

ANNUAL PERFORMANCE REPORT

2023

**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. Composition of the Institution

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 was operational from 15th December 1994 with the abolishing of the Bribery Commissioner’s Department established under Bribery Act No. 09 of 1954. The Anti-Corruption Act No. 09 of 2023 further empowers the Commission to combat bribery and corruption.



1.2. Vision and Mission

1.2.1. Vision

Make Sri Lanka a bribery and corruption-free nation.

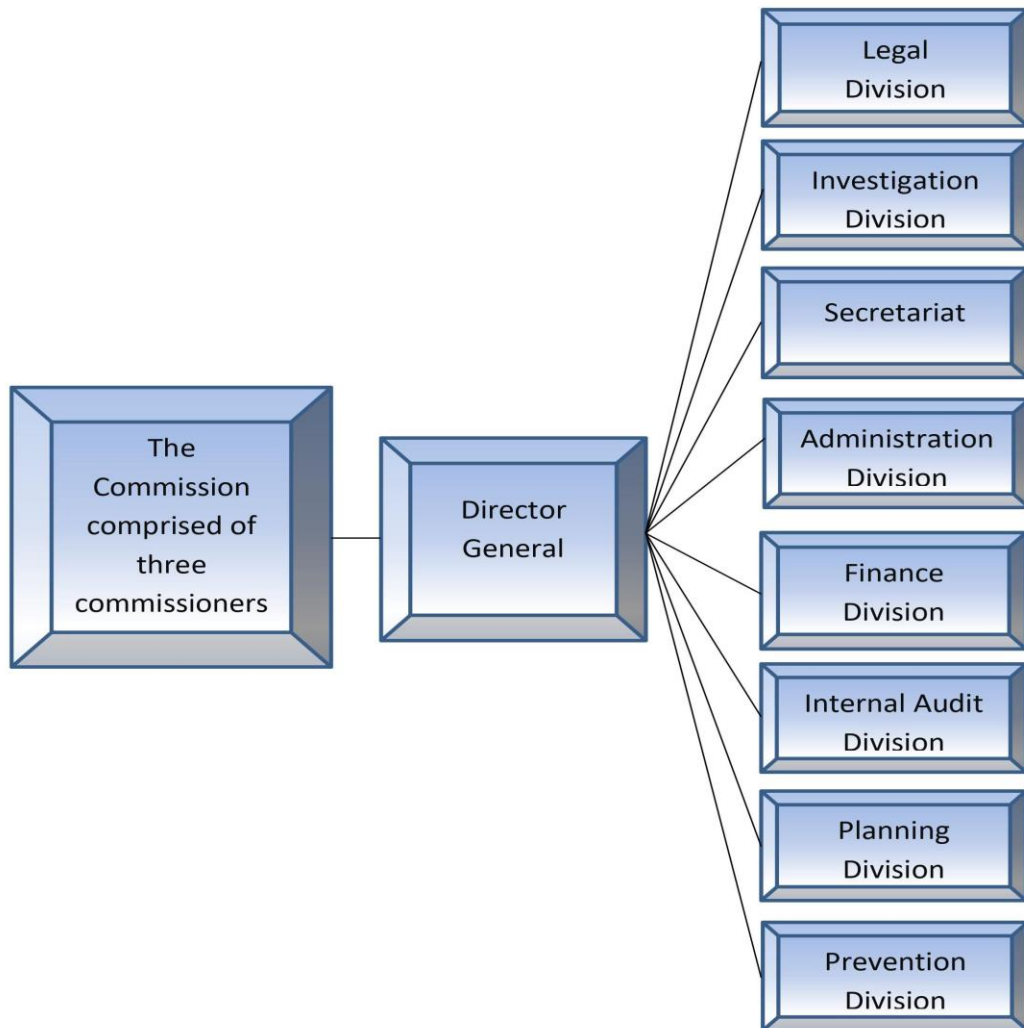
1.2.2. Mission

Minimize bribery and corruption in Sri Lanka by implementing court action for allegations of bribery, corruption and illegal accumulation of assets by persons after fair and impartial investigations and by raising awareness among all sections of society on combatting bribery and corruption.

1.3. Key Functions

- Receive complaints on bribery /corruption / illegally acquired assets.
- Conduct impartial and fair investigations on received complaints.
- Institute proceedings in appropriate courts for complaints that disclose sufficient facts and conduct prosecutions of such cases.
- Provide information to relevant parties after completion of investigations/ proceedings.
- Raise awareness among all sections of society on fighting bribery & corruption.
- Implement the United Nations Convention against Corruption (UNCAC) in Sri Lanka

1.4. Composition of the Institution



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

1.5.1. The Commission

In accordance with Section 2 (b) of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of 1994, His Excellency the President, on the recommendation of the Constitutional Council, appointed the members to the Commission for a term of five years and they discharged duties until 31.12.2023. (The new Commission appointed in terms of the provisions of the Anti-Corruption Act No. 09 of 2023 assumed duties on 01.01.2024.)

The Commission consists of three members, and in terms of Act No. 19 of 1994, two out of the three members 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. The President appoints as Chairman of the Commission, one of the members of the Commission who is a retired Judge of the Supreme Court or of the Court of Appeal.

Accordingly, the following Commission members served from 07th December 2020 to 31st December 2023.

- Justice Eva Wanasundera (Retired Judge of the Supreme) - Chairperson
- Justice Deepali Wjesundera (Retired Judge of the Court of Appeal) - Member
- Mr. Chandra Nimal Wakishta (Retired DIG of Police) - Member

In accordance with the provisions of the Anti-Corruption Act No. 09 of 2023, His Excellency the President appointed the following new members to the Commission and they assumed duties on 01.01.2024.

- Justice W.M.N.P. Iddawela - Chairman
(Former Judge of the Court of Appeal and former Deputy Secretary-General of Parliament)
- Mr. K. Bernard Rajapakse - Member
(Former Senior General Manager of the People's Bank)
- President's Counsel Mr. Chethiya Goonesekera - Member
(Additional Solicitor General)

1.5.2. Director General

In accordance with Section 16 (1) of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of 1994, the President appoints a Director General for the Prevention of Bribery or Corruption to assist the Commission in the discharge of functions assigned to the Commission. High Court Judge Mr. W. K. D. Wijeratne has been performing as the Director General of this Commission since 30.01.2020.

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

The Director-General shall institute proceedings in the Magistrate's Court in respect of the offences under Section 70 of the Bribery Act. 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 before the Colombo Magistrate Court and High Court as the case may be with regard to offences of 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 shall take action on the direction of the Commission to file cases before the Magistrate Court in respect of the offences committed under the Declaration of Assets and Liabilities Law No. 1 of 1975 of the National State Assembly.

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 No. 19 of 1994 performs also as the Head of the Legal Division.

As of 31.12.2023, one Additional Director General, 03 Deputy Director Generals, 08 Assistant Director Generals and 10 Assistant Directors (Legal) served in this division to assist the Director General.

The Commission has an independent Legal Division responsible for evaluating evidence and preparing complaints and indictments. Further, the officers of this division conduct prosecutions on behalf of the Commission.

1.5.4. Investigation Division

All investigations pertaining to allegations of bribery and corruption are conducted by the Investigation Division of this Commission. Officers have been appointed to this Division under the powers assigned by the Bribery Act No.11 of 1954 and the Commission to Investigate Allegations of Bribery or Corruption Act No.19 of 1994.

Senior Superintendent of Police, Mr. A. G. Nuwan Asanga, has been discharging duties as the Director of the Investigations Division since 12th July 2021.

The Investigation Division comprises 226 Police Officers appointed from the Department of Police on a secondment basis.

1.5.5. Secretariat

The Secretariat registers all the complaints received by the Commission to Investigate Allegations of Bribery or Corruption and takes action to forward them to the Commission for appropriate orders. Mrs. Apsara Caldera (Special Grade Officer in the Sri Lanka Administrative Service) has been discharging duties as the Head of this division since 06th April 2021.

1.5.6. Administration Division

Administrative matters of the Commission to Investigate Allegations of Bribery or Corruption are carried out under the Director-Administration. Mr. A.M.R.S.A. Adikari, (Class I Officer in the Sri Lanka Administrative Service) has been performing duties as the Director-Administration since 2014.

Key functions of this division are,

- Matters related to the management of institution's human resource
- Matters pertaining to human resource development
- Matters related to the management of the Transport Unit
- Maintenance of office buildings and office premises

1.5.7. Finance Division

This division contributes to the successful implementation of the financial management activities of the Commission to Investigate Allegations of Bribery or Corruption. The division performs its activities under the guidance of Mr. W.M.D. Bandara (Class 1 Accountant in the Sri Lanka Accountants' Service) assisted by Mrs. G.N. Jayasinghe, Accountant (Procurement) and staff. Financial Management, preparation of accounts reports and the below-mentioned activities are the main functions of this division.

- All payments, including the salaries of all officers of the Commission except that of the officers of Investigation Division.
- Procurement activities
- Maintaining the Public Officers Advance Account to make payments of special advances, distress loans and festival advances.
- Maintaining the Raid Advance Account to issue advances to be used by the decoys in raids.

1.5.8. Internal Audit Division

The Internal Audit Division was established in November 2018 to strengthen the internal management of the Commission. Mrs. U. P. Wijehewa (Class II officer in the Sri Lanka Accountants' Service) discharged duties as the Internal Auditor until 31.05.2023, and Mrs. S. S. Matara Archchi (Class I officer in the Sri Lanka Accountants' Service) is performing as the Internal Auditor from 26.07.2023. This division takes action to ensure the accuracy of accounts, compliance of activities with the Financial Regulations, Establishments Code and other circulars, and ascertain transparency.

The division will also hold Management and Audit Committee meetings to respond the Internal and General Audit observations on time, assign duties to responsible officers of different divisions for activities requiring attention, and conduct follow-up.

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 with higher success. Preparation of progress reports of activities carried out by each division is the main task of this division. In addition, it also performs the following tasks

- Preparation of the Annual Performance Report, Progress Report submitted to the Committee Stage Debate and other progress reports.
- Preparation of the Annual Action Plan and monitoring its implementation.
- Monitor the progress of the five-year National Action Plan implementation.

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 - 3,431

2.1.1.2. Number of complaints on the same matter received through different channels (via e-mail, verbal complaints and through the Presidential Secretariat and Prime Minister's Office) – 253

2.1.1.3. No. of complaints forwarded to the Complaints Review Committee - 2,789

No. of complaints ordered to investigate - 1,152

Complaints ordered to investigate			Total
Bribery complaints	Corruption complaints	Complaints on illegal acquisition of assets	
131	945	76	1,152

Number of complaints ordered not to investigate - 766

Description	Number of complaints
No. of complaints dismissed (due to insufficient material or irrelevant to the Bribery Act)	766
Total	766

Number of complaints referred to other institutions - 613

Description	Number of complaints
Number of complaints referred to other institutions for action as they were not within the scope of the Commission Act	613
Total	613

Number of complaints ordered to call reports from the Legal Division and other institutions – 258

Description	Number of complaints
No. of complaints for which reports were called from other institutions (Ministries/ Departments)	258
Number of complaints called for legal reports to consider initiating investigations	00
Total	258

2.1.1.4. Number of complaints received for raids - 73

2.1.1.5. Number of complaints received in each quarter of 2023

No. of complaints received in the first quarter	740
No. of complaints received in the second quarter	665
No. of complaints received in the third quarter	978
No. of complaints received in the fourth quarter	1,048
Total complaints received in 2023	3,431

2.1.2. Raids

- Total raids - 73
- Successful raids - 43 **
- Unsuccessful raids - 27
- Postponed raids - 04
- No. of suspects arrested in raids - 57

**** One raid conducted in 2022 became successful on 10.11.2023.**

Details of the suspects arrested in raids conducted in 2023

Serial No.	Institution	Designation of the arrested officer	Number arrested	Total number arrested
01	Pradeshiya Sabha	Chairman	01	02
		Driver	01	
02	Sri Lanka Police	Inspector of Police	02	16
		Sub Inspector of Police	02	
		Police Sergeant	07	
		Police Constable	05	
03	Ministry of Education	Teachers' Service 1	01	02
		Principal	01	

Serial No.	Institution	Designation of the arrested officer	Number arrested	Total number arrested
04	Consumer Affairs Authority	Investigation Officer	02	02
05	Local Government Commissioner's Office (Pradeshiya Sabha -Sooriyawewa)	Secretary	01	01
06	Sri Lanka Transport Board	Senior Depot Inspector	01	04
		Regional Transport Manager SLTB	01	
		Officer In-charge	01	
		Supervisor of Sports (Retired)	01	
07	National Water Supply and Drainage Board Labourer (Grade xiv)	National Water Supply and Drainage Board Labourer (Grade xiv)	01	01
08	Regional Engineer's Office	Technical Officer	01	01
09	Land Commissioner General's Department	Colonization Officer	01	01
10	Ministry of Justice and Law Reforms	Coroner (Temporary)	01	02
		Office Employee Assistant	01	
11	Urban Council	Secretary (Acting)	01	02
		Revenue Inspector	01	
12	Department of Agrarian Development	Agricultural Research and Production Assistant	01	02
		Divisional Agrarian Development Officer	01	
13	Department of Forest Conservation	Beat Forest Officer	02	02
14.	Ministry of Health	Pharmacist	01	01
15.	Road Passenger Transport Authority – Eastern Province	Officer in-Charge	01	01
16.		Civil Persons	02	02
17	Divisional Secretariat	Grama Niladhari	02	02
18	Department of Immigration and Emigration	Primary Level (Semi – Skilled) labourer	01	05
		Office Employee Assistant	01	
		Civil Persons	03	

Serial No.	Institution	Designation of the arrested officer	Number arrested	Total number arrested
19	Sri Lanka Mahaweli Authority	Unit Manager (Acting)	01	01
20	Samurdhi Authority	Samurdhi Development Officer	01	01
21	Geological Survey and Mines Bureau	Regional Mining Engineer	01	02
		Driver	01	
22	Judicial Service Commission	Quazi Judge	01	01
23.	Central Environmental Authority	Chairman	01	03
		Former Member of Parliament	01	
		Civil Officer	01	
Total			57	57

Number of persons quarterly arrested in raids conducted in 2023

No. of suspects arrested in the first quarter	20
No. of suspects arrested in the second quarter	15
No. of suspects arrested in the third quarter	11
No. of suspects arrested in the fourth quarter	11
Total number of suspects arrested in 2023	57

2.1.3. Investigations

2.1.3.1. Number of files completed by each Investigation Unit in 2023

Number of investigation files completed in 2023 - 3,219

Serial No	Division	No. of files completed
1	Corruption Investigation Division I	569
2	Corruption Investigation Division II	424
3	Corruption Investigation Division III	342

4	Corruption Investigation Division IV	426
5	Assets Investigation Division	362
6	Open Inquiry Division	842
7	Raid I	84
8	Raid II	45
9	Raid III	30
10	Raid IV	36
11	Confidential and Intelligence Investigation Unit	59
12	Money Laundering Investigation Unit	00
Total		3,219

2.1.3.2 Time analysis of files referred to Legal Division on completion of Investigations

Period	No. of Cases
2001-2005	04
2006-2010	16
2011-2015	346
2016-2020	1,419
2021-2023	1,434
Total	3,219

2.1.4. Prosecutions

Total number of cases filed in the year 2023 - 60
(Magistrate's Court - 04, High Court - 56)

Cases filed in the Magistrate's Court - 04

Bribery cases	Corruption cases	Cases of not disclosing assets and liabilities	Total
04	00	00	04

Number of persons prosecuted in the Magistrate's Court - 04

- Samurdhi Development Officer 01
- Police Constable 02
- Time Keeper 01
- 04

Number of cases filed in the High Court - 56

Bribery cases	Corruption cases	Cases of acquisition of illegal assets	Total
51	03	02	56

Number of persons prosecuted in the High Court - 71

- Former Chief Minister – North-Central Province 01
- Summons and Writ Executor 01
- Planning Officer – Urban Development Authority (Uva Province) 01
- Director – Urban Development Authority (Uva Province) 01
- Police Constable 08
- Police Constable -Driver 01
- Police Sergeant 01
- Sub Inspector of Police 07
- Inspector of Police 02
- Superintendent of Police 02
- Civil Persons 13
- Beat Forest Officer 01
- Former Document Assistant (Ministry of Education) 01
- Bus driver 01
- Controller of Minor Staff 01
- Public Health Inspector 02
- Management Assistant 03
- Labour Officer 03
- Land Officer 01
- Electrician 01
- Divisional Officer (Agrarian Services Department) 01
- Acting Controller of Health 01
- Grama Niladhari 02
- Civil Security 01
- Senior Assessor 01
- Deputy Director of Customs 01
- Principal 01

• Former Chairman – Ports Authority	01
• Former Managing Director – Ports Authority	01
• Former Human Resources Manager – Ports Authority	01
• Ticket Checker – SLTB	03
• Clerk – SLTB	01
• Inspector – Programme Producer	01
• Commissioner General of Lands	01
• Investigation Officer	<u>02</u>
Total	<u>71</u>

2.1.5. Cases concluded

Number of cases concluded by the Court in 2023 – 69

Magistrate’s Court - 09

	Bribery cases	Corruption cases	Cases of not disclosing assets/liabilities	Total
Convictions	04	--	--	04
Acquittals	04	--	--	04
Discharges	--	--	--	--
Withdrawals	--	01	--	01
Other	--	--	--	--
Total	08	01	--	09

High Court - 60

	Bribery cases	Corruption cases	Cases on acquisition of illegal assets	Total
Convictions	15	--	--	15
Acquittals	20	01	01	22
Discharges	11	08	00	19
Withdrawals	01	--	--	01
Other	03	--	--	03
Total	50	09	01	60

2.1.6. The revenue government received from prosecutions in 2023

Fines of Magistrate's Courts	Rs. 15,000.00
Penalties of Magistrate's Courts	Rs. 1,000.00
Compensations of Magistrate's Courts	Rs. --
Fines of High Courts	Rs. 383,000.00
Penalties of High Courts	Rs. 169,000.00
Compensations of High Courts	Rs. <u>50,000.00</u>
	Rs. <u>618,000.00</u>

2.1.7. Pending cases

Number of cases pending as at 31.12.2023 – 245

- Number of cases pending in the Magistrate's Courts - 35
- Number of cases pending in the High Courts - 208
- Number of cases pending before High Court Trial-at-Bar - 02

Time analysis of pending cases (according to the year of receiving the complaint)

Period	Court			Total Cases
	High Court	High Court Trial at Bar	Magisitrates' Court	
2001 - 2005	04	--	--	04
2006 - 2010	13	--	04	17
2011 - 2015	66	01	15	82
2016 - 2020	114	01	16	131
2021 - 2023	11	--	--	11
Total	208	02	35	245

2.1.8. Convictions

In 2023, the Commission to Investigate Allegations of Bribery or Corruption was able to convict 19 individuals in 19 cases.

Details of the persons convicted in 2023

Serial No.	Institution	Designation of the convict	No. convicted	No. of cases
1	Institute of Advanced Technical Education – Labuduwa	Store-keeper	01	01

Serial No.	Institution	Designation of the convict	No. convicted	No. of cases
2		Civil persons	10	10
3	Sri Lanka Police	Police Constable	01	01
4	Geological Survey and Mines Bureau	Office Labourer	01	01
5	Department of Motor Traffic	Office Employee Assistant	01	01
6	Road Passenger Transport Board	Management Assistant	01	01
7	Prince of Wales College, Moratuwa.	School Watcher	01	01
8	Cultural Center - Panadura	Watcher	01	01
9	National Water Resources and Drainage Board	Assistant to the Engineer	01	01
10	Department of Land Title Settlement	Assistant Title Investigation Officer	01	01
	Total		19	19

Number convicted in each quarter of 2023

No. convicted in the first quarter	01
No. convicted in the second quarter	04
No. convicted in the third quarter	06
No. convicted in the fourth quarter	08
Total number convicted in 2023	19

2.1.9. Awareness Raising Programmes on Preventing Corruption

Serial No.	Date	Programme/Activity	Venue
1	02.01.2023	Raising awareness among the officers of the Police City Traffic	Police City Traffic - Colombo
2	03.01.2023	Prevention programme conducted for Police Officers	Police Training College, Boralanda

Serial No.	Date	Programme/Activity	Venue
3	04.01.2023	Illegal Assets Investigation Division – CID	Kirulapana
4	06.01.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
5	12.01.2023	Raising awareness among the officers of the Electricity Board	Piliyandala
6	17.01.2023	Awareness raising programme for officers of the Kegalle Divisional Secretariat	Divisional Secretariat, Kegalle
7	18.01.2023	Raising awareness among the officers of the Electricity Board	Piliyandala
8	20.01.2023	Prevention programme conducted for Police Officers	Police Training College, Nikaweratiya
9	20.01.2023	Awareness raising programme for officers of the Warakapola Divisional Secretariat	Divisional Secretariat, Warakapola
10	25.01.2023	Awareness raising programme for officers of the Nawalapitiya Divisional Secretariat	Divisional Secretariat, Nawalapitiya
11	27.01.2023	Awareness raising programme for officers of the Yatinuwara Divisional Secretariat (Phase II)	Divisional Secretariat, Yatinuwara
12	31.01.2023	Raising awareness among the officers of the Department of Agrarian Development	Colombo 07
13	31.01.2023	Raising awareness among the officers of the Department of Motor Traffic, and installation of a Complaint Box.	Werahera
14	01.02.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
15	01.02.2023	Raising awareness among the officers of the Electricity Board	Piliyandala
16	01.02.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi

Serial No.	Date	Programme/Activity	Venue
17	02.02.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
18	02.02.2023	Awareness raising programme for officers of the KiriElla Divisional Secretariat	Divisional Secretariat, KiriElla
19	01.02.2023	Awareness raising programme for officers of the Ayagama Divisional Secretariat	Divisional Secretariat , Ayagama
20	03.02.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
21	08.02.2023	Awareness raising programme for officers of the Rasnayakepura Divisional Secretariat	Divisional Secretariat, Rasnayakepura
22	09.02.2023	Awareness raising programme for officers of the Nikaweratiya Divisional Secretariat	Nikaweratiya Divisional Secretariat
23	09.02.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
24	15.02.2023	Awareness raising programme for officers of the Galigamuwa Divisional Secretariat	Divisional Secretariat, Galigamuwa
25	16.02.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
26	16.02.2023	Awareness raising programme for officers of the Giribawa Divisional Secretariat	Divisional Secretariat, Giribawa
27	21.02.2023	Awareness raising programme for officers of the Rambukkana Divisional Secretariat	Divisional Secretariat, Rambukkana
28	27.02.2023	Awareness raising programme for officers of the Harispattuwa Divisional Secretariat	Divisional Secretariat, Harispattuwa
29	28.02.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
30	01.03.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
31	01.03.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi

Serial No.	Date	Programme/Activity	Venue
32	02.03.2023	Prevention programme conducted for Police Officers	Police Training College, Boralanda
33	03.03.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
34	07.03.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
35	10.03.2023	Raising awareness among the officers of the Sri Lanka Mahaweli Authority	System 'C' - DehiAtthakandiya
36	13.03.2023	Raising awareness among the officers of the Department of Inland Revenue	
37	06.03.2023	Prevention programme conducted for Police Officers	
38	16.03.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
39	17.03.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
40	17.03.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
41	22.03.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
42	23.03.2023	Prevention programme conducted for Police Officers	Police Training College, Boralanda
43	24.03.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
44	31.03.2023	Training workshop for School Prefects	Servatius College, Matara
45	27.03.2023	Raising awareness among the officers of the Department of Agrarian Services	Department of Agrarian Services
46	29.03.2023	Prevention programme conducted for Police Officers	Police Training College, Kundasale
47	28.03.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala

Serial No.	Date	Programme/Activity	Venue
48	30.03.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
49	10.04.2023	Awareness raising programme for officers of the Poojapitiya Divisional Secretariat	Divisional Secretariat, Poojapitiya
50	18.04.2023	Awareness raising programme for officers of the Pathadumbara Divisional Secretariat	Divisional Secretariat, Pathadumbara
51	28.04.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
52	08.05.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
53	09.05.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
54	09.05.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
55	10.05.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
56	10.05.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi
57	11.05.2023	Prevention programme conducted for Police Officers	Police Training College, Boralanda
58	11.05.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
59	18.05.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
60	24.05.2023	Raising awareness among the officers of the Department of Agrarian Development	Matara
61	25.05.2023	Awareness raising programme for officers of the Udunuwara Divisional Secretariat	Divisional Secretariat, Udunuwara
62	26.05.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,

Serial No.	Date	Programme/Activity	Venue
63	26.05.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
64	26.05.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
65	26.05.2023	Prevention programme conducted for government officers	Sri Lanka Institute of Development Administration
66	31.05.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
67	31.05.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi
68	31.05.2023	Awareness raising programme for officers of the DehiOwita Divisional Secretariat	Divisional Secretariat, DehiOwita
69	01.06.2023	Prevention programme conducted for Police Officers	Police Training College, Elpitiya
70	02.06.2023	Raising awareness among the officers of the Financial and Commercial Crimes Investigation Division	Criminal Investigations Department
71	05.06.2023	Raising awareness among the officers of the Department of Inland Revenue	Department of Inland Revenue
72	07.06.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
73	07.06.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
74	07.06.2023	Prevention programme conducted for Police Officers	Police Training College, Badulla
75	07.06.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
76	07.06.2023	Prevention programme conducted for Police Officers	Police Training College, Boralanda
77	14.06.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala

Serial No.	Date	Programme/Activity	Venue
78	21.06.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
79	22.06.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
80	26.06.2023	Prevention programme conducted for Police Officers	Police Training College, Elpitiya
81	28.06.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
82	05.07.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
83	07.07.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi
84	08.07.2023	Prevention programme conducted for Police Officers	Raising awareness among Police Officers in the Chilaw Police Division
85	08.07.2023	Prevention programme conducted for Police Officers	Western Province (South) Motor Traffic Division
86	10.07.2023	Raising awareness among the officers of the Police City Traffic	Police City Traffic - Colombo
87	15.07.2023	Prevention programme conducted for Police Officers	Raising awareness among Police Officers in the Chilaw Police Division
88	17.07.2023	Raising awareness among school children (Trincomalee district)	Sarvodaya Center, Trincomalee
89	21.07.2023	Prevention programme conducted for Police Officers	Training Center, Ratnapura
90	26.07.2023	Prevention programme conducted for Police Officers	Police Training College, Elpitiya

Serial No.	Date	Programme/Activity	Venue
91	27.07.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
92	28.07.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
93	28.07.2023	Prevention programme conducted for Police Officers	Western Province (South) Motor Traffic Division
94	02.08.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
95	03.08.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi
95	03.08.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
96	05.08.2023	Prevention programme conducted for Police Officers	Police Station, Cinnamon Gardens
97	07.08.2023	Prevention programme conducted for undergraduates	University of Sri Jayawardenepura
98	17.08.2023	Prevention programme conducted for Police Officers	Office of the Senior Superintendent of Police – Galle
99	18.08.2023	Prevention programme conducted for Documentation Assistants	Registrar General's Department
100	18.08.2023	Prevention programme conducted for Police Officers	Crimes Division – Western Province (North)
101	22.08.2023	Prevention programme conducted for Police Officers	
102	23.08.2023	Prevention programme conducted for Police Officers	
103	23.08.2023	Raising awareness among the officers of the Ceylon Electricity Board	

Serial No.	Date	Programme/Activity	Venue
104	23.08.2023 & 24.08.2023	Raising awareness among the officers serving in Divisional Secretariats of the Ratnapura District	
105	24.08.2023	Prevention programme conducted for Police Officers	Police Training College, Kalladi
106	24.08.2023	Prevention programme conducted for Police Officers	Police Training College, Aralaganwila
107	24.08.2023	Prevention programme conducted for officers of Secretariats	Office of the Chief Secretary
108	28.08.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
109	28.08.2023	Prevention programme conducted for Police Officers	Police Training College, Elpitiya
110	28.08.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
111	28.08.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
112	31.08.2023	Prevention programme conducted for undergraduates	University of Sri Jayawardenepura
113	02.09.2023	Prevention programme conducted for Police Officers of the Police In-Service Training Unit (Thimbirigaskatuwa)	Main Hall
114	02.09.2023	Prevention programme conducted for Police Officers of the Police In-Service Training Unit (Mirihana)	Main Hall
115	02.09.2023	Prevention programme conducted for Police Officers of the Police In-Service Training Unit (Badulla)	Main Hall
116	03.09.2023	Leadership Development Programme for School Prefects (Royal College, Horana)	School premises
117	05.09.2023	Prevention programme conducted for government officers	Sri Lanka Institute of Development

Serial No.	Date	Programme/Activity	Venue
			Administration
118	06.09.2023	Prevention programme conducted for undergraduates	University of Sri Jayawardenepura
119	11.09.2023	Prevention programme conducted for Police Officers	Special Investigations Unit (Sri Lanka Corps of Military Police)
120	19.09.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
121	20.09.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
122	25.09.2023	Prevention programme conducted for Police Officers	Police Training College, Elpitiya
123	25.09.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
124	25.09.2023	Prevention programme conducted for Police Officers	Police Training College, Boralanda
125	26.09.2023	Prevention programme conducted for Police Officers (Kalladi)	ZOOM
126	26.09.2023	Prevention programme conducted for Police Officers (Aralaganwila)	ZOOM
127	27.09.2023	Prevention programme conducted for Police Officers	Police Training College, Kalutara
128	06.10.2023	Prevention programme conducted for officers of the Department of Government Analysts	Department of Government Analysts
129	07.10.2023	Prevention programme conducted for officers of the Registrar General's Department	Registrar General's Department
130	09.10.2023	Prevention programme conducted for officers of the Pasdunrata National College	Pasdunrata National College of Education -

Serial No.	Date	Programme/Activity	Venue
		of Education	Kalutara
131	17.10.2023	Leadership Training Center – Meepe Awareness Raising programme for the officers	Leadership Training Center – Meepe
132	18.10.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
133	18.10.2023	Awareness raising programme for officers of the Department of Public Trustee	Sri Lanka Institute of Development Administration
134	18.10.2023	Awareness raising programme for officers of the Pathahewaheta Pradeshiya Sabha	Pradeshiya Sabha, Pathahewaheta
135	19.10.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
136	20.10.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
137	24.10.2023	Prevention programme conducted for government officers	Sri Lanka Institute of Development Administration
138	31.10.2023	Prevention programme conducted for government officers	Chief Secretaries office (Western Province)
139	31.10.2023	Prevention programme conducted for government officers	Divisional Secretariat, Gampaha
140	31.10.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Nittambuwa Sariputta National College of Education	Sariputta National College of Education Nittambuwa
141	01.11.2023	Prevention programme conducted for government officers	Divisional Secretariat, Gampaha
142	01.11.2023	Prevention programme conducted for lecturers of the Kahawatha Ruwanpura National College of Education	Kahawatha Ruwanpura National College of Education

Serial No.	Date	Programme/Activity	Venue
143	03.11.2023	Prevention programme conducted for teachers and prefects of the Dampelella Maha Vidyalaya, Matara	Dampelella Maha Vidyalaya, Matara
144	06.11.2023	Prevention programme conducted for government officers	Divisional Secretariat, Gampaha
145	06.11.2023	Prevention programme conducted for Police Officers	Police Training College, Elpitiya
146	07.11.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Piliyandala
147	09.11.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Nittambuwa Sariputta National College of Education	Sariputta National College of Education, Dambadeniya
148	14.11.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Peradeniya National College of Education	Sariputta National College of Education, Peradeniya
149	14.11.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Peradeniya National College of Education	Sariputta National College of Education, Peradeniya
150	15.11.2023	Prevention programme conducted for Police Officers	Nikaweratiya Police Training College,
151	16.11.2023	Prevention programme conducted for Police Officers	Police Training College, Pahalagama
152	16.11.2023	Raising awareness among the officers of the Ceylon Electricity Board	Ceylon Electricity Board, Dehiwala
153	17.11.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Pulathispura National College of Education	National College of Education, Pulathispura
154	17.11.2023	Raising awareness of the officers of the Sri Lanka Army	Army Headquarters
155	20.11.2023	Prevention programme conducted for	Divisional Secretariat,

Serial No.	Date	Programme/Activity	Venue
		government officers	Gampaha
156	21.11.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Addalachchenai National College of Education	National College of Education, Addalachchenai
157	22.11.2023	Prevention programme conducted for government officers	Sri Lanka Institute of Development Administration
158	23.11.2023	Prevention programme conducted for Police Officers	Police Training College, Mahiyanganaya
159	17.11.2023	Raising awareness among the officers of the Police City Traffic	Police City Traffic - Colombo
160	28.11.2023	Raising awareness among the officers of the Criminal Investigation Division	Criminal Investigation Department
161	28.11.2023	Raising awareness among School Principals	Zonal Education Office - Chilaw
162	30.11.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Mahaweli National College of Education	Mahaweli National College of Education
163	04.12.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Ruhunu National College of Education	National College of Education, Galle
164	05.12.2023	Raising awareness among School Principals	Zonal Education Office - - Elpitiya
165	12.12.2023	Awareness raising programme for officers of the Ceylon Petroleum Corporation	Ceylon Petroleum Corporation
166	13.12.2023	Awareness raising programme for officers of the Ceylon Petroleum Corporation	Ceylon Petroleum Corporation
167	14 & 15.12.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Wayamba National College	Wayamba National College of Education

Serial No.	Date	Programme/Activity	Venue
		of Education	
168	14.12.2023	Awareness raising programme for officers of the Kelaniya Pradeshiya Sabha	Kelaniya Pradeshiya Sabha
169	14.12.2023	Awareness raising programme for officers of the Delgoda Pradeshiya Sabha	Delgoda Pradeshiya Sabha
170	19.12.2023	Prevention programme conducted for government officers	Divisional Secretariat, Thamankaduwa
171	20.12.2023	Prevention programme conducted for the academic staff, non-academic staff and students of the Siyane National College of Education	Siyane National College of Education

2.1.10 Programmes conducted under the JURE Project (UNDP funded)

Programme		No. of Programmes	Expenditure (Rs.)
1	Training Program For Intergrity Officers	06	4,082,433.43
2	Three days residential training programme to training of trainers (TOT) in government Institutions	06	15,143,568.95
3	Anti-Corruption And Integrity to be introduces/reviced as a module in training programs for public Officers	01	618,913.40
4	Awareness raising/ training programs & on-the job training opportunities for community Police Officers	18	7,180,720.14
5	Awareness program on intergrity, anti corruption & values for education sector	15	12,377,018.14
6	Awareness raising/training programs & on the job training for members of statutory board	01	426,599.25
7	Anti Corruption Day - 2023 Programme	01	3,261,256.00
8	Experience sharing sessions & dialougs to exchange best practisces between Objectives	01	409,450.94
9	Conduct quaterly sessions for sharing experience & best practices with civil society	05	592,028.79
Total		54	44,091,989.04

2.2. Challenges

- Poor support by the general public in lodging complaints against corrupt public officials and in giving evidence when required.
- Reluctance of parties such as businessmen and investors to report large-scale bribery and corruption practices of politicians.
- Lack of interest in public officers to implement an anti-corruption programme in the public sector
- Absence of Investigation Officers with expertise in different fields.
- Difficulty of finding documentary evidence although such evidence is necessary for proving corruption cases.
- Unavailability of sufficient office space for the staff of the Bribery Commission
- Inability to trace acts of fraud and corruption through available documents due to the procedure presently practised in the government procurement.
- Difficulty in obtaining the contribution of witnesses and complainants in distant areas due to the high cost of travelling.

2.3. Future Goals

- Expedite renovation work of the Commission in order to discharge the functions assigned to it by the Anti-Corruption Act No. 09 of 2023.
- Obtain the Declaration of Assets and Liabilities of public officials and politicians online and store the information in a Centralized Electronic System installed at the Commission.
- Implement the National Action Plan for Combating Bribery and Corruption in Sri Lanka to minimize bribery and corruption.
- Improve facilities necessary for the Commission to Investigate Allegations of Bribery and Corruption.
- Introduce topics such as bribery and corruption law to school and university curricula to develop the attitudes of students and undergraduates.
- Establish a computerized database to manage the files of the Commission.

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) - (viii)
- 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

3.1. Statement of Financial Performance of the year

ACA - F

**Statement of Financial Performance
for the period ended 31st December 2023**

Revised Budget Allocations 2023	Note	Actual			
		2023 Rs.	2022 Rs.		
-	Revenue Receipts	-	-		
-	Income Tax	1	-		
-	Taxes on Domestic Goods & Services	2	-	} ACA-1	
-	Taxes on International Trade	3	-		
-	Non Tax Revenue & Others	4	-		
-	Total Revenue Receipts (A)		-		
-	Non Revenue Receipts		-		
-	Treasury Imprests	412,472,720	326,325,000	ACA-3	
-	Deposits	62,817,204	552,806	ACA-4	
-	Advance Accounts	42,800,286	22,249,576	ACA-5	
-	Other Main Ledger Receipts	-	-		
-	Total Non Revenue Receipts (B)	518,090,210	349,127,382		
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	518,090,210	349,127,382		
-	Remittance to the Treasury (D)	11,573,706	31,116		
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	506,516,503	349,096,266		
-	Less: Expenditure				
-	Recurrent Expenditure				
558,940,000	Wages, Salaries & Other Employment Benefits	5	449,152,940	442,793,636	} ACA-2(ii)
220,640,000	Other Goods & Services	6	125,976,718	93,878,255	
6,700,000	Subsidies, Grants and Transfers	7	825,006	733,282	
-	Interest Payments	8	-	-	
20,000	Other Recurrent Expenditure	9	5,955	22,147	
786,300,000	Total Recurrent Expenditure (F)		575,960,620	537,427,319	
	Capital Expenditure				
21,000,000	Rehabilitation & Improvement of Capital Assets	10	14,268,334	10,016,832	} ACA-2(ii)
2,000,000	Acquisition of Capital Assets	11	1,380,119	1,028,871	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
800,000	Capacity Building	14	643,093	792,885	
66,783,720	Other Capital Expenditure	15	51,765,091	853,297	
90,583,720	Total Capital Expenditure (G)		68,056,636	12,691,885	
	Deposit Payments		62,742,379	542,282	ACA-4
	Advance Payments		39,774,925	21,978,034	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		102,517,304	22,520,315	
	Total Expenditure I = (F+G+H)		746,534,559	572,639,519	
876,883,720.00	Balance as at 31st December J = (E-I)		(240,018,056)	(223,543,254)	
	Balance as per the Imprest Adjustment Statement		(240,018,056)	(223,543,254)	ACA-7
	Imprest Balance as at 31st December		(240,018,056)	(223,543,254)	ACA-3

3.2. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual	
		2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	2,174,067,906	1,562,625,151
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	67,576,833	70,602,194
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		2,241,644,739	1,633,227,345
<u>Net Assets / Equity</u>			
Net Worth to Treasury		67,470,447	70,570,633
Property, Plant & Equipment Reserve		2,174,067,906	1,562,625,151
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	106,386	31,561
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		2,241,644,739	1,633,227,345

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 6 to 25 and Annexures to accounts presented in pages from 26 to 32 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 out.

Chief Accounting Officer
Name : W.K.D.Wijerathna
Designation : Director General

Chief Accountant
Name : W.M.D.Bandara

3.3. Statement of Cash Flows

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual	
		2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	2,174,067,906	1,562,625,151
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	67,576,833	70,602,194
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		2,241,644,739	1,633,227,345
<u>Net Assets / Equity</u>			
Net Worth to Treasury		67,470,447	70,570,633
Property, Plant & Equipment Reserve Rent and Work Advance Reserve	ACA-5(b)	2,174,067,906	1,562,625,151
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	106,386	31,561
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		2,241,644,739	1,633,227,345

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 6 to 25 and Annexures to accounts presented in pages from 26 to 32 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 out.

Chief Accounting Officer
Name : W.K.D.Wijerathna
Designation : Director General

Chief Accountant
Name : W.M.D.Bandara

3.4. Notes to the Financial Statements (i) - (ix)

Annexure-(i)

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

Commission to Investigate Allegations Bribery or Corruption

Expenditure Head No :010
Programme No. & Title :

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

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	6	120,850.00
Over	Rs. 25,000.01	5	196,996.02
Total		11	317,846.02

<u>Classification of the cases by nature of Losses.</u>			
	No. of Cases	Value	(Rs.)
1 PG-1343	1 NB-5063	23,250.00	65,800.00
2 PG-1356	2 301-9385	20,000.00	32,150.00
3 NB-5063	3 PA-5787	22,300.00	30,000.00
4 WP/KS-7589	4 CAC-6970	19,000.00	38,000.00
5 WP/KQ-1814	5 WP/KM-8687	16,500.00	31,046.02
6 WP/KP-1980		19,800.00	
Total		120,850.00	196,996.02

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

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	-	-
Over	Rs. 25,000.01	2	446,343.74
Total		2	446,343.74

<u>Classification of the cases by Nature of Losses</u>			
	No. of Cases	Value	(Rs.)
1 CAC-7026		411,538.24	
2 19-9522		34,805.50	
Total		446,343.74	

Age Analysis per (ii)

	No. of Cases	Amount
Less than five years		446,343.74
5-10 years		-
Over 10 years		-

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.

**WP/PB-6597 12.12.2023 has been damaged and is currently undergoing repairs.

Chief Accountant
Name : W.M.D.Bandara

Annexure-(ii)

Statement of Write off from books

Expenditure Head No :010
 Programme No. & Title : Commission to Investigate Allegations Bribery or Corruption

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

Value	No. of Cases	Value (Rs.)
(i) Below Rs. 25,000.00	7	5,955.00
(ii) Over Rs. 25,000.01	-	-
Total	7	5,955.00

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

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Liquor bottle sent to be destroyed by the Colombo High Court	780.00	780.00	-	780.00	-	65/20/2023
2 Room rent, water bottles, milk tea cost to keep the suspect and others	2175.00	2175.00	-	2175.00	-	65/20/2023
3 Bribe money held in high court custody for more than 20 years	200.00	200.00	-	200.00	-	65/20/2023
4	500.00	500.00	-	500.00	-	65/20/2023
5	1500.00	1500.00	-	1500.00	-	65/20/2023
6	300.00	300.00	-	300.00	-	65/20/2023
7	500.00	500.00	-	500.00	-	65/20/2023
Total	5955.00	5955.00	-	5955.00	-	

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

Chief Accountant
 Name : W.M.D.Bandara

Annexure (iii)

Statement of Commitments and Liabilities as at 31st December

Nil Report

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Annexure (iv)

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

Commission to Investigate Allegations Bribery or Corruption
 Expenditure Head No. :010
 Programme No. & Title :

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling in terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
K.D.K.Rukshan & Others	Overtime	1	0	1002	11			31,449.30
D.Ruwan Pathirana & Others	Overtime	1	0	1002	11			154,560.58
V.P.K.C.Jayasekara & Others	Overtime	1	0	1002	11			26,923.33
H.A.P.C.Dharma Sri & Others	Overtime	1	0	1002	11			224,137.56
Ananda Thilakasiri & Others	Overtime	1	0	1002	11			29,577.20
W.A.N.Wikramasingha & Others	Overtime	1	0	1002	11			55,620.62
Maduka Dediwalage & Others	Overtime	1	0	1002	11			31,557.75
W.M.H.S.Wanninayaka & Others	Allowances	1	0	1003	11			46,750.00
Nalaka Nuwansiri	Other	1	0	1409(140)	11			1,000.00
Nalaka Nuwansiri	Other	1	0	1409(140)	11			1,000.00
M.A.R.Ranasingha	Other	1	0	1409(140)	11			2,000.00
S.S.Selwaraj	Other	1	0	1409(140)	11			1,102.50
T.K.Gunawardhana	Other	1	0	1409(140)	11			800.00
Harsha Premarathna	Other	1	0	1409(140)	11			1,500.00
Total								607,978.84
2. State Corporations/Statutory Boards								
Ceylon Electricity Board	Electricity	1	0	1403	11			65,269.74
State Trading (Gen)Company	Other	1	0	1409	11			80,711.61
Civil Security Department	Security Service	1	0	1407	11			292,300.00
Total								438,281.35

29

3. Others (Private Parties)										
CF De Mel & Sons	Fuel	1	0	1202(009)	11					225,676.00
NPG Appusingo Filling Station	Fuel	1	0	1202(009)	11					15,134.00
Dialog Axiata	Communication	1	0	1402	11					11,470.28
Dialog Broadband	Communication	1	0	1402	11					40,513.20
Supreme Furblishers	Others	1	0	1405	11					92,927.57
Wijaya Newspapers	Others	1	0	1409	11					148,304.00
	Total									534,025.05
Grand Total										1,580,285.24

Chief Accountant
Name : W.M.D.Bandara

Annexure-(v)

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

Not Relevant

Name of Ministry / Department / District Secretariat :
 Expenditure Code :
 Programme No. & Title :

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred			Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code		
1. Ministries/Government Department							
.....							XX
.....							XX
Total							
2. State Corporations/Statutory Boards							
.....							XX
.....							XX
Total							
3. Others (Private Parties)							
.....							XX
.....							XX
Total							
Grand Total							

* should use only when relevant to the reporting entity

Chief Accountant

Name : W.M.D.Bandara

Date : February 2024

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat :

Programme No. & Title :

Annexure-(vi)

Not Relevant

Rs.

(1)	Provision in Estimates - 2023 under Reimbursable Foreign Aid including Supplementary provisions	.....
(2)	Total Expenditure disbursed during the year 2023, against (1) above	.....
(3)	Total of Reimbursement Claims outstanding as at 01st January 2023	.....
(4)	Total of Reimbursement Claims made during the year 2023, in respect of years 2022 & prior years (if any)	.....
(5)	Total of Reimbursement Claims made during the year 2023, in respect of year 2023	.....
(6)	Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2022 or prior years (if any)	.....
(7)	Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2023	.....
(8)	Total of Reimbursements received during the year 2023, in respect of years 2022 or prior years	.....
(9)	Total of Reimbursements received during the year 2023, in respect of years 2023	.....
(10)	Total of reimbursement Claims outstanding as at 31st December 2023 [(3+4+5) - (6+7)] - (8+9) □	.....
(11)	Total of Reimbursement Claims made after 31/12/2023 in respect of 2021 up to the finalization of the Financial Statements	.....
(12)	Total of Reimbursement received after 31/12/2023 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)	.....

* should use only when relevant to the reporting entity

Chief Accountant
Name : W.M.D.Bandara
Date : February 2024

Annexure-(vii)

Statement of Missing Vouchers

Commission to Investigate Allegations Bribery or Corruption
 Expenditure Head No :010
 Programme No. & Title :

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

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

Chief Accountant
 Name : W.M.D.Bandara

Annexure-(viii)

**The Status Report as at 31/12/2023 on Bank Accounts opened
in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015**

Expenditure Head No. :010

Commission to Investigate Allegations Bribery or Corruption

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2023 (Rs.)	Balance as Per Cash Book as at 31/12/2023 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2023 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Ceylon Bank, Torington Branch	7040057	35,691,177.81	-	-	2023 December

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

Chief Accountant
Name : W.M.D Bandara

3.5. Performance of Revenue Collection

ACA-1

Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer :

Expenditure Head No :

Not Relevant

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection			Refund from Revenue			Rs.	
			(1)		(2)		(3)		(4)			(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections		Total	Net Revenue For the Period 2023
			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)
	INCOME TAX	1										
1004.01.01	Income Tax											
1004.01.02	Dividend Tax											
1004.01.03	Remittance Tax											
1004.01.00	Total Corporate Tax (a)											
1004.02.01	PAYE											
1004.02.99	Other											
1004.03.00	Withholding Tax											
1004.03.01	On Interest											
1004.03.99	On Fees & Other											
1004.04.00	Economic Service Charge											
1004.04.01	Domestic											
1004.04.02	Imports											
1004.05.00	Capital Gain Tax											
1004.06.00	Tax on Voluntary Disclosure											
1004.02.00	Total Non-Corporate Tax (b)											
	Total Income Tax (a+b)											

3.6. Performance of the Utilization of Allocations

ACA - 2

Summary of Expenditure by Programme for the period ended 31st December 2023

Expenditure Head No :010		Commission to Investigate Allegations Bribery or Corruption						Rs.
Not Relevant		Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)	
Programme Number given in Annual Estimates	Title of the Expenditure							
Programme (1)	(1) Recurrent	786,300,000	-	-	786,300,000	575,960,620	210,339,380	
	(2) Capital	28,800,000	61,783,720	-	90,583,720	68,056,636	22,527,084	
	Sub Total	815,100,000	61,783,720	-	876,883,720	644,017,255	232,866,465	
Programme (2)	(1) Recurrent	-	-	-	-	-	-	
	(2) Capital	-	-	-	-	-	-	
	Sub Total	-	-	-	-	-	-	
	Grand Total	815,100,000	61,783,720	-	876,883,720	644,017,255	232,866,465	


Chief Accountant
Name : W.M.D.Bandara
Date : February 2024

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 the Reporting of Non-Financial Assets

1/31/24, 9:15 AM newcigas.treasury.gov.lk/T_Statements_23/T_23_Asset_BoS



Cumulative Non Financial Asset Accounts Report- Central Govt-2023



Land-9153: 1,677,050,000.00 Table: SA 82

Building- 9151: 187,012,552.58 Year: 2023

Machinery-9152: 310,005,353.80 Rpt Date 1/31/2024 9:15:37 AM

WIP-9160: 0.00 Head 010

Intangible-9154: 0.00

Lease-9180: 0.00

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151--	1.2-Non Residential Building		61112	177,862,552.58	9,150,000.00	0.00	0.00	0.00	187,012,552.58
		Office Building	****6111201	177,862,552.58	9,150,000.00	0.00	0.00	0.00	187,012,552.58
9152--	2.1-Transport Equipment		61121	192,821,699.00	0.00	0.00	0.00	0.00	192,821,699.00
		Passenger vehicle	****6112101	189,270,200.00	0.00	0.00	0.00	0.00	189,270,200.00
		Motor cycle	****6112109	3,551,499.00	0.00	0.00	0.00	0.00	3,551,499.00
9152--	2.2-Other Machinery & Equipment		61122	116,190,899.84	0.00	0.00	1,380,118.50	387,363.54	117,183,654.80
		Office Equipment	****6112201	3,537,453.76	0.00	0.00	10,590.00	46,798.27	3,501,245.49
		Computer Equipment	****6112202	56,810,311.20	0.00	0.00	473,600.00	216,314.87	57,067,596.33
		Electrical Equipment	****6112203	18,996,075.43	0.00	0.00	115,890.50	9,985.00	19,101,980.93
		Communication Equipment	****6112204	6,903,362.66	0.00	0.00	378,038.00	35,500.00	7,245,900.66
		Furniture	****6112205	29,026,209.38	0.00	0.00	402,000.00	78,765.40	29,349,443.98
		Medical Equipment	****6112207	74,800.00	0.00	0.00	0.00	0.00	74,800.00
		Construction Equipment	****6112213	824,287.41	0.00	0.00	0.00	0.00	824,287.41
		Defence Equipment	****6112215	18,400.00	0.00	0.00	0.00	0.00	18,400.00
9153--	4.1-Land		61410	1,075,750,000.00	601,300,000.00	0.00	0.00	0.00	1,677,050,000.00
		Land	****614100	1,075,750,000.00	601,300,000.00	0.00	0.00	0.00	1,677,050,000.00

REMARKS

This is a computer-generated document. No signature is required.

Report Generated by the new CIGAS Web Application--Developed by S.Tharshan - Director, Dept of State Accounts

https://newcigas.treasury.gov.lk/T_Statements_23/T_23_Asset_BoS 1/1

3.9. Auditor General's Report

English Translation

English Translation of the letter number PIC/B/CIABC/2/23/23 dated May 21, 2024 of the National Audit Office addressed to the Director General of the Commission to Investigate Allegations of Bribery or Corruption

Director General

Commission to Investigate Allegations of Bribery or Corruption

Head - 010 Summary Report of the Auditor General on the Financial Statements of the Commission to Investigate Allegations of Bribery or Corruption for the year ended 31 December 2023 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

.....

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Commission to Investigate Allegations of Bribery or Corruption - Head - 010 for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023, the statement of financial performance and the cash flow statement for the year then ended, and notes to the financial statements including material accounting policy information was carried out under my direction 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. My comments and observations on these financial statements, being presented to the Commission to Investigate Allegations of Bribery or Corruption in terms of section 11(1) of the National Audit Act, No. 19 of 2018 appeared in this report. The Annual Detailed Management Audit Report will be presented to the Chief Accounting Officer in due course pursuant to Section 11(2) of the National Audit Act, No. 19 of 2018. The Report of the Auditor General to be presented in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018 will be presented to Parliament in due course.

In my opinion, except for the effects of the matters given in Paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Commission to Investigate Allegations of Bribery or Corruption as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with generally accepted accounting principles.

1.2 Basis for the Qualified Opinion

I qualified my opinion based on the matters given in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities on the financial statements are further described in the *Auditor's Responsibilities* section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of the Chief Accounting Officer on the Financial Statements

It is the responsibility of the Chief Accounting Officer for the preparation of financial statements that give a true and fair view in accordance with the Generally Accepted Accounting Principles and provisions in terms of Section 38 of the National Audit Act, No.19 of 2018 and for determination of such internal control that is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. In terms of Section 16(1) of the National Audit Act, No. 19 of 2018, the Commission shall require to maintain proper books and records of all its income, expenditure, assets and liabilities to enable preparation of annual and periodic financial statements.

As per the requirement of Sub -section 38(1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such system to be effectively carried out.

1.4 Auditor's Responsibility for the Audit of the Financial Statements

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

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

- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- evaluate whether the financial statements are appropriately and reasonably inclusive of transactions and incidents underlying the structure and contents of the financial statements including disclosures.

- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably and the overall presentation of the financial statements with disclosures.

I communicate with the Chief Accounting Officer regarding the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

1.5 Report on Other Legal and Regulatory Requirements

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

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

1.6 Comments on the Financial Statements

1.6.1 Revenue Collected on behalf of Other Revenue Heads

A sum of Rs. 43,200 which had been collected by the Commission on behalf of the Other Revenue Heads had not been stated under the Revenue collected on behalf of Other Revenue Heads, and stated as Divestiture Proceeds and Sale of Physical Assets in the cash flow statement. Therefore, Revenue collected on behalf of Other Revenue Heads had been understated by the said amount and Divestiture Proceeds and Sale of Physical Assets had been overstated by the same amount.

1.6.2 Non-Revenue Receipts

Even though recovery of advances of the Commission stood at Rs. 42,010,361, it had been stated as Rs. 39,782,951 under cash flow from operating activities in the cash flow statements and thereby understating Rs. 2,227,410.

1.6.3 Capital Expenditure

Pursuant to the format given in the State Accounts Guideline No. 05/2023 dated 30 November 2023 in respect of preparation of the financial statements, capital expenditure should be stated under cash disbursed for investing activities. However, in the cash flow statement presented by the Commission, it was stated as Purchase or Construction of Physical Assets and Acquisition of Other Investment.

1.6.4 Advance Payments

Although advance payments of the Commission was amounted to Rs. 39,170, 875, it had been stated as Rs. 36,950,987 under the cash flows generated from operating activities in the cash flow statement and thereby an underestimation of Rs. 2,219,888.

2. Financial Review

2.1 Expenditure Management

Due to the fact that estimates of expenditure had not been prepared in conformity with the F.R. 50, a sum equivalent to Rs. 116,261,167 remained as savings after utilization of provisions pertaining to 10 object codes relating to recurrent expenditure and 02 object codes relating to capital expenditure and as such the savings after utilization of provisions ranged between 25 percent to 100 percent.

2.2 Entering into Liabilities and Commitments

The liabilities to a sum of Rs. 1,057,391 in respect of 03 object codes relating to the year under review and payments were made in January and February in 2024, had not been included in the Statement of Commitments and Liabilities in terms of FR 94 (2) and 94 (3).

2.3 Non-compliance with laws, rules and regulations

Reference to laws, rules and regulations

Non-compliance

(a) Government Procurement Guideline

(i) Section 4.2.1 (c)

The procurement of air conditioners to a sum of Rs. 790,395 during the year under review had not been included in the Procurement Plan.

(ii) Section 4.2.1 (e)

The Master Procurement Plan had not been updated during a period not exceeding 06 months.

3. Operational Review

3.1 Performance

Of the 3,431 complaints received by the Commission during the period from 01 January 2023 to 31 December 2023, 2,789 complaints had been referred to the Complaints Review Committee. It was ordered that 766 complaints referred to the Complaints Review Committee should not be proceeded any further as the said complaints were submitted with insufficient facts and not complied with the Commission's Act. Further, 613 complaints had been referred

to other institutions for any further action since the said complaints did not fall under the scope of the Commission's Act. Accordingly, 49 percent of the complaints referred to the Commission did not fall under the scope of the Commission's Act or complaints submitted with insufficient facts.

3.2 Losses and Damages

Following observations were made.

- (a) Action had not been taken in terms of the Financial Regulations to conduct investigations and to recover or waive off 02 balances valued at Rs. 34,805 of over 10 years and Rs. 411,538 of less than 5 years.
- (b) The investigations in respect of the accidents relating to 04 vehicles of the Commission in terms of F.R. 104(1) had been conducted after lapse of 07 months to 06 years from the occurrence of the accident.

3.3 Management Inefficiencies

Items under 68 categories of court produce have been stored in the Court Produce Section which had been recommended to submit for an internal auction or disposal in terms of the Committee Report dated 31 January 2006 on disposal of the court produce. Despite as long as 18 years lapsed from 2006 to the date of audit i.e. 31 March 2024, action has not been taken to implement the committee recommendations by taking necessary action.

4. Human Resources Management

4.1 Vacancies in the Cadre

Following observations were made.

- (a) In terms of the cadre details of the Commission, there were 38 vacancies in the senior level, 204 vacancies in the tertiary level, 189 level vacancies in the secondary level and 60 vacancies in the primary level as at 31 December 2023.
- (b) Even though the Commission had obtained approval for 200 posts of Investigation Officers in the year 2018, 30 posts of Assistant Director (Legal) and 50 Posts of Prevention Officers in the year 2019 from the Department of Management Services, the fact that the vacancies existed in the way that there were 200 vacancies in the post of Investigation Officers, 20 vacancies in the post of Assistant Director (Legal) and 36 Posts of Prevention Officers as at 31 December 2023 has not negatively impacted on the performance of the institution could not be eliminated.

Sgd./ H.S.S.Perera
Senior Assistant Auditor General
for Auditor General

CHAPTER FOUR

4. 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	Number of Complaints Review Committee meetings held	48	57	✓		
02	Number of investigation files completed	3,500	3,219	✓		
03	Number of cases prosecuted	75	60		✓	
04	Number of awareness raising programmes conducted	140	171	✓		
05	Total Number of Prevention Programmes conducted islandwide under foreign funding	55	54	✓		
06	No. of Commission Meetings held	12	12	✓		
07	No. of Audit Management Committee meetings held	04	04	✓		
08	Recurrent expenditure incurred	786,300,000.00	575,960,620.00		✓	
09	Capital expenditure incurred	90,583,720.00	68,056,636.00		✓	

CHAPTER FIVE

05. Performance of Achieving Sustainable Development Goals (SDG)

5.1. Identified Objectives of Sustainable Development Goals

5.2. Achievements and Challenges in Realizing Sustainable Development Goals

5. Performance of Achieving Sustainable Development Goals (SDG)

5.1. Identified Objectives of Sustainable Development Goals

Takes action to “substantially reduce corruption and bribery in all their forms” outlined under 16.5 of the Sustainable Development Goals (SDG).

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 community contribution in combatting bribery & corruption by raising their awareness on preventing bribery & corruption <ul style="list-style-type: none"> Conduct 140 awareness programmes 	<ul style="list-style-type: none"> Conducted 171 community awareness raising programmes 			✓
	<ul style="list-style-type: none"> Capacity building of Legal Officers, Investigation Officers, Prevention officers and other officers. (120 Pro.s) Allocate Rs. 90,583,720.00 as capital expenditure to improve the facilities of CIABOC. 	<ul style="list-style-type: none"> Offered training opportunities to 106 officers. Spent a capital expenditure of Rs. 68,056,636.00 to improve the facilities. 			✓ ✓

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 on bribery and corruption <ul style="list-style-type: none"> Formulated a new consolidated Act by amending and amalgamating the Bribery Act, the Commission Act and the Declaration of Assets and Liabilities Law 	Adoption of the Anti-Corruption Act No. 09 of 2023 and commencement of the implementation of relevant provisions.			✓

5.2. Achievements and Challenges in Realizing Sustainable Development Goals

Achievements

- Adoption of the Anti-Corruption Act No. 09 of 2023 and commencement of the implementation of relevant provisions.
- Commenced renovation work of the Commission's two-storey building.
- Could achieve a higher productivity in the duty hours of Legal Officers and Investigation Officers with the new system of sorting complaints that contain sufficient material for prosecution from the daily received complaints and directing only such complaints to investigate.
- Could complete the investigations of files opened before 2015 as a result of the new system introduced to speed up the investigations.
- Could implement the corruption prevention activities with the funding of the JURE project of UNDP.

Challenges

- Although documentary evidence is necessary to prove corruption cases, it is difficult to find such evidence.
- Lack of interest in public officers to implement a programme against bribery and corruption in the public sector.
- Poor support by the general public in lodging complaints against corrupt public officials and in giving evidence when required.
- Reluctance of parties such as businessmen and investors to report large-scale bribery and corruption practices of politicians.
- Absence of Investigation Officers with expertise in different fields.
- Unavailability of sufficient office space for the staff of the Bribery Commission

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	63	28	35
Tertiary	218	07	211
Secondary	242	112	130
Primary	140	82	58
Total	663	229	434
Investigation Officers serving on secondment basis (from the Sri Lanka Police)	283	226	57
Grand Total	946	455	491

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

There will not be an unnecessary expansion of the scope of the officers' duties if a sufficient number can be employed and will also enable to provide an efficient and productive service with proper follow-up.

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

- Approval for new positions was obtained in 2015 paying due attention to the requirement for a 10-year period ahead, i.e. until 2025.
- Due to the limitation in the available space, action will be taken to fill all the vacancies after the construction work of the proposed new building is completed.

6.3. Human Resource Development

Local Trainings

Serial No.	The Institute which conducted the training	Training programme	Name and designation of the officers participated	Duration	Cost
1.	Ministry of Public Administration, Home Affairs, Provincial Councils & Local Government	Online training programme for Management Service Officers (Grade iii) recruited on 17.01.2023	07 Management Service Officers	20.02.2023 22.02.2023 23.02.2023 24.02.2023 28.02.2023 01.03.2023 02.03.2023 03.03.2023 14.03.2023	-
2.	Faculty of Management Studies and Commerce. (University of Sri Jayawardenapura)	Master of Professional Accounting Degree	U.P. Wijeyahewa, Accountant (Internal Auditor)	-	Rs.265,000.00
3.	Commission to Investigate Allegations of Bribery or Corruption	Workshop for the Efficiency Bar Examination	Legal Assistant Officers and Prevention Officers	26.04.2023 and 27 th	Rs.5,590.00
4.	Department of Official Languages	Language Proficiency to be acquired by the officers as per P. A. Circular 18/2020	23 Primary Level Officers	Every Monday from 24.04.2023 (100 hours)	Rs. 75,000.00 (Rs.750 per hour)
5.	Department of Official Languages	Language Proficiency to be acquired by the officers as per P. A. Circular 18/2020	27 Secondary Level Officers	Every Tuesday from 25.04.2023 (150 hours)	Rs.112,500.00 (Rs.750 per hour)
6.	Sri Lanka Computer Emergency Response Team	Capacity Building of ICT Officers (Grade II) on Cyber Security	Mr. D. A. S. N. Kumarasiri (ICT Officer)	20.10.2023 from 9.00 a.m. to 3.30 p.m.	

Foreign Trainings

Serial No.	The country where the training workshop/ seminar was conducted	Training workshop/ seminar	Officers participated/ Designation	Duration	Cost
01	Thailand	White Collar Crime Investigative Skill Course	Mr.E.N.I. Dharmadasa -CI Mr.S.T. Prasanga - IP	06.02.2023- 10.02.2023	Incidental Allowance USD 480
02	India	Advanced Methods of Crime Investigation	Ms.U.L.S.M.Senanayake WPC Ms. A.M.S.Attanayake WPC	06/02/2023 17/02/2023	Incidental Allowance USD 1040
03	Thailand Bangkok	UNODC Regional Workshop	Mrs.K.M.A.Siriwardana Asst. Director General Mrs.A.Jayasinghe Asst. Director General	14/03/2023 16/03/2023	Incidental Allowance USD 320 Insurance Rs.7,126.66

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04	South Korea Cheongju	Anti - Corruption Training Course For the Public Officials of Sri Lanka	Mrs.M.R.Y.K.Udawela Deputy Director General Mrs.R.Wikramasinghe Deputy Director General Mrs.G.A.D.Sanjeewani Asst. Director General Mrs.L.K.T.D.Dayarathne Asst. Director (Legal) Miss.W.U.M.T.D.Bandara Asst. Director (Legal) Mrs.T.N.Jayaneththi Asst. Director (Legal) Mrs.H.M.A.C.Wijesinghe Asst. Director (Legal) Mrs.S.M.A.A.P.K. Sammandapperuma Asst. Director (Legal) Mrs.U.Kumarihamy Asst. Director (Legal) Mr.M.B.N.Nuwansiri -CI	15/05/2023 19/05/2023	Incidental Allowance USD 1750 Insurance Rs.42,836.05 Other Rs.24,700.00
05	Angola	Conference on Combating Corruption The Challenges of Regional Cooperation in the Implementation of the UNCAC	Mr. W. K. Damith Wijeratne - DG	31/05/2023- 02/06/2023	Incidental Allowance USD 200 Insurance Rs.3,396.63
06	Austria Vienna	UNODC Workshop Safeguarding Sport from Corruption	Mr. Raj Kumar Thirunavukarasu - ASP	20/06/2023- 21/06/2023	Incidental Allowance USD 100 Insurance Rs.3,279.93
07	Austria Vienna	Fourth plenary meeting of the Global Operational Network of Anti-Corruption Law Enforcement Authorities	Mr. W. K. Damith Wijeratne - DG	11/07/2023 - 13/07/2023	Incidental Allowance USD 280 Insurance Rs.4,673.68

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					Other Rs..9,088.00
08	Malaysia	Executive Certificate Course For Strategic Management of Anti-Corruption Programme	Miss. K.K.D.M. Kodithuwakku Asst. Director (Legal)	31/07/2023 - 04/08/2023	Incidental Allowance USD 175
09	Austria Vienna	UNODC-UNCAC Additional Training for Focal Points and Government Experts Participating in the second Cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption (UNCAC)	Mrs. K.M.A. Siriwardhana Asst. Director General	05/09/2023-06/09/2023	Incidental Allowance USD 100 Insurance Rs.3,622.79
10	India	Investigation of Corruption related cases and Asset Recovery	Mr. S.M. Sabry Asst. Dir. (Legal)	04/09/2023-15/09/2023	Incidental Allowance USD 350
11.	Japan	JICA Knowledge co-creation Programme Criminal Justice response to Corruption	Mrs. B.R. Anuththara Jayasinghe – Asst. Director General	30/10/2023-30/11/2023	Incidental Allowance USD 375 Insurance
12	Bangladesh	South Asia regional anti-Corruption Workshop	Mrs. K.H.I.S. Siriwardana Asst. Director General Mr. A.H. Nuwan Asaka Director (Insvestigation)	05.11.2023 – 09/11/2023	Incidental Allowance USD 300 Insurance
13.	Thailand Bangkok	Regional Conference on Corruption as a Facilitator of	Justice Deepali Wjesundera (Retired Judge of the Court of	21/11/2023-22/11/2023	Incidental Allowance

		trafficking in Persons and Smuggling of Migrants	Appeal		USD 120 Insurance 3,350.11
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Programmes conducted for departmental officers under the JURE project of United Nations Development Programme (UNDP)

	Programme	No.of pro.s	Cost (Rs.)
1.	Training programmes for Prevention Officers	1	1,247,020.00
2.	Capacity building programmes for officers other than Prevention Officers	2	762,238.85
3.	Capacity building programmes for Legal Officers	4	3,108,163.37
4.	Capacity building programmes for Investigation Officers	2	1,302,982.40
Total		9	6,420,404.62

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

Training improves knowledge, skills and attitudes of the employees, resulting in employee motivation and enhanced performance. Therefore, action is taken to direct employees to different training programmes.

CHAPTER SEVEN

7. 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
1	The following Financial Statements /accounts have been submitted on due date			
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	-		
2	Maintenance of Books and Registers (F.R.445)			
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		
3	Delegation of functions for financial control (FR 135)			
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		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
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		
7.	Audit and Management Committee			
7.1	Minimum of 04 Audit and Management Committee meetings have been held during the year as per DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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		
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		
9	Management of Vehicles			
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	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
	to every vehicle accident			
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		
10	Management of Bank Accounts			
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		
11	Utilization of Provisions			
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		
12	Advances to Public Officers' Account			
12.1	The limits had been complied with	Complied		
12.2	Time analysis had been carried out on the loans in arrears	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
12.3	The loan balances in arrears overdue for a year had been settled	Complied		
13	General Deposit Account			
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		
14	Imprest Account			
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		
15	Revenue Account			
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	
16	Human Resources Management			

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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		
17	Providing information to the public			
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	Complied		
18	Implementing the citizens charter			
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	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
	and assess the formulation and implementation of the Citizens' Charter/Client's Charter as per paragraph 2.3 of the said circular			
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not complied	Unable to provide a 12-hour training to all officers due to the inadequacy of funds.	
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing 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		
20	Responses to Audit Paragraphs			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		