838.13
NATIONAL WATER BOAD	Water Bill	1	0	1403	11	94,750.07		94,750.07
NATIONAL WATER SUPPLY AND DRAINAGE BOARD	Water Bill	1	0	1403	11	979.4		979.40
Ceylon Electricity Board	Electricity Bill	1	0	1403	11	5,658.12		5,658.12
Ceylon Electricity Board	Electricity Bill	1	0	1403	11	4,123.08		4,123.08
Ceylon Electricity Board	Electricity Bill	1	0	1403	11	28,841.03		28,841.03
Ceylon Electricity Board	Electricity Bill	1	0	1403	11	576,220.85		576,220.85
ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	9,329.23		9,329.23
ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	127,563.08		127,563.08
ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	252,968.40		252,968.40
ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	295.98		295.98
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	88,277.68		88,277.68
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	12,905.64		12,905.64
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	12,037.36		12,037.36
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	2,358.97		2,358.97
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	82.05		82.05
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	82.05		82.05
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	82.05		82.05

CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	82.05		82.05
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	5,998.86		5,998.86
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	23.82		23.82
NETIONAL WATER SUPPLY AND DRAINAGE BOARD	Water Bill	1	0	1403	11	760,204.00		760,204.00
CEYLON ELECTRICITY BOARD	Electricity Bill	1	0	1403	11	233,712.82		233,712.82
NETIONAL WATER SUPPLY AND DRAINAGE BOARD	Water Bill	1	0	1403	11	47,750.65		47,750.65
CEYLONE ELECTRYCITY BORD	Electricity Bill	1	0	1403	11	1,130,635.25		1,130,635.25
CEYLONE ELECTRYCITY BORD	Electricity Bill	1	0	1403	11	1,232.91		1,232.91
CEYLONE ELECTRYCITY BORD	Electricity Bill	1	0	1403	11	2,241.74		2,241.74
ELECTRYCITY BORD	Electricity Bill	1	0	1403	11	119,403.08		119,403.08
WATER BORD	Water Bill	1	0	1403	11	655,985.60		655,985.60
Ceylon Electricity Board	Electricity Bill	1	0	1403	11	105,768.21		105,768.21
National Water Supply and Drainage Board	Water Bill	1	0	1403	11	325,137.20		325,137.20
Co-Op Polonnaruwa	Fuel bill	1	0	1202	11	106,645.00		106,645.00
Co-Op Polonnaruwa	Fuel bill	1	0	1202	11	227,015.00		227,015.00
CO - OPARATIVE SOCIETY - NEGOMBO	Fuel bill	1	0	1202	11	76,277.00		76,277.00
CO - OPARATIVE SOCIETY - NEGOMBO	Fuel bill	1	0	1202	11	62,325.00		62,325.00
CO - OPARATIVE SOCIETY - NEGOMBO	Fuel bill	1	0	1202	11	27,700.00		27,700.00
Total								5,847,314.02
3. Others (Private Parties)								
A.B.C Enterprices	Ration Bill	1	0	1203	11	356,336.31		356,336.31
A.B.C Enterprices	Ration Bill	1	0	1203	11	582,552.00		582,552.00
WICKRAMARATNES (PVT) LTD	Ration Bill	1	0	1203	11	391,304.80		391,[illegible] 80
D.V.L.Suppliers	Ration Bill	1	0	1203	11	844,500.00		844,500.00
D.V.L.Suppliers	Ration Bill	1	0	1203	11	287,968.60		287,968.60
D.V.L.Suppliers	Ration Bill	1	0	1203	11	267,102.00		267,102.00
Amare Jayalath	Ration Bill	1	0	1203	11	31,464.00		31,464.00
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	1,014,481.80		1,014,481.80
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	819,157.08		819,157.08
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	563,673.40		563,673.40
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	554,293.20		554,293.20
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	864,000.00		864,000.00
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	252,470.00		252,470.00
HGPM PRIVET LIMITED	Ration Bill	1	0	1203	11	54,162.00		54,162.00
Sudina Supplyers PVT Ltd	Ration Bill	1	0	1203	11	119,822.00		119,822.00
Sudina Supplyers PVT Ltd	Ration Bill	1	0	1203	11	8,578,699.80		8,578,699.80
N.U.Wasudra	Ration Bill	1	0	1203	11	494,492.00		494,492.00
R M P Jayantha	Ration Bill	1	0	1203	11	101,360.00		101,360.00
S.M.M.K Senarakoon	Ration Bill	1	0	1203	11	205,978.00		205,978.00
R M P Jayantha	Ration Bill	1	0	1203	11	74,210.00		74,210.00
R M P Jayantha	Ration Bill	1	0	1203	11	14,842.00		14,842.00
S.M.M.K Senarakoon	Ration Bill	1	0	1203	11	262,565.00		262,565.00
Tudor Sabasinghe	Ration Bill	1	0	1203	11	502,136.00		502,136.00
SUDEENA SUPPLARS LTD	Ration Bill	1	0	1203	11	928,165.09		928,165.09
SUDEENA SUPPLARS LTD	Ration Bill	1	0	1203	11	1,412,950.00		1,412,950.00
SUDEENA SUPPLARS LTD	Ration Bill	1	0	1203	11	2,836,284.58		2,836,284.58
SUDEENA SUPPLARS LTD	Ration Bill	1	0	1203	11	144,342.00		144,342.00
SUDEENA SUPPLARS LTD	Ration Bill	1	0	1203	11	2,232,000.00		2,232,000.00
AZEEZ BROTHER PVT LTD	Ration Bill	1	0	1203	11	2,369,624.28		2,369,624.28
AZEEZ BROTHER PVT LTD	Ration Bill	1	0	1203	11	1,358,814.00		1,358,814.00
THILAKA JAYANTHI	Ration Bill	1	0	1203	11	300,177.55		300,177.55
W.A.ARIYAWANSHA	Ration Bill	1	0	1203	11	222,606.00		222,606.00
D.M.M.W.S DISSANAYAKE	Ration Bill	1	0	1203	11	1,338.00		1,338.00
D.M.M.W.S DISSANAYAKE	Ration Bill	1	0	1203	11	87,932.00		87,932.00
Karunarathne Traders pvt ltd	Ration Bill	1	0	1203	11	615,000.00		615,000.00
Wasantha Kumari D.G.R.	Ration Bill	1	0	1203	11	28,458.00		28,458.00
Wasantha Kumari D.G.R.	Ration Bill	1	0	1203	11	53,568.00		53,568.00
Supun Constructions & Supplyers	Ration Bill	1	0	1203	11	632,015.00		632,015.00
Victory Hotel	Ration Bill	1	0	1203	11	183,175.70		183,175.70
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	20,700.00		20,700.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	6,441,597.70		6,441,597.70
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	154,600.00		154,600.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	1,251,495.00		1,251,495.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	6,328,292.90		6,328,292.90
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	6,081,530.10		6,081,530.10
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	2,926,923.00		2,926,923.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	2,934,963.00		2,934,963.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	150,225.80		150,225.80
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	139,582.20		139,582.20
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	356,826.10		356,826.10
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	2,900,354.00		2,900,354.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	320,187.10		320,187.10
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	2,270,000.00		2,270,000.00
Wikramarathnes (pvt) ltd.	Ration Bill	1	0	1203	11	22,833.00		22,833.00
C. LOBSTER ENTERPRICES	Ration Bill	1	0	1203	11	1,952,290.14		1,952,290.14
C. LOBSTER ENTERPRICES	Ration Bill	1	0	1203	11	1,735,063.20		1,735,063.20

C. LOBSTER ENTERPRICES	Ration Bill	1	0	1203	11	2,358,714.14		2,358,714.14
C. LOBSTER ENTERPRICES	Ration Bill	1	0	1203	11	1,845,425.50		1,845,425.50
AZEEZ & SONS (PVT) LTD.	Ration Bill	1	0	1203	11	2,053,491.34		2,053,491.34
AZEEZ & SONS (PVT) LTD.	Ration Bill	1	0	1203	11	2,399,514.31		2,399,514.31
AZEEZ & SONS (PVT) LTD.	Ration Bill	1	0	1203	11	305,218.80		305,218.80
AZEEZ & SONS (PVT) LTD.	Ration Bill	1	0	1203	11	216,895.80		216,895.80
AZEEZ & SONS (PVT) LTD.	Ration Bill	1	0	1203	11	212,400.00		212,400.00
AZEEZ & SONS (PVT) LTD.	Ration Bill	1	0	1203	11	2,348,445.20		2,348,445.20
ASHOKA MUNASINGHE	Ration Bill	1	0	1203	11	267,156.50		267,156.50
ASHOKA MUNASINGHE	Ration Bill	1	0	1203	11	355,961.00		355,961.00
ASHOKA MUNASINGHE	Ration Bill	1	0	1203	11	262,933.50		262,933.50
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	817,800.90		817,800.90
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	5,972.00		5,972.00
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	615,333.02		615,333.02
J.G.R.S. SAMARASINGHE	Ration Bill	1	0	1203	11	188,009.00		188,009.00
K.G.D.A EDIRISINGHE	Ration Bill	1	0	1203	11	120,000.00		120,000.00
U.K.R.A. JAYALATH	Ration Bill	1	0	1203	11	111,858.00		111,858.00
L.M.S.DHAMMIKA SHIRANI	Ration Bill	1	0	1203	11	160,728.00		160,728.00
B.M.M.M. THENNAKOON	Ration Bill	1	0	1203	11	82,536.00		82,536.00
B.M.M.M. THENNAKOON	Ration Bill	1	0	1203	11	54,300.00		54,300.00
B.M.M.M. THENNAKOON	Ration Bill	1	0	1203	11	240,000.00		240,000.00
S.A.N.P. MENDIS	Ration Bill	1	0	1203	11	127,982.00		127,982.00
K.A.D. EDIRISINGHE	Ration Bill	1	0	1203	11	116,520.00		116,520.00
K.A.D. EDIRISINGHE	Ration Bill	1	0	1203	11	40,320.00		40,320.00
K.S. ENTERPRISES	Ration Bill	1	0	1203	11	2,774,314.90		2,774,314.90
K.S. ENTERPRISES	Ration Bill	1	0	1203	11	1,653,652.50		1,653,652.50
VICTORY HOTEL	Ration Bill	1	0	1203	11	3,280,119.00		3,280,119.00
WICKRAMARATHNES PVT LTD	Ration Bill	1	0	1203	11	2,687,407.00		2,687,407.00
WICKRAMARATHNES PVT LTD	Ration Bill	1	0	1203	11	2,443,100.00		2,443,100.00
K.S. ENTERPRISES	Ration Bill	1	0	1203	11	899,950.00		899,950.00
A.M. CHATHURANGA WEERAKOON	Ration Bill	1	0	1203	11	37,500.00		37,500.00
U.K.R.A. JAYALATH	Ration Bill	1	0	1203	11	31,044.00		31,044.00
TUDER SUBASINHA TRADERS	Ration Bill	1	0	1203	11	595,273.42		595,273.42
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	234,324.78		234,324.78
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	948,661.00		948,661.00
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	505,054.30		505,054.30
TUDER SUBASINGHA TRADERS	Ration Bill	1	0	1203	11	12,000.00		12,000.00
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	4,523,712.40		4,523,712.40
D AJITH ALAHAKOON	Ration Bill	1	0	1203	11	570,874.00		570,874.00
D AJITH ALAHAKOON	Ration Bill	1	0	1203	11	527,434.00		527,434.00
D AJITH ALAHAKOON	Ration Bill	1	0	1203	11	362,000.00		362,000.00
SEA LOBSTAR ENTERPRISERS	Ration Bill	1	0	1203	11	2,279,223.21		2,279,223.21
SEA LOBSTAR ENTERPRISERS	Ration Bill	1	0	1203	11	1,399,430.60		1,399,430.60
SEA LOBSTAR ENTERPRISERS	Ration Bill	1	0	1203	11	1,245,171.99		1,245,171.99
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	4,185,019.47		4,185,019.47
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	276,013.80		276,013.80
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	186,681.90		186,681.90
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	3,848,767.00		3,848,767.00
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	3,980,592.00		3,980,592.00
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	185,370.92		185,370.92
RODESHA ENTERPRISERS	Ration Bill	1	0	1203	11	274,739.40		274,739.40
R.M. Dharmapala	Ration Bill	1	0	1203	11	34,212.00		34,212.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	54,252.00		54,252.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	9,412.00		9,412.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	87,242.00		87,242.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	56,472.00		56,472.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	47,060.00		47,060.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	82,898.00		82,898.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	37,286.00		37,286.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	9,412.00		9,412.00
Edna Stores Colombo	Ration Bill	1	0	1203	11	1,295,870.00		1,295,870.00
Edna Stores Colombo	Ration Bill	1	0	1203	11	461,475.00		461,475.00
R.M. Dharmapala	Ration Bill	1	0	1203	11	14,842.00		14,842.00
Edna Stores Colombo	Ration Bill	1	0	1203	11	2,300,516.71		2,300,516.71
Edna Stores Colombo	Ration Bill	1	0	1203	11	2,389,426.31		2,389,426.31
R.M. Dharmapala	Ration Bill	1	0	1203	11	51,404.00		51,404.00
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	65,204.00		65,204.00
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	9,143,549.40		9,143,549.40
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	515,362.00		515,362.00
Azeez and Sons (Pvt) Ltd	Ration Bill	1	0	1203	11	3,351,516.02		3,351,516.02
Azeez and Sons (Pvt) Ltd	Ration Bill	1	0	1203	11	219,655.01		219,655.01
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	259,975.00		259,975.00
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	6,704,001.00		6,704,001.00
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	425,071.95		425,071.95
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	904,964.20		904,964.20
Wickramarathnes (pvt) LTD	Ration Bill	1	0	1203	11	14,596.60		14,596.60
Azeez and Sons (Pvt) Ltd	Ration Bill	1	0	1203	11	2,964,997.58		2,964,997.58
Wickermarathnes (pvt) LTD	Ration Bill	1	0	1203	11	210,171.35		210,171.35

DIALOG BROADBAND NETWORK PLC	Postal & Communication	1	0	1402	11	22,494.71		22,494.71
SRI LANKA TELICOM PLC	Postal & Communication	1	0	1402	11	2,851.55		2,851.55
DIALOG BROBHAND PVT LTD	Postal & Communication	1	0	1402	11	28,106.71		28,106.71
R.P WIKRAMASINGHE	Postal & Communication	1	0	1402	11	3,740.00		3,740.00
Dialog Broad Band Pvt Ltd	Postal & Communication	1	0	1402	11	2,879.58		2,879.58
SRI LANKA TELECOM LTD	Postal & Communication	1	0	1402	11	50,559.34		50,559.34
DIALOG B B NETWORKS (PVT) LTD	Postal & Communication	1	0	1402	11	2,087.16		2,087.16
DIALOG B B NETWORKS (PVT) LTD	Postal & Communication	1	0	1402	11	426.06		426.06
DIALOG B B NETWORKS (PVT) LTD	Postal & Communication	1	0	1402	11	27,143.99		27,143.99
SRI LANKA TELICOM PLC	Postal & Communication	1	0	1402	11	3,186.04		3,186.04
SRI LANKA TELICOM PLC	Postal & Communication	1	0	1402	11	7,094.49		7,094.49
SRI LANKA TELICOM PLC	Postal & Communication	1	0	1402	11	1,349.18		1,349.18
Sri Lanka Telecom Pvt Ltd	Postal & Communication	1	0	1402	11	52,858.10		52,858.10
Sri Lanka Telecom Pvt Ltd	Postal & Communication	1	0	1402	11	7,391.30		7,391.30
Dialog broadband networks private limited	Postal & Communication	1	0	1402	11	33,383.86		33,383.86
SRI LANKA TELECOM LTD	Postal & Communication	1	0	1402	11	1,130,635.25		1,130,635.25
NILMINI MANEGMENT PLC	Other	1	0	1205	11	9,020.00		9,020.00
LUXMAN ROSAIRO	Other	1	0	1205	11	18,700.00		18,700.00
Sri Muguthanaja	Other	1	0	1205	11	5,920.00		5,920.00
Gallocky Stores - Kacuruwela	Other	1	0	1205	11	7,300.00		7,300.00
KG NIDULA SANJITHA	Other	1	0	1205	11	9,870.00		9,870.00
UDARA BOOK SHOP	Other	1	0	1205	11	47,750.65		47,750.65
UDARA BOOK SHOP	Other	1	0	1205	11	17,300.00		17,300.00
UDARA BOOK SHOP	Other	1	0	1205	11	430.00		430.00
URBAN COUNCILL MATARA	Other	1	0	1409	11	33,780.00		33,780.00
PROFESSIONAL TECHNOLEJIES	Stationery & Office Requisites	1	0	1201	11	2,750.00		2,750.00
Eastern Tech.	Stationery & Office Requisites	1	0	1201	11	92,000.00		92,000.00
Office Network	Stationery & Office Requisites	1	0	1201	11	3,900.00		3,900.00
Vanoj Office Automation	Stationery & Office Requisites	1	0	1201	11	40,120.00		40,120.00
R TEC IT SOLUSHION	Stationery & Office Requisites	1	0	1201	11	9,800.00		9,800.00
MUNASINGHE FILLING STATION	Fule Bill	1	0	1202	11	11,080.00		11,080.00
D.J.W.FILLING STATION - MATARA	Fule Bill	1	0	1202	11	42,935.00		42,935.00
D.J.W.FILLING STATION - MATARA	Fule Bill	1	0	1202	11	210,520.00		210,520.00
Sudina Supplyers PVT Ltd	Fule Bill	1	0	1202	11	157,043.71		157,043.71
CALISTAS PERERA FUEL STATION	Fule Bill	1	0	1202	11	499,582.00		499,582.00
ANSAL GAS COMPANY	Fule Bill	1	0	1202	11	656,000.00		656,000.00
JEGADIS & SONS	Fule Bill	1	0	1202	11	9,695.00		9,695.00
Wijewardene Fuel Mart	Fule Bill	1	0	1202	11	379,213.00		379,213.00
Central Agency	Fule Bill	1	0	1202	11	33,590.00		33,590.00
MUNASINGHE FILLING STATION	Fule Bill	1	0	1202	11	1,189,715.00		1,189,715.00
TUDER SUBSINHA	Fule Bill	1	0	1202	11	466,967.10		466,967.10
WIKRAMARATHNA PVT LTD	Fule Bill	1	0	1202	11	917,681.48		917,681.48
KALUTHARA COOPERATIVE	Fule Bill	1	0	1202	11	97,205.00		97,205.00
City Corporations	Building & Structures	1	15	2001	11	59,500.00		59,500.00
Lanka Steel	Building & Structures	1	15	2001	11	218,595.00		218,595.00
Malajana Hardware	Building & Structures	1	15	2001	11	1,038,189.96		1,038,189.96
Machine Mart International	Building & Structures	1	0	2001	11	11,889.68		11,889.68
Cooper International	Building & Structures	1	0	2001	11	12,626.00		12,626.00
Cooper International	Building & Structures	1	0	2001	11	9,676.00		9,676.00
Cooper International	Building & Structures	1	0	2001	11	10,832.40		10,832.40
Cooper International	Building & Structures	1	0	2001	11	9,676.00		9,676.00
Lakshman Saw Mils And Timber Stores	Building & Structures	1	0	2001	11	381,140.00		381,140.00
Machine Mart International	Building & Structures	1	0	2001	11	10,565.72		10,565.72
Machine Mart International	Building & Structures	1	0	2001	11	10,565.72		10,565.72
Lakshman Saw Mils And Timber Stores	Building & Structures	1	0	2001	11	538,198.00		538,198.00
Romax Hardware Centre	Building & Structures	1	0	2001	11	865,820.28		865,820.28
Romax Hardware Centre	Building & Structures	1	0	2001	11	865,920.28		865,920.28
Romax Hardware Centre	Building & Structures	1	0	2001	11	1,123,259.70		1,123,259.70
Machine Mart International	Building & Structures	1	0	2001	11	5,149.52		5,149.52
Machine Mart International	Building & Structures	1	0	2001	11	111,671.66		111,671.66
Romax Hardware Centre	Building & Structures	1	0	2001	11	225,321.00		225,321.00
Romax Hardware Centre	Building & Structures	1	0	2001	11	95,591.81		95,591.81
Romax Hardware Centre	Building & Structures	1	0	2001	11	16,508.20		16,508.20
Romax Hardware Centre	Building & Structures	1	0	2001	11	99,125.90		99,125.90
Machine Mart International	Building & Structures	1	0	2001	11	186,381.00		186,381.00
Lakshman Saw Mills And Timber Stores	Building & Structures	1	0	2001	11	402,804.80		402,804.80
Cooper International	Skills Development of Inmates	1	16	2509	11	6,425.10		6,425.10
Machine Mart International	Skills Development of Inmates	1	16	2509	11	181,843.90		181,843.90
Machine Mart International	Skills Development of Inmates	1	16	2509	11	77,523.64		77,523.64
Romax Hardware Centre	Skills Development of Inmates	1	16	2509	11	27,063.30		27,063.30
Romax Hardware Centre	Skills Development of Inmates	1	16	2509	11	124,215.06		124,215.06
SANTHULA HOTEL	Staff Training	1	0	2401	11	158,400.00		158,400.00
E zone Technologies Private Limited	Plant, Machinery & Equipment	1	0	2002	11	15,000.00		15,000.00
Vanoj Office Automation	Furniture & Office Equipment	1	0	2102	11	72,570.00		72,570.00
Singer Srilanka PLC	Furniture & Office Equipment	1	0	2102	11	45,749.78		45,749.78
Abans PLC	Furniture & Office Equipment	1	0	2102	11	184,989.78		184,989.78
L.K.Liyanthewa	Furniture & Office Equipment	1	0	2102	11	121,800.00		121,800.00
Singer Srilanka PLC	Furniture & Office Equipment	1	0	2102	11	193,901.14		193,901.14

Ashok Supplying Company Privet Limited	Furniture & Office Equipment	1	0	2102	11	1,514,282.20		1,514,282.20
Eastern Tech	Plant, Machinery & Equipment	1	0	2002	11	37,100.00		37,100.00
H.E.ENGINEERING (PVT) LTD	Buildings & Structures	1	0	2104	11	1,518,635.00		1,518,635.00
Total								170,531,836.95
Grand Total								190,057,836.79

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date : 31.03.2025

3.4.5 FINANCIAL STATEMENT NOTES - STATEMENT OF LIABILITIES - (II)

PROVISION TRANSFERRED TO THE DEPOSIT ACCOUNT IN TERMS OF FR 215 (3) (B) & (C)

Annexure-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of Ministry / Department / District Secretariat :Department of Prison
Expenditure Code :232
Programme No. & Title : 01 Operations Activities

Name of the Person/Institution (To be identified at the time of Transfering the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transfered				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department								XX
Total								
2. State Corporations/Statutary Boards								XX
Total								
3. Others (Private Parties)								
Lanka Ashok Leyland	Purchase of 30 buses with 44 seats for the Department of Prisons		1	0	2101	11	6000-0-0-11-618	484,980,000
Total								484,980,000
Grand Total								484,980,000

* should use only when relevant to the reporting entity

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date : 25-02-2026

R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.6 FINANCIAL STATEMENT NOTES - STATEMENT OF CLAIMS UNDER REIMBURSABLE FOREIGN AID

Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat :Department of Prison
Programme No. & Title : 01 Operations Activities

		Rs.
(1)	Provision in Estimates - 2025 under Reimbursable Foreign Aid including Supplimentary provisions	.....NO.....
(2)	Total Expenditure disbursed during the year 2025, against (1) above	.....NO.....
(3)	Total of Reimbursement Claims outstanding as at 01st January 2025	.....NO.....
(4)	Total of Reimbursement Claims made during the year 2025, in respect of years 2024 & prior years (if any)	.....NO.....
(5)	Total of Reimbursement Claims made during the year 2025, in respect of year 2025	.....NO.....
(6)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2024 or prior years (if any)	.....NO.....
(7)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2025	.....NO.....
(8)	Total of Reimbursements received during the year 2025, in respect of years 2024 or prior years	.....NO.....
(9)	Total of Reimbursements received during the year 2025, in respect of years 2025	.....NO.....
(10)	Total of reimbursement Claims outstanding as at 31st December 2025 [(3+4+5) - (6+7)] - (8+9)	.....NO.....
(11)	Total of Reimbursement Claims made after 31/12/2025 in respect of 2025 up to the finalization of the Financial Statements	.....NO.....
(12)	Total of Reimbursement received after 31/12/2025 up to the finalization of the Financial Statements	.....NO.....
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	.....NO.....

* should use only when relevant to the reporting entity

Chief Financial Officer /Chief Accountant/
Director (Finance)/Commissioner (Finance)
Date : 25-02-2026

R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.7 FINANCIAL STATEMENT NOTES - STATEMENT OF MISSING VOUCHERS

අනුලග - (vii)

අස්ථානගත වවුචර් පිළිබඳ ප්‍රකාශනය

අමාත්‍යාංශයේ/දෙපාර්තමේන්තුවේ/දිස්ත්‍රික් ලේකම් කාර්යාලයේ නම: බන්ධනාගාර දෙපාර්තමේන්තුව
වියදම් ශීර්ෂ අංකය: 232
වැටුප්පට්ටෙන් අංකය හා නාමයටම් කරන්නෙකුගේ වැටුප්පටිය

දිනය	වවුචර් අංකය	ආදායකයාගේ නම	ගෙවීමේ විස්තරය	මුදල (රු)
		අස්ථානගත වවුචර් නොමැත		

.....
ප්‍රධාන ගිණුම් නිලධාරි/ ප්‍රධාන කළමනාකරු/
අධ්‍යක්ෂ (මුදල්) /කොමසාරිස් (මුදල්)
දිනය : 2026/01/15

අර්.එම්.ටී. රණසිංහ
බන්ධනාගාර කොමසාරිස් (මුදල්)
බන්ධනාගාර දෙපාර්තමේන්තුව
කොළඹ 10.

* තම වාර්තාකරණ අංශයෙහි මෙම වාර්තාවලට අදාළව කෙරෙනුයේ අවශ්‍යතාවලට ගිය වාර්තාවක් ඉදිරිපත් කළ යුතු ය.

3.4.8 FINANCIAL STATEMENT NOTES - THE STATUS REPORT AS AT 31/12/2025 ON BANK ACCOUNTS OPENED IN TERMS OF TREASURY OPERATION CIRCULAR NO. 3/2015 OF 23/10/2015

Annexure-(viii)

The Status Report as at 31/12/2025 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. :232

Ministry / Department / District Secretariat :Department Of Prison

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2025 (Rs.)	Balance as Per Cash Book as at 31/12/2025 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2025 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon- Borella	7041491	955,073,389.14	-		December
2	Bank of Ceylon- Borella	7041492	40,632,180.20	-	-	December
3	Bank of Ceylon- Borella	7041493	27,956,390.64	-	-	December
4	Bank of Ceylon- Borella	7041494	20,141,318.26	-	-	December
5	Bank of Ceylon- Ragama	7041495	43,593,247.89	-		December
6	Bank of Ceylon- Borella	7041509	4,896,846.90	-	21,683.25	December
7	Bank of Ceylon- Negombo	7041496	31,912,915.06	-	-	December
8	Bank of Ceylon- Kandy	7041497	40,459,356.84	-	-	December
9	Bank of Ceylon- Kandy	7041498	6,755,108.48	-	-	December
10	Bank of Ceylon- Jaffna	7041499	9,619,144.68	-	-	December
11	Bank of Ceylon- Anuradhapura	7041500	15,293,295.43	-	-	December
12	Bank of Ceylon- Badulla	7041501	2,865,545.65	-	-	December
13	Bank of Ceylon- Badulla	7041502	2,205,310.16	-	-	December
14	Bank of Ceylon- Batticaloa	7041503	8,908,638.44	-	-	December
15	Bank of Ceylon- Galle	7041504	17,791,697.04	-	-	December
16	Bank of Ceylon- Matara	7041505	6,288,674.31	-	-	December
17	Bank of Ceylon- Thissamaharam	7041506	5,821,561.48	-	-	December
18	Bank of Ceylon- Tangalle	7041507	25,939,609.45	-	-	December

19	Bank of Ceylon- Kuruvita	7041512	7,770,557.60		-	December
20	Bank of Ceylon- Negombo	7041508	15,546,557.72	-	-	December
21	Bank of Ceylon- Trincomalee	7041533	20,036,222.80	-	-	December
22	Bank of Ceylon- Kalutara	7041510	57,530,278.58	-	-	December
23	Bank of Ceylon- Kegalle	7041511	2,480,076.57	-	-	December
24	Bank of Ceylon- Galle	7041513	22,885,316.50	-	-	December
25	Bank of Ceylon- Homagama	7041514	7,529,558.64	-	-	December
26	Bank of Ceylon- Weliyapola	7041519	763,253.05	-	-	December
27	Bank of Ceylon- Monaragala	7041529	11,641,747.58	-	-	December
28	Bank of Ceylon- Polonnaruwa	7041528	7,416,447.28	-	-	December
29	Bank of Ceylon- Ambepussa	7042761	2,479,226.72	-	-	December
30	Bank of Ceylon- Vavuniya	7041536	12,873,266.88	-	-	December
	Prison Industries Section					
1	Peoples Bank- Borella	078-1-001-0-9026583	13,204,241.62	-	-	December
2	Peoples Bank- Borella	078-1-001-8-9026584	12,408,962.15	-	-	December
3	Bank of Ceylon- Kandy	7041515	2,736,218.70	-	-	December
4	Bank of Ceylon- Kandy	7041516	488,167.29	-	-	December
5	Bank of Ceylon- Ragama	7041517	77,400.75	-	-	December
6	Bank of Ceylon- Negombo	7041518	3,569,255.50	-	-	December
7	Bank of Ceylon- Homagama	7041520	267,593.00	-	-	December
8	Bank of Ceylon- Weliyapola	7041521	79,205.00	-	-	December
9	Bank of Ceylon- Kuruvita	7041522	1,277,805.00	-	-	December
10	Bank of Ceylon- Badu	7041523	-	-	-	December
11	Bank of Ceylon- Anuradhapura	7041524	957,603.00	-	-	December
12	Bank of Ceylon- Thissamaharamaya	7041525	70.00	-	-	December
13	Bank of Ceylon- Galle	7041526	-	-	-	December
14	Bank of Ceylon- Bulolla	7041527	853,105.00	-	-	December
15	Bank of Ceylon- Tangalle	7041531	46,670.00	-	-	December
16	Bank of Ceylon- Borella	7042762	3,205,028.36	-	-	December
17	Bank of Ceylon- Matara	7042764	-	-	-	December
18	Bank of Ceylon- Batticaloa	7042760	237,400.00	-	-	December
19	Bank of Ceylon- Galle	7042759	349,511.00	-	-	December

I hereby certify that the above information is true and correct.

Chief Financial Officer /Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 25-02-2026

R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.5 REVENUE COLLECTION PERFORMANCE

Revenue Code	Revenue Code Description	Revenue Estimate		Revenue Collected	
		Original Estimate	Final Estimate	Quantity (Rs.)	As a % of Last Revenue Estimate
2001.04.00	Prison Industrial & Agricultural Advance Account	190,000	190,000	149,036	78%

3.6 PERFORMANCE OF UTILIZING ALLOCATION

Type of Allocation	Allocation		True Expenditure	Utilized Allocation as a % of Finished Last Allocation
	Original Allocation	Final Allocation		
Recurrent	15,773,000,000.00	15,773,000,000.00	14,691,709,000.00	93%
Capital	4,607,000,000.00	4,642,000,000.00	2,251,489,000.00	48%

3.7 IN TERMS OF F.R. 208, ALLOCATION GRANTED TO THIS DEPARTMENT/DISTRICT SECRETARIAT / PROVINCIAL COUNCIL AS A REPRESENTATIVE OF OTHER MINISTRY/ DEPARTMENT

No.	Allocation Ministry / Department	Objective of Allocation	Allocation		True Expenditure	Utilized Allocation as a% of Given Final Allocation
			Original Allocation	Final Allocation		
1	Railway Department	Railway Season Ticket Fares			14,830	
2	Sri Lanka Navy	Construction of Sewage and Wastewater Treatment System at the Correctional Center for Young Offenders -Pallansena	4,804,000.00	4,804,000.00	3,758,000.00	

3.8 NON FINANCIAL ASSETS REPORTING PERMANENCE

Assets & Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per Financial Position Report as at 31.12.2025	Due to be accounted in the future	Reporting Progress as a %
9151	Building and Structures	-	10,663,740	-	-
9152	Machinery	-	3,025,577	-	-
9153	Land	-	2,210,210	-	-
9154	Intangible Assests	-	87,887	-	-
9155	Biological Assests	-	40.5	-	-
9160	Work in progress	-	10,060,244	-	-
9180	Leased assets	-	-	-	-

3.9 AUDITOR GENERAL'S REPORT

[illegible] 27 May 2025

[illegible]

Head 232 - Brief Auditor General's Report in terms of Section 11(1) of the National Audit Act No 19 of 2018 on Financial Statements of the Title 232 for the year ending 31.12.2025

01. Financial Statements

1.1 Qualified Opinion

Statement of Financial Position of the Department of Prisons for the year ending 31.12.2025, the Financial Performance Report for the year ending that date and Financial Statements with Cash Flow Statement for the year ending 31.12.2025 mentioned below and set forth in the National Audit Act No 19 of 2018 and Provisions of the Article 154 of the Constitution of the Democratic Socialist Republic of Sri Lanka were audited under my command in terms of Section 11(1) of the National Audit Act No 19 of 2018. My opinions and observations on these Financial Statements to be presented to the Department of Prisons are mentioned in this report. Auditor General's Report that should be presented in terms of Section 10 of the Constitution of The Democratic Socialist Republic of Sri Lanka together with Section 10 of the National Audit Act No. 19 of 2018 will be presented to Parliament in the future.

1.2 Basis for Qualified Opinion

My opinion is qualified for the matters mentioned in paragraph 1.6 of this report. I conducted the audit according to Sri Lanka Audit Standards. My responsibility under the Financial Statements has been described further in the section titled "Auditor's responsibility". I am of the opinion that the audit evidence received by me provides a sufficient and appropriate basis for my opinion.

1.3 Emphasis of Matter Basis of Preparation of Financial Statements

Without affecting Note 1 of the Financial Statements, which describes the basis of preparation of these financial statements, these Financial Statements have been prepared for the needs of the Department of Prisons, the General Treasury and Parliament in accordance with Government Finance Regulations 150 and 151 and Public Accounts Circular No. 40/2024 dated 30 December 2024 issued on 21 February 2025. Therefore, the Financial Statements may not be

be suitable for other purposes. My report is intended solely for the use of the Department of Prisons, the Treasury, and the Parliament of Sri Lanka. My opinion on this matter is in no sense a

1.4 Responsibility of the Chief Accounting Officer and Accounting Officer to Financial Statements.

In accordance with Government Finance Regulations (GFR) and Public Accounts Circular No. 01/2024 dated 06th December 2024, as amended on 21st February 2025, accounting officers are responsible for establishing such internal controls as necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Accounts, ledgers, and records of revenue, expenditure, assets, provisions, and liabilities shall be prepared in an orderly manner, and timely, fair, and true statements of the Section 16(2) of National Audit Act, No. 19 of 2018.

In terms of the sub Section 25(1)(b) of the National Audit Act, the Accounting Officer must confirm that the internal control prepared and maintained for the financial control of the department and approved by the Treasury, is adequate and effective in the context of the operations of the department.

1.5 Responsibility of Auditor on Auditing Financial Statements.

My objective is to express an opinion on whether the financial statements, taken 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 it 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 collectively, they might reasonably be expected to influence the economic decisions users take based on the financial statements. I exercise professional judgment and maintain professional skepticism throughout the audit, in accordance with Sri Lanka Auditing Standards. Further,

- When assessing the risks of material misstatement in financial statements, the auditor takes into account internal control relevant to the preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, I may report any significant deficiencies in internal control identified during the audit.

- Expression of opinion on whether, in our opinion, the department has complied with the provisions of the Act, the rules made thereunder and the Company's Articles of Association, in keeping the books of account and other relevant records or documents maintained by the Company;
- Evaluation of the impact of pending litigations on the financial position of the Company;
- Report on the internal financial controls over financial reporting and the operating effectiveness of such controls;
- Report on the internal financial controls based on the nature, timing and extent of audit procedures performed, as prescribed under the Companies (Auditor's Report) Order, 2020 (CARO 2020) issued by the Central Government of India in terms of Section 143(11) of the Companies Act, 2013.

Given the nature and scope of our audit, we have relied on the information and explanations provided by the management and other teams.

1.6 Expressing an Opinion on the Financial Statements

1.6.1 Non-Financial Assets

(a) Balance of Non-Financial Assets as on December 31, 2024 is Rs. 14,758,888.88, the opening balance of non-financial assets as on January 01, 2025, according to Form ACA-CFSA-2 included in the financial statements of the company, is recorded as Rs. 14,568,430.236. Accordingly, a difference of Rs. 190,458.644 was noticed between the opening balances.

(b) Although an amount of Rs. 1,500,000 was regularized under the Ambiguous Transaction Ledger (Code 2024-2025 Non-Financial - Ambiguous) in the financial statements of 2024, the sales of wood, used for fires, and livestock production remains at the previous year's rates, and it is not reflected in the SA-2 report of the financial statements for the year under review.

(c) Across 2 Solar Street Light Units, a total of Rs. 2,78,140 in the SA-2 Non-Financial Asset report of the financial statements for the year ended Expenditure Statement by Program [AUC-2] recorded the expenditure under Account Code 2101 of Capital Asset Acquisitions, i.e., Rs. 2,80,560. Thus, 1 unit of equipment had been overstated by Rs. 2,420.00.

(d) Although a sample of 5 machinery items had been referenced in the SA-1 report, no verification of the machinery amounting to Rs. 1,00,000 had been conducted in accordance with the Form ACA-CFSA-2 report included in the financial statements of the year under review. As a result, 1 vehicle was not verified by the auditor.

3.

(a) Though the department holds the ownership of 152.96 acres of land, during the previous years, it has not been included in the Schedule 52 report of the financial statements under review. It is not evident if these lands are legally vested with the Department at the end of the year. Hence, these lands were understated by an amount equal to the unvalued value of the said lands.

16.2 Deposit Accounts Balances

(a) According to Form 35 of the financial statements as at January 31, 2025, the balance according to the year end books for Public Deposit Account was Rs. 158,[illegible] whereas the balance according to the Treasury books was Rs. 121,[illegible]. Therefore, a difference of Rs. 1,[illegible] was observed.

(b) According to Form 35 of the financial statements of the year under review, the balance according to the Department books for Public Deposit Account was Rs. 242,[illegible] whereas according to the Treasury books was Rs. 115,[illegible]. Accordingly, a difference of Rs. 2,[illegible] was observed.

16.3 Stores Advance Balance To Audit

(a) Out of the total balance of Rs. 152,[illegible] shown in the Industrial and Agricultural Advance Account for the year under review, supporting documents were submitted for only a total of Rs. [illegible] for the remaining amount required to confirm the remaining balance of Rs. [illegible] was not presented.

2. Report on Other Legal and Regulatory Requirements

In terms of the Section 10(1) of the National Audit Act No. 19 of 2018, I state the following matters.

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

(b) The following recommendations by me regarding the financial statements of the previous year had not been implemented.

Paragraphs/Lines in the audit report	Recommendations not implemented	Paragraph reference in this report
1.6.1(b)	"The existence of a difference between the closing balance of non-current assets of the previous year and the opening balance of non-financial assets of the current year."	1.6.1(a)

3. Financial Review

3.1 Expenditure Management

(a) Out of the estimated provisions of Rs. 120,000,000 allocated for Capital expenditure, a total of more than expenditure amounting to Rs. 2,[illegible] was incurred. The remaining unutilized expenditure heads ranged from [illegible] percent to [illegible] percent.

(b) Out of the estimated provisions of Rs. 1,[illegible] allocated for recurrent expenditure heads, more than [illegible] percent of the allocation for Rs. 52,[illegible] remained unutilized, the remaining recurrent expenditure heads experiencing a reallocation ranged from [illegible] percent to [illegible] percent.

(c) Even after transferring an amount of Rs. [illegible] to other expenditure heads from the allocations initially set aside for the Property Loan Interest for Government Servants (Object Code [illegible]), Object activities 40 percent were the only [illegible] Object activities from the [illegible].

3.2 Certifications to be Made by the Accounting Officer

In terms of the provisions of Section [illegible] of the National Audit Act No. 19 of 2018, the Accounting Officer was required to provide certifications regarding the financial information and financial reporting.

Although the Accounting Officer is required to verify the replies on provided for audit queries within the time period as required by the Auditor General, replies to the audit queries had not been provided in accordance with Paragraph 4.5.6 of the Act.

13 Non-compliance with laws and conditions

Reference to rules and regulations	Non-compliance
(a) Financial regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Finance Regulations 104(3)	Tender bids more than 07 days are anticipated in submitting a full report, a preliminary report on losses and damages must be forwarded immediately. However, preliminary reports had not been submitted in a timely manner in instances of losses and damages that occurred within the Department of Prisons during the period from 2021 to 2025.
(ii) Financial Regulations 104(4)	Although a full report must be submitted within 07 months from the date of losses or damage occurred, a report had not been submitted in relation to instances of losses and damages that occurred within the department during the period from 2021 to 2025.

(iii)	Financial Regulations 571	Non-claimed Deposits relating deposits older than 07 years in accounts of Rs. 500 or more and deposit accounts. The accumulated dormant balances of 02 to 05 years old amounting to Rs. 29,191 and deposits aged above 05 years amounting to Rs. 20,547,000.
(iv)	Financial Regulations 571	(a) As at April 30, 2026, reports on the compliance of officers given regarding the items specified in the general or special or survey reports of all institutions in relation to the department's books of Survey for the year under review, had not been submitted. (b) As per Bonded Stores Regulations, the annual year must be completed before March 15 of the ensuing financial year and steps should be taken to obtain the Board of Survey report for the respective financial year. Failure to make all disposal instructions, however, prevents from doing accordingly for the year under review.
(v)	The Extraordinary Gazette Notification No. 2375/19 Dated August 21, 2024	A deduction of 1.5% of the total value of the water bill is granted to consumers who so-called water bill within 15 days from the date of issue. However, the organization has not abided the bill payment schedule, which is August No. 12 to 20-12-19 and consequently, will the amount of Rs. 1,000,000 has not been claimed for the period from December 01, 2025 to November 24, 2025.
(vi)	Paragraph 1.6(f) of Public Finance Circular No. 02/2024 dated August 27, 2024	The annual Procurement Plan must be prepared before December 15, 2024. However, no record of the approval of the Accounting Officer responsible shall be provided to the external auditors. Consequently, the Department of

		Public Finance. However, the Department failed to act accordingly in respect of the approved annual Procurement Plan for the years 2025 and 2026.
(d)	Procurement Manual and Guidelines for Works, Goods and Non-consultancy Services (2024) Reference No. 3; Procurement Guidelines, Reference No. 3	In the procurement of 22 floor polishing machines for the Welikada and Anuradhapura Prisons, a total of 19 bids had been received. However, the Tender Evaluation Committee (TEC) recommended rejecting all bids, citing that the contract could not be awarded within the bid validity period. Necessary actions had not been taken to extend the validity of the bids.
(e)	Public Administration Circular No. 2/2025 dated 1st December 2025	According to the monthly check sheets of the Audit 04 cluster, belonging to 22 prison institutions, had been identified for operation in the year under review, which exceeded their budgetary balances by a large margin.
(f)	Paragraph 3.1 of Public Administration Circular No. 2/2025 dated 1st December 2025	The following processes for maintaining and disposing of public institutions in line with the "Clean Sri Lanka" National Programme had not been carried out in a proper manner.
(g)	Part 2.1 of the Standing Orders of the Department of Prisons	Although the maximum quantities per inmate daily when providing food for prison inmates should be as stated in those guidelines, excess quantities were provided to the prisoners.

(4) Deposits

(a) Balances of Rs. 3,231,[illegible] were in the deposit accounts of the Welikada and Anuradhapura Prisons as at the date of the audit review, and these deposits are due to be refunded to the respective accounts of the prisoners. However, the total balance amounting to Rs. [illegible] had remained in the General Deposit Account for the period exceeding 03 years.

[illegible] A balance of Rs. [illegible] was in the Security Deposit Account as on the final day of the year under review. Deposits received from the salaries of officers who are required to furnish sureties, which are withheld until bank accounts are opened in the respective officers' Service Centres, have been taken to Suspense Account in accordance with Financial Regulation 88.16. The balance amount of security deposit of Rs. [illegible] has been transferred to the Security Deposit Account in the following year.

4. Operational Review

4.1 Performance

4.1.1 Action and Vision

Power sector is the prime sector for India's growth and development. It is one of the most critical sectors, and requires the necessary action/intervention in order to achieve a robust zero-carbon electricity system and meet the growing demand for electricity. A robust electricity system should be structured to provide access to all citizens by supplying them in meaningful activities like education and work, fostering approaches, environment and planning, enhancement of economic growth. However, over the years, the sector has faced challenges due to rapid technological advancements, the emergence of new technologies, and the need for a more sustainable and resilient infrastructure.

4.1.2 Planning

While preparing the Action Plan, the department has given adequate importance and financial allocation in relation to the projects to be implemented during the year. However, since the formulation of approved Action Plan has been a complex and time consuming process, it could be fully achieved by the end of the year. Nevertheless, all the functions, tasks, services and projects are regularly based on the priorities of the department. Accordingly, the department plans to improve its performance by adopting more effective, efficient and timely manner.

4.1.3 Non-performance of duties

In reviewing the financial performance of the activities/duties planned under capital expenditure heads in the Action Plan for the year under review, there were 02 activities which were not carried out. Under the recurrent expenditure heads, there were 01 activities which were not carried out.

4.1.4 Non-achievement of specified timelines

(a) A total of 28 air conditioners were installed in 17 locations and in the Organised Crime Prison premises. Among these, 6 machines were inactive for several months, while 22 machines were underutilized, and no expenditure of Rs. 386,53[illegible] has been incurred between 2019 and 2025 on the average of the small air-cooled conditioners. Furthermore, 03 air conditioners purchased on December 19, 2025, at a cost of Rs. 248,[illegible] to be installed in the locations planned to relocate, in 2026, drifting and heavy cooling systems for inmates, including elderly, sick and disabled inmates, and Nuwara Eliya Prison, which is well known for being overcrowded in the hill country.

(b) According to the Act of Parliament on September 2023, an amount of Rs. 11,625,000/- had been made for 23 programmes under the Department's Staff Training and Training Programme. However, the total expenditure recorded for the relevant financial year was only Rs. 7,[illegible] leaving a record with 23% of the allocated provision unutilized.

(c) Purchase of parcel and body scanners:

(i) A total of 06 parcel scanner machines and 04 body scanners have been purchased for 10 prison institutions. An amount of Rs. 12,[illegible] has been spent during the 6 years for the purchase of these machines. Although a considerable expenditure of Rs. 16,[illegible] has been incurred including Rs. 2,[illegible] on repairs and maintenance, the actual purchase in the year 2025 of 02 parcel scanner machines and 01 body scanner machine at 02 institutions remained unused even since the day of their arrival.

(ii) Local agent has provided an estimate of Rs. 3,[illegible],000 on September 01, 2025 for the repair of the body scanner machine before the Colombo Prison and prison officers in charge on 01st, 02nd, 03rd and 04th of September, 2025, verified the malfunction and taken over responsibility for body scanner machine for repairs. However, the components for 13 years old machine were sent to the country Kenya and Dubai and even by the date of the audit, only the frame and the outer casing of the machine returned to the prison premises.

(iii) Although the body scanner supply company had assured emergency support from the United States of America and the Netherlands in 2024 for 12 months, it

the necessary testing equipment and by securing equipment. These officers had not raised any concerns or to the operation of these machines as they were employed in other sections.

4.0.8 Projects with no progress despite the lapse of time

(a) In Procurement Contract Division No. [illegible] dated September 25, 2024, approval had been granted to select suppliers to provide the materials required to construct a toilet system at the Kamal for the Imagery Resource and Technical Training Institute (IRTTI) estimated at Rs. [illegible] million. However, the procurement process approval was not granted and funds released in 26 subsequent instances amounting to Rs. [illegible] million. The reasons for not providing the required details through multiple inquiries were not disclosed. Consequently, there were construction delays in the IRTTI project. As a result, the process of providing a drinking water supply through the new [illegible] of the Canal, and the risk of water contamination to the training premises by March 10, 2026, the construction of the toilets under the project had not been completed. Although the building constructed by the NERDC at a cost of Rs. [illegible] million was handed over to the relevant facilities of the Irrigation Department, the local forest officers had been handed over the Engineering Section of the Headquarters on March 32, 2024. It still remained unutilized and rot even after 02 years since its construction.

(b) During the year 2025, there were 7 projects in Kurunegala District which had been released funds but had not been commenced.

4.0.9 Procurement

(a) During the audit inspection conducted regarding the overall selection of [illegible] contractors in the Kurunegala District for the provision of services by the State Engineering Corporation, the following observations were made.

(i) Out of total [illegible] official quarters in the Dunbara Quarters Complex, 07 completely ruined quarters had been handed over to the Dunbara Division by the State Engineering Corporation. However, 24 quarters had been allocated to officers in the [illegible] Division. Of the remaining 07 quarters, 04 were handed over to the Dunbara Division, only 03 quarters had been allocated to officers, while 04 quarters remained neglected due to lack of applications from officers. Accordingly, a total of 5 [illegible] quarters including the 24 quarters mentioned

[illegible] from the State Engineering Corporation, remained without regularization.

(e) [illegible] an estimated cost of approximately Rs. [illegible] had been incurred for the 65 unauthorized quarters. Among these, 24 quarters were for Superintendents of Prisons and 41 quarters for Chief Officers, indicating a pattern of disregard for established procedures. Such actions, if left unchecked, risk creating a precedent for other officers to undertake similar unauthorized projects, thereby undermining the discipline and integrity of the Department. Moreover, the lack of transparency in the allocation and construction of these quarters raises serious questions regarding adherence to procedures and accountability within the Department.

(f) On October 14, 2025, government auditors, together with officers from the State Engineering Corporation and the Superintendent of Prisons, Welikada, physically inspected the quarters. During the inspection, it was observed that the doors of the quarters had not been painted with mixing red brick, as in the other prison premises. This matter has been brought to the Additional Secretary's attention. Additional relevant information regarding obtaining the plan approval and compliance certificate from the respective local government authority for the construction of these official quarters was not provided to the audit.

(g) The agreement for the year 2025 regarding the procurement of firewood for the Department of Prisons had expired on March 31, 2025. While preparing the procurement for firewood for the year 2025/26, the Procurement Committee was prepared to select the three lowest quotations as per Section 9.1.30 of the Procurement Guidelines. However, the actual rate of the quotations received for the year 2024/25 had to be extended for the month of April 2025 as well. Consequently, the new rate was higher than the previous rate, resulting in an additional expenditure of approximately Rs. 2,061,084 to the Department.

(h) During the examination of the detailed estimate for installing the CCTV camera system at the CCTV cameras have been installed in the main prison complex in Welikada, the Dangerous Women's Prison, the Female Remand Section, and the Prison Hospital with the operations room situated at Welikada under the Emergency Response Cost Estimate. The following observations were made:

(i)

(iii) According to the Cabinet Decision No. [illegible] dated April [illegible], 2025, the installation of the CCTV camera system was assigned to Sri Lanka Telecom. Although the project was scheduled to be completed by June 30, 2021, it did not move forward for nearly four years beyond the deadline to complete and handover the project.

(iv) During the inspection conducted at the cells of the Emergency Response Surveillance Unit, it was observed that the cameras were not functioning properly. Furthermore, it was not possible to view and playback the recorded footage under a DVR. Additionally, only 2 out of the 3 available monitors were functioning, and even though the existing monitors were turned on, the screens were found to be improperly maintained or scratched.

(v) Although the government has allocated funds specifically for the CCTV system, the recommendations of Parliament have not been duly fulfilled.

(vi) In terms of the Cabinet Decision No. [illegible] dated April [illegible], 2025, the Secretary to the Ministry of Justice and Prison Reforms was directed to take prompt corrective measures to address the matters highlighted in the letter containing observations of the Auditor General. However, the CCTV system installed in the Department of Prisons remains inoperative, and no action has been taken to address the issues raised in the audit observations. As a result, the system is unable to record or transmit footage, rendering the physical security and safety of the well-being of inmates, officers, and visitors.

(d) As of the final date of the review under review, the CCTV camera system installed in the prisons remained inactive, posing a challenge to achieving the primary objective of maintaining security and safety in the Department of Prisons.

(e) Security cameras consisting of 3 cameras which were installed at the Kalutara Prison in the year [illegible] at a cost of Rs. [illegible] were found to be inoperative since November 2022. Despite repeated requests to the supplier for the repair of the cameras, no action has been taken to fulfill the warranty agreement.

(f)

(b) Procedures followed as the Committee on Public Accounts (COPA) meeting held on [illegible] 2023, recommended proposals submitted regarding the essential requirements of old and modern technical units, including skilled officers and technicians, to manage and operate security equipment, as specified in the project proposal, for equipping modern technological security equipment resulted for prisons, which was submitted through the Action Plan to implement the recommendations of the Special Audit Report on the prevention of illegal mobile phone usage within prisons, which was tabled in Parliament. However, no response has been taken to carry out the proposal.

(c) When purchasing goods for the maintenance of assets, the necessary documents linked to all compulsory information required for the Procurement Guidelines for Goods, Works, and Non-Consulting Services, such as the final cost submission, price indices, the list and type of assets, the proven allowance prices and price quotations provided in the spending plan, and the specifications of the items being purchased.

(d) During the supply of an order to a selected supplier, the period from January 01 to December 31, 2023, the [illegible] budgeted allocation, received from the page standard [illegible].

4.3 Assets Management

(a) During the inspection of the state condition and the need for repair within the Kahatagaha Prison premises and its buildings, the following observations were made:

(i) The windows, doors, and other structural features of the Superintendent's Residence and the Other Units Block, located in the upper floor of the Building 15 Kahatagaha Prison, were in a state requiring repair.

(ii) In buildings accommodating inmates in sections A, B, C, D, and E, the doors and windows, the concrete slabs, and the walls had corroded and became stained. Most of the corridors were damaged and the roofing had deteriorated. Such conditions make it difficult to maintain hygiene and pose a risk of damage to property. The

extend water supply, sewage wastewater system, and electrical system at the building to ensure a spring carpet reaction.

(iii) The two only building housing wards at Section 9 had been shut down because all concrete slabs cracked, broken and its poles were rusty off.

(iv) A new staff building housing the wards at the female section had been withdrawn from use as at December 31, 2025. The building consisted of two rooms of the concrete poles had corroded, been exposed and the cover was having fractures.

(v) Towards the end of the year, the hospital's water and electrical water supply systems were severely deteriorated, with a rate of repairing. Additionally, the roof of the new building housing wards was leaking and its needs to be repaired. Further, the watchman's quarters constructed has only comprises of 4 bedrooms with the toilet outside the rooms. The poor cleaning services as regarding cleaning of these toilet facilities.

(vi) Out of 126 official quarters only 15 are occupied by officers of the audit division, however, only the remaining 111 quarters were confirmed to be in good condition. The defects were observed in the quarters and the are currently leaky.

(vii) A salary of month quarter ended the quarter 31.03.25 & 30.06.25 had completely collapsed. The iron rods in the cash supplies office had corroded and became exposed, causing all sorts of dangerous that broken off leaving the cash in a very unsafe state.

(viii) The roof of the main building and guards' quarters were dilapidated and all the windows were broken. The wall covered roof rest and the iron rods of the cash supplying pillars had corroded and became exposed, causing concrete and all sorts of dangerous to the cash.

(ix) The National Building Research Organization (NBRO) has informed that all existing buildings at the Kalutara Hospital are in a very poor condition and

[illegible]

(c) [illegible] infrastructure upgrades for [illegible] buildings in officers' institutions under the Department of Prisons had been identified by the Institute of the [illegible] review, however, the implementation and delivery of these projects had not been adequately fulfilled.

(d) Although approval was given for prison boilers to accommodate detainees' [illegible] their mental and physical well-being, internal recognized international standards based on national legal systems, regulations, or other judicial [illegible] 82 restrictions relating to minors or [illegible] under the Department of Prisons had been identified, yet their implementation and development had not been adequately accomplished.

(e) Although in the year 2023 [illegible] parcels belonging to prisoners had not been legally replaced, these lands were being utilized by the Department of Prisons [illegible] for prison buildings, administrative purposes, and farms.

(f) Without objective of reducing the prison congestion, a project had been planned to relocate the Welikada Prison Complex located in Borella comprising the Prison Headquarters, Welikada Prison, Colombo Remand Prison, Prison Hospital, Female Ward, and Magazine Prison to the Millawa area in Homagama. Although the land approximately about 1,000 acres had been acquired by the Urban Development Authority (UDA) in Kaluaggala, the land at present, which the land located in Millawa Homagama had not been transferred to the Department of Prisons. According to the information by the Department of Prisons, according to the case of the land in Borella, Welikada, [illegible] 6148.0 [illegible] however, due to the ownership not being transferred, the court has commenced hearing the ownership review and, therefore, the 200 acres of land in Millawa could have been handed over to the Department of Prisons by the Urban Development Authority. Because prisoners resulting from the non-construction of the new prisons, the prisoners as well as the staff in the [illegible] or the prisons and other [illegible] the Department of Prisons was [illegible] [illegible]

(g) [illegible] 37 cases of 46 prisoners have been [illegible] Among these, 6 official quarters of the National Prison Hospital have become [illegible] [illegible]

(v) During the overall review of vehicle administration, undergoing adjustments, the following observations were made:

(a) In accordance with Financial Regulation 102, heads of departments are provided with vehicles, and the departments ensure that they are not underutilized and have sufficient fuel. It is also a common practice that vehicles are deployed, on a rotational basis. However, in a few instances, the Department of Prisons did not maintain a register, and in the Prison Headquarters, many vehicles, certain maintenance reports, and maintenance work related to the vehicles used by such individual officers.

(b) In terms of Financial Regulation 102, although heads of departments are provided with vehicle facilities, most cases they are not underutilized, but the according to the information provided by the Prison Department, the number of vehicles is found to be underutilized because of unauthorized and unofficial use, or due to the use of vehicles for private purposes.

(c) According to the sample inspection done of such vehicles belonging to the Prison Headquarters, it was recommended that the vehicles should be used for 15 years. However, action has been taken to dispose of these vehicles only by the end of the year under review.

(d) By the end of the year, vehicle insurance premiums had not been obtained for 19 vehicles currently in use at 08 prisons.

(e) A total of 9 vehicles confiscated by courts and handed over to the Department of Prisons were held across 6 prisons at the end of the year under review. Out of these, only 03 cases are currently pending, while the remaining 06 vehicles have been released to their owners.

(f) The mileages of 53 vehicles belonging to 11 prisons such as Thalawa, Welikada, Mahara, Anuradhapura, Matara, Angunakolapelessa, Nuwaraeliya, Vavuniya, Tittagalle, Hindagala and Bulathsinhala were not in working condition as recorded at the year under review.

(g) The Department of Prisons used 15 motor vehicles belonging to other government institutions, which had not been returned to the Department as of the final day of the year under review. Furthermore, it was

[illegible] vehicles belonging to the Welfare and Rehabilitation [illegible] were being operated without any [illegible] or permit.

(iii) [illegible] January 1, 2026 [illegible] relating to 05 prisons had been found lower in [illegible] and it was revealed that these vehicles had remained in the garages for a period exceeding 10 months.

(b) It was observed that [illegible] vehicle belonging to [illegible] which were noted at the Welfare Prison by the United Nations Office for Project Services (UNOPS) in the year 2023 remained until the end of the audit date of December 31, 2025. The equipment in question were [illegible] years since being received by the Welfare Prison and [illegible] in the premises where they could be put to use.

4.4 Losses and Damages

(a) The loss relating to incidents including accidents, pending for over 10 years, amounted to Rs. 31,346,[illegible] which was relating to 46 vehicle accidents pending for period between [illegible] years and [illegible] years, and the loss relating to 41 incidents including vehicle accidents pending for less than 10 years amounted to Rs. [illegible].

(b) A sum of Rs. 4,[illegible] had been paid to the institution for repairing damages caused to [illegible] on [illegible] and a sum of Rs. [illegible] had been recovered from the Sri Lanka Insurance Corporation, while the remaining balance of Rs. [illegible] had been borne by the Department of Prisons. The damages caused by the vehicle had not been fully reimbursed by the insurance. Further, the Department of Prisons had not been able to submit a report to the Auditors within 03 months from the date of the damage, but it had been submitted after the date of this report.

4.5 Not furnishing replies to audit queries

Replies had not been submitted as of May 26, 2026, for audit queries issued to the Department of Prisons.

4.6 Management Weaknesses

(a) As noted in the monthly electricity bill issued by the Electricity Board, the bill amount is not settled within 30 days. A monthly interest of 2% is added to the balance of the electric account. Due to the failure to accordingly, six prisoners had put in a total of [illegible] years.

(b) During the inspection of the Issuance of Prison Department checks, it was observed that the check numbers have been signed in only the issuance register. The issued checks, once it has not been continuously numbered according to their check numbers. Furthermore, the cancellations information regarding the purpose of issuance cancellation was not recorded. It was observed that failure to maintain order of issued checks within the Department Archives was due to many reasons, such as to an inappropriate issued checks within the Department Archives. Failure to update checks on the Department Archive, as well as regarding policy decisions to be issued under the guidance of the Head of the Department of Prisons, [illegible] to be updated according to the regulations.

(c) Four [illegible] tempers for a number of Number Plates were issued by the State Attorney's Office and [illegible] purpose for the year under review, only 55 tempers had been issued to the [illegible] by the end of October 15, 2025. Accordingly, the State Office possesses a sufficient stock of [illegible] to be issued to the [illegible] of Prisons.

(d) A total of 144 Prison wards had been [illegible] to the Department of Prisons for training as Batch 101-A. These officers were provided with training at the Anuradhapura [illegible] Training Centre for [illegible] months. During the training period, they had been collected personally from [illegible] Prisons [illegible] each Prison of Transport [illegible] Rs. [illegible] and [illegible] The total amount collected in the [illegible] was Rs. [illegible] for Batch 101-A, amounting to a total of Rs. 19,108,200, had been collected for the recruitment of trainee officers during the period from July 1, 2025 to November 05, 2025. Due to the [illegible] of a major portion of the trainee officers who during the period [illegible] several [illegible].

(e) Following matters were observed during the inspection of the Government Quarters Accounts:

(i) According to the reconciliation statement that should be submitted for audit, the total value of unofficial balances recorded as of January 01, 2025 was Rs. [illegible]. Excluding the balances in non-current assets within the department, the outstanding loan balance due from 186 officers amounted to Rs. [illegible]. Out of this, an outstanding loan balance of Rs. [illegible] due from officers who were transferred during the year 2025. However, during the year 2025, new unofficial loan balances worth Rs. [illegible] from 85 officers were newly added to the outstanding amount. According to the said officers, an outstanding loan balance of Rs. [illegible] remained to be recovered from previous years.

(ii) According to the reconciliation statement submitted for audit, the total value of unofficial balances recorded as of the final date of the year under review was Rs. [illegible], excluding the non-current assets in the department. The total loan balance recorded at the end of the year under review was Rs. [illegible]. The reason for the outstanding balances was not reconciled with the balance amounting to Rs. [illegible].

(f) Providing Government Quarters to Officers and Sharing Those Rent

(i) When constructing new government quarters, they should be designed according to the model plan introduced by Subsection 2.1 of Chapter XIX of the Establishments Code. Accordingly, it is the responsibility of the Secretary to make provision for Chapter XIX of the Establishments Code. However, planning, consistency, and proper management were not observed.

(ii) Government quarters allocated to Secondary Level units had been provided without following factory level posts, causing secondary level officers to face difficulties in obtaining housing.

(iii) It was observed that the government quarter provided to a certain officer was in a highly dilapidated and unsafe condition, and the surrounding environment was also extremely unhygienic, making it an

[illegible]

(c) In order to ensure the well-being of prison officers, we are taking the hygiene and sanitation challenges faced by female officers and female inmates in prisons very seriously, as stated in Page 125.

(d) It is a matter of concern that the Bogambara Prison as per its Financial Statements incurred an annual cost of Rs. [illegible] for firewood and the annual income from the firewood sales is only [illegible]. Firewood is a very high cost item when compared to the use of fuel wood. Firewood was used for cooking in the Bogambara Prison. Further, the cost of firewood for Rs. [illegible] in 2023 was Rs. [illegible] and Rs. [illegible] in 2024 respectively. Therefore, comparing figures of firewood usage showed an excess consumption of Rs. [illegible] in 2023 and Rs. [illegible] in 2024. Further, although the furnaces of the Bogambara Prison have been in use for the past [illegible] years, the annual maintenance and servicing costs incurred were extremely high. Rs. [illegible] in the financial year 2023 and Rs. [illegible] in the financial year 2024. Rs. [illegible] in the financial year ended on September 30, 2025.

(e) Although it was noted that [illegible] of the prisons belonging to the Welisara Remand Prison were removed, [illegible] remained. This was due to the high temperature in the prisons, due to poor conditions of cooking vehicles, quarters and sanitation.

(f) The security of the prisons [illegible] in the Prisons located on the plains of the Ministry of Defence, the New Magazine Prison, Welisara, including the Welisara Remand Prison, and the Prison Hospital. Although the Prison Hospital was [illegible] during the year under review, no [illegible] taken to repair it. This prison is the property of the Department of Prisons, as well as the lives of prison officers and inmates, and to prevent risk of inmates escaping.

(g) It is to be noted that the [illegible] increased from [illegible] in 2023 to [illegible] in 2024 [illegible] Bogambara Prison during the year 2023. Additionally,

according to the Section 34(1) of the Prisons Ordinance, the Colombo Prison, has not been being in use since around 2003 on the 15th of 1955 perches adjacent to the prison boundary outside the prison wall.

(f) Instances of the Prison Department Circular No. 01/2015 dated January 19, 2015 issued by the Commissioner General of Prisons restricting children's access to prison premises by authorities by following proper procedures and including the necessary approvals. However, during the year under review, despite strictly adhering to these directives, children were allowed access to prison premises, sometimes without proper authorization, raising concerns about the enforcement of these restrictions.

(g) Although all buildings of the Angunakolapelassa Prison Complex which were built in 2003 were constructed with underground tanks, the complex was found to be facing a water crisis in a manner that is not commensurate with the number of prisoners currently housed in these buildings.

(h) The following issues were observed during the inspection of the buildings at Welikada Prison:

(i) Towards the D Section of the D1, D2, and D3 of the Factory Cluster Building of Welikada Prison, the roof and walls are in a dilapidated condition. It is noted that cracks have developed in the walls, along with the ceiling and the presence of the exposed roof. These conditions pose a significant risk, potentially allowing high-profile prisoners to escape.

(ii) In Sections A, B and C of the Building, there are shattered roof tiles. The building being constructed in 1960s, the stairways, corridors and planks used for flooring were broken and the washrooms were in a highly unsanitary state.

(iii) In the Factory II Building, where high-profile prisoners are held, the roof is deteriorated, with the ceiling in a dilapidated state. The wooden flooring has broken, and the walls of the building are cracked and in a dangerous state.

(iv) The Factory I Building, which houses about 600 prisoners, is in a dilapidated condition, raising public safety concerns. Inspections revealed that the roof is in a dilapidated condition, raising public safety concerns. Inspections revealed that the roof is in a

broken and the water plumbing lines at the rear were constructed inside the building and hence unseen place.

(g) The fact that the water storage buildings were constructed adjacent to the wall of the Juvenile Section was a security risk. Such buildings should not be allowed in the Juvenile Section, particularly the Colombo Remand Prison and Welikada Prison, where inmates convicted for serious crimes are kept. On May 2026, at 10:00 AM, the well collapsed due to heavy rain and heavy flow.

(h) Certain structures, such as the hazardous tower cranes at Welikada Prison, were in the immediate vicinity of buildings in use, posing a risk to life in the event of a fire, hazardous building collapse, or a fire, among other inmates and officers.

(i) Certain structures, such as the Jaffna Remand Prison and the female section of Welikada Prison, fall within the lines of female inmates, prison officers, and other staff members.

(j) Building approximately 25,000 square feet, which had been demolished since 2011, is now in ruins. Although the demolition of the building was completed, the debris of the building remains at Welikada Prison and Welikada Prison and has not been removed.

(k) The water supply system, including the Welikada, Colombo Remand, Negombo, and Welikada Female Prisons, as well as the Welikada Prison Hospital and the Center for Research on Chronic Illness and Disability, is severely dilapidated. Although the water supply has been moved, leaks and breakdowns occur frequently, causing inconvenience to inmates and requiring repairs for a long period.

(l) From January 01, 2025, to December 31, 2025, a total of 1,024 inmates died while in custody in prison institutions. Of these deaths, 52 [illegible] were natural, [illegible] were unnatural deaths, [illegible] were suicides, and [illegible] were suspicious deaths. During the same period, 20 [illegible] hundred and [illegible] were released from custody for the possession of [illegible] grams of heroin, methamphetamine, cannabis, and other illegal substances, accounting for 8% of the total deaths recorded under [illegible].

(m) An examination of the excessive overcrowding of prisoners and staff within the Department's institutions reveals the following observations:

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Severe climates, in essentially implementing rehabilitation and vocational programmes for inmates.

(c) Due to severe overcrowding in prisons and cells, not maintained in a clean manner. This combined with the poor personal hygiene of inmates, coupled with lack of adequate ventilation, has created a breeding ground for disease and waste. In short, conditions in prisons do not meet minimum standards expected in a civilized society.

(d) According to United Nations guidelines, in Ethiopia, there are no separate prisons specifically based on gender, age, nature of the crime, legal requirements, or therapeutic needs. Although there are laws, such as Proclamation No. 1178 of the 1960 Criminal Code, Section 3 of the Prisons Proclamation, which provides for the separation of prisoners based on sentence, gender, and the nature of the crime, these provisions are not kept apart based on sentence, gender, and the nature of the crime. In prison institutions, we are holding inmates without any such classification.

(e) Since the enforcement agreement has been established with the United Nations, we have been working with foreign inmates in the country. Unfortunately, most of the women under review were foreign prisoners who committed crimes that are specific to their country, leaving them with no family or friends in Ethiopia. Providing adequate infrastructure and implementing rehabilitation programs for foreign prisoners remain challenges for Ethiopia. Furthermore, the prison cells are not adapted to the needs of women, and the prison cells should be separated into different sections for different categories of inmates, such as those with children, those with respiratory illnesses, and those with other illnesses.

(f) Suspects who cannot afford bail are unable to be released from custody upon receiving the court order to release on bail. However, with the assistance of donations during the year under review, some prisoners were released from custody after paying bail.

(g) Even post-mortem, many families are not informed about the deaths of their loved ones in prison, and they are not allowed to receive the bodies of their loved ones.

[v] Due to the non-submission of Government Audit reports regarding [illegible] for audit by the Institute [illegible] 2023 [illegible] as of December 31, 2025.

[vi] As at the finalization of the year under review, it was revealed that 1,040 prisoners were [illegible] because they were unable to pay minor fines. This [illegible] the overall [illegible] prison population.

[vii] Across 21 prisons, more than [illegible] prisoners, but due to their awaiting to meet the bail conditions, lack of relevant documents, or lack of [illegible] 1,451 inmates remained imprisoned on the last day of the year under review. Of this group, 375 inmates had been granted bail but remained in prison for more than 3 months.

b. During the inspection of various prisons and [illegible] to the offenses, the following [illegible] were observed:

(i) The [illegible] of drug related offenses clearly influences the use of other criminal networks in the country. Illegal drugs are imported for the consumption purposes, [illegible] and sale of narcotics. Hence, prison officers and defendants [illegible] in preventing these [illegible] from [illegible] illegal drugs by any means. [illegible] prison security as well as the safety and [illegible] officers. During the year under review, [illegible] as represented in the [illegible] 29, [illegible] the number of [illegible] 1,154 to 1,512 [illegible] 512 recorded drug related offenses to prisons compared to [illegible] 2024.

(ii) As per the Kandy Scientific and Vocational Training and Rehabilitation Center managed by the Bureau for Rehabilitation for the Treatment of drug addicts, possessing combined capacity for rehabilitating 120 individuals, the overall utilization of the center as of the finalization of the year under review, according to the center, remained underutilized due to the actions to remand drug addicts in custody for 401 persons. Furthermore, during the year under review, the number of individuals [illegible] the center was [illegible] 109. All [illegible] of our recommendations to the Judicial Service Commission and the Ministry of Justice and National Unity to establish necessary background to refer drug-addicted inmates to rehabilitation and refuse [illegible] from the courts to the center, thereby [illegible] the rehabilitation and refuse [illegible] from [illegible] to the center.

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(iii) Due to the failure to separate dangerous [illegible] suspects imprisoned for drug consumption, trafficking, possession and other types of crimes, [illegible] have mixed with underworld elements inside the prisons. This has led to the growth of underworld networks, creating a serious [illegible].

(iv) The massive surge in convicts and suspects imprisoned for drug related offences has caused extreme pressure on prison staff, [illegible] conducting formal disciplinary [illegible] the prisoners. Consequently, there was a delayed or formal intervention with the prisoners under the custody of prison staff and the prison [illegible] other rehabilitation [illegible] the [illegible].

(v) As prisoners cannot be forcibly rehabilitated, they tend to become repeat offenders. Since a majority of them are first offenders, the absence of proper treatment and rehabilitation programs causes their relapse into drug use and re-imprisonment. During the year 2025, the number of repeat offenders among the total admitted prisoners was 26,140. The prison authorities lack a formal reformation and rehabilitation program, as they are currently unable to provide adequate [illegible] based on the rehabilitation [illegible] the prisoners therein.

(vi) According to information received from the Supreme Court, 5 [illegible] were pending with the High Court. Under Cases of Supreme Court, and based on information received from 23 [illegible] 2,739 cases pending for over 1 year, 800 cases pending between 2-3 years, 209 cases pending between 3-4 years, and more than 4 years.

(vii) According to information provided by Exploration, there were 18 prisoners in prison custody who remained in custody without being produced before the High Court. No [illegible] of the [illegible] under review.

(viii) As of the final day of the year under review, the following contraband items were seized across 23 prisons: about 12,688 pieces and 1,176 strips of heroin, 128 kg and 250 packets of methamphetamine, 31,198 packets of [illegible], 1,3 [illegible] of hashish, 103 kg and 15 packets of [illegible], and 1,[illegible] packets of [illegible]. Various measures have been taken to prevent these substances from reaching prisoners, which has covered both drug [illegible] and the formal rehabilitation process.

(ix) As the final date of the year under review, [illegible] had been received by March 31, 2026, for 6 prisoners from 6 prisons, whose sentences had been [illegible] to the Prison Headquarters [illegible] for [illegible] year [illegible].

(ag) The Sri Lanka Strategic Emergency Response Task Force (SLEA TSRC) was established by Gazette Extraordinary No. [illegible] dated February [illegible], 2022, and reviewing the powers of the relevant officers mentioned under the law mentioned under Emergency Regulations Decision No. 25, the following were observed:

(i) Although a staff and defined hierarchy command structure should have been established, [illegible] and [illegible] done.

(ii) Although a detailed [illegible] map of special [illegible] was [illegible] [illegible] 1991.

(iii) Although the Cabinet of Ministers had requested to provide technical and other support and to provide the necessary infrastructure to establish the task force in terms of equipment, office equipment and human resources, although the Cabinet had decided to incorporate the powers of the Commissioner of Prisons, Director of Rehabilitation, Inspector of Prisons, Superintendent of Prisons and Assistant Superintendent of Prisons into the Act, the Act prepared by the officers of this ministry did not include such provisions regarding such appointments.

(d) Although Cabinet approval was granted to provide continuous legal training for the officers of the Emergency Response Strategic Force, due to a change of the political [illegible] Under the Government, as directed by the Secretary to the Ministry of Prisons, a training program for these officers had not been provided from the year 2021 to December 31, 2025. Cases were filed against 21 officers in 09 different courts. Notably, during the years 2023 and 2024, a single officer faced five cases, directly resulting in a [illegible].

(e) Since the [illegible] occupied from January 01, 2021, the Cabinet of Ministers under the Emergency Response Strategic Force and Tri-Forces [illegible] 24 prison institutions. However, 21 of these units were converted into [illegible] use in the Central Headquarters. The Segambadi Remand Prison, Batticaloa and Kurunegala prison had been under [illegible] since 2021. The Angulugaha Open Prison had been closed since 2022. Hiriyala, Tangalle and Udathalawa prisons were completely emptied from emergency inspections during the 2024-2025 period. Women's open camps and other [illegible] facilities and [illegible] Deputy Minister's visits were [illegible] from emergency inspections.

(aj) Officers of the Emergency Response Strategic Force faced severe hardships due to a lack of basic infrastructure. The accommodation barracks provided to them suffered from insufficient space, excessive heat, inadequate toilet facilities, and water leaks.

(ak) A medical clinic targeting non-communicable diseases was held on August 12 and 13, 2025 to improve the health status of Prisons personnel. The findings revealed critical health risk conditions. 77% of male officers and 56% of female officers suffered from physical inactivity. Approximately 29% of male officers smoked cigarettes. Betel chewing was observed among 26% of male officers and 8% of female officers. Alcohol consumption was also highly prevalent among male personnel. These habits put them at serious risk of developing cardiovascular diseases, metabolic diseases, and oral cancers. Hypertension was prevalent among 25% of males and 16% of females. Diabetes affected 14% of both male and female officers. Hyperlipidemia (high cholesterol) was recorded in 15% of male officers (female data was incomplete and could not be analyzed). Furthermore, abnormal Serum Creatinine levels were found in 4.4% of male officers, indicating signs of kidney failure among certain male staff members.

(al) Inspections of the prison hospitals in Dumbara, Anuradhapura, and Angunakolapelessa revealed critical shortages that require urgent attention. These included a shortage of Doctors, Nurses, Pharmacists, and Laboratory Officers, coupled with a lack of facilities for the existing staff. Additionally, building and infrastructure capacities were insufficient, medicines and sanitary facilities for patients were inadequate, systematic clinical and non-clinical waste disposal methods were absent, and there was a severe shortage of medical and other essential equipment.

(am) The Angunakolapelessa Prison Hospital lacked necessary medical and other equipment (such as ECG machines, monitors, medical trolleys, dental clinic chairs, computers, and printers) required for the functioning of its various units. To ensure efficient operations, the hospital also faced an acute shortage of human resources, specifically lacking Medical Officers 03, Nursing Officers 03, Pharmacists 04, Laboratory Technicians 02.

(an) The security camera system consisting of 76 cameras installed at the Angunakolapelessa Prison in 2017 had become entirely inactive by January 07, 2026. Although requests had been made to the Head Office to install new cameras in a few essential locations, they were not fulfilled. Meanwhile, 11 new Hikvision cameras were left idle and had not even been entered into the assets registry. Additionally, the intercom telephone system used for visitors was completely unusable. Furthermore, because the electrical supply was installed

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underground sewerage system, the generator, solar power, gas, and disposal.

(c) It was revealed that the waste and garbage accumulated around the premises of the prisons are not properly disposed of. Although the need for a suitable garbage disposal system has been raised on many occasions, no action has been taken to address the issue.

(d) The main water pipeline to the main division of the Bogambara Prison is currently used to fill a tank at the Dandugam Tank. A decision will be taken to use it for irrigation purposes in the future. The authorities also have plans to establish a museum in a suitable location for public exhibition. This initiative will also generate additional sources of income for the Department of Prisons.

(e) The following professional issues were observed among the staff employed in the maximum security prisons:

(i) Lack of inspection of protective equipment for the officers, such as bullet-proof vests, helmets, and equipment. Unsafe issues regarding hunches and injuries, as well as the absence of appropriate educational guidance and other appropriate educational activities. Absence of vocational training sessions linked to the production fields and crime management activities for prison inmates. Inadequate maintenance of buildings with sufficient space and raw material stocks required for many educational activities. Absence of promotional programs beyond the post of Inspector of Prisons. Shortage of officers, resulting in overtime work, and the absence of a fixed plan for the execution of duties.

(ii) It was revealed that key industrial sectors including workshop clothing manufacturing, sarong mill production, bakeries, and farming and livestock activities in prisons, which are intended to be made to generate income, are not functioning properly.

(iii) Are certain forms of the methods used to sell industrial products conducted in prisons treated as the following? So, the issues raised were related to the lessons learned, Welisara, Galle, Kurunegala, and Anuradhapura prisons, to market their products. Although sales zones were established in Bogambara, Welisara, Anuradhapura, Galle, Welisara, and Welikada prisons, the prisons still do not have a market for such activities.

(v) Deficiencies in the machinery and equipment required for industrial and craft units were observed, spanning a gap between the needs and pace of equipment across 10 prison institutions was identified to ensure their optimum contribution to the production process.

(vi) One of the primary objectives of the department is to train inmates in time with modern requirements, equipping them to reintegrate into society as good citizens. Undertaking a formal program to award **NVQ (National Vocational Qualification) certificates** to prisoners underscores reliability and vocational training would enable them to secure independent employment upon release. This will prevent recidivism, ensure income for their families, stimulate economic activities, and contribute to inmates' productive roles for the country. However, the lack of a dedicated formal, structured program remains a concern.

(vii) Although the 'inmate-related' work process could be carried out concurrently with increasing production and boosting government revenue by selling products to outsiders, prison institutions lack an institutional regime prioritizing 'debt' and human and physical resources to upgrade the industrial centres within each prison. A formal and systematic program must be prepared for this purpose.

(viii) Although general inmates deployed daily for duties at the facility, an established system for the Female Prison Complex, which includes a dedicated medical centre, remained limited to the inmates who underwent medical examinations. Although the medical centre was equipped with the following deficiencies, which are common across all the prisons, the medical centre was found to be lacking, and the situation was found to be worse at the female prison complex. There was no proper cooking permit for food storage, preparation, or serving to ensure the safety of the food. Additionally, there was no proper designated location to store raw and cooked food separately. Inmates' personal belongings were found in the food preparation area. There were insufficient sanitary facilities and hygiene practices for handwashing. A constant water supply was not provided to the premises. Health awareness programs were not provided to the inmates, and the pest control measures were absent or poor. Wastewater was found to be discharged directly into a public drainage system in the premises, causing a nuisance. A proper drainage system needs to be constructed to ensure that the direct and the indirect waste in overall is dropped into a marshland. We observed cooking utensils, such as cream and other food items in the same storage area, and cooked food was not stored safely. Inmates were found wearing shoes, sandals, and flip-flops while cleaning areas, handling food, and performing other tasks, which poses a health hazard. These matters need to be addressed immediately to prevent health risks. Although a kitchen

Guideline Manual dated April 04, 2023, had been issued to ensure the proper maintenance of prison canteens, no information was revealed to show that the relevant prison officials were aware of this guideline manual.

(as) Departmental officers had been attached to work at the welfare canteens and outlets operated by the Department of Prisons. Their salaries, overtime, and other allowances were paid by the department, and the expenditure for water and electricity was also borne by the Department of Prisons. In addition, inmate labor was utilized for every canteen. However, while a sum of Rs. 23,856,684 had been earned by the prison institutions to the Regional Association and the Parent Association through the operation of these canteens during the year under review, only about Rs. 2,866,825 had been credited to government revenue. Meanwhile, the Department had paid a total of Rs. 29,992,138 for the salaries, overtime, and other allowances of the prison officials attached to these welfare canteens and outlets.

(at) During the audit inspection conducted on the suboptimal utilization of the Prison Information Management System (PIMS), the following observations were made:

(i) Although the Prison Information Management System (PIMS), which was established for the efficient and effective management of inmate information, requires data entry relevant to individual sections upon implementation within prison institutions, including primarily Prisoner Registration, Prisoner Transfers, Detention, Discipline, Industries, Rehabilitation, Management of Prisoners' Private Property, Welfare, Inmate Visits, Main Gate, Diet Menu Section, Remission Marks Section, and the Medical Section, the audit inspection revealed that data entry operations were carried out by every prison institution only for the Prisoner Registration, Prisoner Transfers, and Detention sections. Data in the other sections had not been properly updated.

(ii) During the Committee on Public Accounts (COPA) meeting held on June 09, 2023, emphasis was placed on the biometric data system. According to the progress report on the implementation of COPA directives, the associated action plan, and the timeline submitted to COPA by the Secretary to the Ministry of Justice, Prison Affairs and Constitutional Reforms on October 25, 2023, under reference No. MOJ/AC/87/11-I/2023, steps were to be taken during the year under review to procure a biometric data system and 150 relevant biometric scanning machines. Furthermore, plans had been made to provide training for infrastructure and hardware facilities during the 2023–2025 period. However, actions had not been taken accordingly.

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(iii) Although sufficient human resources are required to operate the system efficiently and ensure security, and despite assurances having been given since the restitution of the internal control system, identified in the audit report, the recruitment of prison officers has not been sufficient to meet the transfer of inmates due to small transfers.

(iv) Although Prison Guards serving in prisons have been deployed to duties associated with the Prison Inmate Management System, the primary duties such as communication with inmates should be given priority. Because of the security of the information management system, we cannot properly upkeep. Furthermore, even though the positions related to the Information Technology section had been approved, the number of officers was insufficient to maintain the information system without interruption.

(v) Despite establishing an information management system at high cost, the calculation of remissions for Presidential pardons and all other related functions are processed through manual system by inspecting individual prisoner records, which consumes a vast amount of time. When arrangements were made to release prisoners serving sentences under specific categories in terms of the powers vested in the President under Article 34 of the constitution, the selection of prisoners qualified for the presidential pardon and the submission of the same to seek all such qualified prisoners for the President's signature are not fully automated. Even though the formal models such have been introduced, as the IPMS system for the Presidential pardon process, a final step, it has not been taken to do so.

(vi) Failure to Install the Jammer Machine System

According to the directives issued under Government Procurement Circular, a meeting held on January 2023 proposal were made to allocate funds for the purchase of jammer machines. These were included in the revised proposal for acquiring modern technological security equipment, equipment for prison institutions which was submitted through the relevant authorities in the recommendations of the Special Audit Report on the Process of Rehabilitation and Security Issues within Prisons Security and Care" accordingly although funds have been allocated under the 02 jammer machines during the year, no action has been taken to install or use jammers to prevent the use of mobile phones by inmates.

Jammer systems have been installed in 06 individual cells, namely Welikada, Mahara, Kalutara, Anuradhapura, Bogoda, and Negombo Remand, except for the Negombo Prison. These systems were not functioning properly or systematically in accordance with the technical requirements of the other prisons.

In prisons where jammer systems have been installed, complaints have arisen due to these systems. These include the malfunctioning of wireless telephone systems in the prison officers, improper functioning of internet facilities, and signal interference affecting nearby government official quarters, police private residences, and private residences. To mitigate these issues, it would have been wise to configure the jammer system so that its coverage is strictly limited within the prison walls, to prevent interference with telephone signals in areas beyond the affected premises and its boundaries.

(xx) Concerning technical equipment

(xx) During the inspection tours conducted by prison officers, as well as tours made by the prisons courts and police officers, the following observations were made:

(i) According to the information provided for audit purposes of the audit, the year under review, 191 firearms of prisons were found on requiring repair.

(ii) It was identified that a total of 2,[illegible] rounds of ammunition used for various threats in the prisons such as Angulana Police, Boossa, Bogoda, Kalutara, Anuradhapura, Mandaw, Mahara, Welikada and Wathupitiwala were in unusable state. However, no formal inquiry action had been taken regarding the ammunition.

(iii) A total of [illegible] firearms, ammunition, and [illegible] belonging to the prisons had been handed over to courts and police stations for investigation purposes. Although a period ranging from 01 to 21 years had elapsed, all these items had not been returned as at April 30, 2026. As a result, prison officers could have had difficulties in carrying out their duties, including security operations and ensuring prompt responses.

(iv) According to information received from 27 prisons, there is a shortage of equipment in the respective institutions as 1025 pieces of security equipment requisitions are currently in a unusable condition.

(v) During the inspection, conducted a more extensive plant system, sewage system and the Central Medical Laboratory at Welikada Prison and found the following observations were made.

(i) Although sewage treatment plants were available at the Angoda Open Prison, Bogambara Prison, and Welikada Prison, following years, they ceased functioning. The sewage treatment plant at Angoda Open Prison was broken and raw water was discharged into main sewage, causing severe environmental issues. Local residents near Bogambara Prison complained that the treated water discharged from the nearby pond could not be used for agricultural purposes. Operations were halted due to blockages and leaks within the sewage treatment plant at Bogambara Prison. The inadequate capacity in the grease interceptor, the absence of a grease interceptor, and the lack of a Dalton Prison were linked, causing the improper wastewater to flow into the main sewer pipe. Additionally, pathogens and other toxins discharged from storm water drains flowed into sewer pipes, rendering the system ineffective. Inspections revealed broken manhole covers, damaged manhole walls, cracked floor surfaces, and the direct discharge of polluted water into the environment. Despite these significant environmental damage caused by the improper functioning of these wastewater systems, no substantial action has been taken to address the issue.

(ii) Due to severe overcrowding in Colombo Remand, Welikada, and Nagoda Prisons, blockages frequently occurred in the sewer pipelines. This led to an increase in foul smell in the environment, causing discomfort among the surrounding areas. Malfunctioning of the sewerage system at Bogambara Prison resulted in a severe odor spreading in the surroundings. Furthermore, at Welikada Prison, wastewater was found to flow over and into the floor due to further faults observed in the pipelines. These faults led to overflowing of wastewater directly into the environment. Water in Nuwaraeliya Prison was observed to have a foul smell, from which wastewater was released into the environment through a drainage system. This poses significant environmental pollution risks, impacting the nearby residents.

(b) Facilities in Kalutara, Welikada, Kurunegala, Trincomalee, Matara, Wattappola, Weerawila, and Matara prisons are located on gully pits. During rainy days, these gully pits overflood, leading to an increase in infectious diseases and mosquito infestations. Because prisons have to pay for gully bowser from the Local Authority, Sabaragamuwa Urban Council, to clear overflowing gully pits, they had to incur significant additional expenses.

(c) Water contaminated drainage is caused by many prison facilities directly connected to municipal sewerage or municipal septic systems, sewage systems, or gully pits. Although related stakeholders, the public, and civil organizations have made complaints regarding this, a sustainable solution has yet been reached.

(d) There was no similar solution for solid waste collected in Gardens and Farm disposed. Solid waste was either thrown into garbage collection points or by burning in the open air. Furthermore, prison units situated in Welikada, Polonnaruwa, Kalutara, Anuradhapura, Galle, Trincomalee, Matara, Mahara, Bogambara, Batticaloa, Vavuniya, and Mahara faced problems in properly disposing of liquid waste.

(e) The Amendment to Kalutara, Anuradhapura, Bogambara, Matara, Colombo Remand, Welikada, and Mahara prisons did not make a proper mechanism for the disposal of waste water in a way that prevents environmental damage.

(f) A high transport expense has to be borne due to moving all arrested persons, persons in custody, suspects, and convicts to the courts, which results in an increase in security costs, as the authorities have to hire security officers. Prisons could be minimized by using alternative consumption vehicles under a complete review of rules, and by collaborating with the Department of Prisons and Correctional Services to minimize the number of suspects. In September 2025, 13 prisons utilized buses for a total of 2,000 km, covering a distance of 30,000 km per journey, on 1,000 occasions, at an average cost of Rs. 3,000,000 per month.

(g) By the end of the reviewed year, the Welikada Remand Prison and 20 other prisons have been overcrowded, with remand prisoners at the Welikada Prison and Colombo Remand Prison, as the full capacity of medical facilities, bathrooms, and prison officers faced numerous difficulties

Thus, it was observed that creation should be directed toward the possibility of reducing the overcrowding in the Welikada Prison Complex to some extent. This could be achieved by the process of necessary transfers, including the Mahara and Welikada prisons, subsequently transferring convicted inmates from the Welikada remand ward to the Welikada Prison, and expectant mothers to the Mahara Prison.

(xiv) There is no provision in prisons to sell photocopies which are needed by prisoners for their use. Further, although such items could be generally brought used, cost, the sale of these items by selling the cost of stationery directly contains prison law and followed all procedures. It was noted that the number of illegal sales increased by using a coupon system, paying it to officers and other work, then passing it to prisoners and failed transactions.

(xv) It is the responsibility of the Department of Prisons to provide custody and care for human rights of prisoners, which have been placed under the judicial authority of any court in the country. It is important with prisoners' rights and their rehabilitation to be understood by society as good citizens. However, during the past years, the number of convicted prisoners in prisons who have been released after completion of their sentences, referred as "ex-L", while the number of those not yet released was 267.

(xvi) Within 22 prisons, a total of 33 number of 9,[illegible] prisoners, 1,[illegible] SMS, [illegible] 10 other resources were provided for convicts in the last days of the year under review. Therefore, it was observed that formal measures are taken to reduce the overcrowding in prisons and also, it is necessary to increase the fixed assets and work with organizations, thereby reducing the public debt.

(xvii) In accordance with the Constitution, the Parliament's meeting held on March 25, 2025, and June 30, 2025, the process of filling a new vacancy to place the Prison Commissioner General, Deputy Commissioner General, and Commissioner General on the last day of the year under review.

(xviii) Internal Audit Report 2024 steps were not taken to settle recovery balance of Rs. [illegible] amounting to Rs. [illegible], and [illegible] years old amounting to Rs. [illegible] and [illegible] balance of Rs. [illegible] to be presented to the audit committee and to the public sector.

6. Human Resource Management

6.1 Approved Staff and Actual Staff

(a) [illegible] vacancies in approved staff and [illegible] resulting in work pressure and lack of satisfaction, have resulted adversely in the performance of the [illegible] and the overall performance of the department.

(b) Staff allocation [illegible] to 2025 [illegible] the approved staff ceiling [illegible] sufficient due to the large number of convicted and suspected persons [illegible] constructed by courts. Furthermore, while a committee has been established [illegible] to all current requirements, this task remains incomplete due to [illegible] progress.

(c) As at April 2026, an approved scheme of recruitment was not available in the [illegible] Superintendent of Prisons, Rehabilitation Officer, Counselling Officer, Audio-Visual Assistant and Clerk.

(d) While more than 19 vacancies [illegible] approval of the Scheme of Recruitment and Promotion or a [illegible] scheme of Recruitment for 98 positions have been submitted to the Ministry with the recommendations of the Director General of Prisons, however, the approval of the Public Service Commission is still awaited.

(e) Regarding allegations specified in the relevant schedule of the Inquiry Committee of the Ministry in its Circular 15/2025, disciplinary inquiries relating to the period from the 2018 to the final date of the year under review remained unresolved. Additionally, 13 disciplinary inquiries related to the years 2024 and 2025 as per [illegible] Schedule of the same circular, were also pending and incomplete.

(f) As at the date of the review, the approved cadre of the department was 7[illegible]2, however, the 6[illegible] actual number of officers engaged in service. However, during the past 5 years period from 2020 to 2025, the employees recruited to the Department of Prisons reached a significant level. It was revealed that 101 officers left during the period, amounting to 19 more than the recruitment in 2026, 38 resigned, 305 availed the voluntary retirement scheme, 2[illegible] and 118 employees retired from service. It was observed that the need for a manpower plan with special focus on recruitment, retention and quality of service.

(g) Providing training to staff on the systems, processes, procedures, internal control mechanism, accounting, reporting, approval, authorization and financial management to enable timely and accurate preparation of financial statements. Under such circumstances, we request and consider a deferral of the implementation of the provisions of the Act, from the year 2018 to the financial year under review. However, from 2019 onwards, we have provided with the financial reporting.

(h) Internal audit: The process of internal audit is a vital tool for management to assess the performance and effectiveness of the organization. Accordingly, we have engaged an internal audit firm to provide assurance on the adequacy and effectiveness of the internal control system, risk management and governance processes. The internal audit function has been performed by the firm during the financial year under review.

K.K.S. Jayakody
Deputy Auditor General
For Auditor General

04

Performance Indicators

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4.1 PERFORMANCE INDICATORS OF THE DEPARTMENT (BASED ON THE ACTION PLAN)

No.	Specific Indicators	Actual Output as a Percentage (%) of the Expected Output		
		100% - 90%	75% - 89%	50% - 74%
1	Physical progress of Pallekele Prison Construction Project: (Contract No. 12)	94		
2	Physical progress of the utilization of allocation for Repair of Prisons		80	
3	Physical progress of utilization of allocation for repairing of departmental vehicles		75	
4	Physical progress of utilization of allocation for inmate training and program implementation.		87	
5	Physical progress of utilization of allocation for skill development of inmates and program implementation		75	
6	Physical progress of the utilization of allocation for purchasing vehicles for the Prison Department		78.4	

05 PERFORMANCE OF ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDG)

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5.2. Briefly describe achievements and challenges in achieving the Sustainable Development Goals 98

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5.2.2. Targeted 16.6 Achievements and Challenges of Accomplishing Goals 101

5.1 MENTION IDENTIFIED SUSTAINABLE DEVELOPMENT GOALS

Goal/ Aim	Target	Winning Indicators	Progress of achieving victories so far		
			0%-49%	50%-74%	75%- 100%
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice toeveryone and build effective, accountable, and inclusive institutions at all levels.	16.2 Promote the rule of law at the national and international levels and ensure equal access to justice for all.	16.3.2 Unsentenced detainees as a proportion of overall prison population.		71.89	
	16.6 Establishment of effective, accountable and transparent institutions at all levels	16.6.1 Contribution made for state sector expenditure against the budgetary provisions.			83.01

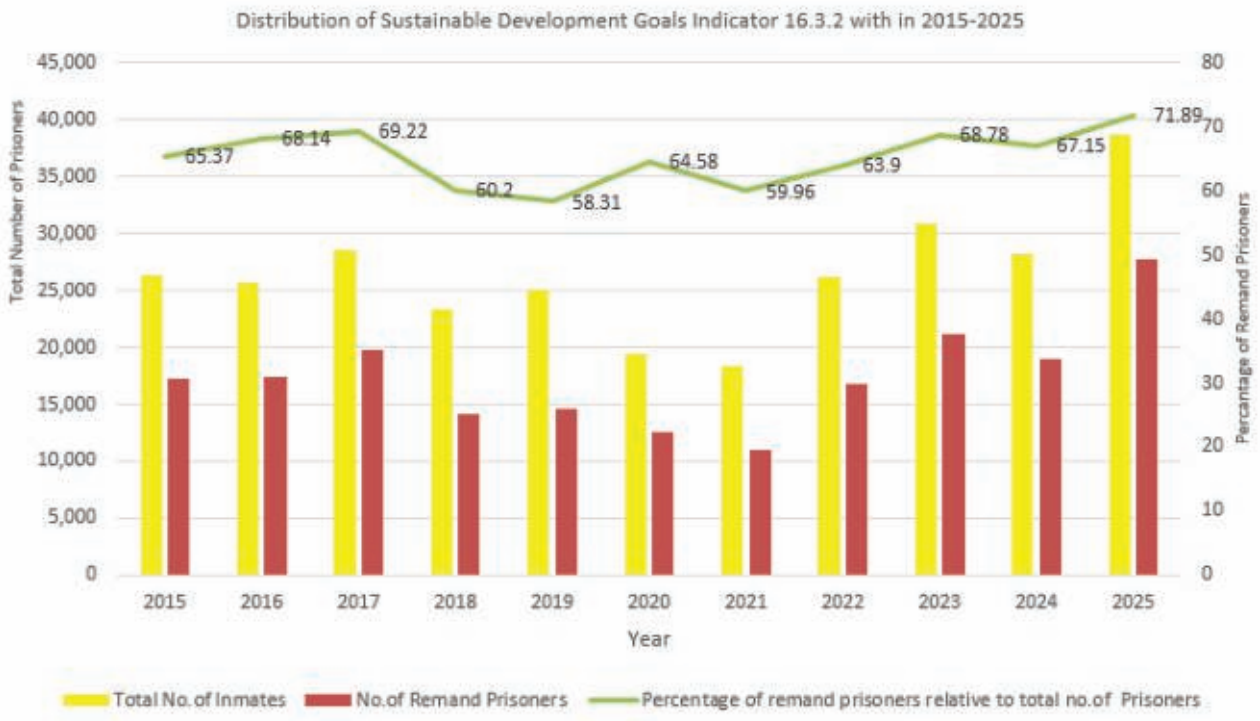
5.2 BRIEFLY DESCRIBE ACHIEVEMENTS AND CHALLENGES IN ACHIEVING THE SUSTAINABLE DEVELOPMENT GOALS

5.2.1 CHALLENGES IN ACHIEVING TARGET 16.2

Under the Sustainable Development Goals (SDGs), the specific achievement indicator directly identified for the Department of Prisons is Indicator 16.3.2: "Remand prisoners as a proportion of the overall prison population.". The following table illustrates the progression of this indicator over the past 10 years relative to the base year of 2015.

76.9% of the total annual admissions are remand prisoners. Accordingly, it is observed that the annual ratio of Convicted to Remand Prisoners, which stood at 1:5 in 2020, 1:4 in 2021, 1:4 in 2022, and 1:3 in 2023, has remained constant at 1:3 through the years 2024 and 2025.

The widening gap between the convict and suspect



Data Source – Statistics on Morning Unlock as at 31 December from 2015 to 2025

Table shows statistics on "Morning Unlock as at December 31st of each respective year. As specified by the Sustainable Development Council, the value of the indicator has been calculated based on the international criterion of the total number of inmates remaining as at December 31st each year, in accordance with the global definition of the indicator.

Remand prisoners refer to the group of suspects who have not been convicted by law. According to the Sri Lanka Prison Statistics and Data 2025- Draft, a total of 192,271 annual admissions (including both convicted and remand prisoners) were recorded in 2025. Out of this total, 44,405 were convicted prisoners, while 147,866 were Remand Prisoners. This means that populations signals to society a potential challenge to the credibility of the criminal justice system. Efforts to narrow this gap are currently underway through comprehensive studies and the continuous participation of all relevant stakeholders.

However, management of remand population is also influenced by several factors beyond the direct administration of the Department of Prisons, such as:

I. The increase in the number of unresolved cases and continuous court adjournments.
II. The delays in Government Analyst Reports in certain instances.
III.The inability of detainees to meet bail conditions.

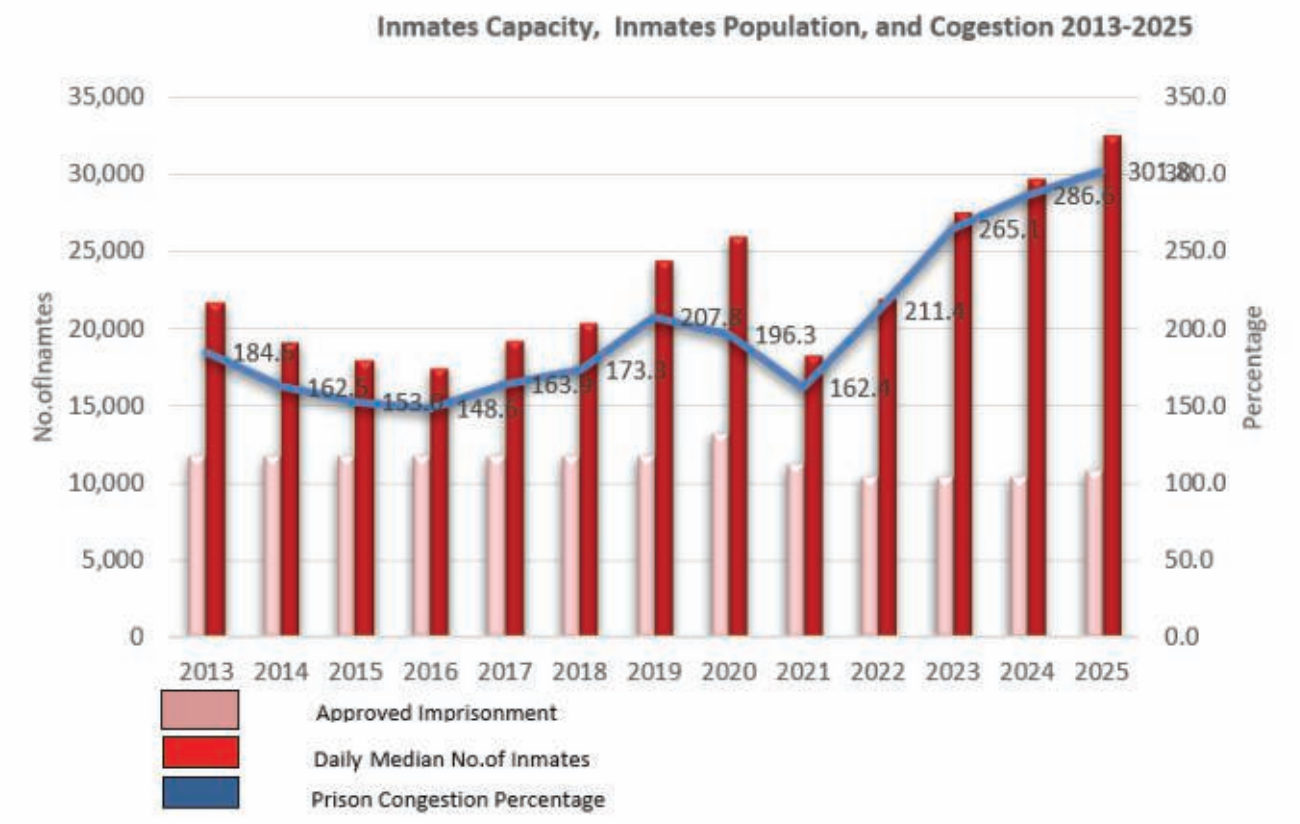
IV. The improper operation of the Bail Act.

V. The Increase in no. of Inmates being remanded for drug-related offenses.

While the primary role of the Department of Prisons is to detain inmates committed by courts island-wide, the daily increase in the suspect population remains a major challenge. Although progress in SDG Indicator 16.3.2 is reflected by a reduction in the number of suspects, achieving this task lies outside the direct control of the Department of Prisons. The Department's capacity is limited to reporting relevant data and existing conditions to the responsible authorities. Consequently, the Sustainable Development Council has identified reporting of data for this indicator as the responsibility of the Department of Prisons, while the responsibility for taking action to achieve progress in the indicator lies with the Ministry of Justice (including the Government Analyst's Department), the Judiciary, and the Sri Lanka Police under the Ministry of Public Security.

While it is the primary responsibility of the Department of Prisons to detain individuals committed by courts across the island, the daily increase in the number of remand suspects remains the most significant challenge facing the Department. Although progress in SDG Indicator 16.3.2 is measured by the reduction of the remand population, this factor remains outside the direct control of the Department of Prisons. The Department's role is limited to reporting relevant data and current conditions to the responsible governing bodies. Recognizing this, the Sustainable Development Council has designated the reporting of data for this indicator as the responsibility of the Department of Prisons. However, the mandate to implement actions and achieve actual progress in this indicator is shared across several key institutions, including the Ministry of Justice, the Government Analyst's Department, and the Sri Lanka Police under the Ministry of Public Security.

According to the Sri Lanka Prison Statistics– 2025 (draft), the total authorized capacity for inmates in the prison system is 10,801. However, given the current



Data Source – Prison Statistics Report -2025 (Draft)

high daily average inmate population, the system is experiencing an overall congestion rate of 301.3%, as detailed below. No. of remand prisoners can make a significant impact on total capacity.

Furthermore, many prisons are ancient with several dilapidation buildings that they are now abandoned as unfit for occupancy. Location of these prisons near urban court complexes presents a significant space restriction, as there is insufficient land available for expansion. Consequently, the rapid growth in remand population poses a massive challenge in providing residential facilities with minimum international standards, as well as in maintaining adequate sanitary facilities and essential services proportional to the number of inmates.

The Department of Prisons has initiated a Five-Year Strategic Plan to reach these goals. This plan identifies specific short-term, medium-term, and long-term measures which are being implemented with the participation of all relevant parties. Measures already undertaken by the Department are as follows:

i. Information on remand prisoners for long period has been forwarded to the Attorney General's Department to address and prevent further judicial delays.

ii. Detailed lists, including case numbers of inmates held long-term due to delays in forensic analysis, have been submitted to the Government Analyst's Department with formal requests to speed the issuance of reports.

iii. Necessary reports have been submitted to relevant courts to secure trial dates for cases currently without fixed dates and to facilitate further legal action.

iv. Reports on inmates who are in custody solely due to their inability to pay bail, have been provided to the Ministry of Justice and the Judicial Service Commission.

v. A project proposal for House Arrest and Area Restrictions, alternatives to remand widely used in regional countries, was submitted to the Ministry of Justice. Following this, a committee chaired by a Supreme Court Judge studied the feasibility of the concept. Based on the committee's recommendations and subsequent Cabinet approval, the Legal Draftsman has drafted the necessary new legislation.

vi. Proposals have been made to Hon. Magistrates to consider imposing alternative bail conditions for remand prisoners who are physically or financially unable to satisfy their current bail terms.

vii. The Inspector General of Police (IGP) has been informed about implementing measures to avoid remand prisoners for offenses where bail or rehabilitation are more appropriate, such as minor traffic violations or possession of small quantities of narcotics for personal use.

viii. To address the long-term detention of individuals under the Prevention of Terrorism Act (PTA), information regarding these remandees is being submitted to the committee appointed by the President to amend the Act. This initiative aims to expedite legal proceedings, ensure that formal charges are filed against those currently held without them, and facilitate the release of eligible individuals either through bail or acquittal.

ix. Furthermore, reports have been submitted to the Ministry of Justice, the Judicial Service Commission, and the Police Department concerning inmates remanded under Section 54 of the Poisons, Opium, and Dangerous Drugs Ordinance. These reports are intended to explore the legal feasibility of amending charge sheets under Section 78, thereby enabling more efficient judicial action for those held on drug-related offenses.

x. In a move toward rehabilitation rather than incarceration, preliminary measures were taken to establish a dedicated treatment center in Weerawila for drug users, supported by the necessary legal frameworks. This center was launched in 2021 with a capacity of 350 residents. Additionally, drug rehabilitation programs have been implemented

across eight prison work camps under the "Ama Divi Ridma" and "Namodishta" initiatives. These efforts are designed to reduce the number of drug-related remandees while providing productive, therapeutic rehabilitation for those in need.

xi. To prevent the use of toxic narcotics and dangerous drugs, a dedicated task force was established under the leadership of the Hon. Minister of Justice, Prison Affairs and Constitutional Reforms and the Hon. Minister of Public Security. This task force, which includes the participation of the Commander of the Navy, comprises representatives from all key stakeholder institutions, including the Ministry of Justice, and the Ministries of Health, Defense, and Education, as well as the Attorney General's Department and the Police. Through this collaborative effort, measures have been taken to address the incarceration of drug users and to consider further actions to alleviate the resulting overcrowding within the prison system.

Due to a number of factors that are beyond the direct control of this Department, there has been a significant rise in the number of remand detainees thereby resulted in an inability to achieve expected progress in indicators connected to departmental data for the realization of the Sustainable Development Goals (SDGs) mentioned above. Furthermore, achieving progress for the Sustainable Development Goal Indicator 16.3.2 under the Department of Prisons requires a collective effort involving all institutions within the national criminal justice chain. Consequently, the Department of Prisons does not have the independent capacity to implement the programs and projects necessary to exert a direct impact on these outcomes.

However, the Ministry of Justice, in collaboration with the Sustainable Development Council, has appointed committees to identify existing challenges and steer efforts toward achieving the performance indicators related to Goal 16. To support this, representatives from the Department of Prisons have submitted all relevant information, activities, and reports necessary to achieve Target 16.3.2. Furthermore, the Ministry of Justice has developed a dedicated action plan for Target 16.3, which is currently being implemented at the ministerial level and across its affiliated institutions. Under this action plan, the Ministry of Justice, its affiliated institutions, and the Department of Prisons have implemented the following activities during the years 2024-2025:

I. Plans and designs have been completed to relocate old prisons located in urban areas to suburban environments in compliance with international minimum standards. This includes shifting the Colombo Prison Complex to Millewa, Horana.

II. Preliminary approvals and fund allocations were secured in 2025 for expanding the Wariyapola Prison, constructing buildings for remand prisoners at Wataraka, and replacing dilapidated structures at the Kalutara Prison with new prison buildings.

III. To mitigate current congestion, construction of temporary holding wards has commenced at Welikada, Colombo Remand, and New Magazine prisons. Similar temporary wards are in the planning stages for the Kalutara, Wariyapola, and Kuruwita prisons.

IV.: Efforts are underway to rebrand the prison service as a "Correctional Service" to enhance professionalism. The recruitment procedures under the drafted Correctional Service Constitution have been prepared and approved.

V. Virtual Court facilities have been introduced in several prisons within the Southern Province. This year, the facility was successfully established at the Kalutara Prison.

X. Infrastructure is being upgraded to facilitate the implementation of a comprehensive Prisoner Information Management System (PIMS).

VI. Requirements to speed up the issuance of Government Analyst reports have been identified and are being fulfilled.

VIII. To control the inmate population, alternative punishments are being introduced. Cabinet approval has

been granted to refer the study report on implementing "House Arrest" in Sri Lanka to the Legal Draftsman for the preparation of necessary legislation.

XII. Committee studies have commenced regarding the implementation of non-custodial measures in accordance with the United Nations Standard Minimum Rules (The Tokyo Rules).

XIII. Activities are underway to amend Prison Rules and Sentencing Policies.

5.2.2 TARGETED 16.6 ACHIEVEMENTS AND CHALLENGES OF ACCOMPLISHING GOALS

A total budget allocation of Rs.20,380.0 million was granted to the Department of Prisons for the year 2025, (comprising Rs. 15,773.0 million for recurrent expenditure and Rs. 4,607.0 million for capital expenditure) and total expenditure incurred during the year amounted to Rs. 16,936.63 million (consisting of Rs. 14,691.70 million for recurrent expenditure and Rs. 2,244.92 million for capital expenditure). Accordingly, the Department of Prisons and its affiliated institutions have utilized 83.10% of the total approved provisions.

Department of Prisons for the year 2025, total expenditure incurred during the year amounted to Rs. 16,936.63 million.

Accordingly, the Department of Prisons and its affiliated institutions have utilized 83.10% of the total approved provisions.

06

Human Resource Profile

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6.1 STAFF MANAGEMENT

	Approved Cadre	Existing Cadre	No. Of Vacancies	Excess Staff
Senior	143	104	56	17
Tertiary	150	101	49	-
Secondary	7,200	5,811	1,389	-
Primary	456	316	140	-
Total	7,949	6,332	1,634	17

6.2 STAFF MANAGEMENT (STATEMENT OF FACTS)

Existing approved cadre of the Department of Prisons was approved by the Department of Management Services through the letter dated September 24, 2013. Although an approved cadre of 7,949 officers was recommended based on the data and requirements of that period, the rapid increase in inmates population today has shown insufficiency in cadre relative to today needs.

Even within the existing approved cadre, there are currently over 1,630 vacancies, resulting in an immense work load for officers currently in service. Facing the dual challenges of exceeding inmate's capacity and staff shortages, it has become common for a single officer to cover the duties of several individuals and to remain on duty continuously for several days. This situation directly leads to severe occupational stress and job dissatisfaction among officers.

Furthermore, the acute shortage of technical officers within the Department serves as a major obstacle to institution's physical development. Due to the lack of adequate staff to provide the necessary technical guidance and supervision for the maintenance and construction of the prison system, there is a significant risk that capital allocations for these projects can not be utilized efficiently within the stipulated timeframe. Shortage of human resource has made difficult to deploy officers for essential security, administrative, and technical works. This negatively impacts institutional security, inmate welfare, physical resource improvement, and the overall quality of the rehabilitation process. Decline in job satisfaction and resulting physical exhaustion reduces officer efficiency, remaining a primary challenge in achieving the performance targets of the entire department.

Having identified prevailing condition, a special committee has been appointed to review the approved cadre in line with modern requirements. Steps are being taken to update the number of positions accordingly, while simultaneous efforts are underway to fill existing vacancies as quickly as possible.

6.3 HUMAN RESOURCES DEVELOPMENT

Nawme of the Program	No. of Of Oficers Trained	Duration of the Program	Total Investment (Rs.)		Nature of Program (local foreign)	Output/ Knowledge obtained
			Local	Foreign		
Apprentice Guard Training Program - 104 A	147	03 Months	2,261,768.00	-	Local	Providing theoretical and practical training required for officers
BSc in Criminology and Criminal Justice at Kothalawala Defense University.	03	03 Years	315,000.00	-	Local	Gaining knowledge on crime and criminal justice.
Apprentice Nursing Officer Training Course	16	03 Days	103,900.00	-	Local	Providing knowledge on the Department of Prisons for Nursing Officers.
Statistical Data Processing Course	60	01 Day	42,050.00	-	Local	Providing basic training on the preparation of statistical data.
Training Program for promated Class 11 Jailers	04	21 Days	120,040.00	-	Local	Covering subject matter related to the position.
Apprentice Prison Guard -104 B Training	178	03 Months	2,799,585.00	-	Local	Providing officers with required theoretical and practical training.
Training Course on gathering Intelegent Information for Officers of SPEAT Force	30	05 Days	274,366.38	-	Local	Providing officers with required theoretical and practical training.
Fire Arm Training Course- Group 04.	293	03 Days	2,712,690.00	-	Local	Providing officers with required theoretical and practical training.
External Training Course	12	No. of days changed depending on the workshop.	668,500.00	-	Local	Providing required knowledge within department.
Foreign Training	05	-	-	2,452,341,65	Foreign	Improving the performance level of officers
Total	**751**		**9,927,899.38**	**2,452,341,65**		

6.3.1 TRAININGS GIVEN UTILIZING FOREIGN REOURCES

Name of the Program	No. of Of Oficers Trained	Duration of the Program	Total Investment (Rs.)		Nature of Program (local foreign)	Output/ Knowledge obtained
			Local	Foreign		
UNDOC CCPCJ Open Ended Inter-governmental Expert Group Meeting	01	05 Days	-	331,000.00	Foreign	As a summit that aimed at discussing and finding solutions through an international collective regarding the issues of recidivism and the associated overcrowding in prisons, provides an opportunity to officers to gain international knowledge on above matters.
UNDOC CCPCJ Open Ended Inter-governmental Expert Group Meeting (2nd Conference)	01	05 Days	-	340,500.00	Foreign	
International Corrections and Association (ICPA) Conference	02	06 Days	-	1,288,841.65	Foreign	Knowledge and experiences were exchanged with prisons from various countries across the world, enabling the acquisition of in-depth understanding regarding modern concepts, technology, and prison structures. Furthermore, it provided insight into innovative methodologies introduced through global research within the correctional field.
Asian and Pacific of Correctional Administrators (APCCA)	02	5 Days	-	492,000.00	Foreign	Since this is organized with the aim of updating the prison system through innovation and establishing a more forward-looking prison network across the region, by exchanging the knowledge and experiences of prison institutions in regional countries, it enables the acquisition of vital knowledge and expertise relevant to the regional prison system.

6.4 CONTRIBUTION OF TRAINING PROGRAMS TO PERFORMANCE OF THE INSTITUTION

Systematic training and development programs can be identified as the primary strategic tool for ensuring the overall performance and professional quality of the Department of Prisons. This process begins with the Training Needs Analysis stage, where the gap between the current skills of prison officers and the expected standards of duty is precisely identified. Target-oriented training programs are then designed based on these findings.

This specifically aims to update the daily subject knowledge of officers within the prison system, raise awareness regarding new rules and timely reforms, and enhance job satisfaction by motivating officers working within a stressful duty environment. Evaluations conducted at the conclusion of the training, along with qualitative and quantitative feedback provided by Heads of Institutions (e.g., Superintendents of Prisons) once officers return to service, have confirmed a significant impact. These training programs strengthen the overall performance of the department by encouraging discipline and enhancing the professional competence of officers.

07

Compliance Report

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7.1 COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
01	**The following financial statements/accounts have been submitted on due date**			
1.1	Annual financial statements	Complied		
1.2	Advance accounts of public officers	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Complied		
1.4	Stores Advance Accounts	Not Complied	No Accounts in this regard	
1.5	Special Advance Accounts	Not Complied		
1.6	Others	Not Complied		
02	**Maintenance of books and registers (F.R. 445)**			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	The register of audit queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit reports has been maintained and updated.	Complied		
2.5	All monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date.	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained & updated	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and updated	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	Financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
3.3	The authority has been delegated in such manner to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	**Audit queries**			
5.1	All audit queries have been replied within the specified time by the Auditor General	Not Complied	As there are 30 prisons belonging to the Department of Prisons, relevant replies must be prepared after calling up related information. Therefore, there is a difficulty in replying audit queries on due date	Reply to the quarries on date as informed by the Audit.
06	**Internal Audit**			
6.1	In terms of Financial Regulations 134(2) DMA/1-2019, internal audit plan has been prepared at the beginning of the year after consulting with the Auditor General	Complied		
6.2	All the internal audit reports have been replied within one month.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
07	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
08	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular.	Complied		
8.3	The boards of survey were conducted, and the relevant reports were submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Complied		
8.4	Excesses and deficits disclosed through Board of Survey and other relating recommendations, were carried out during the period specified in the circular.	Complied		
8.5	Disposal of condemn articles in terms of FR. 772	Complied		
09	**Vehicle Management**			
9.1	Daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	As there are issues in relation to proferly transfer of vehicles sold by courts, reasonable time has been taken to dispose.	After properly transferring vehicles that have been identified as needed to be disposed, disposing activities are being done
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the leased vehicle logbooks has been transferred after the lease term.	Not Complied	Department of Pris-ons does not have Vehicles on lease.	
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date.	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled.	Not Complied	No inactive accounts	
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and or which adjustments had to be made, and had those balances been settled within one month.	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
12.2	A time analysis has been carried out on loans in arrears.	Complied		
12.3	Loan balances in arrears for over one year had been settled.	Not Complied	Inability to recover loans lent without guarantee requirement to offices who were interdicted or who vacated the post.	Inform through the Divisional Secretary about settlement of loan balance arrears for over one year . Steps have been taken to place police complaints, send private letters and obtain arrears from the guarantors.
13	**General Deposit Account**			
13.1	Action had been taken as per F.R.571 in relation to disposal of lapsed deposits.	Not Complied	Existance of more than 02 years expired balances which was not credited to the government revenue due to the existing balances in savings accounts which cannot be credited to the government revenue.	Informed Superintendents Prisons to work as per the F.R.571 on saving accounts which possess more than 02 years old balances.
13.2	The control register for general deposits had been updated and maintained.	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review was remitted to Treasury Operation Department.	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task.	Not Complied	Since the final settlement is made after the final meeting, such as in transfer board meetings, so in such cases, it takes more than a month.	When the time of issuing sub imprest, officers were informed to pay back immediately after completing their tasks.

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of F.R .176	Complied		
16	**Human Resource Management**			
16.1	Maintaining staff within approved cadre limit	Complied		
16.2	All members of the staff have been issued a duty list in writing.	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017.	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed. Proper register of information maintained, updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information on institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizen charter**			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
18.2	A methodology has been devised by the Institution to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular.	Complied		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied	Training opportunities are not available to cover every officer.	Instructions have been given to prepare a human resources plan to include training opportunities that cover every officer.
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses to Audit Paragraphs**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Complied		