

# **ANNUAL PERFORMANCE REPORT 2022**

**Commission to Investigate Allegations of Bribery or Corruption  
Expenditure Head 010**



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# Chapter One

## **1. Institutional Profile**

1.1. Introduction

1.2. Vision and Mission

1.3. Key Functions

1.4. Organizational Chart

1.5. Divisions coming under the purview of  
the Commission

## 1. Institutional Profile

### 1.1. Introduction

The Commission to Investigate Allegations of Bribery or Corruption (CIABOC) was established by Act No.19 of 1994 and came into operation on 15<sup>th</sup> December 1994. At present, this Commission operates as an independent statutory institution to curb bribery and corruption.



### 1.2. Vision and Mission

#### 1.2.1. Vision

Make Sri Lanka a bribery and corruption free nation.

#### 1.2.2. Mission

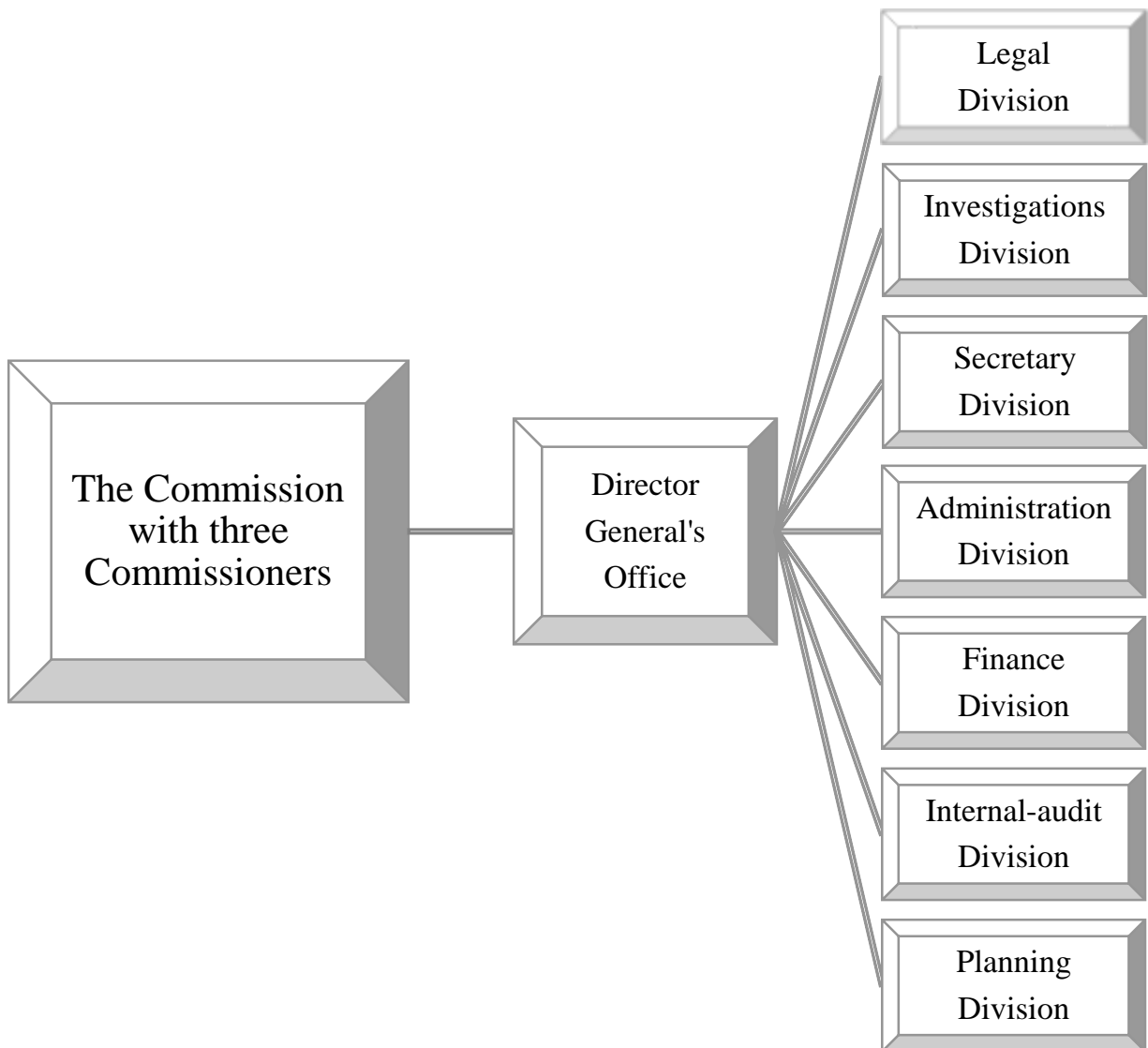
Taking actions to minimize bribery & corruption in Sri Lanka through conducting unbiased & fair investigations against bribery, corruption & illegal accumulation of assets and then conducting legal proceedings in court and through uplifting the awareness of all ethnic groups in the society on opposing bribery & corruption.

### 1.3. Key Functions

- Receive complaints on bribery /corruption / illegally-accumulated assets
- Conduct just and fair investigations on received complaints
- Initiate legal action at relevant courts of law on complaints that have sufficient facts and handling relevant court proceedings

- Provide information to relevant parties after completing the investigations/ court proceedings
- Raise awareness of all sections of the society on fighting bribery & corruption.
- Implement the United Nations Convention against Corruption (UNCAC) in Sri Lanka

#### 1.4. Organizational Chart



## 1.5 Divisions coming under the purview of the Commission to Investigate Allegations of Bribery or Corruption

### 1.5.1 The Commission

H.E. the President of the Democratic Socialist Republic of Sri Lanka appoints the members to the Commission for a five-year term as per Section 2(b) of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of 1994 and on the recommendation of the Constitutional Council of 1978.

The Commission consists of three members and two of whom are required to be retired judges of the Supreme Court or of the Court of Appeal and the third member is required to be a person with wide experience relating to the investigation of crime and law enforcement. One member of the Commission, either the retired Judge of the Supreme Court or the retired Judge of Court of Appeal is appointed by the President as the Chairman of the Commission.

Accordingly, members of the present Commission appointed with effect from 7<sup>th</sup> December 2020, are as follows.

- Retired Supreme Court Judge, Mrs. Eva Wanasundera - Chairperson
- Retired Court of Appeal Judge, Mrs. Deepali Wijesundera - Member
- Retired Deputy Inspector General of Police } - Member  
Mr. Chandra Nimal Wakishta }

### 1.5.2. Director General

H.E. the President appoints the Director General for the Prevention of Bribery or Corruption in terms of Section 16 (1) of the Commission to Investigate Allegations of Bribery or Corruption Act No 19 of 1994 to assist the Commission and discharge its functions. Presently, Mr. W. K. D. Wijeratne, High Court Judge performs as the Director General of this Commission with effect from 30.01.2020.

The Commission issues directives to the Director General to institute criminal proceedings in Magistrate's Court where the material received by the Commission discloses an offence under Part II of the Bribery Act and in accordance with Section 11 of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of 1994 such as soliciting, accepting or offering by any person of a gratification which does not exceeds two thousand rupees, and to institute cases in the High Court where the material received by the Commission discloses an offence such as soliciting, accepting or



offering by any person of a gratification which does exceeds Rs. 2,000/= respectively. Once the proceedings are instituted in the High Court in pursuance of a directive made by the Commission through an indictment signed by the Director General, such High Court shall have the jurisdiction to try the offence described in such indictment as if such indictment was presented by the Attorney General.

In case of assets acquired by bribery or by the proceeds of bribery or converted to property by bribery, under the Section 23 A of the Bribery Act, the Director General shall institute criminal proceedings in the High Court by an indictment (in accordance with the section 8 of the Bribery Act).

The Director General shall institute criminal proceedings in the Magistrate's Court in respect of the offences under Section 70 of the Bribery Act and the Declaration of Assets and Liabilities Law No. 1 of 1975. As per the Gazette Extraordinary 849/15 dated 15.12.1994 of the Democratic Socialist Republic of Sri Lanka, The Director General has the authority to file cases at the jurisdiction of Colombo Magistrate Court and High Court as the case may be with regard to the offences on soliciting, offering and accepting of gratifications in Part II of Bribery Act and all offences cited in Part V of the Bribery Act. Further, the Director General should take action on instructions of the Commission to file cases at the Magistrate Court with regard to offences committed under the Declaration of Assets and Liabilities Law No. 1 of 1975 of National State Council.

In addition to the above responsibilities the Director General for the Prevention of Bribery and Corruption is the Chief Accounting Officer responsible for the administration. For this purpose, the Director General is assisted by the Director (Administration) and Chief Accountant (Finance).

### **1.5.3. Legal Division**

The Director General appointed under Section 16 of the Commission to Investigate Allegations of Bribery or Corruption Act also performs as the Head of the Legal Division.

A staff of 05 Deputy Director Generals, 06 Assistant Director Generals, 12 Assistant Directors (Legal) attached to this division assists the Director General.

The Commission has an independent Legal Division which is responsible for evaluating evidence and preparing charge sheets and indictments. Further, prosecutions are done by this division on behalf of the Commission.

### **1.5.4. Investigation Division**

All investigations on allegations on bribery and corruption are investigated by the Investigation Division of this Commission. The investigations are carried out by the officers attached to this division subject to the power assigned by the Bribery Act No.11 of 1954 and the Commission to Investigate Allegations of Bribery or Corruption Act No.19 of 1994.

Mr. A. H. Nuwan Asanga, Senior Superintendent of Police, discharges duties as the Director of the Investigations Division since 12<sup>th</sup> July 2021.

Investigation Division includes 200 Police Officers appointed from the Department of Police on secondment basis.

### **1.5.5. Secretary Division**

All complaints received by the Commission to Investigate Allegations of Bribery or Corruption are registered by the Secretary Division and forwarded to the Commission for necessary directions. Mrs. Apsara Kaldera, a Special Grade officer of the Sri Lanka Administrative Service, discharges duties as the Head of this division since 06<sup>th</sup> April 2021.

### **1.5.6. Administration Division**

All administrative activities of the Commission to Investigate Allegations of Bribery or Corruption are carried out under Director-Administration. Since 2014, the post of Director -Administration is held by Mr. A.M. R. S. A. Adikari, a Class I Officer of the Sri Lanka Administrative Service. Key functions of this division are,

- Management of human resources of the Institution
- Matters related to Human Resources Development
- Matters in relation to the management of Transport Unit
- Maintenance of buildings and office premises

### **1.5.7. Finance Division**

Finance Division established for financial management of the Commission to Investigate Allegations of Bribery or Corruption is headed by Mr. W.M.D. Bandara, a Class 1 Accountant of Sri Lanka Accountants' Service with the assistance of Mrs. G.N. Jayasinghe, Accountant (Procurement) and a supportive staff. Financial Management, preparation of accounts reports and following tasks are the main functions of this division.

- All payments including salaries of all officers of the Commission excluding the Investigations Division
- Implementing procurement activities
- Maintaining Public Officers' Advance Account for the issuance of Special Advances, Festival Advances and Distress Loans
- Maintaining Raid Advance Account to release advances for the officers performing as decoys of raids

### **1.5.8. Internal Audit Division**

Internal Audit Division has been established during November 2018 to strengthen the internal management of the Commission to Investigate Allegations of Bribery or Corruption. This division is headed by Mrs. U. P. Wijehewa, a Grade II Officer of Sri Lanka Accountants' Service. Through this division, it is expected to confirm the accuracy of the accounts and whether the activities are conducted in compliance with Financial Regulations, Establishment Code, and other circulars as well as to preserve the transparency.

Further, in order to respond to the observations given by the Internal Audit Division and the Auditor General on time, management and audit committee meetings are conducted, responsibilities are assigned to the relevant responsible officers in each division in connection with the activities for which consideration is required, follow-ups are conducted and all the said activities are well systematized.

### **1.5.9. Planning Division**

The Planning division was established in November 2018 to carry out the activities conducted by the Commission to Investigate Allegations of Bribery or Corruption more successfully. Mr. S. A. C. N. Jayathilaka, a Grade II Officer of the Sri Lanka Planning Service discharged duties of the division until 05<sup>th</sup> December 2022. Main task of this division is preparing progress reports related to activities implemented by each division of the institution.

- Preparation of monthly progress reports
- Preparation of quarterly reports
- Preparation of progress reports to present at the Committee Stage Debate
- Preparation of the annual performance report
- Preparation of the annual action plan
- Follow-up to check that activities are conducted as per the annual action plan
- Preparation of Technical Evaluation Committee reports
- Coordinate the implementation of activities of the five-year National Action Plan for Combating Bribery and Corruption in Sri Lanka



## Chapter Two

### 2. Progress and the Future

#### Outlook

2.1. Progress of the institution

2.2. Challenges

2.3. Future Goals

## 2. Progress and the Future Outlook

### 2.1 Progress of the institution

#### 2.1.1. Complaints Received

2.1.1.1 Total complaints received – 2,512

2.1.1.2 No. of complaints received on the same matter at multiple occasions (via e-mail, through verbal complaints and through the Presidential Secretariat and Prime Minister’s Office) – 113

2.1.1.3 Number of complaints submitted to the Complaints Review Committee – 2,399

#### No. of complaints ordered for investigation - 921

Complaints ordered for investigation		Total
Complaints on bribery & corruption	Complaints on illegal aquisition of assets	
846	75	921

#### Number of complaints ordered not to investigate - 1,368

Description	Number of complaints
No. of complaints referred to other institutions for further action as they do not come under the Commission Act	440
No. of complaints dismissed due to insufficient information and vagueness	928
<b>Total</b>	<b>1,368</b>

#### Number of complaints ordered to call reports from the Legal Division and from other institutions – 110

Description	Number of complaints
No. of complaints called for reports from other institutions (Ministries/ Departments)	110
No. of complaints for calling legal reports to consider their possibility of initiating investigations	00
<b>Total</b>	<b>110</b>

**2.1.1.4 Complaints received for raids – 69****2.1.1.5 No. of complaints received during each quarter of 2022**

No. of complaints received in the first quarter	821
No. of complaints received in the second quarter	425
No. of complaints received in the third quarter	521
No. of complaints received in the fourth quarter	745
<b>Total No. of complaints received in 2022</b>	<b>2,512</b>

**2.1.2. Raids**

Total raids	-	67
Successful raids	-	32
Unsuccessful raids	-	27
Postponed raids	-	08
No. of suspects arrested during raids	-	36

**Details of the suspects arrested through raids in 2022**

Serial No	Institution	Designation of the arrested suspect	No. arrested	Total arrested
1	Ministry of Education	Principal	01	01
2	Sri Lanka Police	Sub Inspector	03	03
		Sergeant	03	03
		Constable	05	05
3	Divisional Secretariats	Development Coordinator	01	01
		Grama Niladhari	04	02
		Colony Officer	01	
		Ordinary Citizens	01	
4	Ministry of Health, Nutrition and Indigenous Medicine	Public Health Inspector	01	01

Serial No	Institution	Designation of the arrested suspect	No. arrested	Total arrested
5	Pradeshiya Sabha	Chief Clerk	01	02
		Coordinating Secretary of Hon: Sadasivam Viyalanderan, former State Minister of Rural Development	01	
		Technical Officer	01	01
6		Ordinary citizens	04	04
7	Department of Forest Conservation	Beat officer	02	03
		Range Officer	01	
8	Sri Lanka Transport Board	Depot Manager	01	01
9	Ministry of Justice	Management Officer	01	01
10	Excise Department	Excise Officer	01	01
11	Land Commissioner General's Department	Land Officer	01	01
12	Department of Agrarian development	President of Sonuththara Farmers Society	01	01
13	Department of Health Services	Veterinary Surgeon	01	01
<b>Total</b>			<b>36</b>	<b>36</b>

#### Number of persons arrested in each quarter through raids in 2022

No. of suspects arrested in the first quarter	06
No. of suspects arrested in the second quarter	08
No. of suspects arrested in the third quarter	10
No. of suspects arrested in the fourth quarter	12
<b>Total number of suspects arrested in 2022</b>	<b>36</b>



### 2.1.3. Investigations

#### 2.1.3.1. Details of the files completed in 2022 by each investigation unit

Number of investigation files completed in 2022 – 3,749

Serial No	Division	No. of files completed
1	Corruption Investigation Division I	752
2	Corruption Investigation Division II	628
3	Corruption Investigation Division III	423
4	Corruption Investigation Division IV	498
5	Assets Investigation Division	713
6	Open Inquiry Division	497
7	Raid I	71
8	Raid II	67
9	Raid III	44
10	Raid IV	56
<b>Total</b>		<b>3,749</b>

#### 2.1.3.2. Suggestions submitted to the Legal Division by Investigation Officers after completing investigations

Decision	No. of files
To initiate legal action	96
To conduct further investigations (for comparison/ legal advices/ amalgamation/ strictly confidential)	911
To record statements	12
To drop	2,730
<b>Total</b>	<b>3,749</b>

Note – Investigation Officers have suggested to file cases for 96 files and these files will be studied by the Legal Officers and prepare legal reports. The Commission will study their legal reports and decide on initiating legal action.

**No. of files completed investigations in each quarter of 2022**

No. of files completed in the first quarter	977
No. of files completed in the second quarter	791
No. of files completed in the third quarter	1022
No. of files completed in the fourth quarter	959
Total No. of files completed in the year 2021	<b>3,749</b>

**2.1.4. Prosecutions**

Total number of cases filed in 2022 - 89  
( Magistrate Courts – 12, High Court –77)

**Cases filed in the Magistrate Court - 12**

<b>Bribery cases</b>	<b>Corruption cases</b>	<b>Cases on non-declaration of assets/liabilities</b>	<b>Total</b>
10	01	01	12

No. accused in the Magistrate Courts - 14

- Former Chairman, Pradeshiya Sabha 01
  - Police Constable 07
  - Office Employee Assistant 01
  - Police Sergeant 03
  - Police Security Assistant 01
  - Former Mayor-Minuwangoda Urban Council 01
- 14

**Cases filed in the High Court - 77**

<b>Bribery cases</b>	<b>Corruption cases</b>	<b>Cases on illegal acquisition of wealth</b>	<b>Total</b>
52	25	00	77

No. accused in the High Court - 74

• Forest Field Assistant	01
• Guard, Department of Wild Life	01
• Range Assistant, Department of Wild Life	01
• Management Officer	02
• Colony Officer	02
• Grama Niladhari	03
• Office Employee Assistant	03
• Police Sergeant	02
• Police Constable	02
• Inspector of Police	02
• Sub Inspector of Police	03
• Ranger, Department of Wild Life	01
• Chairman, Development Lotteries Board (accused for 3 cases)	03
• Former Member of Parliament (monitoring)	01
• Acting Colony Officer	01
• Civilians	11
• Labourers	01
• Store Keeper	02
• Chairman, Pradeshiya Sabha	01
• Technical Officer	01
• Valuer	01
• Senior Valuer	01
• Assistant General Manager	01
• Director	01
• Chairman, Tourism Promotion Bureau	01
• Development Officer, Agrarian Development	01
• Agricultural Research & Production Assistant	01
• Assistant Asset Investigation Officer	01
• Assistant director	01
• Meter Reader	01
• Retired Meter Reader	01
• Former Minister of Co-operative & Trade	01
• Former Chairman of Cooperative Wholesale Corporation	01
• Former Working Director	01
• Mayor	02
• Chairman, State Printing Cooperation	01
• Former Minister of News & Mass Media (Accused for 2 cases)	02

• Former Director General, Rupavahini Cooperation	01
• Former Chairman, Rupavahini Cooperation	01
• Running Manager	01
• Beat Officer, Department of Forest Conservation	02
• Assistant Commissioner of Labour	01
• Principal	01
• Office Employee Assistant, Health	01
• Former Minister of Disaster Management	01
• Coroner	01
• Public Health Inspector	<u>01</u>
	<u><b>74</b></u>

### 2.1.5. Cases finalized

No. of cases the court finalized in 2022 - 96

#### Magistrate courts- 32

	Bribery cases	Corruption cases	Cases on non-declaration of assets and liabilities	Total
Convictions	00	01	02	03
Acquittals	02	00	02	04
Other/Withdrawn	04	18	03	25
Total				32

#### High Court – 64

	Bribery & Corruption Cases	Cases on illegal accumulation of wealth	Total	Description
Convictions	17	00	17	One out of the two accused persons pleaded guilty, case is pending against the other.
Acquittals	27	00	27	
Other /Withdrawn	21	00	21	
Total			65	

### 2.1.6. The income Government received through prosecutions during the year

Fines of Magistrate Court	- Rs. 3,000.00
Fines of High Court	- Rs. 264,500.00
Penalties imposed by the High Court	- <u>Rs. 1,072,500.00</u>
	<u>Rs. 1,340,000.00</u>

### 2.1.7 Pending Cases

No. of cases pending as at 31.12.2022 - 254

- No. of cases pending in Magistrate Courts - 40
- No. of cases pending in High Court - 214

### 2.1.8 Convictions

In 2022, the Commission to Investigate Allegations of Bribery or Corruption has been able to convict 22 defendants of 20 cases.

#### Details of convictions in 2022

Serial No	Institute	Designation of the Convicted Officer	Number convicted	Number of cases filed
1	Colombo Municipal Council	Assistant Urban Valuer	01	01
2	Sri Lanka Police	Police Constable	03	03
		Sub Inspector of Police	02	02
3	Pradeshiya Sabha – Pahatha Hewaheta	Chairman	01	01
4		Ordinary civil persons	06	06
5	Divisional Secretariat	Divisional Secretary	01	01
		Clerk	01	
6	Minu/ Madurupitiya Primary School	Office Employee Assistant	01	01
7	Pradeshiya Sabha, Dehiowita	Former Vice Chairman	01	01
8	Sri Lanka Mahaweli Authority – Murawesihena Division	Unit Manager	01	01
9	Road Development Authority	Office Employee Assistant	01	01
10	Municipal Council, Bandarawela	Member of Municipal Council	01	01
		Coordinating Secretary	01	
11	Civil Security Department	Senior Regulator	01	01
	<b>Total</b>		<b>22</b>	<b>20</b>

**No. of convictions in each quarter of 2022**

No. convicted in the first quarter	11
No. convicted in the second quarter	05
No. convicted in the third quarter	01
No. convicted in the fourth quarter	05
<b>Total No. convicted in 2022</b>	<b>22</b>

**2.1.9. Awareness programmes on preventing corruption**

<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
1	04.01.2022	Raising awareness among the staff of the Urban Council & installation of a complaint box	Sri Jayawardenapura Kotte municipal council	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
2	11.01.2022	Raising awareness among the staff of Ministry of Education & installation of a complaint box	Ministry of Education Battaramulla	
3	19.01.2022	Raising awareness among the staff of Divisional Secretariat, Thimbirigasyaya & installation of a complaint box	Divisional Secretariat, Thimbirigasyaya	
4	27.01.2022	Awarding appointments to Integrity Officers & Facilitating Officers & installation of a complaint box	At the auditorium of CIABOC	
5	27.01.2022	Raising awareness among Principals in 03 zones of Minuwangoda division	Divisional Education Office, Minuwangoda	
6	28.01.2022	39 <sup>th</sup> Junior Traffic Management Course	Traffic Building, Colombo	
7	09.02.2022	9 <sup>th</sup> Day Programme	Colombo	

Consecutive No	Date	Programme/Task	Venue	Objective
8	10.02.2022	Raising awareness among Trainee police officers	Sri Lanka Police College - Kalutara	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
9	15.02.2022	Raising awareness among officers of Urban Council	Municipal Council, Colombo-Committee Hall	
10	15.02.2022	Raising awareness among the staff of Urban Council & installation of a complaint box	Municipal Council Dehiwala-Mt.Lavinia	
11	15.02.2022	Raising awareness among the staff of <i>Department for Registration of Persons</i> & installation of a complaint box	<i>Department for Registration of Persons</i>	
12	16.02.2022	Raising awareness among the officers	Sri Lanka Excise College, Panadaragama	
13	17.02.2022	Installation of a complaint box at the Urban Council	Municipal Council, Colombo-Committee Hall	
14	31.07.2021	Raising awareness among officers	<i>Divisional Secretariat, Nochchiyagama</i>	
15	18.02.2022	Raising awareness among officers & installation of a complaint box	Department of Motor Traffic	
16	24.02.2022	Workshop for prefects Ministry of Education	Ministry of Education Battaramulla	
17	25.02.2022	Raising awareness among school prefects	South Asian Centre for Teacher Development	
18	03.03.2022	Raising awareness among officers & installation of a complaint box	National Housing Development Authority	

Consecutive No	Date	Programme/Task	Venue	Objective
19.	08.03.2022	Programme to raise awareness on sexual bribery conducted on behalf of World Women's Day	ONLINE	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
20.	09.03.2022	Raise awareness among trainee Police Officers	<i>Police Training college Nikaweratiya</i>	
21.	12.03.2022	Raise awareness among trainee Police Officers	<i>Police Training college Nikaweratiya</i>	
22.	14.03.2022	Raise awareness among trainee Police Officers	<i>Police Training School in Kundasale</i>	
23.	18.03.2022	Raising awareness among trainee Police Officers	<i>Sri Lanka Police College- Elpitiya</i>	
24.	22.03.2022	Raising awareness among Officers & installation of a complaint box	Urban Development Authority, Battaramulla	
25.	24.03.2022	Raising awareness among trained teachers	South Asian Centre for Teacher Development	
26.	25.03.2022	Raising awareness among trainee police officers, Mahiyanganaya	ONLINE	
27.	01.04.2022	Raising awareness among officers in Divisional Education Office, Minuvangoda	Divisional Education Office, Minuvangoda	
28.	07-06.04.2022	Prevention programme to train Prison Guards, <i>Angunakolapelessa</i>	Prison, <i>Angunakolapelessa</i>	



Consecutive No	Date	Programme/Task	Venue	Objective
29.	08.04.2022	Generating a society with integrity through prevention of bribery & corruption and planning future activities under a value based education of the National Action Plan	Ministry of Education	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
30.	22.04.2022	Workshop for Integrity Officers & Facilitating Officers of the CIABOC	At the auditorium of CIABOC	
31.	25.04.2022	Raising awareness among trainee Police Officers	<i>Police Training College, Pahalagama</i>	
32.	28.04.2022	Divisional Secretariat, Thambuttegama	<i>ONLINE</i>	
33.	12.05.2022	Corruption Prevention programme on Updating the circular on admission to grade one	Ministry of Education	
34.	26.05.2022	Corruption Prevention programme on Updating the circular on admission to grade one	Ministry of Education	
35.	07.06.2022	Raising awareness among Public Health Inspectors, North Western Province	Health Academy, North Western Province, Kurunegala	
36.	08.06.2022	Developing teacher training modules with Heads of the National Colleges of Education	Zoom	
37.	23.06.2022	Prevention Workshop conducted for trainee Police Officers	Auditorium, Sri Lanka <i>police college kallady</i>	

Consecutive No	Date	Programme/Task	Venue	Objective
38.	24.06.2022	Corruption Prevention Programme in relation to Updating Education circulars.	Ministry of Education	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
39.	05.07.2022	Prevention Workshop conducted for trainee Police Officers	Sri Lanka Police College, Kalutara	
40.	12-11.07.2022	Prevention programme to train Prison Guards, <i>Angunakolapelessa</i>	Prison, <i>Angunakolapelessa</i>	
41.	01.08.2022	Prevention programme for Officers in Charge - Traffic	City Traffic Police Station	
42.	15.08.2022	Mobile prevention workshop covering Gampaha town	Gampaha town	
43.	17.08.2022	One-day prevention camp	Department of Immigration & Emigration	
44.	19.08.2022	Raising awareness among students of tuition classes	Nugegoda	
45.	20.08.2022	Raising awareness among Police Officers in Galle division	Police Station, Galle Division	
46.	23.08.2022	Divisional Secretariat, Thambuttegama	Divisional Secretariat, Thambuttegama	
47.	23.08.2022	Divisional Secretariat, Rajanganaya	Divisional Secretariat, Rajanganaya	
48.	24.08.2022	Divisional Secretariat, Kekirawa	Divisional Secretariat, Kekirawa	

<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
49.	24.08.2022	Divisional Secretariat Ipalogama	Divisional Secretariat Ipalogama	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
50.	24.08.2022	Raising awareness among parents of Yatiyana Primary School	Yatiyana Primary School, Nittambuwa	
51.	25.08.2022	Prevention Workshop conducted for trainee Police Officers	Auditorium Police Training College - Nikaweratiya	
52.	25.08.2022	Coconut Cultivation Board, (Matara)	Coconut Cultivation Board, (Matara)	
53.	29.08.2022	Divisional Secretariat, Thirappane	Divisional Secretariat, Thirappane	
54.	29.08. 2022	Divisional Secretariat, Mihinthale	Divisional Secretariat, Mihinthale	
55.	30.08.2022	Divisional Secretariat, Thalawa	Divisional Secretariat, Thalawa	
56.	30.08.2022	Divisional Secretariat, Nuwara Gampalatha East	Divisional Secretariat, Nuwara Gampalatha East	
57.	01.09.2022	Divisional Secretariat, Nuwara Gampalatha Central	Divisional Secretariat, Nuwara Gampalatha Central	
58.	02.09.2022	Divisional Secretariat, Galnewa	Divisional Secretariat, Galnewa	
59.	02.09.2022	Divisional Secretariat, Palagala	Divisional Secretariat, Palagala	

<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
60.	02.09.2022	Raising awareness among Inspectors of Police of the Police Training College, Negombo	Police Training College, Negombo	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
61.	03.09.2022	Raising awareness among Police Officers of the Police Station, Modara	Police Station, Modara	
62.	06.09.2022	Ceylon Electricity Board	Dehiwala	
63.	07.09.2022	Raising awareness among members of the Lions Club & public officers of the Divisional Secretariat, Kaduwela	Lions Club Thalangama	
64.	12.09.2022	Ceylon Electricity Board	Piliyandala	
65.	13.09.2022	Divisional Secretariat, Kolonnawa	Kolonnawa	
66.	15.09.2022	Divisional Secretariat, Galigamuwa	Galigamuwa	
67.	16.09.2022	Police Traffic Department	Colombo	
68.	21.09.2022	Divisional Secretariat Thimbirigasyaya	Colombo	
69.	22.09.2022	District Secretariat, Colombo	Colombo	
70.	22.09.2022	Office of the Deputy Commissioner of Labour, Gampaha	Gampaha	
71.	28.09.2022	District Secretariat, Kolonnawa	Kolonnawa	
72.	30.09.2022	District Secretariat, Colombo	Colombo	
73.	30.09.2022	Ceylon Electricity Board	Piliyandala	
74.	30.09.2022	Raising awareness of the Officers of Electricity Board	Piliyandala	

Consecutive No	Date	Programme/Task	Venue	Objective
75	2022.10.01	Children's Day programme	Premises of Rupavahini Corporation	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
76	2022.10.03	Prevention programme conducted for trainee Police Officers.	Auditorium, Police Training College, Kundasale.	
77	2022.10.05	Divisional Secretariat, Dehiwala.	Dehiwala	
78	2022.10.07	Prevention programme conducted for trainee Police Officers.	Auditorium, Police Training College, Aralaganwila	
79	2022.10.07	Divisional Secretariat, Rathmalana.	Rathmalana	
80	2022.10.07	Department of Inland Revenue	Colombo	
81	2022.10.11	Raising awareness of Officers of the Police Division, Matara.	Town Hall, Tangalle.	
82	2022.10.12	Raising awareness of Officers of the Education Zone, Galle.	Auditorium, Zonal Education Office	
83	2022.10.12	Divisional Secretariat, Moratuwa.	Moratuwa	
84	2022.10.14	Divisional Secretariat, Kesbewa	Kesbewa	
85	2022.10.14	Divisional Secretariat, Yatiyanthota	Yatiyanthota	
86	2022.10.17	Divisional Secretariat, Ganga Ihala Korale	Kandy	
87	2022.10.19	Divisional Secretariat, Kurunegala	Kurunegala	
88	2022.10.19	Divisional Secretariat, Walasmulla	Walasmulla	

<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
89	2022.10.19	Divisional Secretariat, Weeraketiya	Weeraketiya	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
90	2022.10.19	Divisional Secretariat, Angunakolapellessa	Angunakolapellessa	
91	2022.10.19	Divisional Secretariat, Katuwana	Katuwana	
92	2022.10.19	Divisional Secretariat, Okewela	Okewela	
93	2022.10.19	Divisional Secretariat, Beliatta	Beliatta	
94	2022.10.20	Raising awareness of officers of Urban Council, Kalutara	Kalutara	
95	2022.10.21	Divisional Secretariat, Mallowapitiya	Mallowapitiya	
95	2022.10.21	Divisional Secretariat, Wennappuwa	Wennappuwa	
96	2022.10.21	Divisional Secretariat, Dankotuwa	Dankotuwa	
97	2022.10.21	Divisional Secretariat, Nattandiya	Nattandiya	
98	2022.10.25	Divisional Secretariat, Chilaw	Chilaw	
99	2022.10.25	Divisional Secretariat, Mahawewa	Mahawewa	
100	2022.10.25	Divisional Secretariat, Madampe	Madampe	
101	2022.10.26	Divisional Secretariat, Mawanella	Mawanella	
102	2022.10.27	Divisional Secretariat, Kalpitiya	Kalpitiya	
103	2022.10.27	District Secretariat, Puttalam	Puttalam	

<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
104	2022.10.27	Divisional Secretariat, Arachchikattuwa	Arachchikattuwa	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
105	2022.10.28	Divisional Secretariat, Karuwalagaswewa	Karuwalagaswewa	
106	2022.10.28	Divisional Secretariat, Wanathawilluwa	Wanathawilluwa	
107	2022.10.28	Divisional Secretariat, Puttalam	Puttalam	
108	2022.10.28	Divisional Secretariat, Gangawatakorale	Gangawatakorale	
109	2022.11.01	Programme conducted for Police Officers	Auditorium, Police Training College, Pahalagama.	
110	2022.11.01	Divisional Secretariat, Anamaduwa	Anamaduwa	
111	2022.11.01	Divisional Secretariat, Nawagattegama	Nawagattegama	
112	2022.11.08	Divisional Secretariat, Thamankaduwa	Thamankaduwa	
113	2022.11.08	Divisional Secretariat, Lankapura	Lankapura	
114	2022.11.08	Divisional Secretariat, Dimbulagala	Dimbulagala	
115	2022.11.08	Divisional Secretariat, Welikanda	Welikanda	
116	2011.11.09	Research and Correctional Training Center Department of Prisons	Department of Prisons (Agunakolapelessa)	
117	2022.11.08	Divisional Secretariat, (Central Province) Raising awareness of officers	Chief Secretariat (Central Province)	
118	2022.11.08	Divisional Secretariat, Ruwanwella	Ruwanwella	
119	2022.11.09	Divisional Secretariat, Aranayake	Aranayake	

<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
120	2022.11.10	Raising awareness of officers of the Department of Motor Traffic	Werahera	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
121	2022.11.14	Divisional Secretariat, Daraniyagala	Daraniyagala	
122	2022.11.16	Divisional Secretariat, Eheliyagoda	Eheliyagoda	
123	2022.11.16	Divisional Secretariat, Kuruwita	Kuruwita	
124	2022.11.16	Divisional Secretariat, Kotte	Kotte	
125	2022.11.17	Divisional Secretariat, Yatinuwra	Yatinuwra	
126	2022.11.18	Raising awareness of officers of the Department of Immigration and Emigration.	Department of Immigration and Emigration	
127	2022.11.21	Raising awareness of the officers of Divisional Secretariat, Kundasale	Kundasale	
128	2022.11.23	Raising awareness of the officers of Divisional Secretariat, Bulathkohupitiya	Bulathkohupitiya	
129	2022.11.23	Raising awareness of the officers of Divisional Secretariat, Kaduwela	Kaduwela	
130	2022.11.24	Raising awareness of trainee teachers of the Provincial Department of Education, Sothern Province.	Training Institute, Dikwella.	
131	2022.11.25	Raising awareness of the officers of Divisional Secretariat, Matara	Matara	



<b>Consecutive No</b>	<b>Date</b>	<b>Programme/Task</b>	<b>Venue</b>	<b>Objective</b>
132	2022.11.28	Raising awareness of the officers of Divisional Secretariat, Bamunukotuwa	Bamunukotuwa	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
133	2022.11.29	Raising awareness of the officers of Divisional Secretariat, Kobeigane	Kobeigane	
134	2022.11.30	Raising awareness of the officers of Divisional Secretariat, Wariyapola	Wariyapola	
135	2022.12.01	Raising awareness of the officers of Divisional Secretariat, Panduwasnuwara	Panduwasnuwara	
136	2022.12.02	Raising awareness of the officers of the Department of Inland Revenue	Colombo	
137	2022.12.02	Raising awareness of students of the University of Sri Jayewardenepura	Sri Jayewardenepura	
138	2022.12.05	Prevention Programme for Police Officers	Auditorium, Police Training College, Nikaweratiya	
139	2022.12.09	Anti-Corruption Day celebration programme	BMICH	
140	2022.12.08	Prevention Programme for Police Officers	Auditorium, Police Training College, Kalutara	
141	2022.12.16	Ceylon Electricity Board	Piliyandala	
142	2022.12.19	Raising awareness of students of the University of Sri Jayewardenepura	Sri Jayewardenepura	
143	2022.12.23	Prevention Programme for Police Officers	Auditorium, Police Training College, Nikaweratiya	

Consecutive No	Date	Programme/Task	Venue	Objective
144	2022.12.28	Prevention Programme for Police Officers	Auditorium, Police Training College, Aralaganwila	Generating a society with integrity through prevention of bribery and corruption and implementing the National Action Plan
145	2022.12.28	Prevention Programme for Police Officers	Auditorium, Police Training College, Kalladi	
146	2022.12.29	Prevention Programme for Police Officers	Auditorium, Police Training College, Pahalagama	

## 2.2. Challenges

- The support extended by the public is minimum in lodging complaints of corrupt public officers and giving evidence when required.
- Reluctance of entrepreneurs and investors in reporting complaints regarding large scale bribery or corruptions of politicians.
- Lack of interest in public officers to implement an anti-corruption programme and anti-bribery programme in the public sector.
- Unavailability of Investigation Officers specialized in different subject areas.
- Although it requires to submit documentary evidence to prove corruption cases, difficulty in finding such evidence.
- Unawareness of majority that only the investigation of complaints and prosecution are not enough to eradicate bribery and corruption but it also requires raising of public awareness on preventing bribery and corruption.
- Unavailability of sufficient office space for the staff of the Bribery Commission.
- Inability to uncover acts of fraud and corruption in the present Procurement Procedure through available documents
- Inability to obtain the contribution of witnesses and complainants of far away areas as it is difficult for them to bear the high cost of travelling.

### 2.3. Future Goals

- Facilitate the court procedure on bribery and corruption in Sri Lanka by enacting the drafted new Consolidated Act which includes the Bribery Act, Declaration of Assets and Liabilities Law and Bribery Commission Act.
- Obtaining the Asset and Liability Declarations from government servants and politicians online and establishing a special unit at the Bribery Commission and maintaining a computerized database of such declarations.
- Implementing the National Action Plan for Combating Bribery and Corruption in Sri Lanka in order to minimize bribery and corruption in government institutions.
- Construction of a new office building to the Commission to Investigate Allegations of Bribery or Corruption.
- Adding topics such as bribery and corruption law to curriculams to develop the attitudes of school and high school students.
- Establish a computerized database in order to manage files of the Commission to Investigate Allegations of Bribery or Corruption.

I hereby certify that the information given in Chapter 02 (2.1-2.3) is true and correct.

Chief Accounting Officer

Name : W. K. D. Wijerathna

Designation : Director General

Date : 23<sup>rd</sup> February 2023



## Chapter Three

### 03. Overall Financial Performance of the Year

- 3.1. Statement of Financial Performance of the year
- 3.2. Statement of Financial Position
- 3.3. Statement of Cash Flows
- 3.4. Notes to the Financial Statements (i) - (ix)
- 3.5. Performance of Revenue Collection
- 3.6. Performance of the Utilization of Allocations
- 3.7. In terms of F.R.208, grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/Departments
- 3.8. Performance of the Reporting of Non-Financial Assets
- 3.9. Auditor General's Report

### 3. Overall Financial Performance of the Year

#### 3.1. Statement of Financial Performance of the Year

ACA-F

**Statement of Financial Performance**  
**for the period ended 31st December 2022**

<u>Budget 2022</u>	<u>Note</u>	<u>Actual</u>	
<u>Rs.</u>		<u>2021</u>	<u>Restated</u>
		<u>Rs.</u>	<u>2020</u>
			<u>Rs.</u>
-	<b>Revenue Receipts</b>	-	-
-	Income Tax	-	-
-	Taxes on Domestic Goods & Services	-	-
-	Taxes on International Trade	-	-
-	Non Tax Revenue & Others	-	-
-	<b>Total Revenue Receipts (A)</b>	-	-
-	<b>Non Revenue Receipts</b>	-	-
-	Treasury Imprests	326,325,000	331,412,000
-	Deposits	552,806	52,745
-	Advance Accounts	22,249,576	16,243,517
-	Other Main Ledger Receipts	-	-
-	<b>Total Non Revenue Receipts (B)</b>	<b>349,127,382</b>	<b>347,708,262</b>
-	<b>Revenue Receipts C = (A)+(B)</b>	<b>349,127,382</b>	<b>347,708,262</b>
-	<b>Remittance to the Treasury (D)</b>	31,116	6,311
-	<b>Revenue Receipts E = (C)-(D)</b>	<b>349,096,266</b>	<b>347,701,951</b>
-	<b>Less: Expenditure</b>		
-	<b>Recurrent Expenditure</b>		
451,740,000	Wages, Salaries & Other Employment Benefits	442,793,636	413,874,353
117,476,000	Other Goods & Services	93,878,255	96,273,019
6,200,000	Subsidies, Grants and Transfers	733,282	746,419
-	Interest Payments	-	-
23,000	Other Recurrent Expenditure	22,147	-
<b>575,439,000</b>	<b>Total Recurrent Expenditure (F)</b>	<b>537,427,319</b>	<b>510,893,791</b>
-	<b>Capital Expenditure</b>		
11,000,000	Rehabilitation & Improvement of Capital Assets	10,016,832	2,739,012
1,206,000	Acquisition of Capital Assets	1,028,871	18,213,507
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
800,000	Capacity Building	792,885	367,800
3,000,000	Other Capital Expenditure	853,297	528,844
<b>16,006,000</b>	<b>Total Capital Expenditure (G)</b>	<b>12,691,885</b>	<b>21,849,163</b>
-	Deposit Payments	542,282	923,955
-	Advance Payments	21,978,034	17,574,949
-	Other Main Ledger Payments	-	-
-	<b>Total Main Ledger Expenditure (H)</b>	<b>22,520,315</b>	<b>18,498,904</b>
-	<b>Total Expenditure I = (F+G+H)</b>	<b>572,639,519</b>	<b>551,241,858</b>
<b>591,445,000</b>	<b>Balance as at 31st December J = (E-I)</b>	<b>(223,543,254)</b>	<b>(203,539,907)</b>
-	<b>Balance as per the Imprest Reconciliation Statement</b>	(223,543,254)	(203,539,907)
-	<b>Imprest Balance as at 31st December</b>	-	-
-		<b>(223,543,254)</b>	<b>(203,539,907)</b>

### 3.2. Statement of Financial Position

ACA-P

**Statement of Financial Position**  
**As at 31st December 2022**

	Note	Actual	
		2022 Rs	2021 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	1,562,625,151	1,561,920,933
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	70,602,194	70,873,736
Cash & Cash Equivalents	ACA-3	-	-
		<b>1,633,227,345</b>	<b>1,632,794,669</b>
<b>Total Assets</b>			
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		70,602,194	70,852,700
Property, Plant & Equipment Reserve		1,562,625,151	1,561,920,933
Rent and Work Advance Reserve	ACA-5(b)		
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	31,561	21,036
Unsettled Imprest Balance	ACA-3	-	-
		<b>1,633,227,345</b>	<b>1,632,794,669</b>
<b>Total Liabilities</b>			

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 29 and Notes to accounts presented in pages from 30 to 38 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial 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

Chief Accounting Officer  
Name : W. K. D. Wijerathna  
Designation : Director General  
Date : 23<sup>rd</sup> February 2023

Chief Accountant  
Name: W. M. D. Bandara  
Date: 23<sup>rd</sup> February 2023

### 3.3. Statement of Cash Flows

C-ACA

#### Statement of Cash Flows for the Period ended on 31<sup>st</sup> December 2022

	Actual	
	2022 Rs.	2021 Rs.
<b><u>Cash Flows generated through operating activities</u></b>		
Total Tax Receipts		
Fees, Surcharges, Penalties and Licenses		
Profits		
Non-revenue Receipts	8,995,382	8,372,590
Revenue collected for other revenue heads	-	332,640
Imprest Receipts	326,325,000	331,412,000
Recovery of Advances	20,516,121	14,217,069
Receipts of Deposits	552,806	52,745
<b>Cash flow generated through operational activities (a)</b>	<b>356,389,309</b>	<b>354,387,044</b>
<b><u>Less - cash expenditure:</u></b>		
Personal Emoluments & Operational Expenditure	333,148,896	317,763,920
Subsidies & Transfers	733,282	746,419
Expenditure for other Revenue Heads	-	-
Imprest settlement to Treasury	31,116	6,311
Advance Payments	21,076,423	17,128,161
Deposit Payments	542,282	923,955
<b>Cash Flow expended for Operational Activities (b)</b>	<b>355,531,998</b>	<b>336,568,766</b>
<b>Net Cash Flow generated through Operational Activities (c)=(a)-( b)</b>	<b>857,311</b>	<b>17,818,277</b>
<b><u>Cash Flows generated through Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Disclaimer Provisions & Sale of Physical Assets	171,560	350,230
Recovery of Secondary Debts	-	-
<b>Total Cash Flow generated through Investing Activities (d)</b>	<b>171,560</b>	<b>350,230</b>
<b><u>Less - Cash Disbursed for:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	1,028,871	18,213,507
<b>Total Cash Flow Disbursed for Investing Activities (e)</b>	<b>1,028,871</b>	<b>18,213,507</b>
<b>Net Cash Flow Generated through Investing Activities (f)=(d)-(e)</b>	<b>(857,311)</b>	<b>(17,863,277)</b>
<b>Net Cash Flow generated through Operations &amp; Investment Activities(g)=(c)+(f)</b>	<b>0</b>	<b>(45,000)</b>
<b><u>Cash Flows Generated through Financial Activities</u></b>		



Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
		-
Total Cash Flow generated through Financial Activities (h)		-
<b><u>Less - Cash Disbursed for:</u></b>		
Repayment of Local Loans	-	-
Repayment of Foreign Loans	-	-
Total Cash Flow Disbursed for Financial Activities (i)	-	-
Cash Flow generated through Financial Activities (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) -(j)	<b>0</b>	<b>(45,000)</b>
Opening Cash Balance as at 01 <sup>st</sup> January	-	<b>45,000</b>
Closing Cash Balance as at 31 <sup>st</sup> December	<b>0</b>	<b>0</b>

### 3.4. Notes to the Financial Statements

Note-(i)

**Statement on Losses and Waivers  
(Losses under FR 106 and FR 113)**

**Statement Expenditure Head No: 010      Commission to Investigate Allegations of  
Bribery or Corruption**

**Programme No. & Title: Operational Programmes 1**

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

Value	No. of Cases	Total Amount (Rs.)
Below Rs.25,000.00	10	105,241.88
Over Rs.25,000.00	6	665,916.00
<b>Total</b>	<b>16</b>	<b>771,157.88</b>

**Classification of Cases by the Nature of Losses**

No. of Cases	Value (Rs.)	No. of Cases	Value (Rs.)
Below 25,000/=		Over 25,000/=	
1 NB-1370	6,581.22	1 PG-0429	42,000.00
2 KQ 1814	11,371.35	2 KM-8687	49,580.24
3 GB-9408	148.80	3 NB-1370	78,700.00
4 PA-5787	2,725.00	4 CAC -6985	285,450.00
5 KM-8687	19,950.00	5 PG-1343	23,250.00
6 PG-0429	9,500.00	6 CAC- 7026	186,935.76
7 PG-1338	8,965.51		
8 19-8655	16,500.00		
9 KS-7609	12,500.00		
10 PG-1343	17,000.00		
<b>Total</b>	<b>105,241.88</b>		<b>665,916.00</b>

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

Value	No. of Cases	Total Amount (Rs )
Below Rs.25,000.00	3	65,550.00
Over Rs.25,000.00	5	574,293.74
<b>Total</b>	<b>8</b>	<b>639,843.74</b>

**(iii) Age Analysis per (ii)**

Less than 5years	No. of cases	5
	Amount	507,088.24
5-10 years	No. of cases	2
	Amount	97,950.00
Over than 10 years	No. of cases	1
	Amount	34,805.50

**Classification of Cases by Nature of Losses**

<u>No. of Cases</u>	<u>Value</u>	<u>No. of Cases</u>	<u>Value</u>
	Less than Rs : 25000 (Rs:)		More than Rs : 25000 (Rs:)
1 PG-1343	23,250.00	1 19-9522	34,805.50
2 PG-1356	20,000.00	2 NB-5063	65,800.00
3 NB-5063	22,300.00	3 301-9385	32,150.00
4		4 CAC	411,538.24
5		5 PA-7026	30,000.00
<b>Total</b>	<b><u>65,550.00</u></b>		<b><u>574,293.74</u></b>

**Note –**

Details on losses under F.R.106 and waives 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 Accountant

Name: W.M.D.Bandara

Date: 23<sup>rd</sup> Feburary 2023

**Statement on write off from books**

Note -(ii)

**Expenditure Head No.: 010 Commission to Investigate Allegations of Bribery or Corruption****Programme No. & Title: 1 Operational Programmes****1. Statement on losses and waivers under F.R. 109 during the year**

	Value	No. of cases	<b>Total</b> (Rs:Cts)
i. Below Rs. 5,000.00			22,147.00
25,000.00 .Above RS ii		-	-
		19	22,147.00

**2. Statement on Write off from the Book and Recoveries under F.R. 109 during the year**

Nature of the loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the books	Balance carried forward which was not written off	Reference No. of approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	Decaying of Bribery case files of over 20 years kept under the custody of the Magistrate Court	50.00	50.00	-	50.00	-	A5/20/2022
2		2.00	2.00	-	2.00	-	A5/20/2022
3		50.00	50.00	-	50.00	-	A5/20/2022
4		25.00	25.00	-	25.00	-	A5/20/2022
5		100.00	100.00	-	100.00	-	A5/20/2022
6		50.00	50.00	-	50.00	-	A5/20/2022
7		100.00	100.00	-	100.00	-	A5/20/2022
8		150.00	150.00	-	150.00	-	A5/20/2022
9		50.00	50.00	-	50.00	-	A5/20/2022
10		200.00	200.00	-	200.00	-	A5/20/2022
11		500.00	500.00	-	500.00	-	A5/20/2022
12		200.00	200.00	-	200.00	-	A5/20/2022
13		200.00	200.00	-	200.00	-	A5/20/2022
14		200.00	200.00	-	200.00	-	A5/20/2022
15		500.00	500.00	-	500.00	-	A5/20/2022
16		1,500.00	1,500.00	-	1,500.00	-	A5/20/2022
17		600.00	600.00	-	600.00	-	A5/20/2022
18	The Brandy bottle destroyed by the Court	2,240.00	2,240.00	-	2,240.00	-	A5/20/2022
19	Payment of motor vehicle exchange chargers	15,430.00	15,430.00	-	15,430.00	-	A5/20/2022
<b>Total</b>		<b>22,147.00</b>	<b>22,147.00</b>	<b>-</b>	<b>22,147.00</b>	<b>-</b>	

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

Chief Accountant

Name: W.M.D.Bandara

Date: 23<sup>rd</sup> Feburary 2023

Note -(iii)

**Statement of Liabilities and Commitments**

Ministry/Department/District Secretariat: Commission to Investigate Allegations of Bribery or Corruption

Expenditure Head No: 010

Programme No. &amp; Title:

Name of the person/Institute	Commitment No	Date	Heading	Programme	project	Sub Project	Expenditure Head	Item No.	Financing	Commitments (Rs.) (1)	Commitment Balance (Rs.) (2)=(1) -(3)	Liability Date	Liability Amount (Rs.) (3)	Revised Liabilities (Rs) (4)	Release of Liabilities (Rs.) (5)	Liability Balance (Rs.) (6)=(4)-(5)
1. Ministries/Government Departments																
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.State Corporations/ Statutory Bodies																
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Other(Private Sector)																
Central Engineering Services	C1444	12/31/2022	010	1	1	0	1402		11	730,825.00	-	12/31/2022	730,825.00			
<b>Total</b>										730,825.00			730,825.00			
<b>Grand Total</b>										730,825.00			730,825.00			

**Nature of Payments/Liabilities should be recognized as follows.**

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Sector

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered into with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Chief Accountant

Name :W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Note - (iv)

**Statement of Liabilities - (i)****Statement of Commitments in terms of FR 94 (2) and (3)**

Ministry /Department/District Secretariat: Commission to Investigate Allegations of Bribery or Corruption

Expenditure Head No.: 010

Programme No. &amp; Title: 1 Operational Programmes

Name of the person/ institute	Description of commitments	Project	Sub project	Expenditure code	Financing code	Maximum Limit of Commitment in terms of Provisions of FR 94(2) (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount
								(Rs.)
<b><i>1. Ministries/ Government Departments</i></b>								
A.Thilakesiri & other	Overtime	1	0	1002	11			<b>258,416.93</b>
S. Selvaraj & other	Overtime	1	0	1002	11			<b>86,848.37</b>
P.K.T Thathsarani & other	Overtime	1	0	1002	11			<b>15,759.86</b>
R.A.W. Nishantha & other	Traveling Expenses	1	0	1101	11			<b>11,650.00</b>
K.A.R.R.Thushara	Traveling Expenses	1	0	1101	11			<b>679.00</b>
Dulaj Wijewardhane	Traveling Expenses	1	0	1101	11			<b>700.00</b>
C.A.Gunawardhena	Traveling Expenses	1	0	1101	11			<b>3,185.48</b>
U.G.D.L.Wikramarachchi	Traveling Expenses	1	0	1101	11			<b>12,600.00</b>

Name of the person/ institute	Description of commitments	Project	Sub project	Expenditure code	Financing code	Maximum Limit of Commitment in terms of Provisions of FR 94(2) (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount
								(Rs.)
T.M.T.S. Thennakoon.	Food	1	0	1203	11			1,976.00
I.A.T. Pushpakumara	Food	1	0	1203	11			2,000.00
I.A.T. Pushpakumara	Food	1	0	1203	11			2,000.00
Municipal Treasurer	Other	1	0	1409	11			13,800.00
M.G.Saman Thilakasiri & other	Overtime	1	0	1002	11			26,083.85
S.T. Prasanga & other	Traveling allowance	1	0	1101	11			21,194.00
H.A.N. Hettiarachchi & other	Traveling allowance	1	0	1101	11			29,498.00
M.K. Kasun Tharanga & other	Traveling allowance	1	0	1101	11			9,500.00
Sri Lanka Air Force Filling Station	Fuel	1	0	1202	11			11,100.00
M.D.C.N. Gunathilake	Food	1	0	1203	11			2,000.00
M.A.R. Ransinghe	Food	1	0	1203	11			2,000.00
Department of Civil Defenc	Other	1	0	1409	11			299,400.00
Total								810,391.49
<b>2. Government Corporations /Statutory Boards</b>								
National Water Supply & Drainage Board	Electricity & water	1	0	1403	11			18,268.14
National Water Supply & Drainage Board	Electricity & water	1	0	1403	11			47,871.82
Electricity Board	Electricity & water	1	0	1403	11			383,198.46



Name of the person/ institute	Description of commitments	Project	Sub project	Expenditure code	Financing code	Maximum Limit of Commitment in terms of Provisions of FR 94(2) (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount
								(Rs.)
Electricity Board	Electricity & water	1	0	1403	11			483,081.61
Sri Lanka Telecom	Postal & Communication	1	0	1402	11			167,804.35
Total								1,100,224.38
<b>3. Other (Private Sector)</b>								
C.F de Mel	Fuel	1	0	1202	11			37,965.00
Dialog Broadband	Postal & Communication	1	0	1402	11			11,049.06
Central Engineering Services	Postal & Communication	1	0	1402	11			730,825.00
Unicare	Other	1	0	1409	11			889,449.33
Metropolitan Campus	Staff trainings	1	0	2401	11			43,193.50
Cooperative Society Ltd., Wilachchiya	Fuel	1	0	1202	11			19,320.00
Cooperative Society Ltd., Madampe	Fuel	1	0	1202	11			10,375.00
Total								1,742,176.89
<b>Total</b>								<b>3,652,792.76</b>

Chief Accountant

Name :W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Note(v)

## Statement of Liabilities (ii)

Provisions transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of the Ministry/ Department/ District Secretariat: Commission to Investigate Allegations of Bribery or Corruption

: Expenditure Head No010

Programme No: & Title: 1Operational Programmes

Name of the Person/ Institution (Should be identified when transferring the provisions)	Description of Liabilities	L/C No	Expenditure head from which provisions were transferred				Deposit Account No.	Amount Transferred (Rs. Cts.)
			Project	Sub project	Expenditure code	Financing code		
1. Ministries/ Government Departments ..... ..... Total	-	-	-	-	-	-	- XX XX	
2. Government Corporations/ Statutory Boards ..... ..... Total	-	-	-	-	-	-	- XX XX	
3. Other – Private Sector ..... ..... Total	-	-	-	-	-	-	- XX XX	
<b>Grand total</b>								

Chief Accountant

Name :W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Note(vi)

## **Statement of Claims under Reimbursable Foreign Aid**

**Ministry / Department / District Secretariat :**

**Programme No. & Title :**

**Rs.**

(1)	Provision in Estimates for 2022 under Reimbursable Foreign Aid including Supplementary provisions	-
(2)	Total Expenditure disbursed during the year 2022, against (I) above	-
(3)	Total of Reimbursement Claims outstanding as at 01st January 2022	-
(4)	Total of Reimbursement Claims made during the year 2022, in respect of years 2021 & prior years (if any)	-
(5)	Total of Reimbursement Claims made during the year 2022, in respect of year 2022	-
(6)	Total of Claims disallowed by the Donor, during 2022 (if any), in respect of Claims 2021 or prior years (if any)	-
(7)	Total of Claims disallowed by the Donor, during 2022 (if any), in respect of Claims 2022	-
(8)	Total of Reimbursements received during the year 2022, in respect of years 2021 or prior years	-
(9)	Total of Reimbursements received during the year 2022, in respect of years 2022	-
(10)	Total of reimbursement Claims outstanding as at 31st December 2022	-
	[ (3+4+5) - (6+7) ] - (8+9)	
(11)	Total of Reimbursement Claims made after 31/12/2022 in respect of 2022 up to the finalization of the Financial Statements	-
(12)	Total of Reimbursement received after 31/12/2022 up to the finalization of the Financial Statements	-
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements	-
	(10 + 11 - 12)	

Chief Accountant

Name : W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Note-(vii)

**Statement of Missing Vouchers****Ministry / Department / District Secretariat : The Commission to Investigate Allegations of Bribery or Corruption****Expenditure Head No :****Programme No. & Title :**

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
-			-	
-				
-				

Chief Accountant

Name : W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Note-(viii)

**The Status Report as at 31/12/2021 on Bank Accounts opened  
in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015**

Expenditure Head No. :

Ministry / Department / District Secretariat :

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2021	Balance as Per Cash Book as at 31/12/2021	Total Value of Cheques not yet Presented to Bank as at 31/12/2021 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
			(Rs.)	(Rs.)		
1	Bank of Ceylon, Torrington Branch	7040057	15,657,159.53	-	-	December

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

Chief Accountant

Name : W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

### 3.5. Performance of Revenue Collection

ACA -1

#### Revenue Statement for the Year Ending 31st December 2022

Revenue Accounting Officer: Director General

Expenditure Head :010

Revenue Code	Revenue Description	Note	Revenue Estimate		Revenue Income			Payment from revenue			Net Revenue	
			(1)		(2)			(3)	(4)			(5)
			Original Estimate	Revised Estimate	Collected by relevant Ministry/ Department	Collected by other Ministries/Departments	Total	Collection of Arrears Total	In cash	Corrections		Total
1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)			
	<b>Income tax</b>	<b>1</b>										
	<b>Tax on local goods and services</b>	<b>2</b>										
	<b>Tax income on international trade</b>	<b>3</b>										
	<b>Non tax income</b>	<b>4</b>										
<b>2002.01.00</b>	<b>Rentals</b>											
2002.01.01	Rent on government buildings		195,000.00	195,000.00	195,000.00	195,000.00				-	195,000.00	
<b>2002.02.00</b>	<b>Interest</b>											
2002.02.99	other		900,000.00	1,163,499.64	1,163,499.64	1,163,499.64		295.82		295.82	1,163,203.82	
<b>2003.02.00</b>	<b>Administrative fees &amp; payments</b>											
2003.02.99	Miscellaneous		350,000.00	716,391.58	716,391.58	716,391.58				-	716,391.58	
<b>2003.99.00</b>	<b>Other receipts</b>		200,000.00	133,662.00	133,662.00	133,662.00				-	133,662.00	
<b>2004.01.00</b>	<b>Social welfare fund</b>											
2004.01.00	Central government			6,891,199.19	6,891,199.19	6,891,199.19				-	6,891,199.19	
<b>2006</b>	<b>Capital revenue</b>											
<b>2006.02.00</b>	<b>Selling capital assets</b>											
2006.02.02	Other			67,485.00	67,485.00	67,485.00				-	67,485.00	
	<b>Total non tax income (a)+(b)</b>			9,167,237.41	9,167,237.41	-	9,167,237.41	-	295.82	-	295.82	9,166,941.59
	<b>Total revenue (Note 1 - 4)</b>		1,645,000.00	9,167,237.41	9,167,237.41	-	9,167,237.41	-	295.82	-	295.82	9,166,941.59

Chief Accountant

Name : W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Chief Accounting Officer

Name: W.K.D. Wijeratne




Designation: Director General

ACA – 1(i)

**Statement of Deficit Revenue for the year ending 31st December 2022**

Revenue Accounting Officer :

Expenditure Head No :

Net Revenue collection for three preceeding years	Year 1  (2018)	Rs .....
	Year 2  (2019)	Rs .....
	Year 3  (2020)	Rs .....
<b>Rs.</b>		

Period	Revenue Code	Revenue Description	Balance at the Beginning of the year (1)	Arrears of the Reporting year (2)	Recoveries (3)	Waived off Arrears of Revenue (4)	Balance at the end of the Year $5=(1)+(2)-[(3)+(4)]$
(1) Arrears in respect of the reporting year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04 .....						
<b>Sub Total</b>							
(2) Arrears in respect of the previous year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04 .....						
<b>Sub Total</b>							
(3) Arrears before the previous years	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04 .....						
<b>Sub Total</b>							
<b>Total</b>							

Chief Accountant

Name : W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Chief Accounting Officer

Name: W.K.D. Wijeratne

Designatn: Director General

ACA – 1(ii)

**Clarification of variabilities between the Original Revenue Estimate and the Revised Revenue Estimate**

Chief Accounting Officer of Revenue :Director General

Expenditure Head No. :010

Revenue Code	Description	Original Revenue Estimate Rs.	Revised Revenue Estimate Rs.	The difference as a % of the Original Estimate	Reasons for Variabilities
2002.01.01	Rental on Government Buildings	195,000.00	195,000.00	-	
2002.02.99	Other	900,000.00	1,163,499.64	29	Officers who had obtained loans have come on transfer.
2003.02.99	Miscellaneous	350,000.00	716,391.58	105	Adding supplier registration charges to year 2023
2003.99.00	Other receipts	200,000.00	133,662.00	(33)	Auctioning as scrap material was minimum as they were taken to use after repair
2004.01.00	Central Government	-	6,891,199.19		Difficulty of making an accurate revenue estimation
2006.02.02	Other	-	67,485.00		Difficulty of making an accurate revenue estimation

Chief Accountant

Name : W.M.D. Bandara  
Date : 23<sup>rd</sup> February 2023

Chief Accounting Officer

Name : W.K.D. Wijeratne  
Designation : Director General



ACA - 1(iii)

**Explanation of variabilities between the Revised Revenue Estimate and Actual Revenue Estimate**

Revenue Accounting Officer :Director General

Expenditure Head No. :010

Rs.

Expenditure Code	Description	Revised Revenue Estimate	Actual Revenue	Difference between the Revised Revenue Estimate and Actual Revenue	The difference as a % of the Revised Revenue Estimate	Reasons for Variabilities
2002.01.01	Rental on Government Buildings	195,000.00	195,000.00	-	-	
2002.02.99	Other	1,163,499.64	1,163,203.82	295.82	0.00025	Refund of overcharged payment
2003.02.99	Miscellaneous	716,391.58	716,391.58	-	-	
2003.99.00	Other receipts	133,662.00	133,662.00	-	-	
2004.01.00	Central Government	6,891,199.19	6,891,199.19	-	-	
2006.02.02	Other	67,485.00	67,485.00	-	-	

Chief Accountant

Name :W.M.D. Bandara

Date : 23<sup>rd</sup> February 2023

Chief Accounting Officer

Name : W.K.D. Wijeratne

Designation : Director General

## 3.6. Performance of the Utilization of Allocations

ACA -2

## The Commission to Investigate Allegations of Bribery or Corruption

## Expenditure Head :010

Programme No. as stated in the Annual Estimate	Expenditure subject	Budget Estimated Provisions (1)	Supplementary Estimated Provisions (2)	Transfers in accordance with F.R. 66/69 (3)	Total Net Allocation (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Result Balance /(Exceedings) (6)=(4)-(5)
Programme (1)	(1) Recurrent	575,545,000.00		(106,000.00)	575,439,000.00	537,427,319.29	38,011,680.71
	(2) Capital	15,900,000.00	-	106,000.00	16,006,000.00	12,691,885.05	3,314,114.95
	<b>Sub Total</b>	591,445,000.00	-	-	591,445,000.00	550,119,204.34	41,325,795.66
Programme (2)	(1) Recurrent	-	-	-	-	-	-
	(2) Capital	-	-	-	-	-	-
	<b>Sub Total</b>	-	-	-	-	-	-
	<b>Grand Total</b>	591,445,000.00	-	-	591,445,000.00	550,119,204.34	41,325,795.66

Chief Accountant  
Name :W.M.D. Bandara  
Date :23<sup>rd</sup> February 2023

**3.7. In terms of F.R.208 grant of allocations for expenditure to this Department/ District Secretariat/ Provincial Council as an agent of the other Ministries/ Departments**

Consecutive No.	Allocation Granted Ministry/Department	Provision		Actual Expenditure	Utilized provision as a % of finalized amount of final provision
		Initial Allocation	Final Allocation		
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

### 3.8. Performance of reporting Non-financial Assets

ACA-6

Ministry/Department/District Secretariat : Commission to Investigate Allegations of Bribery or Corruption

Immovable Properties	code			Balance as at 2022.01.01	Acquisitions	Net Value	Balance as at 2022.12.31
<i>Immovable properties</i>	<b>611</b>			<b>486,170,933.16</b>	<b>1,198,353.76</b>	<b>704,218.28</b>	<b>486,170,933.14</b>
<b>Buildings &amp; Structures</b>		<b>6111</b>		<b>177,862,552.60</b>			<b>177,862,552.58</b>
<b>Housing</b>			<b>61111</b>				
	<b>Sub total</b>						
<b>Non-residential Buildings</b>			<b>61112</b>	<b>177,862,552.60</b>			177,862,552.58
Office Buildings			6111201	<b>177,862,552.60</b>			177,862,552.58
	<b>Sub total</b>			<b>177,862,552.60</b>			177,862,552.58
<b>Other Constructions</b>			<b>61113</b>				
	<b>Sub total</b>						
<b>Machinery &amp; Equipment</b>	<b>6112</b>			<b>308,308,380.56</b>	<b>1,198,353.76</b>	<b>704,218.28</b>	<b>309,012,598.84</b>
<b>Transport Equipment</b>			<b>61121</b>	<b>192,821,699.00</b>			<b>192,821,699.00</b>
Passenger Vehicles			6112101	189,270,200.00			189,270,200.00
Motorcycles			6112109	3,551,499.00			3,551,499.00
	<b>Sub total</b>			192,821,699			192,821,699
<b>Other Machinery &amp; Equipment:</b>			<b>61122</b>	<b>115,486,681.56</b>	<b>1,198,353.76</b>	<b>704,218.28</b>	<b>116,190,899.84</b>
Office Equipment			6112201	3,491,666.56	59,501.70	45,787.20	<b>3,537,453.76</b>
Computer Equipment			6112202	56,299,611.20	531,000.00	510,700.00	<b>56,810,311.20</b>

<b>Immovable Properties</b>	<b>code</b>	<b>Balance as at 2022.01.01</b>	<b>Acquisitions</b>	<b>Net Value</b>	<b>Balance as at 2022.12.31</b>
Electric Equipment	6112203	19,168,899.43	156,840.00	(172,824.00)	<b>18,996,075.43</b>
Communication Equipment	6112204	6,810,082.66	100,770.00	93,280.00	<b>6,903,362.66</b>
Furniture	6112205	28,901,890.20	240,261.16	124,319.18	<b>29,026,209.38</b>
Medical Equipment	6112207	74,800.00	-	-	<b>74,800.00</b>
Construction Equipment	6112213	721,331.51	109,980.90	102,955.90	<b>824,287.41</b>
Security Equipment	6112215	18,400.00		-	<b>18,400.00</b>
	<b>Sub total</b>	115,486,681.56	1,198,353.76	704,218.28	1,198,353.76
<b>Non-renewable Properties</b>	<b>614</b>	<b>1,075,750,000.00</b>			<b>1,075,750,000.00</b>
<b>Land</b>	<b>6141</b>	<b>1,075,750,000.00</b>	<b>0</b>		<b>1,075,750,000.00</b>
<b>Urban or Built Lands</b>	<b>61411</b>	<b>1,075,750,000.00</b>			<b>1,075,750,000.00</b>
Trade & Services	6141101	1,075,750,000.00			<b>1,075,750,000.00</b>
	<b>Sub total</b>	<b>1,075,750,000.00</b>	0	0	<b>1,075,750,000.00</b>
		<b>1,561,920,933.16</b>			<b>1,562,625,151.44</b>

### **3.9. Auditor General's Report**

*\*Following is an English translation of Sinhala Documents received from Auditor General's Department*

#### **AUDITOR GENERAL'S DEPARTMENT**

My No} PIC/B/CIABC/2/22/24

Date} 31<sup>st</sup> May 2023

Director General,

Commission to Investigate Allegations of Bribery or Corruption,

**Summary Report of the Auditor General in terms of Section 11(1) of the National Audit Act No.19 of 2018 on the Financial Statement for the year ended 31<sup>st</sup> December 2022 of Head 010 - Commission to Investigate Allegations of Bribery or Corruption**

#### **1. Financial Statement**

##### **1.1. Statistical Opinion**

The Financial Statement for the year ended 31<sup>st</sup> December 2022 of Head 010 - Commission to Investigate Allegations of Bribery or Corruption, its Statement of Financial Status, Statement of Financial Performance and Cash Flow Statements ended as at 31<sup>st</sup> December 2022 were audited under my directions in pursuance of provisions of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018. This report contains my opinion and observations on the financial statement submitted to the Commission to Investigate Allegations of Bribery or Corruption in terms of section 11(1) of National Audit Act No 19 of 2018. Annual descriptive management audit report in terms of section 11(2) of the National Audit Act No.19 of 2018 will be issued to the Chief Accounting officer in due course. The Auditor General's Report ought to be presented in terms of Section 10 of the National Audit Act No.19 of 2018 read in conjunction with Article 154(6) of the Constitution of Democratic Socialist Republic of Sri Lanka will be tabled in the Parliament in due course.

In my point of opinion except for the effect of the facts depicted in Para 1.6 of this report, the financial reports formulated representing financial status and financial performance and cash flow of the Commission to Investigate Allegations of Bribery

or Corruption for the year ended 31<sup>st</sup> December 2022, hold a true and fair status as per the generally accepted accounting principles.

### **1.2. Basis for Statistical Opinion**

My status will be calculated based on the facts mentioned in the para 1.6 in this report. I conducted my audit quarry in accordance with the Sri Lanka Audit Standards (SLAS). My responsibility with regard to the financial statements is further described under the heading of the Responsibility of Auditor. I believe the audit evidence which I obtain to make a foundation to express my qualified opinion is sufficient and appropriate.

### **1.3. Responsibility of Chief Accounting Officer on Financial Statement**

The responsibility of the Chief Accounting Officer is to determine internal control as to formulate financial statements in true and fair manner according to the generally accepted accounting principles and in compliance with section 38 of the National Audit Act No.19 of 2018 avoiding material misstatements that may generate due to fraud and error.

The Commission to Investigate Allegations of Bribery or Corruption should maintain books and records of its revenue, expenditure, assets and liabilities in terms of Section 16(1) of National Audit Act No.19 of 2018 as to formulate annual and current financial statements.

The Chief Accounting Officer should affirm to formulate and maintain an effective internal control system in terms of Section 38(1) (c) of National Audit Act for the financial control of the Commission and to conduct time to time assessments of the system and to make necessary adjustments accordingly.

### **1.4. Responsibility of Auditor on Financial Statement Auditing**

My intention is to deliver a reasonable assurance as to financial statement is not comprising with erroneous statements as a result of frauds and errors and to issue Auditor General's Report containing my view. Even though a reasonable assurance can be perceived as a high standard assurance, it should not be observed as an assurance given as it is free from material misstatements in compliance with the Sri Lanka Auditing Standards. Material misstatements would arise due to effects of the frauds and misconducts or due to individual or collective consequences which should be taken into consideration by the users of this statements when determining financial decisions.

I have conducted the auditing according to the professional judgements and profession inquisitiveness subject to the Sri Lanka Auditing Standards. Furthermore,

- The basis of the observation depends on the adequate and appropriate evidence gathered to overcome the risk arise due to frauds and errors affects in the formulation of audit procedures and to identify risk of material misstatements arise as a result of frauds and errors. The effect creates by a fraudulent incident is enormous than the effect creates by material misstatement; and frauds can be occurred as a result of collusion, preparation of forged documents, intentional evasion, escaping internal controlling systems.
- It is not intended to deliver an observation with regard to the effectiveness of the internal control an understanding on the internal control was obtained to formulate an appropriate audit procedure.
- Evaluating the inclusion of transactions and incidents based for the structure and content of financial statements in a fair and appropriate manner.
- Evaluated the total presentation containing fair and appropriate inclusion of transactions and incidents based for the structure and contents of financial statements,

Important audit conclusions, main weaknesses of internal controlling and other findings which I have traced in the auditing were notified to the Chief Accounting Officer.

### **1.5. Report on other Legal Requirements**

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

- (a) Financial Statements of the year submitted to the Audit were not compatible with the Financial Statements of the previous year according to the under-mentioned observation.

<b>Observation</b>	<b>Reference to the section of this report</b>
Differences exist between the balances of audited financial statements of previous year and the opening balances of the year under review.	1.6.2
<ul style="list-style-type: none"> <li>• The recommendations I made in relation to the Financial Statements of the previous year have been implemented.</li> </ul>	



## **1.6. Comments on the Financial Statement**

### **1.6.1. Recurrent Expenditure**

The expense of Rs. 6,429,201 incurred by the Commission on Other Expenditure Heads was not mentioned under the expenses on Other Expenditure Heads in the Cash Flow, instead, it was mentioned under Salaries & Operational Expenditure.

### **1.6.2. Non-financial Assets**

The expense of Rs. 169,483 which was made to purchase electronic items during the reviewed year was not mentioned under ACA 6, Non-financial Assets, and was added to the opening balance of the year. Therefore, the opening balance of non-financial assets of the reviewed year was not equal to the closing balance of the previous year.

### **1.6.3. Not maintaining Records and Books**

The vehicle accident record prepared by the Commission was not properly updated and maintained.

## **2. Financial Review**

### **2.1. Advance account to use as bribes of raids**

An advance payment of Rs. 4,704,000 was issued between 01<sup>st</sup> January and 31<sup>st</sup> August of the year under review for 29 raids and Rs.471,630 has been incurred for the said raids. Out of the 29 raids, 15 raids which valued Rs.2,099,000 were successful and 14 raids which valued Rs.2,535,000 have failed.

### **2.2 Entering into liabilities and obligations**

- (a) Had entered into liabilities worth of Rs. 222,033 exceeding the balance amount of Rs.740,814 remained in 03 expenditure heads.
- (b) As per FR 94(2) & (3), only the annual recurrent services, supplies and contingency liabilities should be mentioned in Annexure –(iv), Liability Statement. However, an expense of Rs.564,851 made for Travelling Allowances, Overtime and fuel, not falling under it were mentioned in said statement.

## **2.3 Non-compliance with Rules and Regulations**

### **Reference to rules and regulations**

- (a) Section 16.2 of the National Audit Act no. 19 of 2018
- (b) Section 3.1.5 of the Public Finance Circular No. 05/2016 dated 31<sup>st</sup> March 2016.
- (c) Paragraph 3 of the Public Finance Circular No. 02/2022 dated 28<sup>th</sup> August 2020.
- (d) paragraph 2.2 of the State Accounts Guidelines No. 05/2022 dated 13<sup>th</sup> December 2022.

### **Non-compliance**

The draft Annual Performance Report of the reviewed year was not submitted along with the Financial Statements for auditing.

Although, the Board of Survey report of the previous year should be submitted to the Audit before 17<sup>th</sup> March after taking appropriate action on goods that should be destroyed, repaired, sold and can be transferred to other public institutions according to General form 47 before 26<sup>th</sup> February of each financial year, it was submitted to the Audit without adhering to it.

Action Plan of the Commission was not prepared according to the format mentioned in the circular.

Although the institutions should use only the financial reporting formats that are relevant to the institution, ACA 1, ACA1 (ii), ACA (iii), which are to be used only by Revenue Accounting Officers, had been used by the Commission in the Financial Statements they have prepared and have included Rs.9,166,942 of non-revenue receipts into the said formats.

## **3. Operational Review**

### **3.1 Performance**

#### **3.1.1 Failure to perform the duties**

Following observations were made.

- (a) The Commission had completed 69 cases in 2021 and out of them, 40 cases, i.e. 58% were withdrawals. Accused individuals in 18 cases were found to be innocent and has convicted accused individuals only in 11 cases. Furthermore, the Commission had filed 89 cases in 2022 and had withdrawn 45 for various reasons. As at the date of auditing, it has sued once again only for 20 cases out of them.

- (b) As of 31<sup>st</sup> December 2021, there were 1,508 pending files in the Legal Branch of the Commission. Out of them, 489 were cases of over 5 years and 33 files were over 10 years. There were 926 pending files as at 31<sup>st</sup> December 2022, and their time analysis was not submitted for the audit.
- (c) Cabinet approval was granted for the National Action Plan for Combatting Bribery and Corruption in Sri Lanka on 05<sup>th</sup> February 2019 and implementation of its activities has commenced on 18<sup>th</sup> March 2019. Although nearly 3 ½ years have elapsed since its commencement, 11 out of the 27 activities have not been implemented.

### **3.2 Losses and Damages**

Action as per Financial Regulations was not taken to conduct inspections and recover or waive off 08 balances valued Rs. 34,805 of over 10 years, Rs. 97,950 between 5 to 10 years and Rs. 507,088 of less than 5 years remained at the end of the year under review.

### **3.3 Management Weaknesses**

- a) Thirty-two (32) complaint boxes, spending Rs. 447,680 have been purchased during the year under review and even by 31<sup>st</sup> December 2022, only 17 boxes have been installed at few government institutions, and 15 boxes were kept in the Jawatta store room without taking any use.
- b) Amendment of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of 1994 which was planned in 2019 has not been completed even by the end of the year under review.

## **4. Human Resource Management**

### **4.1 Staff Vacancies**

According to the information given on Civil Staff of the Commission, there were 36 vacancies in senior level positions, 203 tertiary level positions, 158 secondary level positions and 56 primary level positions. According to information of the investigation staff, there were 15 vacancies.

H. S. S. Perera  
Deputy Auditor General  
for Auditor General  
Battaramulla



## **Chapter Four**

### **04.Performance Indicators (Based on the Action Plan)**

#### 4. Performance Indicators (based on the Action Plan)

Serial No.	Specific Indicator	Expected Outcome	Actual Outcome	Actual Outcome as a percentage of the Expected Outcome (%)		
				100% - 90%	75% - 89%	50% - 74%
01	No. of Complaint Review Committee Meetings held	48	47	✓		
02	No. of investigation files completed	3,500	3,749	✓		
03	No. of cases filed in courts	75	89	✓		
04	No. of awareness programmes conducted	140	146	✓		
05	Staff trained	436	348	✓		
06	No. of commission meetings held	12	09		✓	
07	No. of Audit Management Committee meetings held	04	03		✓	
08	Recurrent expenditure borne	575,439,000.00	537,427,319.29		✓	
09	Capital expenditure borne	16,006,000.00	12,691,885.05			✓

## Chapter Five

### **05.Performance of Achieving Sustainable Development Goals (SDG)**

- 5.1. Objectives of Identified Sustainable Development Goals
- 5.2. Achievements and Challenges in Realizing Sustainable Development Goals

## 5. Performance of Achieving Sustainable Development Goals (SDG)

### 5.1. Objectives of Identified Sustainable Development Goals

In accordance with Sustainable Development Goal No.16.5, taking action to significantly reduce bribery and corruption in every sector.

Goals	Targets	Achievement Indices	Percentage of Achievements up to now		
			0%-49%	50%-74%	75%-100%
Substantially reduce corruption and bribery in all segments of the public service	Increase the community contribution to prevent bribery & corruption through raising their awareness on combating bribery & corruption. <ul style="list-style-type: none"> <li>Conduct 140 awareness programmes annually.</li> </ul>	Conducted 146 community awareness raising programmes			✓
	Further strengthen the Commission to Investigate Allegations of Bribery and Corruption, which is the institution that take legal action against bribery and corruption. <ul style="list-style-type: none"> <li>Capacity building of Legal Officers, Investigation Officers, Prevention officers and other officers.</li> <li>Allocate Rs. 16,006,000 as capital expenditure to improve facilities of the CIABOC</li> </ul>	<ul style="list-style-type: none"> <li>Conducted a Training for 28 Investigation Officers on Collecting Intelligence Information and Report writing.</li> <li>Provided training opportunities for other officers</li> <li>Spent Rs. 12,691,885 as capital expenditure to improve the facilities</li> </ul>	✓	✓	✓



Goals	Targets	Achievement Indices	Percentage of Achievements up to now		
			0%-49%	50%-74%	75%-100%
Substantially reduce corruption and bribery in all segments of the public service	Amend laws related to bribery and corruption <ul style="list-style-type: none"> <li>During the years 2021 and 2022, a consolidated act was developed by amalgamating the Bribery Act, Assets &amp; Liabilities law and the Bribery Commission Act</li> </ul>	Received the Cabinet approval to amend the Act.		✓	

## **5.2. Achievements and Challenges in fulfilling Sustainable Development Goals**

### **Achievements**

- Started the renovation work of the two-storey CIABOC office building.
- Commenced the amendment of Bribery Act, Assets & Liabilities law and the Bribery Commission Act which are more than 25 years old.
- Was able to make the work hours of Legal Officers and Investigation Officers more productive by introducing the system of investigating only the complaints that contain sufficient facts.
- Was able to complete the investigations of files opened before 2015 as a result of the new system introduced to speed up investigations.
- Promised the assistance of the United Nations Development Programme to strengthen the CIABOC.
- Received 02 vehicles to the CIABOC vehicle pool.

## Challenges

- Minimum support by the public in relation to making complaints on corrupted officers and providing evidence where necessary.
- Lack of interest in businessmen and investors in reporting about large scale bribery or corruption acts committed by persons holding responsible positions.
- Lack of interest in public officers in implementing a programme against bribery and corruption in the public sector.
- Unavailability of Investigation Officers specialized in different areas.
- Though documentary evidence is required to prove corruption cases at the court, difficulty in finding such evidence.
- Unawareness of many that bribery and corruption cannot be eradicated only by investigating complaints and by prosecution, and that it also requires the people's awareness on preventing bribery and corruption.
- Unavailability of sufficient office space for Bribery Commission staff.

## **Chapter Six**

### **6. Human Resource Profile**

#### 6.1 Cadre Management

#### 6.2 How the shortage or excess of human resources has affected the performance of the institution

#### 6.3 Human Resource Development

## 6. Human Resource Profile

### 6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ Excess
Senior	70	34	36
Tertiary	232	29	203
Secondary	442	284	158
Primary	140	84	56

### 6.2. How the shortage or excess of human resources has affected the performance of the Institution.

The scope of the officers will not unnecessary widen if a sufficient number of officers can be engaged and it also enables to conduct follow-up to ascertain that duties are discharged efficiently and productively. This also helps to achieve a higher performance.

Therefore, the Commission expects to fill its vacancies in the following manner.

- When approval for new cadre was taken in the year 2015, a period of 10 years, ie. until 2025, was taken into account.
- Since the available space is limited, action will be taken to fill all the vacancies after completing the construction work of the new proposed building.

### 6.3. Human Resource Development

#### Local Trainings

Serial No.	Institute conducted the training	Training programme	Name and designation of the participated officers	Duration	Cost
1.	Sri Lanka Institute of Printing	Book binding course	04 officers of the Office Employee service	From 12.01.2022 to August	Rs. 97,000.00
2.	Commission to Investigate Allegations of Bribery and Corruption	Collecting Intelligence Information and preparing Intelligence reports	28 Investigation Officers	10.02.2022 & 11.02.2022	Rs. 17,265.00

Serial No.	Institute conducted the training	Training programme	Name and designation of the participated officers	Duration	Cost
3.	Skills Development Fund	Preparation of Bid Invitation documents	02 Management Service Officers	17 & 18 .02.2022	Rs. 14,000.00
4.	Skills Development Fund	Training on Government Procurement Procedure	02 Management Service Officers	24 & 25.02.2022	Rs. 14,000.00
5.	Commission to Investigate Allegations of Bribery or Corruption	Offence of Corruption from the Perspective of a Prosecutor	11 Assistant Legal Officers	25.02.2022	Rs. 34,055.00
6.	Skills Development Fund	Discipline and Code of Conduct for Drivers and Office Employee Assistants	05 Office Employee Assistants and 02 drivers	28.02.2022 02.03.2022 24.05.2022 25.05.2022	Rs. 59,500.00
7.	Skills Development Fund	Workshop on Salary Conversion	02 Management Service Officers	30.03.2022 And 26.08.2022	Rs. 14,000.00
8.	Turnkey Computer System (Pvt) Ltd	Hardware Engineering and Windows Network Administration course	One Information and Communication Technology Assistant	09.04.2022	Rs. 21,750.00
9.	Skills Development Fund	Effective Online communication and use of Technology	One Office Management Service Officer	27.04.2022	Rs. 4,000.00
10.	Institute of Official Languages and Professional Studies	200-hour Tamil Language Course for Officers in the Senior level	08 Legal Officers, Accountant and 02 other officers	02 days a week for 2.5 months	Rs. 165,000.00
11.	Institute of Official Languages and Professional Studies	150-hour Tamil Language Course for Officers in the Secondary level	22 Management Services Officers and 15 other officers	02 days a week for 2.5 months	Rs. 360,000.00

Serial No.	Institute conducted the training	Training programme	Name and designation of the participated officers	Duration	Cost
12.	The Center for Equality and Justice	Workshop Investigation and Prosecuting Gender Impact of sexual Bribery	For 190 officers	27.07.2022 29.07.2022 10.08.2022 08.09.2022 14.09.2022	
13.	Ministry of Public Services, Provincial Councils and Local Government	Online Course on Establishments Code	05 Management Service Officers	28.09.2022 29.09.2022 30.09.2022 31.09.2022	
14.	Commission to Investigate Allegations of Bribery or Corruption	Workshop on Establishments Code and Financial Regulations for newly recruited officers	58 newly recruited officers	20.10.2022 21.10.2022 25.10.2022 26.12.2022	
15.	Distance Learning Center	Advanced Excel Training	One Management Service Officer	19.12.2022 & 21.12.2022	Rs. 12,000.00
16.	National Institute of Labour Studies	Government Payroll Systems	One Development Officer	08.09.2022	Rs. 5,000.00

### Foreign Trainings

Serial No.	Training workshop / country in which the seminar was conducted	Training workshop/ Seminar	Designation of participated officers	Duration	Total Investment
01	India	Skill Development and Capacity Building (High Commission of India online (Central Academy for Police Training (CAPT) - Online	Investigation Officers	From 21/02/2022 to 25/02/2022	
02	Romania	Training Program on Skill Development and Capacity Building - Online	Investigation Officers	From 21/02/2022 to 25/02/2022	

Serial No.	Training workshop / country in which the seminar was conducted	Training workshop/ Seminar	Designation of participated officers	Duration	Total Investment
03	Pakistan	Re-Executive Programme for Senior Officers	Mrs. K.K.D.M. Kodituwakku (A/D (Legal)) Mr. G. D. Maduwage (A/D (Legal)) Mr. S. M. Sabri- (A/D (Legal)) T. RajKumar (ASP)	From 21/03/2022 to 03/04/2022	US\$1,850
04	Vienna	Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe Network)	Mrs. M. R. Y. K Uduwela (DDG)	From 28/06/2022 to 30/06/2022	US\$ 375 Insurance Rs. 3,898
05	North Korea	2022 ACRC Training Course for International Anti-Corruption Practitioners	Mrs. D. G. J. Heiyantuduwa (DDG) Mrs. K. H. I. S. Siriwardena (ADG)	From 14/11/2022 to 23/11/2022	US\$ 1,468 Visa & Insurance Rs. 3,898
06	Japan	Criminal Justice Response to Corruption	Mrs. G. A. D. Sanjeewanie (ADG)	From 01/11/2022 to 30/11/2022	US\$ 1,200
07	Austria - Vienna	UNODC UNCAC: Invitation to 16 <sup>th</sup> WGAR, 2 <sup>nd</sup> Resumed 13 <sup>th</sup> IRG and 11 <sup>th</sup> EMIC (States Parties)	Hon. Retired Judge of the Court of Appeal_ Deepali Wijesundera, Commissioner II D. I. Rajapaksha – ADG W. M. T. D. Bandara (A/D (Legal))	From 07/11/2022 to 11/11/2022	US\$ 6,310 Rs. 513,201
08	Spain	3 <sup>rd</sup> Plenary Meeting of the Global Operational Network of Anti - Corruption Law Enforcement Authorities (Globe Network)	Mr. W. K. Damith Wijeratne – Director General	From 15/11/2022 to 17/11/2022	US\$.1,175 Rs. 4,140
09	Kenya-Nairobi	International Expert Meeting on asset return and the 2030 Agenda for Sustainable Development	Mrs. R. Wickramasinghe - DDG	From 28/11/2022 to 29/11/2022	US\$.300 Rs.4,142

Serial No.	Training workshop / country in which the seminar was conducted	Training workshop/ Seminar	Designation of participated officers	Duration	Total Investment
10	Egypt	Expert Meeting on the Implementation of the Sharm-ei-Sheikh Declaration	Mr. C. A. S. G. Anthony -ADG	From 12/12/2022 to 13/1 13/12/2022	US\$.300 Rs.28,938

Briefly explain how training programmes contribute towards the performance of the institution

Training will improve employees' knowledge, skills and attitudes and thereby motivates them, which in turn results in enhanced performance. Therefore, action is taken to direct employees to different training programmes.



## **Chapter Seven**

### **07 .Compliance Report**

## 7. Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>1</b>	<b>The following Financial Statements /accounts have been submitted on due date</b>			
1.1	Annual financial statement	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-	Not Applicable	
1.4	Stores Advance Account	-	Not Applicable	
1.5	Special Advance Account (Raid Advances)	Complied		
1.6	Other	-		
<b>2</b>	<b>Maintenance of Books and Registers (F.R.445)</b>			
2.1	Fixed assets register has been updated and maintained in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ personal emoluments cards have been updated and maintained	Complied		
2.3	Register of Audit queries has been updated and maintained	Complied		
2.4	Register of Internal Audit reports has been updated and maintained	Complied		
2.5	All the monthly accounts summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been updated and maintained	Complied	-	
2.7	Inventory register has been updated and maintained	Complied		
2.8	Stocks Register has been updated and maintained	Complied		
2.9	Register of Losses has been updated and maintained	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
2.10	Register of Liabilities has been updated and maintained	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been updated and maintained	Complied		
<b>3</b>	<b>Delegation of functions for financial control (FR 135)</b>			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such a manner so as 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		
<b>4</b>	<b>Preparation of Annual Plans</b>			
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 due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
<b>5</b>	<b>Audit queries</b>			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>6</b>	<b>Internal Audit</b>			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports have been submitted to the Audit Management Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
<b>7.</b>	<b>Audit and Management Committee</b>			
7.1	Minimum of 04 Audit and Management Committee meetings have been held during the year as per DMA Circular 1-2019	Complied		
<b>8</b>	<b>Asset Management</b>			
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	Implementation of the provisions of the above circular in accordance with Paragraph 13 of the said circular. A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
8.3	The annual verification of stores was conducted and the relevant reports submitted to the Auditor General on the due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	Actions for the recommendations on excesses and deficits that were disclosed through the annual verification of stores and other relating recommendations were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
<b>9</b>	<b>Management of Vehicles</b>			
9.1	The daily running charts and monthly summaries of the vehicles in the pool had been prepared and submitted to the Auditor General on the due date.	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Complied		
9.3	The vehicle log books had been maintained and updated	Complied		
9.4	The 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 log books has been transferred after the lease term	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>10</b>	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit on the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years have been settled	-	No such accounts	
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances been settled within one month	Complied		
<b>11</b>	<b>Utilization of Provisions</b>			
11.1	Allocated provisions had been spent without exceeding the limit	Complied		
11.2	Entering into liabilities not exceeding the provisions that remained at the end of the year, after utilizing the provision provided as per the FR 94(1)	Complied		
<b>12</b>	<b>Advances to Public Officers' Account</b>			
12.1	The limits had been complied with	Complied		
12.2	Time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears overdue for a year had been settled	Complied		
<b>13</b>	<b>General Deposit Account</b>			
13.1	Action had been taken as per F.R.571 with respect to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>14</b>	<b>Imprest Account</b>			
14.1	The balance in the cash book at the end of the year under review had been remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 had been settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests not exceeding the approved limit had been issued approved as per F.R. 371	Complied		
14.4	The balance of the Imprest Account had been reconciled monthly with the Treasury books	Complied		
<b>15</b>	<b>Revenue Account</b>			
15.1	The refunds from the collected revenue had been made in terms of the regulations	-	No such accounts	
15.2	The collected revenue had been directly credited to the revenue account without crediting to the deposit account.	-	Do	
15.3	Report of revenue arrears had been forwarded to the Auditor General in terms of FR 176	-	Do	
<b>16</b>	<b>Human Resources Management</b>			
16.1	The staff had been maintained within the approved cadre	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		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
<b>17</b>	<b>Providing information to the public</b>			
17.1	An information officer has been appointed and a proper register of information is updated and maintained in terms of Right to Information Act and Regulations	Complied		
17.2	Information about the institution has been provided to the public through the official website and facilities for public commendations/allegations have been provided through the website/ alternative means	Complied		
17.3	Bi- annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Section 08 does not apply. Has not submitted as per Section 10.		
<b>18</b>	<b>Implementing the citizens charter</b>			
18.1	Citizens'/Clients' Charter has been formulated and implemented by the institution in terms of the Public Administration & Management Circular number 05/2008 and 05/2018(1)	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and implementation of the Citizens' Charter/Client's Charter as per paragraph 2.3 of the said circular	Complied		
<b>19</b>	<b>Preparation of the Human Resource Plan</b>			
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		



No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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	Unable to provide a 12-hour training to all officers due to the inadequacy in provisions.	
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid circular	Not complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing human resources development plan, developing a capacity building programmes and implementing skills development programmes as per paragraph No.6.5 of the aforesaid circular	Complied		
<b>20</b>	<b>Responses to Audit Paragraphs</b>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

**END**